

BUSINESS AND OPERATIONS: 3000 SERIES

Here you will find policies and regulations for the problems of money: getting it (taxation), planning for spending (budget), spending (purchasing), and keeping records (accounting). In addition, operations of fixed charges like insurance appear in the latter part of this Index.

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Required _____

Local _____

ELMONT PUBLIC SCHOOL DISTRICT
Elmont, New York

AUTHORIZATION TO PURCHASE

3000

PURCHASING GUIDES
EXPENDITURES

BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS

The Board of Education hereby states that the "School Purchasing Official", who shall be annually appointed by the Board of Education, be deemed the sole employee of person in the District with the authorization to purchase supplies, materials, and/or services.

Furthermore, the only authorized forms of purchase shall be made by means of a "purchase order" or "claim form", that shall not be deemed an offer to purchase until the School Purchasing Official has duly signed and dated said "purchase order" or "claim form."

Any purchase of supplies, materials, and/or services by any person who has not been appointed by the Board of Education as School Purchasing Official shall be deemed void and prohibited.

The School Purchasing official shall be deemed the only individual who may formally recommend to the Board of Education the award of bids/request for proposals and appointment of consultants.

The Board of Education recognizes the unique skills of professional consultants. Consequently, administration is not required to follow a request for proposal process to select, and recommend to the Board of Education, the appointment of professional consultants. Exemption to the request for proposal process shall include, but not be limited to, attorneys, architects, engineers, construction managers, special education consultants, etc., except where prohibited by law.

Legal Reference:

Policy

Adopted: 6/19/85 (approved at Board Meeting 6/18/85)

Amended: 9/16/92 (approved at Board Meeting 9/15/92), 12/22/04 (approved at Board Meeting 12/21/04), 7/05/05, 07/02/08 (approved at Board Meeting 07/01/08)

ELMONT PUBLIC SCHOOL DISTRICT
Elmont, New York

PURCHASING AND PAYMENT PROCEDURES

3010 (a)

**PURCHASING GUIDES
EXPENDITURES**

**BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS**

The Elmont Union Free School District shall purchase from and pay directly to the contractor or vendor for all supplies and materials lawfully purchased and used by the District. This does not include such supplies and materials which may from time to time be donated to the District.

The Elmont Union Free School District shall be in compliance with all provisions of Chapter 413 of the laws of 1991. The following purchasing procedures shall be used to be in compliance with that law.

I. PROCEDURES FOR THE PURCHASE OF COMMODITIES, GOODS AND EQUIPMENT

Dollar Limit

Procedure

Under \$3,000

No formal quotes required but the purchase requisitioner shall make all reasonable attempts to procure the item at the lowest available price.

\$3,000-\$5,000

Documented telephone quotes from at least three (3) vendors (if available).

Over \$5,000 - \$20,000

Formal written quotes from at least three (3) vendors (if available). The written quotes shall be detailed and signed by the vendors.

Over \$20,000

Sealed competitive bids in compliance with law.

II. PROCEDURES FOR PUBLIC WORK CONTRACTS

Under \$10,000

Written quotes from at least three (3) vendors (if applicable). The quotes shall be signed by the vendors.

\$10,000- \$35,000

Formal request for proposal (RFP) from three (3) vendors.

Over \$35,000

Formal sealed bids in compliance with law.

Under no circumstances may a quote that exceeds the bid limitations be accepted.

All competitive bidding awards shall be awarded to the lowest responsible bidder or awarded on the basis of "best value" as same is defined in General Municipal Law §103 (16).

III. EXCEPTIONS TO POLICY

Emergency - Where an emergency exists wherein a delay caused by adhering to the policy would endanger the health, safety, welfare or property of the school District, its employees or students, the Board of Education shall declare an emergency and instruct the purchasing official in emergency rules for procurement. All emergency procurements shall be properly documented in writing.

Where the subject of the contract is controlled by a monopoly, such as electric services and other utility services, and there is no possible competitor, bids are not required. (See Harlem Gas Co. vs. Mayor of New York, 33 NY 309, 324-5).

Legal Reference:

Policy

Adopted: 7/82

Amended: 7/11/84, 9/16/92 (approved at Board Meeting 9/15/92), 12/22/04 (approved at Board Meeting 12/21/04), 7/05/05, 07/02/08 (approved at Board Meeting 07/01/08), 02/09/11 (approved at Board Meeting 02/08/11), 03/01/16, 05/03/16

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

PURCHASING AND PAYMENT PROCEDURES

3010 (a)

*PURCHASING GUIDES
EXPENDITURES*

*BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS*

I. GENERAL

- 1. All services must be ordered by the issuance of a purchase order, even if a separate professional services contract exists. By doing so, all services will be encumbered against the appropriate budget line. In cases where a formal professional services contract is issued, the purchase order will be issued for the maximum contract amount and the contract referenced on the purchase order.*
- 2. Services include all out-of-District tuition, contract transportation, and all other professional services where a person or corporation provides services to the District.*
- 3. By Board of Education Policy #3000, all purchases must be done using a Purchase Order.*
- 4. "Confirming" Purchase Orders or "Telephone" Purchase Orders do not conform with the Board of Education Purchasing Policy #3000 and will not be processed by the Business Office.*
- 5. Requisitions must be entered into the Requisition Manager Software only by individuals provided with a user account to do so.*
- 6. Purchase requisitions (Requisition Manager) must only be approved by the principal/administrator responsible for the area requesting the purchase via the electronic purchase requisition.*
- 7. Once the purchase requisition has been approved by the Principal/Administrator, the purchase request must be reviewed by Business Office Staff to ensure:*
 - a. Approved supplier is assigned only;*
 - b. Conformance with Policy #3000;*
 - c. The purchase request is reasonable, including business purpose and pricing.*

After this review, the designated purchasing clerk shall approve or deny the Purchase request.

8. *If the purchase requisition is approved during the Business Office review process, the District's "School Purchasing Official" shall review, and if approved, a purchase order is issued.*
9. *Any discrepancies in order/delivery shall be followed up by the requestor. After successful completion of the order, the requestor shall verify to the Business Office by signature that the delivery was received in proper order. Payment to vendors will not be made unless all documentation, including invoices, packing slips and signature of requestor certifying delivery are sent to the Business Office.*

II. FORMAT

1. *Estimated shipping charges of 10% should be included in the total cost of all goods ordered for budgetary purposes. However, shipping costs should not be listed on Purchase Orders unless the exact cost of shipping is known.*

III. RESTRICTIONS

1. *Any District purchase in excess of \$10.00 must be made using a Purchase Order.*
2. *Purchases of under \$10.00 should be paid through the Petty Cash Fund (see Board Policy #3112.1)*
3. *A cut-off date for the purchase of goods will be established by the Business Administrator each budget year. Requests for purchase after that date must be submitted in writing, with explanation of the need for an emergency purchase.*
4. *Problems stemming from non-conformity to the above purchasing procedures are the responsibility of the school principal or administrator and are to be corrected in conjunction with the Business Administrator.*

Legal Reference:

Regulation

Adopted: 12/22/04 (approved at Board Meeting 12/21/04)

Amended: 7/05/05

ELMONT PUBLIC SCHOOL DISTRICT
Elmont, New York

AUTHORIZATION TO PURCHASE
BY “PIGGYBACKING”
PURCHASING GUIDES
EXPENDITURES

3011

BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS

Where permitted by law, purchases may be made by “piggybacking” onto contracts of the United States or agencies thereof, or the federal General Services administration (“GSA”), the New York State Office of General Services (“OGS”), departments or agencies of New York State, any New York State County, or any state or any county or political subdivision or district therein, whenever such purchases are in the best interest of the District or will result in cost savings to the District, subject to certain criteria, as delineated below.

It is the District’s responsibility to review each “piggybacking” contract corresponding to a proposed purchase, utilizing the advice of counsel as necessary, to ensure that the original contract does not conflict with state law or regulation, and meets the following requirements:

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

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

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

Legal Reference:

Policy
Adopted 7/1/19
Amended

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

PETTY CASH FUNDS

3020 (a)

PURCHASING GUIDES
EXPENDITURES

BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS

I. ESTABLISHMENT

The Elmont Union Free School District shall establish a petty cash fund in accordance with Section 1709 of the Education Law. The petty cash fund shall be established in each school building for the reimbursement of personnel, in advance of Board of Education authorization, by the designated employee as follows:

Building	Amount	Designated Employee
Elmont Road-Business Office	\$ 100	District Treasurer
Alden Terrace School Principal's Office	75	Principal
Clara H. Carlson School Principal's Office	75	Principal
Covert Avenue School Principal's Office	75	Principal
Dutch Broadway School Principal's Office	75	Principal
Gotham Avenue School Principal's Office	75	Principal
Stewart Manor School Principal's Office	75	Principal
Elmont Road School Lunch Fund	45	School Lunch Director
Alden Terrace School Lunch Office*	25	Head Cook
Clara H. Carlson School Lunch Office*	50	Head Cook
Covert Avenue School Lunch Office*	25	Head Cook
Dutch Broadway School Lunch Office*	50	Head Cook
Gotham Avenue School Lunch Office*	50	Head Cook
Stewart Manor School Lunch Office*	25	Head Cook

II. RESTRICTIONS

1. All requests for reimbursement must be accompanied by a properly itemized and documented bill for materials, supplies or services furnished to the school District under conditions calling for immediate payment to the vendor upon delivery of any such materials and supplies or the rendering of any such services.
2. Reimbursement shall not exceed ten dollars for any itemized receipt.
3. Cash reimbursements must be made in person, and may never be delivered via any form of mail or common carrier.

4. Cash reimbursements through a petty cash fund may not be used in any situation where the use of a purchase order could be used to obtain the materials or supplies in question.

I. SECURITY

The Designated Employee is responsible to ensure that cash is always kept secured and is never left out and stolen.

The Designated Employee shall ensure that the total amount of cash and itemized receipts in the Petty Cash Box (Pouch) equals the amount allocated at all times.

For Head Cook allocations, the Petty Cash Amount of \$25 per cash register shall be used to stock the cash register with bills and coins for opening each day. At the end of the day, the Head Cook shall ensure the \$25 Petty Cash Amount per cash register is removed from the daily receipts, locked in a pouch, and secured in the safe.

Legal Reference:

Policy

Adopted: 6/19/85 (approved at Board Meeting 6/18/85)

Amended: 8/12/92 (approved at Board Meeting 8/11/92); 1/19/05 (Approved at 1/18/05 Board Meeting), 7/05/05, 11/12/13

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

CONFERENCE REQUESTS

3030

PURCHASING GUIDES
EXPENDITURES

BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS

Authorization is granted to the Superintendent of Schools to approve conference requests for all staff members, as provided for in Section 77b of General Municipal Law.

Authorization is also granted for members of the Board of Education to attend conferences and workshops that specifically relate to the conduct of official school business, such attendance being at District expense.

The Superintendent of Schools shall develop regulations for the implementation of this policy.

Legal Reference

Policy

Adopted: 6/19/85 (approved at Board Meeting 6/18/85)

Amended: 1/19/05 (Approved at 1/18/05 Board Meeting), 7/05/05

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

CONFERENCE REQUESTS

3030

PURCHASING GUIDES
EXPENDITURES

BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS

I. PROCEDURES FOR CONFERENCE ATTENDANCE

- A. Copies of Request of Conference Attendance forms, Teachers (c) and other personnel (d) are distributed to the staff, principals and Central Office Administrators in September with Memo to principals and professional staff.*
- B. Individual school budget allocations for conferences are maintained in the Business Office and principals are informed of these allocations.*
- C. Requests for conference attendance (teachers) are received by the Director of Curriculum and forwarded to the Superintendent for final approval. Request for conferences for Administrators are forwarded directly to the Superintendent.*
- D. Requests for conference cost reimbursement are to be submitted to the Director of Curriculum with original receipts and forwarded to the Business Office for payment. Conference forms must be returned after attendance whether or not there is payment due.*
- E. If all supporting documentation is appropriate, a check will be processed and sent to the conference attendee.*
- F. Members of the Board of Education and the Superintendent of Schools should use the Expense Reimbursement Recording Form(E).*

II. GUIDELINES FOR MEALS, ACCOMMODATIONS AND TRAVEL ARE AS FOLLOWS:

- A. Meals and accommodations included in a conference package are paid in full. In all other cases the meal plan should not exceed the per diem rate established by the Federal government per person.*
- B. Accommodations if in conference sponsored hotels should be within the lower range approved for the event. In all other cases, the per diem rates established by the Federal Government should be used.*
- C. There is no reimbursement for alcoholic beverages and other unnecessary expenditures.*
- D. The Expense Reimbursement Recording Form should be used for reimbursement/payment of all appropriate expenses.*

- E. Request for mileage reimbursements where appropriate will be at the rate established yearly by the Board and shall be requested using the Request for Mileage Reimbursement Form (f).*

Legal Reference:

Regulation

Adopted: 1/19/05 (Approved at 1/18/05 Board Meeting), 7/05/05

Amended:

ELMONT UNION FREE SCHOOL DISTRICT
REQUEST FOR CONFERENCE ATTENDANCE

(Personnel Other Than Teachers)

NAME _____ DATE _____

DEPARTMENT AND POSITION _____

NAME OF CONFERENCE or MEETING _____

PURPOSE/ GOALS OF MEETING _____

LOCATION OF MEETING _____

(site)

(city)

(state)

DAYS AND DATES: _____
Mon. Tues. Wed. Thurs. Fri. Sat. Sun.

MEANS OF TRANSPORTATION _____ Estimated Miles _____

TRAVEL AND FOOD ARE NOT REIMBURSABLE WITHIN THE LONG ISLAND / METROPOLITAN AREA

DISTRICT WILL PAY FOR: Lodging.....\$ _____
Food.....\$ _____
Travel/Tolls.....\$ _____
Registration.....\$ _____
Other.....\$ _____

Employee will pay for: _____ Lodging, _____ Food, _____ Travel & Tolls, _____ Registration.

RECOMMENDED: _____ DATE: _____

Immediate Supervisor

_____ APPROVED _____ NOT APPROVED

DATE: _____

SUPERINTENDENT OF SCHOOLS

See reverse side for Request for Conference Cost Reimbursement.

