

Policy # 75

PROCEDURE FOR BOARD MEETINGS

MEETINGS AND NOTICE

§ 1. The date and time of regular Board meetings will be established annually at the reorganizational meeting. Times and dates may be changed by majority vote of the Board at a subsequent Board meeting. It is noted that a Board is required to have a regular meeting at least once each quarter.

§ 2. Any member may call an official Board meeting on 24 hours notice to the Board members.

§ 3. Public Officers Law § 104 indicates that the notice of the time and place of meeting scheduled at least