REQUEST FOR CONFERENCE COST REIMBURSEMENT

NAME _____ DATE _____

DATES ATTENDED :
 Mon. Tues. Wed. Thurs. Fri. Sat. Sun.

ACTUAL EXPENSES- PLEASE ATTACH ALL RECEIPTS

Lodging.....\$ _____
 Food.....\$ _____
 Travel/Tolls.....\$ _____
 Registration.....\$ _____
 Other.....\$ _____
 TOTAL..... \$ _____

PLEASE SUBMIT THIS FORM AS WELL AS ALL YOUR RECEIPTS TO YOUR IMMEDIATE SUPERVISOR WHO WILL GENERATE A PURCHASE ORDER TO COVER YOUR REIMBURSEMENT.

It is the staff member's responsibility to insure that this request is made immediately upon completion of conference. Late spring conference expenses must be received by the last day of school to assure reimbursement during the current school year.

What is your assessment of the conference/ meeting? _____

Please explain briefly how the conference was beneficial to you in the position you hold and name any worthy speakers.

IMMEDIATE SUPERVISOR:

PLEASE GENERATE A PURCHASE ORDER TO AUTHORIZE REIMBURSEMENT OF THIS CONFERENCE. THE COMPLETED PURCHASE ORDER SHOULD BE FORWARDED TO THE BUSINESS OFFICE FOR PROCESSING.

ELMONT UNION FREE SCHOOL DISTRICT
REQUEST FOR CONFERENCE ATTENDANCE

(TEACHERS)

NAME _____ SCHOOL _____ DATE _____

GRADE OR DEPARTMENT (Art, Music, etc.) _____

NAME OF CONFERENCE or MEETING _____

LOCATION OF MEETING _____
(site) (city) (state)

DAYS AND DATES:

Mon. Tues. Wed. Thurs. Fri. Sat. Sun.

*SUBSTITUTES REQUIRED:

Mon. Tues. Wed. Thurs. Fri. Sat. Sun.

MEANS OF TRANSPORTATION _____ Estimated Miles _____

TRAVEL AND FOOD ARE NOT REIMBURSABLE WITHIN THE LONG ISLAND / METROPOLITAN AREA

DISTRICT WILL PAY FOR:

Lodging..... \$ _____
Food..... \$ _____
Travel/Tolls..... \$ _____
Registration..... \$ _____
Other..... \$ _____
Total..... \$ _____

Teacher will pay for: _____ Lodging, _____ Food, _____ Travel & Tolls, _____ Registration.

Please discuss this with your building principal who will then forward this form to the Director of Curriculum. **BE SURE TO ATTACH A COPY OF ALL INFORMATION RELATED TO THIS CONFERENCE WHEN SUBMITTING THIS REQUEST TO YOUR PRINCIPAL.**

RECOMMENDED: _____ DATE: _____

Building Principal

_____ APPROVED _____ NOT APPROVED

_____ DATE: _____

DIRECTOR OF CURRICULUM

See reverse side for Request for Conference Cost Reimbursement.

REQUEST FOR CONFERENCE COST REIMBURSEMENT

NAME _____ DATE _____

DATES ATTENDED: _____
 Mon. Tues. Wed. Thurs. Fri. Sat. Sun.

ACTUAL EXPENSES- PLEASE ATTACH ALL BILLS

Lodging.....\$ _____
 Food.....\$ _____
 Travel/Tolls.....\$ _____
 Registration.....\$ _____
 Other.....\$ _____
 TOTAL..... \$ _____

PLEASE SUBMIT THIS FORM AS WELL AS ALL YOUR RECEIPTS TO YOUR PRINCIPAL WHO WILL GENERATE A PURCHASE ORDER TO COVER YOUR REIMBURSEMENT.

It is the staff member's responsibility to insure that this request is made immediately upon completion of conference. Late spring conference expenses must be received by the last Wednesday in May to assure reimbursement during the current school year.

Was the conference worth your attendance? _____

1. If Yes... Excellent _____ Good _____ Fair _____

2. If No.... Would others have benefited? _____

Please explain 1 or 2 above, briefly, and name any worthy speakers.

PRINCIPAL:

PLEASE GENERATE A PURCHASE ORDER TO AUTHORIZE REIMBURSEMENT OF THIS CONFERENCE. THE COMPLETED PURCHASE ORDER SHOULD BE FORWARDED TO THE BUSINESS OFFICE FOR PROCESSING.

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

MEALS AND REFRESHMENTS

3040

**PURCHASING GUIDES
EXPENDITURES**

**BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS**

The Board of Education recognizes that from time to time it may be appropriate to provide meals and/or refreshments at District meetings and/or events, which are being held for an educational purpose. Any expenditure made on such meals and/or refreshments should be appropriately documented with a receipt, itemized whenever possible, and submitted to the District's Business Office for the purposes of audit and possible reimbursement using the Expense Reimbursement/Recording Form.

Examples of authorized categories of expenditures include but are not limited to refreshments for staff on teacher orientation days at the beginning of each year, refreshments for Superintendent's Conference Day, Board of Education community/District meetings, receptions for volunteers, and other meetings at which District business is conducted. Expenditures for alcoholic beverages are not permitted.

Legal Reference:

Policy

Adopted: 1/19/05 (Approved at 1/18/05 Board Meeting)
Amended: 6/22/05 (Amended at the 6/21/05 Board Meeting), 7/05/05

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

MEALS AND REFRESHMENTS

3040 (a)

*PURCHASING GUIDES
EXPENDITURES*

*BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS*

From time to time, meals and/or refreshments may be deemed appropriate for a particular meeting, event or situation.

Whenever meals and/or refreshments are ordered, the person making the request shall indicate the date, purpose of the meeting and identify the group in attendance. Food purchases must be itemized and within the expenditure guidelines below. Original invoices must be attached to the purchase order. It is acknowledged that meal and/or refreshment expenditures may be incurred as an extension of the responsibilities of employees or to continue to enhance a specific activity or event that is being held for a business purpose. In such instances, documentation as noted above shall be submitted to the Business Office for the purposes of audit and possible reimbursement. In an instance where a receipt has been lost or not obtained, at the discretion of the Director of Business, a signed statement may be submitted as a substitute document.

Examples of authorized categories include but are not limited to a meal with a consultant employed by the District, a meal provided to a committee or working group including meeting of the Board of Education whose responsibilities require working through the meal hour, or other specific circumstances for which working through the meal hour is advantageous to the District.

Meal reimbursement for District-related activities shall not exceed the per diem rate established by the Federal Government.

Legal Reference:

Regulation

Adopted: 1/19/05 (Approved at 1/18/05 Board Meeting)

Amended: 7/05/05

EXPENSE REIMBURSEMENT/RECORDING FORM

Requested by _____

Dates _____

Business Purpose _____

Attach copy of brochure, flyer, explanation, etc...

Date of Business _____

Persons Participating:

Name

Position

Bills Attached:

Signature _____ Date _____

FOR OFFICE USE ONLY

P.O.#

CHECK#

VERIFIED BY

PROCESSED ON

Required _____
Local X

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

CONTRACTS FOR HEALTH AND
WELFARE SERVICES

3050

PURCHASING GUIDES
EXPENDITURES

BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS

The Superintendent of Schools is authorized by the Board of Education to enter into written contracts on behalf of the District for the provision of health and welfare services in accordance with New York State Education Law §912. The written contract shall govern the services to be provided and the reimbursement for such services with the contract specifying the expense reimbursement per pupil as outlined in New York State Education Commissioners Decision No. 13,755 (April 4, 1997).

Legal Reference:
Education Law §912
New York State Education Commissioners Decision No. 13,755 (April 4, 1997)

Policy
Adopted: 7/2/18

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

**CONTRACTS FOR HEALTH AND
WELFARE SERVICES**

3050

**PURCHASING GUIDES
EXPENDITURES**

**BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS**

New York State Education Law §912 requires that each school district in New York State provides resident students who attend nonpublic schools with all of the same health and welfare services available to students who attend the public schools of the district. The administrators of nonpublic schools must request these services of the local school district, the services which may include, but are not limited to, all of the services performed by a physician, dentist, dental hygienist, school nurse, school psychologist, school social worker and speech language pathologist. The services also may include dental prophylaxis; vision, hearing and scoliosis screening tests; recording health histories; physical examinations and in-school immunization; maintaining cumulative health records; and administering emergency care programs for ill or injured students. These services must be provided by the school district in which the nonpublic school is located.

New York State Education Law §912 also requires that where children residing in one school district attend a school other than public located in another school district, the school authorities of the district of residence shall contract with the school authorities of the district where such nonpublic school is located, for the provision of such health and welfare services and facilities to such children by the school district where such nonpublic school is located, for a consideration to be agreed upon between the school authorities of such districts, subject to the approval of the qualified voters of the district of residence when required under the provisions of this chapter. Every such contract shall be in writing and in the form prescribed by the commissioner, and before such contract is executed the same shall be submitted for approval to the superintendent of schools having jurisdiction over such district of residence and such contract shall not become effective until approved by such superintendent.

In cases where students attending a nonpublic school actually live in another public school district, the two public school districts must enter into a written contract governing the services to be provided and the reimbursement for such services. Furthermore, in calculating the expense per pupil, districts must follow the method outlined in New York State Education Commissioners Decision No. 13,755 (April 4, 1997).

*Regulation
Adopted: 7/2/18*

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

PERSONNEL

3100 (a)

PAYMENT PROCEDURES
EXPENDITURES

BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS

I. AUTHORIZATION OF EMPLOYMENT

Reimbursement for services rendered to an employee of the school District may only be made after the Board of Education has duly appointed the recommended employee to the recommended position. In certain emergency situations, the Superintendent of Schools may provisionally appoint a person to a position within the school District pending Board of Education approval. Such provisional employees shall be paid a per diem rate and terminated should the Board of Education not approve employment.

II. REQUESTS FOR REIMBURSEMENT

All hourly employees of the school District shall receive payment for services, after employment authorization, and after duly requesting reimbursement on a "time sheet". Said "time sheet" must state the days and hours worked, must be signed by the employee, and authorized by the employee's supervisor. Final approval for payment shall be the responsibility of the Assistant to the Director of Business.

Salaried employees, previously authorized for employment, shall be paid bi-weekly on a pro rata basis if continuous service is provided to the school District. "Time sheets" are not necessary in this instance.

III. CERTIFICATION OF PAYROLLS

The Superintendent of Schools shall be responsible for the certification of payrolls, or in his/her absence, Director of Curriculum.

IV. PAYROLL ACCOUNT AUTHORIZATION

The Treasurer and/or Superintendent of Schools are hereby authorized and empowered to sign from time to time voucher-order checks of the District, in the total amount of any duly certified payroll for the salaries of regularly appointed employees and officers of the District legally entitled to be compensated for their service.

Furthermore, the Treasurer of the District is authorized to open an account, to be known as "The Payroll Account", in the bank so designated as depository of the District's funds, and deposit therein such voucher-order payroll checks from time to time.

The funds so deposited shall be withdrawn by checks of the District, signed by the Treasurer and/or Superintendent of Schools, and drawn payable to any individual employee or officer legally entitled to be compensated for his or her services.

Legal Reference:

Policy

Adopted: 6/19/85 (approved at Board Meeting 6/18/85)

Amended: 1/19/05 (Approved at 1/18/05 Board Meeting), 7/05/05, 07/01/14

HOURLY TIME SHEET

****(DUE ON MONDAY MORNINGS IN PERSONNEL OFFICE UNLESS OTHERWISE INDICATED ON PAYROLL SCHEDULE)****

<input type="checkbox"/> Bus Drivers Overtime	<input type="checkbox"/> Teacher - After School Activity	<input type="checkbox"/> Teacher Aide - General
<input type="checkbox"/> Clerical - extra hours	<input type="checkbox"/> Teacher - Evening Activity	<input type="checkbox"/> Teacher Aide - Breakfast
<input type="checkbox"/> Clerical - part time	<input type="checkbox"/> Teacher - Home	<input type="checkbox"/> Teacher Aide - ESL
<input type="checkbox"/> Clerical - substitute	<input type="checkbox"/> Teacher - Pre-School	<input type="checkbox"/> Teacher Aide - EIEP
<input type="checkbox"/> A.V. Board Meetings	<input type="checkbox"/> Teacher -Other (specify)	<input type="checkbox"/> Teacher Aide - Library
<input type="checkbox"/> Recording Secretary	_____	<input type="checkbox"/> Teacher Aide - Special Ed
<input type="checkbox"/> Messenger - part time	<input type="checkbox"/> Health Aide (Stewart Manor)	<input type="checkbox"/> Teacher Aide - Substitute
<input type="checkbox"/> Records Clerk		<input type="checkbox"/> Teacher Aide - Other (specify)
<input type="checkbox"/> Other (specify)_____		_____

Print Name _____ Employee No. _____
Last First

Building Employed _____ Rate of Pay _____

[illegible]

Payroll Code_____ **Total Hours for Period**_____

Date	Employee Signature	Date	Checked by Secretary

 Date Immediate Supervisor Date Approved by Administrator

Personnel Office:		
Total No. of Hours_____	Rate of Pay_____	Total Earned_____

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

PAYMENT DOCUMENT

3110

PAYMENT PROCEDURES

BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS

I. AUTHORIZATION FOR THE USE OF MACHINE SIGNATURE PLATES

The Treasurer and Deputy Treasurer shall be authorized to sign checks using facsimile signature plates as reproduced by a check signer.

II. AUTHORIZED SIGNATURE ON PAYMENT DOCUMENTS (CHECKS)

The following school employees shall be the only authorized employees for the signature of checks and for District bank accounts:

1. The District Treasurer and Deputy Treasurer shall be authorized to sign checks on all funds. The District Treasurer or Deputy Treasurer shall therefore be required to sign all aforementioned checks before the check shall be deemed legal tender.
2. The Superintendent of Schools shall be authorized to sign checks as the additional signature where a second signature is required.
 - a. A second original signature (not facsimile) shall be required for all checks in excess for \$25,000.

III. VENDOR MAINTENANCE

A review will be conducted annually of the District's vendor database. The review will include the identification and removal of duplicative vendors and changing the vendor status to "inactive" for any vendor that has not received payment from the District in the prior two (2) fiscal years.

Legal Reference:

Policy

Adopted: 6/19/85 (approved at Board Meeting 6/18/85)

Amended: 1/19/05 (Approved at 1/18/05 Board Meeting), 7/05/05, 11/12/13, 05/02/17

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

ONLINE BANKING SERVICES

3115 (a)

PAYMENT PROCEDURES
EXPENDITURES

BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS

I. AUTHORIZED PURPOSES

The Board of Education 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 security procedures for all transactions to safeguard District funds. The electronic transfer of District funds between District accounts and to non-District accounts are financial transactions to be properly monitored and controlled.

The following are online banking activities the District engages in:

1. Viewing bank account transactions and information;
2. Executing transfers between and among District bank and investment accounts;
3. Remittance of employee payroll tax withholdings and other deductions;
4. Payment of the District's debt obligations; and,
5. Remittance of employee payroll direct deposits.

II. SEGREGATION OF DUTIES

Internal controls ensure that all transactions are authorized transactions for District business. This shall be accomplished by segregation of duties so that no one individual can execute a transaction independently, and, establishing separate online banking user accounts with personal passwords for each individual. Below are the required internal control policies:

1. The Superintendent of Schools shall be designated as the District's Security Officer with access to set up user profiles at banking institutions and to ensure that each user account has the level of access to initiate or approve transactions in accordance with this policy. The Superintendent of Schools shall not initiate or approve any online financial transactions.
2. The District Treasurer and Deputy Treasurer are designated and shall be provided with online banking access for transactions between and among District bank accounts, the remittance of employee payroll tax withholdings and other payroll deductions, and, debt obligations, as follows:

- a. For Transactions Using Pre-Approved Templates Created by the Security Officer: To initiate and approve payment transactions using pre-established templates for transfers among District bank accounts, and, payments to payroll withholding and deduction vendors, and, District debt obligation payments. If such access is provided, the Superintendent of Schools shall test the District Treasurer's online access account with him/her to ensure that he/she can only initiate and approve payments among and between District accounts, to payroll withholding and deduction vendors, and for the payment of the District's debt obligations.
 - b. For Transactions Not Using Pre-Approved Templates Created by the Security Officer: To approve or disapprove payment transactions, but not enter, modify, or initiate payment transactions, if the online banking access does not restrict the District Treasurer to District bank accounts, payees for the remittance of employee payroll tax withholdings and other payroll deductions, and, debt obligation payees.
 - i. If the online access account does not restrict the District Treasurer and Deputy Treasurer solely to transactions among and between District bank accounts or payees for the remittance of employee payroll tax withholdings and other payroll deductions and debt obligations, then the Superintendent of Schools will designate and establish online banking account access for two additional District employees with access to enter, modify, or delete payment requests, but not approve transactions for payment. After those employees enter or modify a transaction, then the Treasurer or Deputy Treasurer may approve (but not enter, modify, or delete) the transaction.
3. All District employees with online banking access accounts will:
 - a. only use their unique user name to access his/her online bank account;
 - b. never disclose their password to anyone; and,
 - c. report any violation of this policy to the Board of Education.

III. COMPLIANCE AUDITING

1. The Board of Education's Internal Claims Auditor will establish procedures to review and verify on a monthly basis that all online banking transactions are for official District business.
2. The Board of Education's Internal Auditor will establish procedures to test compliance with this policy as part of its multi-year internal audit plan.

Legal Reference

Amended:

Policy Adopted: 07/01/14

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

AUTHORIZATION FOR PAYMENT

3120 (a)

**PAYMENT PROCEDURES
EXPENDITURES**

**BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS**

OPERATIONS

An Internal Claims Auditor shall be appointed annually by the Board of Education to conduct a thorough, deliberate, and independent audit of claims before payments are authorized and issued by the District Treasurer. The Internal Claims Auditor reports directly to the Board of Education (with the exception of reporting to the Superintendent on administrative matters); the qualifications and duties of the Internal Claims Auditor are also determined by the Board of Education.

A claim is a demand presented for the payment of money due for goods that have been delivered or services that have been provided. All claims must be audited and approved by the Internal Claims Auditor before a payment is issued.

A warrant shall be prepared under the supervision of the District Treasurer to list all checks drafted for payment of claims. Thereafter, the Internal Claims Auditor shall provide the District Treasurer with evidence that claims have been audited and are eligible for payment. This evidence is provided through a warrant or order on which the audited vouchers have been listed. The warrant or order is directed to the District Treasurer and is certified by the Internal Claims Auditor. After conveying the warrant to the District Treasurer, the Internal Claims Auditor shall keep on file for reference, a copy of the warrant bearing his/her signed certification. A copy of the suggested warrant certification is set forth below:

To the District Treasurer:

I hereby certify that I have verified the above claims, _____ in number, in the total amount of \$_____. You are hereby authorized and directed to pay to the claimants certified above the amount of each claim allowed and charge each to the proper fund.

_____	_____	<u>Internal Claims Auditor</u>
<i>Date</i>	<i>Signature</i>	<i>Title</i>

Criteria for Auditing Claims

The Internal Claims Auditor is responsible, on behalf of the Board of Education, to formally examine then approve or disapprove claims, charges or demands against the school district. The auditing process shall determine:

- that the proposed payment is for a valid and legal purpose;
- that the purchase was authorized and approved in accordance with the District's Purchasing Policy;

Criteria for Auditing Claims

- that the items for which payment is claimed were in fact received or, in the case of services, that they were actually rendered;
- that the obligation does not exceed the available appropriation;
- that the submitted claim is in proper form, sufficiently itemized and mathematically correct, does not include previously paid charges or sales tax charges for exempt expenses and the payment includes all discounts the District is entitled to; and,
- that the documentation attached to the claim supports the claim being audited and is in agreement with the purchase order or contract upon which it is based.

Payments Not Requiring a Claims Audit

The following payments may be made without approval of the Internal Claims Auditor: wages paid to officers or employees; principal or interest payments on debt; payments made pursuant to a court order; payments from District bank accounts to District bank accounts, which are transfers and not claims; and, retirement contributions as billed by the New York State Comptroller.

Payments Allowed in Advance of a Claims Audit

The payment of claims for public utility services for electric, gas, water, sewer, and telephone services, and, payments for payroll withholdings, may be made in advance of audit by the Internal Claims Auditor. However, these claims shall be audited within two (2) weeks after payment and included on the next abstract prepared by the Internal Claims Auditor.

Monthly Reporting to the Board of Education

A monthly Schedule of Disbursements and Warrants report shall be prepared by the Internal Claims Auditor and provided to the District Clerk within three (3) weeks after the end of each month. The District Clerk shall distribute the report to the Board of Education for its resolution at its next regular meeting. The Schedule of Disbursements and Warrants report shall include: a list of each warrant with warrant number, warrant date, audit date, fund, # of checks issued, dollar value of checks issued and check sequence. All inquiries and the resolution of inquiries resulting from the audit of claims shall also be duly noted on a report for the Board of Education.

The District Treasurer shall also provide the District Clerk with a Schedule of Warrants which shall include all warrants for the month. Each warrant shall include a listing of each check issued with check number, check date, vendor name, purchase order number, and check amount, and, the warrant certification signed by the Internal Claims Auditor.

Ref:

Education Law §§1709(20-a); 1724; 2509; 2526; 2554(b)

8 NYCRR § 170.2

Matter of Levy, 22 EDR 550 (1983)

New York State Comptroller's Local Government Management Guide, Improving the Effectiveness of Your Claims Auditing Process, July 2013

Legal Reference:

Education Law §§1709(20-a); 1724; 2509; 2526; 2554(b); 8 NYCRR § 170 .2;

Matter of Levy, 22 EDR 550 (1983)

Policy

Adopted: 6/19/85 (approved at Board Meeting 6/18/85)

Amended: 1/19/05 (Approved at 1/18/05 Board Meeting), 7/05/05, 10/10/17

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

USE OF CREDIT CARDS

3130

PAYMENT PROCEDURES
EXPENDITURES

BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS

CREDIT CARDS

A credit card is issued only to the designated purchasing agent. The card is used only when traveling to Conferences and on other Board/District business. The card is used for essential business when no other means of payment is accepted.

Board members who incur expenditures when traveling to conferences and on other Board/District business shall use their personal credit cards or cash and shall receive prompt reimbursement upon submission of receipts or other evidence of the expenditure acceptable to the District's auditors.

Gas cards and Home Depot Cards are used to expedite purchase of gasoline and materials as indicated. The Superintendent is directed to develop regulations accordingly.

Policy

Adopted: 1/19/05 (Approved at 1/18/05 Board Meeting)

Amended: 5/7/19

Required _____

Local _____

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

*USE OF CREDIT CARDS
PAYMENT PROCEDURES
EXPENDITURES*

3130 (a)
*BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS*

I. CREDIT CARDS

A Credit Card is issued to the designated purchasing agent for conferences and other expenses of the Board of Education and the Superintendent of Schools.

The credit card is reconciled with invoices to verify bills against actual expenditures before payment is issued. Each time the card is used, receipts are obtained that are itemized to provide evidence that expenses are prudent and proper. The purpose of the use and the names of individuals for whom the expenses were incurred must also be provided.

II. GAS CARDS

- 1. Each vehicle is assigned its own individual gas card, which cannot be used by any other vehicle. Ex.: Bus 101 has a card for that bus only and can't be used by Bus 102 or by any other District vehicle.*
- 2. Each Driver is assigned his/her own Pin Number in order to get fuel with the vehicles assigned gas card.*
- 3. NO ONE has his/her own gas card.*
- 4. This system applies to both the Transportation and Maintenance Departments.*
- 5. When a Driver goes to fuel up a vehicle, the card for that vehicle is swiped at the Gas Station and the Driver is then asked to enter his/her Pin Number to identify who purchased the gas.*
- 6. Gas card receipts are turned in to the Office of Facilities.*
- 7. Printouts from the Fuel dispenser are checked against gas card receipts by the Office of Facilities and submitted for payment to the Business Office.*

III. HOME DEPOT CARDS

- 1. At the inception of every school year, the Facilities Department issues Home Depot an open purchase order for the year to purchase maintenance and custodial supplies. Specifications on the purchase order include the type of item to be purchased and the authorized signatures (purchasers).*

2. *The Office of Facilities then sends Home Depot an “authorized individual list”. Home Depot in turn, issues store cards to the designated employees.*
3. *These cards are used at the store when making a purchase. Each time a maintenance or custodial employee makes a purchase, he/she sends the signed receipt to the Facilities Department by the next day.*
4. *Once the Office of Facilities receives the monthly statement from Home Depot, the signed receipts are matched with the corresponding charges on the statement.*
5. *As a final check before submitting for payment, each statement and receipt is reviewed by the Director of Business & Facilities.*

Regulation

Adopted: 1/19/05 (Approved at 1/18/05 Board Meeting)

Amended: 5/7/19

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

FIXED ASSET INVENTORY &
CONTROL POLICY

3150 (a)

PAYMENT PROCEDURES
EXPENDITURES

BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS

General:

The Superintendent of Schools, or his/her designee, shall be responsible for the accounting of general fixed assets according to the procedures outlined in the New York State Uniform System of Accounts for School Districts. This includes maintaining a physical inventory of assets based upon funding source, establishing accountability, determining replacement costs, and to provide for insurance coverage where appropriate. In addition, maintaining a perpetual inventory of fixed assets provides for the valuation of those assets for the District's financial statements based upon financial accounting policies established for that purpose.

The definition of fixed assets subject to this policy includes the District's property, regardless of funding source, that was purchased, granted, donated, gifted or otherwise placed in use by the District with a useful life of one (1) year or more and physical characteristics which are not appreciably affected by use or consumption, including land, buildings, equipment, and materials, with a unit purchase price¹ of \$500 or more per item. In addition, all computer equipment (including but not limited to, servers, network equipment, desktops, laptops, monitors, printers, and tablet devices) shall be considered fixed assets regardless of unit purchase price (e.g. a \$200 tablet computer is a fixed asset subject to this policy).

Perpetual Inventory and Fixed Asset Tracking Control

A perpetual inventory of fixed assets shall be continuously maintained that includes a property record for each fixed asset which contains, where possible, the following information: date of acquisition; description; cost or value at initial cost, or if not available at estimated initial cost; location; responsible official; estimated useful life; asset tag identification number; make, model, and serial number when applicable; and, funding source. The date and method of disposal shall be maintained for fixed assets which are disposed. Capital additions shall be completed at the end of each year for completed building improvements and construction in progress. The Purchasing Agent is responsible for maintaining and updating the fixed asset perpetual inventory.

Fixed assets shall be identified with an identification tag consisting of a unique identification number, bar code, and *ELMONT UFSD* on the identification tag affixed to the fixed asset.

¹ Gifts of fixed assets shall be recorded at estimated fair value at the time of the gift.

Physical Inventories

In an ongoing effort to properly maintain an accurate perpetual inventory and record of the District's fixed assets, the District will retain an outside or external valuation firm to perform a complete independent audit and update of its fixed assets every five (5) years.

A physical inventory shall be completed for all fixed assets purchased with Federal funds every two (2) years.

Lost or Stolen Items

When theft of an item is detected, the Police Department must be notified immediately by the building principal/administrator. Additionally, the principal/administrator shall complete a lost or stolen item report, attach a copy of the police report or other documentation and forward it to Purchasing Agent for further investigation. Upon conclusion of the internal investigation, a determination will be made as to whether the lost or stolen item has been misplaced or was stolen due to fraudulent or deceitful activity and appropriate follow up shall be implemented.

Disposal of Fixed Assets

A written disposal form shall be used to record assets planned for disposal which shall list relevant information to identify the fixed asset (e.g. asset #, description) and the reason for disposal. Each such planned disposal shall be reviewed by the Superintendent of Schools and approved by the Board of Education prior to disposal of the fixed asset. After the fixed asset is disposed, fixed assets inventory records shall be updated to reflect the disposal of the fixed asset.

The Superintendent of Schools shall develop regulations for the implementation of this policy.

Policy

Adopted: 02/13/08 (Approved at Board Meeting 02/12/08)

Amended: 10/10/17, 11/10/20

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

**FIXED ASSET INVENTORY &
CONTROL POLICY**

3150 (a)

**PAYMENT PROCEDURES
EXPENDITURES**

**BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS**

GENERAL

- A. *Fixed asset items will first be identified and flagged by the business office purchasing clerk during the review and processing of invoices. The purchasing clerk will forward an unassigned asset tag to the school principal or department administrator receiving the asset. The tag must be physically attached to the fixed asset.*
- B. *Additionally, the purchasing agent shall forward to the school principal or department administrator the District's fixed asset addition form. The form shall be completed with all pertinent information regarding the tagged asset's purchase price, date of purchase, make/model, description, serial # (if applicable), asset tag # and specific location where asset will be placed (for example, classroom 201).*
- C. *The completed fixed asset addition form will be returned to the purchasing clerk within seven (7) days. The purchasing agent will input the data into the District-wide fixed asset inventory.*
- D. *Additional documentation accompanying the fixed asset addition form shall include a copy of the item's purchase order and a copy of the invoice for said asset which confirms proof of delivery, receipt and recommendation for payment.*
- E. *Inventories will be tagged and updated continuously by the purchasing agent in the fixed asset list reflecting updates in asset acquisitions, deletions, building improvements and construction.*
- F. *Fixed assets that are no longer of value may be disposed of only after approval by the Board of Education. A school principal or department administrator must submit a written request for fixed asset disposal to the purchasing agent with the pertinent details.*

- G. *For fixed assets purchased with Federal funds (e.g. Title I program): the Purchase Order will note fund and grant on the Purchase Order with a copy to requisitioner to include funding source and note the need for asset identification; at time of receipt of the fixed asset, a receipt copy with packing slip(s) and receipt signature shall be returned to the Consolidated Applications Coordinator/Title Grant contact person, receipt materials will be forwarded to the Purchasing office, and the Purchasing office will forward an asset tag specific to the funding source to the Consolidated Applications Coordinator/Title Grant contact person to be adhered to the item (buildings and land excluded).*

Regulation

Adopted: 02/13/08 (Approved Board Meeting 02/12/08)

Amended: 10/10/17, 11/10/20

Required _____
Local _____

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

STUDENT ACTIVITY ACCOUNT

3200

MONIES IN SCHOOL BUILDINGS
ACCOUNTS

BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS

There shall be no School Student Activities Accounts.

Policy

Adopted: 4/13/56

Amended: 12/16/92 (Approved at Board Meeting 12/15/92)

Former Policy # 3221

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

DELINQUENT AND BAD DEBT

3205

ACCOUNTS

BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS

Parents, guardians, and caregivers are responsible for the financial obligations incurred by their child.

Negative account balances, including but not limited to meal charges, library charges, and textbooks, is Delinquent Debt if a student's account remains unpaid as the District pursues its collection efforts with the parent, guardian and caregiver.

Delinquent Debt for a student who has graduated or withdrawn from the District shall convert to Bad Debt ninety (90) days after graduation or withdrawal at which time the District may pursue further collection efforts or write-off the Bad Debt.

Policy

Adopted: 05/02/17

Amended:

Required _____
Local _____

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

PERIODIC AUDIT

3210

PERIODIC FINANCIAL REPORTS
ACCOUNTS

BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS

Annual Audit

An audit of the accounts of the school District shall be made annually by an independent certified public accountant selected by the Board. The audit examination shall be conducted in accordance with generally accepted auditing standards and shall include all funds over which the Board has direct or supervisory control.

An auditor's fee shall be established in each fiscal year. The Board shall select an auditor experienced in municipal accounting and willing to perform the required services for the established fee.

Submission to Board

The auditor's report shall be submitted to the Board of Education promptly after it is received, along with reactions and commentary by the Superintendent.

Publication

A statement of the financial condition of the school District shall be published annually in the official newspapers of the District immediately following the outside audit of accounts at the close of the fiscal year.

Legal Reference

Commissioner's Regulations, Section 205, Subdivision 2, Item q
Section 207, Subdivision 3, Item c

Education Law, Section 1721, requires publication of an annual financial statement in July.

Policy

Adopted: prior to 5/11/59
Amended: 7/05/05

Required _____

Local _____

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

TREASURER'S REPORT

3220

PERIODIC FINANCIAL REPORTS
ACCOUNTS

BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS

The District Treasurer shall prepare a monthly "Treasurer's Report" to the Board of Education that shall include the following District bank accounts and/or funds:

General Fund
School Lunch Fund
Capital Fund
Federal Aid Fund
Trust and Agency Fund
Payroll Account

Said monthly "Treasurer's Report" shall be in "short form", prepared by individual fund, and shall include all receipts for the month for each general ledger and subsidiary revenue accounts. Also, this monthly report shall include the monthly disbursements for each fund, to be summarized in the form of warrants.

Therefore, this "Treasurer's Report in Short Form" shall illustrate the "cash balance as per District ledger books" and the "bank balance" adjusted by outstanding checks. Said "cash balance as per District ledger books" shall therefore be equal to the "adjusted bank balance."

A full copy of the Treasurer's Report shall be made available at the Treasurer's Office.

Legal Reference:

Policy

Adopted: 6/19/85 (approved at Board Meeting 6/18/85)

Amended: 7/05/05

Required _____

Local _____

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

APPLICATION FOR FUNDING

3300

GRANTS AND SPECIAL FUNDING
NON-INSTRUCTIONAL OPERATIONS

BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS

I. APPLICATION FOR FUNDING

The Board of Education grants authorization to the Superintendent of Schools to reapply to town, county, state and federal governments and/or organizations for special funds to provide instructional activities and services to meet the educational needs of the children. New programs or funding sources must be approved by the Board of Education.

II. OUTSIDE FUNDING REIMBURSEMENTS

The Board of Education authorizes the Director of Business to request reimbursement for expenditures relating to previously approved town, county, state, and federal government and/or organization grants. Requests for reimbursement shall be made in a timely and expeditious manner.

Policy

Adopted: 6/19/85 (approved at Board Meeting 6/18/85)

Amended: 1/19/05 (Approved at 1/18/05 Board Meeting)

Former Policy #3400

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

FEDERAL GRANTS

3310

GRANTS AND SPECIAL FUNDING
NON-INSTRUCTIONAL OPERATIONS

BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS

III. APPLICATION FOR FUNDING

The Board of Education will apply for and accept federal financial grants so long as the purposes, conditions and procedures of such grants are in harmony with:

1. The goals of education in our community
2. The policies of the Board
3. The laws of our State

The Elmont Board of Education, in seeking to provide the highest quality education to each resident child, agrees to accept federal funding provided through Title 1 which is part of the NCLB Legislatives. The Elmont Board recognizes that member of boards of education and school administrators are officers of the state as well as the local Districts they serve. The Board directs the superintendent to work with state officials in all matters of mutual concern, to ensure that state and local responsibilities are satisfactorily met.

The following policy guidelines and principles are adopted by this Board and the superintendent is directed to develop regulations for their implementation.

1. Program: The Board recognizes that the intent of the NCLB is to give local boards greater discretion in deciding how funds are to be spent to improve school programs. Program development under NCLB, within the limits of the law, are the responsibility of the Superintendent and the professional staff. Funds shall be used for sound programs as prescribed by the funding source.
2. Testing and Evaluation: There shall be an annual needs assessment to determine eligible children and program placement for them. Measures of evaluation designed to assess the success of children in funded programs shall be developed and their results reported annually to the Board.
3. Staff and Parent Participation: Where required, there shall be procedures for consultation with staff and parents in program planning and evaluation, such consultation being in the best interests of the success of the program for the children.
4. Instructional Materials: Instructional materials shall be equally distributed among all schools. Equality shall be ensured by use of weighted allocations of funds per school for the purchase of such materials, unless otherwise designated by the funding source.

Policy

Adopted: 07/82

Amended: 4/20/05 (Approved at Board Meeting 4/19/05), 7/05/05

Required _____
Local __X__

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

BUDGETARY TRANSFERS

3400

BUDGETARY PROCEDURES
NON-INSTRUCTIONAL OPERATIONS

BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS

The Board of Education shall adopt an annual General Fund budget. The annual General Fund budget approved by the Board of Education shall be subdivided into budget line item appropriations utilizing function and object account codes. Function and object accounts shall be based on the State's Uniform System of Accounts for School Districts.

Budgetary Transfers between Board-approved Appropriations at the Function/Object level

1. The Board of Education shall have sole approval for budgetary transfers in excess of \$5,000.
2. The Board of Education grants authorization to the Superintendent of Schools to approve Budgetary Transfers, within the provisions of Section 170.2 of the Commissioner's Regulations that are not in excess of \$5,000. Budgetary transfers that are not in excess of \$5,000 that have been authorized by the Superintendent of Schools shall be reported to the Board of Education for its information on a monthly basis.

Enhanced Budgetary and Cost Accounting (Location and/or Program levels)

1. The Business Office may further subdivide the Board-approved function-object budgetary line item appropriations utilizing location and/or program account codes.
2. Budgetary transfers between location/program within the same Board-approved function/object budgetary appropriation line may be solely approved by the Superintendent of Schools or Business Official.

Legal References:

General Municipal Law, Section 36

Policy

Adopted: 07/82

Amended 4/20/05 (Approved at Board meeting 4/19/05), 7/05/05; 2/11/14

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

BUDGET PLANNING

3410 (a)

BUDGETARY PROCEDURES

**BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS**

The Superintendent of Schools, with the assistance of the School Business Official, shall be responsible for preparation of the budget. This shall include developing a budget calendar and adhering to that calendar. The budget calendar shall be approved by the Board of Education in advance of the preparation of the district's annual budget.

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

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

The budget calendar will also set forth the name of every individual, (or their title), who is assigned to perform a particular task with regard to the development of the budget.

As part of the budget planning process, the Superintendent and his/her designee(s) will evaluate:

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

BUDGET PLANNING

3410 (b)

The budget shall be designed to reflect the Board's objectives for the education of the children of the district. It shall be carefully organized and planned to provide adequate accounting for each program expenditure, understanding of the financial needs of anticipated program developments, and be within the financial limitations of the district, taking into consideration the statutory limits on the tax levy, and the possibility of voters overriding the limit if necessary. To assist in budget and long-range planning, ongoing studies of the district's educational programs will include estimates of the fiscal implications of each program.

The budget for the ensuing school year shall be thoroughly reviewed by the Board of Education before its presentation to the voters for final adoption.

Cross-ref: 2260, Citizens Advisory Committees

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

Policy

Adopted: 05/02/17

Amended:

Required _____
Local X

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

ANNUAL BUDGET POLICY

3420 (a)

BUDGETARY PROCEDURES

**BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS**

The school budget is the legal basis for the establishment of the tax levy. It is the official document that describes the programs to be conducted during a given period of time. It is the operational plan, stated in financial terms, for the conduct of all programs in the school system.

The annual school budget process is important to school district operations and serves as a means to enhance communications within the school organization and with the residents of the school community.

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

1. *A Program Component*, which includes all program expenditures of the district, including the salaries and benefits of teachers and any school administrators or supervisors who spend a majority of their time performing teaching duties, and all transportation operating expenses;
2. *A Capital Component*, which includes all transportation capital, debt service and lease expenditures; costs resulting from court judgments, administrative orders or settled or compromised claims; and all facilities costs of the district, including facilities lease expenditures, annual debt service and total debt for all facilities financed by bonds and notes of the district, and costs of construction, acquisition, reconstruction, rehabilitation or improvement of school buildings, provided that the budget shall include a rental, operations and maintenance section that includes base rent costs, total rent costs, operation and maintenance charges, cost per square foot for each facility leased by the district, and all expenditures associated with custodial salaries and benefits, service contracts, supplies, utilities, and maintenance and repair of school facilities;
3. *An Administrative Component*, which includes office and central administrative expenses, traveling expenses, and all compensation; salaries and benefits of all school administrators and supervisors; all expenditures associated with the operation of the school board, the office of the Superintendent of Schools, general administration, the school business office; any consulting costs not directly related to direct student services and programs and planning; and all other administrative activities.

In addition, each component must be separately delineated in accordance with Regulations of the Commissioner. The budget will categorize revenues, property tax refunds, expenditures, budget transfers and fund balance information, and will be formatted to show changes in the data as compared with the previous year. Finally, the budget will be written in plain language and organized in a manner which best promotes the public's understanding of its contents.

A public budget hearing will be held in accordance with Education Law. The budget will be completed at least seven days before the public hearing at which the Board will present the budget to the voters. Copies of the budget will be made available to the public during the 14 days preceding the date of the annual election and budget vote at each school building in the district, at the school district offices, and at any public library or free association library within the district, during regular business hours on each day other than Saturday, Sunday or holidays, as well as on the school district's internet website. In addition, at least once during the school year, the Board will include in a district-wide mailing, notice of the availability of copies of the budget.

The following documents will be attached to the budget:

- a detailed statement of the total compensation to be paid to the Superintendent of Schools, and any assistant or associate superintendent in the coming school year, including a delineation of the salary, annualized cost of benefits and any in-kind or other form of remuneration;
- a list of all other school administrators and supervisors, if any, whose annual salary will be at or above the amount designated by the State Education Department in the coming year, along with their title and annual salary;
- a school district report card detailing the academic and fiscal performance of the district; and
- a property tax report card prepared pursuant to the Education Law and the Regulations of the Commissioner of Education, including information on the tax levy limit.

If the proposed budget increases the property tax levy by more than either 2% or the rate of inflation (whichever is less) as prescribed in calculations to establish the Tax Levy Limit, it requires a supermajority of 60% in order to pass.

The Board may not submit the proposed budget or a related proposition to the voters more than twice. If the voters fail to approve the proposed budget or budget proposition after the second submission, or if the Board elects not to put the proposed budget to a public vote a second time, the Board must adopt a contingency budget with a tax levy of 0% increase (i.e., less than or equal to the tax levy of the previous year).

The Board may use district monies to present educational and informational material about the annual budget and related information to the voters. It shall not, however, use these funds to urge voters to cast their ballots in a particular fashion.

Ref: Education Law §§1608; 1716; 1804(4); 1906(1); 2008(2); 2021; 2002(1); 2022(2); 2023; 2023-a; 2035(2); 2601-a
General Municipal Law §36
Phillips v. Maurer, 67 NY2d 672 (1986)
Fiscal Management (NYSSBA, 1997)
Hartman, William T., “Participatory Budgeting in High School”, *Planning and Changing*, Spring 1989, vol. 20, no. 1.

Policy

Adopted: 05/02/17

Amended:

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

ADMINISTRATION OF BUDGET POLICY

3430

BUDGETARY PROCEDURES

**BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS**

The Superintendent of Schools, with the assistance of the School Business Official, shall be responsible for the administration of the budget.

Administration of the budget shall include:

- Designating an individual, such as a district administrator or school principal, who is responsible for each budget appropriation line item, with such designation reflected in authorizations in the District's purchasing and financial management system for this purpose.
- Establishing original budgetary amounts in the District's financial management system.
- Revising budgetary amounts to meet current educational and operational needs through budgetary transfers which shall be approved in accordance with a district policy established for that purpose.
- Monthly reports provided to the Board of Education showing budgeted and actual expenditures and revenues.
- Projections of annual estimated expenditures and estimated revenues which shall be summarized and reported to the Board of Education on a monthly basis in a Fund Balance Report.

Budgets for grant funds shall be administered in accordance with requirements established by the State of New York and the provider of such grant funds. School Lunch Fund Budgets shall be established and administered in the School Lunch Fund. Monthly reports shall be provided to the Board of Education showing the budgetary amounts and actual amounts for appropriations and revenues for grant and school lunch funds.

All budgetary amounts shall be established and revised during the school year to reflect the Board of Education's objectives for the education of the children of the district.

Policy
Adopted: 05/02/17
Amended:

Required _____
Local _____

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

INSURANCE-PURCHASING

3500

INSURANCE
NON-INSTRUCTIONAL OPERATIONS

BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS

I. INSURANCE – PURCHASING

The School District shall purchase insurance in such a manner as to provide adequate coverage with satisfactory and convenient service at the lowest cost.

II. LIABILITY

The Board of Education shall purchase with District funds the type and amount of insurance necessary to protect itself as a corporate body, its individual members, its appointed officers, and its employees from financial loss arising out of any claim, demand, suit or judgment by reason of alleged negligence or other act resulting in accidental injury to any person or in property damage within or without the school buildings while the above-named insured are acting in the discharge of their duties within the scope of their employment and/or under the direction of the Board.

Legal Reference

Policy

Adopted: prior to 9/67

Amended: 1/19/05 (Approved at 1/18/05 Board Meeting), 7/05/05

Required _____
Local _____

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

FAITHFUL PERFORMANCE BONDING

3510

INSURANCE
NON-INSTRUCTIONAL OPERATIONS

BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS

The Board of Education authorizes insurance coverage for a Public School System Faithful Performance Blanket Position Bond in the amount of \$100,000 per employee. Coverage must be afforded for persons required by law to be bonded, including the District Treasurer, and for loss caused by employees of any financial resources handled by the District, including payroll deduction funds, and stocks or bonds donated for scholarship purposes, and all other financial donations.

In addition to the underlying \$100,000 Public School System Faithful Performance Blanket Position Bond, the District shall be provided with \$1 million additional insurance coverage for the positions below:

District Treasurer
Internal Claims Auditor
District Clerk
Superintendent of Schools
Director of Business and Facilities
School Purchasing Agent
Administrative Financial Officer

Legal Reference

Policy

Adopted: 6/19/85 (approved at Board Meeting 6/18/85)

Amended: 1/19/05 (Approved at 1/18/05 Board Meeting), 7/05/05

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

STAFF USE OF CELLULAR PHONES

3600

COMMUNICATIONS
NON-INSTRUCTIONAL OPERATIONS

BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS

The Board of Education recognizes that members of the Board and designated District employees must have access to cellular phones in order to meet their responsibilities to the District.

Individuals requiring access to a cellular telephone are to be identified by job title in the Regulation and reported to the Board of Education annually at their reorganization meeting in July together with a detailed report of usage of usage and cost to the District.

In addition to the employees listed in the Regulation and with prior notification to the Board of Education, the Superintendent is hereby authorized to grant cellular phone access to other employees as necessary.

The District shall establish the appropriate service contract for each specific employee subject to review and approval by the Board of Education. Members of the Board of Education and employee shall make every attempt to use their cellular phones for business purposes only. However, in the event cellular phones are used for personal purposes, the user shall reimburse the District for all such non-business calls pursuant to the Regulation attached hereto.

Legal Reference

Policy

Adopted: 01/19/05 (Approved at 01/18/05 Board Meeting)

Amended: 07/05/05, 03/19/08

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

STAFF USE OF CELLULAR PHONES

3600 (a)

*COMMUNICATIONS
NON-INSTRUCTIONAL OPERATIONS*

*BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS*

- I. All members of the Board of Education will have access to a cellular phone at District expense.*
- II. The following employees shall have access to a cellular phone at District expense:*
 - a) Superintendent*
 - b) Director of Business and Facilities*
 - c) Director of PPS and Special Education*
 - d) Assistant Director of Facilities*
 - e) Maintenance Supervisor (1) and Maintenance Personnel (3)*
 - f) Head Custodians and Custodians-In-Charge (8)*
 - g) Messenger*
 - h) Security Supervisor (1) Security Patrol (2)*
 - i) Audio Visual Technician (1), loaner (1) cellular phone to temporarily replace malfunctioning units*
 - j) Technology Administrative Assistant*
 - k) Transportation Administrator (1), Bus Dispatcher (1), Assistant Bus Dispatcher (1), Automotive servicer (1), Out-Of-District Buses (20),*
 - l) School Principals (6) have cellular telephones for use during school trips.*
 - m) Building emergency response "speed bags" (8) have cellular telephones for use during evacuations.*
- III. In addition to the employees listed in item II above and with prior notification to the Board of Education, the Superintendent is authorized to grant cellular phone access to other employees.*
- IV. A list of District-owned cellular phones and the level of service contract shall be maintained in the Audio Visual Office and a written report shall be submitted to the Board of Education annually in July.*
- V. Audio Visual Technician shall monitor all cellular phone usage, annually evaluate the cost and effectiveness of the cellular telephone plan, and shall report this information to the Superintendent of Schools and to the Board of Education in July.*
- VI. Users of cellular telephones shall reimburse the cost of personal use on a per rata basis.*
- VII. Employees shall take proper care of cellular phones and shall take all reasonable precautions against damage, loss, or theft. Any damage, loss, or theft shall be reported immediately to the business office.*

Regulation

Adopted: 1/19/05 (Approved at 1/18/05 Board Meeting)

Amended: 07/05/05, 03/19/08

GUIDELINES FOR HOLDERS OF DISTRICT'S CELLULAR TELEPHONES

Name _____ Cellular Phone # _____

Time Period _____

If you use the cellular telephone assigned to you when making personal calls, please follow the guidelines below:

Guidelines

1. Review each month the cellular telephone bill and keep a copy.
2. Identify the minutes used for personal calls. Each phone is allocated a total 550 minutes per month. This is the base number you will work from.
3. Determine the proportion of time used for personal calls. For example, if you used 550 minutes and of these 50 were used for personal calls you have used the telephone 9% of the time for personal purposes.
4. Determine the cost of your use. For example, if the cost to the District is \$40 for the month you are responsible to pay \$3.66 for the month. Average the cost for six months.
5. You are required to fill out this form twice a year in January (July 1 through December 31) and in June (January 1 through June 30).
6. If you do not use the District's cellular for personal calls, just check the appropriate line and sign your name.
7. Return the form to Pat Vultaggio by January 15 and July 15 of each year.
8. Attach to the form a copy of the bills for the six-month period.
9. If applicable, write a check to Elmont Union Free School District for the amount owed.

Employee Statement

1. _____ I did not use the District's cellular phone for personal calls during this time period, except for rare occasions.
Check one: July 1 – December 31, 200____, January 1 – June 30, 200_____.
2. _____ I used the District's cellular phone _____% during this time period.
Check one:
July 1 – December 31, 200____, January 1 – June 30, 200_____ for a total of \$_____.
3. _____ Enclosed is a check for \$_____.

Signature_____
Date**FOR AV OFFICE USE ONLY**

Verified by _____

Signature

Date

Check # _____

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

USE OF DISTRICT FUNDS

3700 (a)

INVESTMENTS
NON-INSTRUCTIONAL OPERATIONS

BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS

I. SCOPE

This investment policy applies to all moneys and other financial resources available for deposit and investment by the Elmont Union Free School District (the “District”) on its own behalf or on behalf of any other entity or individual.

II. OBJECTIVES

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

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

III. DELEGATION OF AUTHORITY

The Board of Education’s responsibility for administration of the investment program is delegated to the District Treasurer who shall implement procedures for the operation of the investment program consistent with these investment policies and other relevant policies. Such procedures shall include internal controls to provide a satisfactory level of accountability based upon records incorporating the description and amounts of investments, the fund(s) for which they are held, the place(s) where kept, and other relevant information, including dates of sale or other dispositions and amounts realized.

IV. 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 prudence, diligence, skill, judgment and care, under circumstances then prevailing, which knowledgeable and prudent persons acting in like capacity would use, 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.

V. DIVERSIFICATION

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

VI. INTERNAL CONTROLS

It is the policy of the District for all moneys collected by any officer or employee of the District to transfer those funds to the District Treasurer within two (2) business days of deposit, or within the time period specified in law, whichever is shorter.

The District Treasurer is responsible for establishing and maintaining internal control procedures 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, properly recorded, and managed in compliance with applicable laws and regulations.

VII. DESIGNATION OF DEPOSITARIES

The banks and trust companies that are authorized for the deposit of moneys will be appointed at the Board of Education's annual reorganization meeting. Any changes shall be reflected in the minutes of the Board of Education.

VIII. SECURING DEPOSITS AND INVESTMENTS

All deposits and investments at a bank or trust company, including all demand deposits, certificates of deposit and special time deposits (hereinafter, collectively, "deposits") that are in excess of the amount insured under the provisions of the Federal Deposit Insurance Act, including pursuant to a Deposit Placement Program in accordance with law, shall be secured by:

1. A pledge of "eligible securities" with an aggregate "market value" (as provided by the GML Section 10) that is at least equal to the aggregate amount of deposits. See Schedule A of this policy for a listing of "eligible securities".
2. A pledge of a pro rata portion of a pool of eligible securities, having in the aggregate a market value at least equal to the aggregate amount of deposits within the State at the bank or trust company.
3. An "eligible surety bond" payable to the District for an amount at least equal to 100 percent 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. The Board of Education shall approve the terms and conditions of the surety bond.

4. An "eligible letter of credit," payable to the District as security for the payment of 140 percent of the aggregate amount of deposits and the agreed-upon interest, if any. An "eligible letter of credit" shall be an irrevocable letter of credit issued in favor of the District, for a term not to exceed 90 days, by a qualified bank (other than the bank where the secured money is deposited). A qualified bank is either one whose commercial paper and other unsecured short-term debt obligations (or, in the case of a bank which is the principal subsidiary of a holding company, whose holding company's 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 one that is in compliance with applicable federal minimum risk-based capital requirements.
5. An "irrevocable letter of credit" issued in favor of the District 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, as security for the payment of 100 percent of the aggregate amount of deposits and the agreed-upon interest, if any.

IX. **COLLATERALIZATION AND SAFEKEEPING**

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

The security agreement shall provide that eligible securities (or the pro rata portion of a pool of eligible securities) are being pledged to secure such deposits together with agreed-upon interest, if any, and any costs or expenses arising out of the collection of such deposits upon a default. It shall also provide the conditions under which the securities (or pro rata portion of a pool of eligible securities) held may be sold, presented for payment, substituted or released and the events of default which will enable the District to exercise its rights against the pledged securities.

In the event that the pledged 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 the custodial bank or trust company. Whenever eligible securities delivered to the custodial bank or trust company are transferred by entries on the books of a federal reserve bank or other book-entry system operated by a federally regulated entity without physical delivery of the evidence of the obligations, then the records of the custodial bank or trust company shall be required to show, at all times, the interest of the District in the securities (or the pro rata portion of a pool of eligible securities) as set forth in the security agreement.

The custodial agreement shall provide that pledged securities (or the pro rata portion of a pool of eligible securities) will be held by the custodial 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 be commingled with or become part of the backing of any other deposit or other bank liability. The agreement shall also describe how the custodian shall confirm the receipt, substitution or release of the collateral and it shall provide for the frequency of revaluation of collateral by the custodial bank or trust company and for the substitution of collateral when a change in the rating of a security causes ineligibility. The security and custodial agreements shall also include all other provisions necessary to provide the District with a perfected security interest in the eligible securities and to otherwise secure the District's interest in the collateral, and may contain other provisions that the Board of Education deems necessary.

X. **PERMITTED INVESTMENTS**

As provided by General Municipal Law Section 11, the Board of Education authorizes the District 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 in, or certificates of deposit issued by, a bank or trust company located and authorized to do business in the State of New York;
- Through a Deposit Placement Program, certificates of deposit in one or more "banking institutions", as defined in Banking Law Section 9-r;
- 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.
- All other investments which are permissible for a New York State school district as authorized by the State of New York in General Municipal Law which statutes may be updated from time to time.

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 moneys were provided and, in the case of obligations purchased with the proceeds of bonds or notes, shall be payable or redeemable in any event at the option of the District within two years of the date of purchase. Time deposit accounts and certificates of deposit shall be payable within such times as the proceeds will be needed to meet expenditures for which the moneys were obtained, and shall be secured as provided in Sections VIII and IX herein.

Except as may otherwise be provided in a contract with bondholders or noteholders, any moneys of the District authorized to be invested may be commingled for investment purposes, provided that any investment of commingled moneys shall be payable or redeemable at the option of the District within such time as the proceeds shall be needed to meet expenditures for which such moneys were obtained, or as otherwise specifically provided in General Municipal Law Section 11. The separate identity of the sources of these funds shall be maintained at all times and income received shall be credited on a pro rata basis to the fund or account from which the moneys were invested.

Any obligation that provides for the adjustment of its interest rate on set dates is deemed to be payable or redeemable on the date on which the principal amount can be recovered through demand by the holder.

XI. AUTHORIZED FINANCIAL INSTITUTIONS AND DEALERS

All financial institutions and dealers with which the District transacts business shall be creditworthy, and have an appropriate level of experience, capitalization, size and other factors that make the financial institution or the dealer capable and qualified to transact business with the District. The District Treasurer shall evaluate the financial position and maintain a listing of proposed depositaries, trading partners, and custodians. Recent Reports of Condition and Income (call reports) shall be obtained for proposed banks, and security dealers that are 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 District Treasurer shall maintain a list of financial institutions and dealers approved for investment purposes and establish appropriate limits to the amounts of investments that can be made with each financial institution or dealer.

XII. PURCHASE OF INVESTMENTS

The District Treasurer is authorized to contract for the purchase of investments:

1. Directly, from an authorized trading partner
2. By participation in a cooperative investment agreement with other authorized municipal corporations pursuant to Article 5-G of the General Municipal Law and in accordance with Article 3-A of the General Municipal Law.

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 trust company only in accordance with prior written authorization from the officer authorized to make the investment. All such transactions shall be confirmed in writing to the District Treasurer by the bank or trust company.

Any obligation held in the custody of a bank or trust company shall be held pursuant to a written custodial agreement as described in General Municipal Law Section 10(3)(a). The 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 be commingled with or become part of the backing of any other deposit or other bank liability. The agreement shall also describe how the custodian shall confirm the receipt and release of the securities. Such agreement shall include all provisions necessary to secure the District's perfected interest in the securities, and the agreement may also contain other provisions that the Board of Education deems necessary. The security and custodial agreements shall also include all other provisions necessary to provide the District with a perfected interest in the securities.

The District Treasurer, where authorized, can direct the bank or trust company to register and hold the evidences of investments in the name of its nominee, or may deposit or authorize the bank or trust company to deposit, or arrange for the deposit of any such evidences of investments with a federal reserve bank or other book-entry transfer system operated by a federally regulated entity. The records of the bank or trust company shall show, at all times, the ownership of such evidences of investments, and they shall be, when held in the possession of the bank or trust company, at all times, kept separate from the assets of the bank or trust company. All evidences of investments delivered to a bank or trust company shall be held by the bank or trust company pursuant to a written custodial agreement as set forth in General Municipal Law Section 10(3)(a), and as described earlier in this section. When any such evidences of investments are so registered in the name of a nominee, the bank or trust company shall be absolutely liable for any loss occasioned by the acts of such nominee with respect to such evidences of investments.

XIII. REVIEW, AMENDMENTS, AND REPORTING

1. The Board of Education shall review this investment policy annually, and it shall have the power to amend this policy at any time.
2. The Board of Education shall receive reports monthly from the District Treasurer which shall include a (1) Treasurer's Report, showing investment account balances by institution at the end of each month; and, (2) Collateral Analysis, showing collateralization of deposits and investments in accordance with this Policy.
3. The Board reserves the right to request at any time information and documentation on district investments.
4. The Deputy District Treasurer, who shall be appointed by the Board of Education along with the District Treasurer, shall carry out and adhere to this Policy in the absence of the District Treasurer.

XIV. DEFINITIONS

The terms "public funds," "public deposits," "bank," "trust company," "eligible securities," "eligible surety bond," and "eligible letter of credit" shall have the same meanings as set forth in General Municipal Law Section 10.

Schedule A

Schedule of Eligible Securities for Collateralizing Deposits and Investments in Excess of FDIC
Coverage (see Investment Policy, Section VIII)

“Eligible Securities” for Collateral	For purposes of determining aggregate “market value,” eligible securities shall be valued at these percentages of “market value”:
(i) Obligations issued, or fully insured or guaranteed as to the payment of principal and interest, by the United States of America, an agency thereof or a United States government-sponsored corporation.	100%
(ii) Obligations issued or fully guaranteed by the International Bank for Reconstruction and Development, the Inter-American Development Bank, the Asian Development Bank and the African Development Bank.	100%
(iii) Obligations partially insured or guaranteed by any agency of the United States of America, at a proportion of the market value of the obligation that represents the amount of the insurance or guaranty.	100%
(iv) Obligations issued or fully insured or guaranteed by the State of New York, obligations issued by a municipal corporation, school district or district corporation of this State or obligations of any public benefit corporation which under a specific State statute may be accepted as security for deposit of public moneys.	100%
(v) Obligations issued by states (other than the State of New York) of the United States rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.	100% if rated in the highest category; 90% for 2nd highest; 80% for 3rd highest.
(vi) Obligations of the Commonwealth of Puerto Rico rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.	100% if rated in the highest category; 90% for 2nd highest; 80% for 3rd highest.
(vii) Obligations of counties, cities and other governmental entities of another state having the power to levy taxes that are backed by the full faith and credit of such governmental entity and rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.	100% if rated in the highest category; 90% for 2nd highest; 80% for 3rd highest.
(viii) Obligations of domestic corporations rated in one of the two highest rating categories by at least one nationally recognized statistical rating organization.	80%
(ix) Any mortgage-related securities, as defined in the Securities Exchange Act of 1934, as amended, which may be purchased by banks under the limitations established by federal bank regulatory agencies.	70%
(x) Commercial paper and bankers' acceptances issued by a bank (other than the bank with which the money is being deposited or invested) rated in the highest short-term category by at least one nationally recognized statistical rating organization and having maturities of not longer than 60 days from the date they are pledged.	80%
(xi) Zero-coupon obligations of the United States government marketed as “Treasury STRIPS.”	80%

Policy

Adopted: 8/7/85

Amended: 5/19/93, 10/17/00, 7/05/05, 12/13/11 (approved at Board Meeting 12/13/11), 10/10/17

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

DISCLOSURE OF WRONGFUL CONDUCT
(Whistleblower Policy)

3710 (a)

INVESTMENTS
NON-INSTRUCTIONAL OPERATIONS

BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS

The Board of Education expects officers and employees of the District to fulfill the public's trust and to conduct themselves in an honorable manner, abiding by all District policies and regulations and by all applicable state and federal laws and regulations.

However, when District officers or employees know or have reasonable cause to believe that serious instances of wrongful conduct (e.g., mismanagement of District resources, unethical behavior, violations of law or regulation, and/or abuse of authority) have occurred, they should report such wrongful conduct to the Board or one of its designated officers.

For purposes of this policy, the term "wrongful conduct" shall be defined to include:

- theft of District money, property, or resources;
- misuse of authority for personal gain or other non-District purpose;
- fraud;
- actions that compromise the security and integrity of the District's or state's testing program;
- violations of applicable federal and state laws and regulations; and/or
- serious violations of District policy, regulation, and/or procedure.

Disclosure and Investigation

Employees and officers who know or have reasonable cause to believe that wrongful conduct has occurred shall report such mismanagement, fraud or abuse to the Superintendent of Schools, the School Attorney or the Independent Auditor. Each of these Board-designated officers, upon receiving a report of alleged wrongful conduct, shall take immediate steps to conduct an investigation.

Staff members who suspect that a violation of state testing procedures has occurred shall report their concerns to the Building Principal, the Superintendent, or the State Education Department. Any Building Principal receiving such a report shall relay this information to the Superintendent.

The Superintendent, School Attorney or the Independent Auditor shall maintain a written record of the allegation, conduct an investigation to ensure that the appropriate unit (auditors, police, SED, etc.) investigates the disclosure, and notify the Board when appropriate to do so.

Except as otherwise provided in either state and/or federal law, the Board-designated officer shall make all reasonable attempts to protect the identity of the employee making the disclosure in a confidential manner, as long as doing so does not interfere with conducting an investigation of the specific allegations or taking corrective action.

The District shall not take adverse employment action against an employee who has notified the District of wrongdoing, allowing the District the opportunity to investigate and correct the misconduct.

Complaints of Reprisal

An employee who has been subject to an adverse employment action based on his or her prior disclosure of alleged or actual wrongful conduct may contest the action by filing a written complaint of reprisal with the Board President. The Board President, or his/her designee, will review the complaint expeditiously to determine:

- whether the complainant made a disclosure of alleged wrongful conduct before an adverse employment action was taken;
- whether the responding party could reasonably have been construed to have had knowledge of the disclosure and the identity of the disclosing employee;
- whether the complainant has in fact suffered an adverse employment action after having made the disclosure; and
- whether the complainant alleges that adverse employment action occurred as a result of the disclosure.

If the designee determines that all of the above elements are present, he or she shall appoint a review officer or panel to investigate the claim and make a recommendation to the Board. At the time of appointment, the designee shall inform the complainant and the respondent, in writing, of:

- the intent to proceed with an investigation;
- the specific allegations to be investigated;
- the appointment of the review officer or panel; and
- the opportunity of each party to support or respond, in writing, to the allegation.

Once the review officer or panel has conducted a review and considers the investigation to be complete, the officer or panel will notify the designee of its completion. From the date of that notice, the review officer has 30 days to report his or her findings and make any recommendations he or she deems appropriate to the designee. The designee, in conferral with the appropriate administrator shall issue a letter of findings to both the complainant and the respondent.

The decision of the review officer or panel is binding.

Nothing in this policy is intended to interfere with legitimate employment decisions.

The Superintendent of Schools shall establish regulations necessary to implement this policy.

This policy and accompanying regulations shall be published in employee handbooks, posted in employee lounges and given to all employees with fiscal accounting and/or money handling responsibilities on an annual basis.

The Superintendent of Schools, the Auditor, the School Attorney and others involved in implementing this policy shall meet with the Board once a year to evaluate the effectiveness of this policy and to make appropriate adjustments, if any, to the policy and accompanying regulations.

Ref: Civil Service Law §75-b

Labor Law §740

8 NYCRR §§102.3, 102.4

Garrity v. University at Albany, 301 A.D. 2d 1015 (3rd Dept. 2003) (Article 75-b protections only apply if employee first discloses wrongdoing to employer, allowing for investigation and correction prior to disclosure to outside agencies)

Matter of Brey v. Bd. of Educ., 245 A.D. 2d 613 (3rd Dept. 1997) (termination based on work deficiency, not retaliation)

Legal Reference

Policy

Adopted: 10/13 (Approved at October 8, 2013 BOE Meeting)

Amended:

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

COMPUTER CONTROL PROCEDURES

3800

**COMPUTER CONTROL
NON-INSTRUCTIONAL OPERATIONS**

**BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS**

The District must ensure that its computer network, hardware and software are adequately secured. Accordingly, our policy to achieve this objective is as follows:

- All passwords shall be secured by the employees to whom they are assigned and shall not be shared with others. Additionally, passwords shall be changed periodically.
- System users shall be advised that their computer activities may be monitored by network personnel.
- The Network Systems Administrator shall be the Administrative Assistant for Technology. The Finance Manger System Administrator shall be the Director of business who will establish user accounts and appropriate level of permissions, subject to quarterly review by the Administrative Assistant for Technology.
- Segregation of duties in the computer system will be consistent with the manual system. Thus, electronic permissions of employees should appropriately reflect their duties. Administration will also implement appropriate compensating controls when adequate segregation of duties is not practical or possible.
- A disc backup of all electronic data on the District network is performed daily. There is a three-week minimum retention period on all data backups.
- The District has a disaster recovery plan in the event of catastrophic loss of our processing capabilities, which is reviewed yearly.
- Remote access shall be permitted to software supporters for purposes of maintaining the programs. Additionally, other entities such as BOCES and auditors may be granted temporary remote access periodically. Remote access by employees shall only be in special situations. Files documenting all remote access shall be maintained.

The Superintendent of Schools shall develop regulations for the implementation of this policy.

Legal Reference

Policy

Adopted: 03/19/08 (Approved at Board Meeting 03/18/08)

Amended: 04/05/16, 5/7/19

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

COMPUTER CONTROL PROCEDURES

3800 (a)

**COMPUTER CONTROL
NON-INSTRUCTIONAL OPERATIONS**

**BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS**

I GENERAL

1. *Password expirations and use for employee network access will be updated and monitored by the Technology Office. The policy settings in the active directory for network users will reflect that stall members must establish private passwords that are at least 6 characters in length and alpha-numeric in format. Password expiration settings will be set for every 90 days with the system prompting the employee at least 7 days in advance that they must change or update their password before the set time frame expires.*
2. *Through the review of this administrative regulation, all system users are advised that their computer activities may be monitored by network personnel.*
3. *As stipulated by the policy, any updates or changes to permissions on the District network shall be performed by the Administrative Assistant for Technology. All Finance Manager permissions or password changes shall be made by the Director of Business. The Director of Business shall be the Finance Manager administrator.*
4. *A quarterly review of the Finance Manager Administrator's actions within the program shall be performed by the Administrative Assistant for Technology. In addition, a quarterly review of the Finance Manager audit trail reports shall be performed by the Administrative Assistant for Technology to ensure all user activity is appropriate.*

A disc backup of all electronic data on the District network is performed daily. There is a three-week minimum retention period on all data backups.

5. *The Administrative Assistant for Technology shall develop and implement a detailed disaster recovery plan acceptable to the District's auditors. The plan shall protect system data in the event of the catastrophic loss of our processing capabilities.*

6. *Remote access to the District's network servers by outside software supporters shall only be granted upon the formal pre-approval of the Administrative Assistant of Technology. These outside supporters include but are not limited to Finance Manager, Maximus and Novatime. When access is desired, a representative of these companies shall contact the Administrative Assistant for Technology to gain temporary system access to perform software updates and similar tasks. For tracking purposes, the Administrative Assistant for Technology shall maintain a log documenting each instance where access is granted. The log shall contain the name of the person granted access, the firm represented, date of access and the reason for network access.*
7. *Entities such as BOCES and auditors may be granted remote access after approval by the Administrative Assistant for Technology. Remote access by employees requires the special approval of the Superintendent of Schools. The Administrative Assistant for Technology shall maintain a log indicating all remote access granted and the date and purpose of the access.*
8. *All employees with District e-mail shall have access to their e-mail remotely through the Internet.*

*Regulation**Adopted:* 03/19/08 (Approved at Board Meeting 03/18/08)*Amended:* 04/05/16, 5/7/19

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

INFORMATION, SECURITY BREACH AND NOTIFICATION

3810

**COMPUTER CONTROL
 NON-INSTRUCTIONAL OPERATIONS**

**BUSINESS AND NON-
 INSTRUCTIONAL OPERATIONS**

Definitions: “Private information” shall mean personal information (i.e., information such as name, number symbol, mark or other identifier which can be used to identify a person) in combination with any one or more of the following data elements, when either the personal information or the data element is not encrypted with an encrypted key that has also been acquired:

- Social Security Number
- Driver’s License Number or Non-Driver Identification Card number or;
- Account number, credit or debit number, in combination with any required security code, access code, or password which would permit access to an individual’s financial account.

Note: “Private information” does not include publicly available information that is lawfully made available to the general public pursuant to State or Federal law or regulation.

“Breach of the security system” shall mean unauthorized acquisition or acquisition without valid authorization of computerized data which compromises the security, confidentiality, or integrity of personal information maintained by the District. Good faith acquisition of personal information by an officer or an employee or agent of the District for the purposes of the District is not a breach of security of the system, provided that the private information is not used or subject to unauthorized disclosure.

The Superintendent of Schools shall develop regulations for the implementation of this policy.

Legal Reference: NYS Technology Law Section 208

Policy

Adopted: 05/11/11 (approved at Board Meeting 05/10/11)

Amended: 5/7/19

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

INFORMATION, SECURITY BREACH AND NOTIFICATION

3810 (a)

**COMPUTER CONTROL
NON-INSTRUCTIONAL OPERATIONS**

**BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS**

Procedure for Identifying Security Breaches:

In determining whether information has been acquired, or is reasonably believed to have been acquired, by an unauthorized person or a person without valid authorization, the District shall consider:

- 1. Indications that the physical information is in the physical possession and control of the unauthorized person, such as a lost or stolen computer, or other device containing information;*
- 2. Indications that the information has been downloaded or copied;*
- 3. Indications that the information was used by an unauthorized person, such as fraudulent accounts, opened or instances of identity theft reported; and/or*
- 4. Any other factors which the District shall deem appropriate and relevant to such determination.*

Security Breaches – Procedures and Methods for Notification:

Once it has been determined that a security breach has occurred, the following steps shall be taken:

- 1. If the breach involved computerized data owned or licensed by the District, the District shall notify those New York State residents whose private information was ,or is reasonably believed to have been acquired by a person without valid authorization. The disclosure to affected individuals shall be made in the most expedient time possible and without reasonable delay, consistent with the legitimate needs of law enforcement, or any measures necessary to determine the scope of the breach and to restore the reasonable integrity of the system. The District shall consult with the New York State Office of Cyber Security and Critical Infrastructure Coordination (CSCIC) to determine the scope of the breach and subsequent restoration measures.*
- 2. If the breach involved computer data maintained by the District, the District shall notify the owner or licensee of the information of the breach immediately following discovery, if the private information was or is reasonably believed to have been acquired by a person without valid authorization.*

Note: The notification requirement may be delayed if a law enforcement agency determined that such notification impedes criminal investigation. The required notification shall be made after the law enforcement agency determines that such notification does not compromise the investigation.

The required notice shall include: (a) District contact information, (b) a description of the categories information that were or are reasonably believed to have been acquired without authorization and (c) which specific elements of personal or private information were or are reasonably believed to have been acquired. This notice shall be directly provided to the affected individuals by either:

1. Written notice
2. Electronic notice, provided that the person to whom notice is required has expressly consented to receiving the notice in electronic form; and that the District keeps a log of each such electronic notification. In no case, however, shall the District require a person to consent to accepting such notice in electronic form as a conditioning of establishing a business relationship or engaging in any transaction.
3. Telephone notification, provided that a District keeps a log of each such telephone notification.

However, if the District can demonstrate to the State Attorney General that: (a) the cost of providing notice would exceed \$250,000; or (b) that the number of persons to be notified exceeds 500,000; or (c) that the District does not have sufficient contact information, substitute notice may be provided. Substitute notice would consist of all of the following steps:

1. E-mail notice when the District has such address for the affected individual;
2. Conspicuous posting on the District's website; and/or
3. Notification to major media

Notification of State and Other Agencies

Once notice has been made to affected New York State residents, the District shall notify the State Attorney General, the Consumer Protection Board, and the State Office of Cyber Security and Critical Infrastructure Coordination as to the timing, content, and distribution of the notices and approximate number of affected persons.

If more than 5,000 New York residents are to be notified at one time, the District shall also notify consumer reporting agencies as to the timing, content and distribution of the notices and the approximate number of affected individuals. A list of consumer reporting agencies will be furnished, upon request, by the Office of the State Attorney General.

Legislative Intent Pertaining to NYS Technology Law Section 208

The legislature finds that identity theft and security breaches have affected thousands statewide and millions of people nationwide. The legislature also finds that affected persons are hindered by a lack of information regarding breaches, and that the impact of exposing information that should be held private can be far-reaching. In addition, the legislature finds that state residents deserve a right to know when they have been exposed to identity theft.

Legal Reference: NYS Technology Law Section 208

Regulation

Adopted: 05/11/11 (approved at Board Meeting 05/10/11)

Amended: 5/7/19

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

DISASTER RECOVERY PLAN

3820 (a)

COMPUTER CONTROL
NON-INSTRUCATIONAL OPERATIONS

BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS

Introduction:

This document shall serve as the disaster recovery plan (DRP) for the Elmont School District. The information present in this plan guides District administration and technical staff in the recovery of computing and network facilities operated by the Information Technology (I.T.) Department in the event that a disaster destroys all or part of the facilities.

Description:

This recovery plan is composed of a number of sections that document resources and procedures to be used in the event that a disaster occurs at the network operating center (NOC) located in the lower level of the Elmont Road Administration Building. Specific recovery procedures will be included for key mission critical systems. There will also be sections documenting personnel required to perform the recovery tasks and an organizational structure for the recovery process.

Disaster Recovery Plan Index

Section 1: General Information about Plan

Objective and Overview

Primary Objective of this Plan

Plan Overview

Personnel/ Disaster Recovery Team

Mission Critical Systems:

nVision - Finance Manager – District Financial System

E-school Data System

IEP Direct-Centris Group

Transportation Management System

Backup Procedures – Unitrends and Message Logic

Firewall – Palo Alto Firewall

Spam Filter – Barracuda Email Security Gateway

Anti-Virus - Microsoft System Center Configuration Manager (SCCM) Endpoint Protection

Automated Monitoring System – Netbotz and Zabbix

Salvage Operations at Disaster Site

Designated Recovery Sites

Begin Reassembly at Recovery Site

Restore Data from Backup

Section 2: Disaster Planning

Disaster Risks and Prevention

Power Outage

Fire

Flood

Hurricane

Computer Crime (Hacking)

Section 3: Disaster Preparation

Level Designation

Preparation

Section 1: General Information***Objectives and Overview:***

Our dependence on technology for day-to-day activities has fueled the need to create a plan in the event that a disaster disables all or part of our computer systems and/or network infrastructure.

This plan will be comprehensive but also take into consideration the probability of specific types of disasters that could affect our systems. The primary focus of this document is to provide the District with a detailed Disaster Recovery Plan.

Primary Objectives:

- Identify key personnel to carry out the plan.
- Identify mission critical business systems including backup procedures.
- Present an orderly course of action to restore mission critical business systems.
- Set criteria for making the decision to recover to alternate site or repair the affected site.
- Identify the equipment and procedures necessary to carry out the plan.

Plan Overview:

This plan uses a strategic approach to recover from a disaster that destroys or disables the NOC at the Elmont Rd. Administration Building, as well as all connecting infrastructures and facilities.

Personnel:

Immediately following the disaster, a planned sequence of events begins. Key personnel are notified and a recovery team is assembled to implement the plan. The disaster recovery team consists of Mr. Al Harper, Mr. Fernando DeBartolo, Mr. David Polizzi, Mr. John Carroll, and Mr. Kevin Martinez, Mr. Pat Vultaggio, Mr. Ryan Erath in conjunction with Sandeep Dhillon and Nassau BOCES.

Disaster Recovery Team:

The disaster recovery team is to be notified as soon as possible when a disaster threatens or occurs.

Name	E-mail	Phone Number
Al Harper	aharper@elmontschools.org	516-640-9138
Fernando DeBartolo	fdebartolo@elmontschools.org	516-779-8612
David Polizzi	dpolizzi@elmontschools.org	516-807-4429
John Carroll	jcarroll@elmontschools.org	516-316-6205
Pat Vultaggio	pvultaggio@elmontschools.org	516-779-5147
Kevin Martinez	kmartinez@elmontschools.org	516-532-4476
Sandeep Dhillon	sdhillon@nasboces.org	516-582-1900
Ryan Erath	rerath@nasboces.org	516-526-6870

Mission Critical Systems:

The mission critical systems for the Elmont School District include nVision, eSchool Data System, IEP Direct, Transfinder, Unitrends backup, Message Logic email archiver and a Barracuda Email Security Gateway. In addition, the District uses Zabbix software and Netbotz for automated monitoring.

nVision Finance Manager is hosted on the Windows 2012 R2 server at the Elmont Road Administration Building, in the NOC. The system uses a SQL database and Remote Desktop for remote access. The Windows server is part of the ELM domain and can be moved if needed. The District's remote data storage is located at Nassau BOCES. It is a part of the Nassau BOCES network.

eSchool Data system is the District's student management database. It is hosted by Nassau BOCES and is accessible via the Internet. eSchool can be accessed from any computer with a web browser and Internet connectivity.

IEP Direct is the database for our special education student population. The database is hosted by the Frontline Technologies and is accessible via the Internet. IEP Direct can be accessed from any computer with a web browser and Internet connectivity.

Transfinder is the application used in the Transportation Dept. and is hosted on the Transfinder server located at Elmont Road.

Barracuda Email Security Gateway is hosted within the District however Nassau BOCES has a similar appliance that can be used in the event of an emergency. The appliance at Nassau BOCES has been preconfigured with the appropriate District information so that email flow will not be disrupted.

Backup Procedures:

A Unitrends Appliance is located at the NOC at Elmont Rd. This backup solution contains full and incremental backups for every system. Both instructional and administrative server's backup to the Unitrends Appliance located in the NOC.

Backup Schedule and Retention:

Unitrends backs up daily utilizing full and incremental backups on every server. Backups are held minimally for 21 days.

Email Archiver (Message Logic):

The District uses Message Logic, an e-mail archiving program. Message Logic captures and stores e-mail independent of the mail server. Message Logic permits retrieval of all incoming and outgoing messages. The program assists the District in discovery and FOIL requests.

Firewall:

The District utilizes an industry leading Palo Alto firewall to block access to unauthorized websites and protect against virus, spyware, malware, and foreign intrusion attempts.

Anti-Virus:

The District utilizes Microsoft SCCM Endpoint protection a centrally managed antivirus and spyware monitoring and prevention system. The firewall also incorporates Intrusion Detection, URL filtering, and zero-day inspection as a complete solution for District security.

Automated Monitoring System:

- *Netbotz* an automated monitoring system protects the Network Operation Center for fire, flood, security and temperature. This system will notify key personnel via e-mail when a negative condition exists.
- *Zabbix* an automated alerting system monitors servers, switches and other networked appliances automatically alerts via email when a specified trigger is identified.

Recovery Operations (DR site):

The Disaster Recovery Team will assess the situation and determine to repair the NOC or to move to an alternate site. If an alternate site is needed, the recovery team must identify and remove critical equipment and media from the disaster.

Designated Recovery Site:

If the NOC is destroyed, an alternate site will need to be available temporarily until the Administration site is restored. The Nassau BOCES Building located at 1 Merrick Ave. can serve as a primary alternate site. At this Nassau BOCES site, all District servers and drives are backed up on a SAN (Storage Area Network). All of the District's drives are replicated at the 1 Merrick Ave. site and can be easily accessible in the event of a disaster at the NOC.

Begin Reassembly at Recovery Site:

The Disaster Recovery Team will assess the NOC and operating capabilities: fiber network connections, routers, switches, server viability, Internet service provider functionality, etc. Functioning hardware will be removed and taken to the new recovery site. Salvaged and new components will be assembled at the recovery site to restore mission critical systems and applications. Hardware assessment and installation will be performed in conjunction with Nassau BOCES personnel.

Restore Data from Backup:

Local and off-site data restoration will be performed in conjunction with Nassau BOCES personnel to bring mission critical systems up-to-date.

Section 2: Disaster Planning***Disaster Risks and Prevention:***

It is extremely important to take all necessary steps to prevent or minimize a disaster from occurring. Disasters can be both natural and man-made. Each disaster will pose a different threat to the NOC and ultimately the end user; District staff. The potential disasters we will account and prepare for in this plan are listed below.

- Power Outage
- Fire
- Flood
- Hurricane
- Computer Crime (Hacking)

Power Outage:

A power outage or blackout is the most common type of disaster affecting computer systems. A local building outage will usually result in some down time, but will not affect long-term business operations and continuity. Most local building power outages will be repaired within eight (8) hours of occurrence. A regional power outage lasting longer than one day will more than likely require the DRP (disaster recovery plan) to be initiated for mission critical system recovery.

Preventive Measures:

An Uninterruptible Power Supply (UPS) has been installed at the NOC in the Elmont Road Administration building to provide temporary power in the event of a brief power failure.

Business Impact:

If the power is lost for more than 10 minutes at the NOC, the following business systems will be affected:

- No telephone access District-wide
- No Internet access District-wide
- No email access District-wide
- No access to critical applications District-wide

Fire:

School fires occur often. Electrical fires are common and can cause a major disruption in business continuity.

Preventive Measures:

Smoke detectors shall be installed in the NOC, which tie into the building's fire warning system. In the event of a fire, the building fire warning system shall contact the police and fire departments. A fire extinguisher is located within 20' of the server closet. Netbotz monitoring system has been installed. This system will notify key personnel via e-mail when a negative condition exists.

Business Impact:

A fire at the NOC will have a disastrous impact on business continuity. Fire and water will destroy computers, switches, firewalls, routers and cabling systems. The DRP will need to be initiated and an alternate recovery site implemented.

- No telephone access District-wide
- No Internet access District-wide
- No email access District-wide
- No access to critical applications District-wide.

Flood:

Water can cause severe damage to electronic equipment. Any building that has been around for more than thirty years can run the risk of flooding from a broken pipe.

Preventive Measures:

The NOC is outfitted with Netbotz monitoring system, alert e-mails are sent out to key employees. The server in the NOC has been elevated to three inches off the ground.

Business Impact:

A flood of at least 4 inches could potentially cause the batteries in the UPS to short out which would initiate a shutdown of all servers in the NOC. This, in itself, would not be classified as a terrible disaster, but merely a disruption until we bypassed the UPS and restarted the servers. However, the extremely high humidity could cause long-term equipment damage. The server rack in the NOC is currently 3 inches off the ground, so a flood of more than 3 inches may potentially cause equipment damage.

Hurricane:

Hurricane force winds and heavy rain can destroy the building roof, thereby flooding the NOC. A power outage will most likely occur as a result. The data center may not be the only casualty in a severe storm. Additional school buildings, PSEG wiring, and fiber cabling may also be damaged as a result. Power could take days, if not weeks, to restore.

Preventative Measures:

The NOC is outfitted with a Netbotz monitoring system, alert e-mails are sent out to key employees. The server in the NOC has been elevated to three inches off the ground. In addition, to prevent damage from power spikes, the District may shut down the NOC.

Business Impact:

A damaged roof, flooded data center and power outage will most definitely require reconstruction of the data center, new equipment purchases, and a temporary relocation of mission critical applications. In a severe storm, regional power loss will prevent relocation to the alternate site.

Computer Crime (Hacking):

Computer crime is also a probable disruption of business continuity. This type of disaster can be in the form of a virus which destroys computer operating systems, data and applications. Another example of computer crime is a student bringing in hacking tools on a USB/Flash drive and attempting to destroy internal systems.

Preventative Measures:

The District has a Palo Alto Firewall and Microsoft Endpoint Protection that protects against virus, spyware, malware, SPAM, and foreign intrusion attempts. The Palo Alto firewall is in place to protect the network from outside intrusions. The firewall also provides, web content filtering and antivirus protection. A Barracuda Email Security Gateway is in place to filter out possible email viruses and spyware. The District utilizes Microsoft System Center Configuration Manager “push out” major security updates to computer and servers. Every computer and server has Microsoft Endpoint Protection antivirus software installed on it and updated centrally on a daily basis. Desktop computers have been configured to prevent unauthorized installation of software.

Business Impact:

If a virus is released onto our network, we can expect massive downtime. Systems will typically need to be reinstalled from scratch and data restored from known good back-up tapes. The District utilizes a Unitrends backup appliance that would enable us to restore servers and files.

Recommendations:

Most disruptions are caused by someone connecting an infected computer inside the network as opposed to a threat from the outside. Staff and students are prohibited from connecting their personal computers, laptops, or personal devices to the network.

Disaster Preparation:

In order to recover from a disaster, we must first prepare for a disaster. The assignment of levels to specific types of disasters can help to determine the resources needed to recover.

Level 1: No site relocation required. Business disruption will be less than or equal to 2 full business days. Examples for this level would be a building power outage, a fiber connection which separates the E.R. building from the fiber network, a core router or switch failure, a core server failure, Internet provider failure, telephone system failure, or a mission critical application failure.

Level 2: Site relocation may be required. Business disruption will be greater than 2 business days but less than 7 business days. Examples for this level could be a fire, a flood, burglary or computer crime. Relocation may only be necessary if physical damage to the infrastructure occurs.

Level 3: Site relocation is required. Business disruption will be greater than 7 days. Examples of this level would be a major hurricane or terrorism.

Level 1 Preparation:

A level 1 disaster is the most common type of business disruption and will happen at least once per school year. Proper planning will be critical to recover within 8 hours of the disaster. To prepare for a level 1 disaster we will need a detailed communication plan in place. A level 1 disaster can affect the entire District so proper communication will be most important. Facilities staff will coordinate electrical repair. Vendor telephone numbers and contact numbers will also need to be listed. Technical support telephone numbers and cell phones should be documented and made available.

Level 2 Preparation:

The Nassau BOCES site located at 1 Merrick Ave. in Westbury can serve as the primary relocation site. Elmont's critical data is replicated o 1 Merrick Ave.

Level 3 Preparation:

The relocation site will be prepared for level 2 disaster, however, if a regional power failure exists, then a generator will be required to continue operations.

Legal Reference:**Policy**

Adopted: 02/14/12 (approved at Board Meeting 02/13/12)

Amended: 5/7/19

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

STUDENT DATA PRIVACY AND SECURITY

3830 (a)

COMPUTER CONTROL
NON-INSTRUCATIONAL OPERATIONS

BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS

Purpose

This policy addresses the Elmont Union Free School District's (the District) responsibility to adopt appropriate administrative, technical and physical safeguards and controls to protect and maintain the confidentiality, integrity and availability of its data, data systems and information technology resources.

Policy Statement

It is the responsibility of the District:

1. to comply with legal and regulatory requirements governing the collection, retention, dissemination, protection, and destruction of information;
2. to maintain a comprehensive Data Privacy and Security Program designed to satisfy its statutory and regulatory obligations, enable and assure core services, and fully support the District's mission;
3. to protect personally identifiable information, and sensitive and confidential information from unauthorized use or disclosure;
4. to address the adherence of its vendors with federal, state and SED requirements in its vendor agreements;
5. to train its users to share a measure of responsibility for protecting the District's data and data systems;
6. to identify its required data security and privacy responsibilities and goals, integrate them into relevant processes, and commit the appropriate resources towards the implementation of such goals; and
7. to communicate its required data security and privacy responsibilities and goals and the consequences of non-compliance, to its users.

Standard

The District will utilize the National Institute of Standards and Technology's Cybersecurity Framework v 1.1 (NIST CSF or Framework) as the standard for its Data Privacy and Security Program.

Scope

The policy applies to Elmont UFSD employees, and also to independent contractors, interns, volunteers (Users) and third-party contractors who receive or have access to SED's data and/or data systems.

This policy encompasses all systems, automated and manual, including systems managed or hosted by third parties on behalf of the District and it addresses all information, regardless of the form or format, which is created or used in support of the activities of the District.

This policy shall be published on the Elmont UFSD website and notice of its existence shall be provided to all employees and Users.

Compliance

The District's Data Privacy Officers are responsible for the compliance of their programs and offices with this policy, related policies, and their applicable standards, guidelines and procedures. Instances of non-compliance will be addressed on a case-by-case basis. All cases will be documented, and program offices will be directed to adopt corrective practices, as applicable.

Oversight

SED's Chief Privacy Officer shall annually report to its Board of Regents on data privacy and security activities and progress, the number and disposition of reported breaches, if any, and a summary of any complaint submitted pursuant to Education Law §2-d.

Data Privacy

1. Laws such as the Family Educational Rights Privacy Act (FERPA), NYS Education Law §2-d and other state or federal laws establish baseline parameters for what is permissible when sharing student PII.
2. Data protected by law must only be used in accordance with law and regulation and Elmont UFSD policies to ensure it is protected from unauthorized use and/or disclosure.
3. The Elmont UFSD has established Co-Data Privacy Officers to manage its use of data protected by law. The Co-Data Privacy Officers will, together with program offices, determine whether a proposed use of personally identifiable information would benefit students and educational agencies, and to ensure that personally identifiable information is not included in public reports or other public documents, or otherwise publicly disclosed;
4. No student data shall be shared with third parties without a written agreement that complies with state and federal laws and regulations. No student data will be provided to third parties unless it is permitted by state and federal laws and regulations. Third-party contracts must include provisions required by state and federal laws and regulations.
5. The identity of all individuals requesting personally identifiable information, even where they claim to be a parent or eligible student or the data subject, must be authenticated in accordance with Elmont UFSD procedures.
6. It is the District's policy to provide all protections afforded to parents and persons in parental relationships, or students where applicable, required under the Family Educational Rights and Privacy Act, the Individuals with Disabilities Education Act, and the federal regulations implementing such statutes. Therefore, SED shall ensure that its contracts require that the confidentiality of student data or teacher or principal APPR data be maintained in accordance with federal and state law and this policy.
7. Contracts with third parties that will receive or have access to personally identifiable information must include a Data Privacy and Security Plan that outlines how the contractor will ensure the confidentiality of data is maintained in accordance with state and federal laws and regulations and this policy.

Incident Response and Notification

The District will respond to data privacy and security critical incidents in accordance with its Data Breach and Cyber Incident Response Policy. All breaches of data and/or data systems must be reported to the Chief Privacy Officer(s). All breaches of personally identifiable information or sensitive/confidential data must be reported to the Chief Privacy Officer(s). For purposes of this policy, a breach means the unauthorized acquisition, access, use, or disclosure of student, teacher or principal PII as defined by Education law §2-d, or any SED sensitive or confidential data or a data system that stores that data, by or to a person not authorized to acquire, access, use, or receive the data.

State and federal laws require that affected individuals must be notified when there has been a breach or unauthorized disclosure of personally identifiable information. Upon receiving a report of a breach or unauthorized disclosure, the Co- Data Privacy Officers will determine whether notification of affected individuals is required, and where required, effect notification in the most expedient way possible and without unreasonable delay.

Acceptable Use Policy, Password Policy and other Related Department Policies

1. Users must comply with the Acceptable Use Policy in using Department resources. Access privileges will be granted in accordance with the user's job responsibilities and will be limited only to those necessary to accomplish assigned tasks in accordance with State Entity missions and business functions (i.e., least privilege). Accounts will be removed, and access will be denied for all those who have left the agency or moved to another department.
2. Users must comply with the Password Policy.
3. All remote connections must be made through managed points-of-entry in accordance with the Remote Access Policy.

X. Training

All users of department data, data systems and data assets must annually complete the information security and privacy training offered by the department. Information security and privacy training will be made available to all users. Employees must complete the training annually.

Legal Reference:

First Reading: 11/10/20

Policy

Adopted: 12/08/2020

Amended:

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

PURPOSE, DEFINITION AND GUIDELINES

3900 (a)

**FUND BALANCE
NON-INSTRUCTIONAL OPERATIONS**

**BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS**

1. Purpose The Board of Education recognizes that the maintenance of a fund balance is essential to the preservation of the financial integrity of the School District and is fiscally advantageous for both the District and the taxpayer. This policy establishes goals and provides guidance concerning the desired level of year-end fund balance to be maintained by the District.

2. Definitions Fund balance is a measurement of available financial resources and represents the difference between total assets and total liabilities in each fund.

Governmental Accounting Standards Board (“GASB”) Statement No. 54 distinguishes fund balance classifications based on the relative strength of the constraints that control the purposes for which specific amounts can be spent. Beginning with the most binding constraints, fund balance amounts will be reported by the District in the following classifications:

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

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

Committed – Amounts constrained to specific purposes by a government itself using its highest level of decision-making authority (i.e.: Board of Education); to be reported as committed, amounts cannot be used for any other purpose unless the District takes the same highest-level action to remove or change the constraint.

Assigned – Amount intended to be used for a specific purpose; intent can be expressed by the Board of Education or by an official or body to which the Board delegates the authority.

Unassigned – Amounts available for consumption or not restricted in any manner. These amounts are reported only in the General Fund.

3. Guidelines The fund balance of the District's General Fund has been accumulated to provide stability and flexibility and to respond to unexpected adversity and/or opportunities.

The target is to maintain an unassigned fund balance of not more than 4 % of the estimated annual operating expenditures for the ensuing fiscal year.

The District's basic goal is to maintain annual expenditure increases at a growth rate, and to limit expenditures to anticipated revenue in order to maintain a balanced budget. The decision to retain an unrestricted fund balance of not less than 4% of operating expenditures stems from the fact that it requires approximately \$6,000,000 per month to sustain all operating costs for one month.

The order by which the District will spend restricted and unrestricted fund balance will be evaluated on an annual basis based on the current financial conditions. The Board of Education will evaluate the use of reserves on an annual basis, depending on the needs and best interest of the District. Reserves currently existing in the District include:

Reserve for Workers' Compensation - used to pay for compensation benefits and other expenses authorized by Article 2 of the Workers' Compensation Law, and for payment of expenses of administering this self-insurance program. This reserve is evaluated on an annual basis and updated based on reports received from third-party service providers.

4. Delegation of Responsibility The Superintendent or his/her designee shall be responsible for enforcement of this policy.

Legal Reference:

Policy

Adopted: 09/14/11 (approved at Board Meeting 09/13/11)

Amended:

Required _____
Local X

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

RETIREMENT CONTRIBUTION
RESERVE FUND

3910

FUND BALANCE
NON-INSTRUCTIONAL OPERATIONS

BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS

The Board of Education hereby establishes a Retirement Contribution Reserve Fund. The initial and immediate funding level shall be equal to two (2) times the “annual contribution factor”. The “annual contribution factor” shall equal the average annual cost paid to the New York State Employees’ Retirement System during the preceding five-year period. After the initial funding, the reserve fund balance will be adjusted annually on June 30 of each year to an amount to be determined by the Board of Education which shall not exceed two (2) times the “annual contribution factor”.

Legal Reference: General Municipal Law §6-r

Policy
Adopted: 12/06/16
Amended:

ELMONT UNION FREE SCHOOL DISTRICT
Elmont, New York

FINANCIAL PLANNING

3920

FUND BALANCE
NON-INSTRUCTIONAL OPERATIONS

BUSINESS AND NON-
INSTRUCTIONAL OPERATIONS

The Board of Education hereby establishes a financial planning policy. This is part of the District's ongoing effort to strive for excellence in education for the children of Elmont and minimize annual fluctuations in the tax levy for residents of the school district.

Each year, the Board of Education will receive and review a five-year financial plan for the General Fund which shall include top-level annual forecasted revenues, expenditures, and projected fund balances. Revenues and expenditures will be summarized by object category (e.g. State aid, salaries, employee benefits, supplies, etc.).

The forecast shall be for a five-year period. Forward-looking estimates shall be based on trends in revenues and expenditures with the understanding that the future is uncertain.

The Annual Budget is the District's formal blueprint for an Annual Financial Plan. After it is adopted each year and after the Annual Audit is completed, the five-year financial plan will be updated accordingly for the Board of Education.

Legal Reference:

Policy
Adopted: 12/06/16
Amended: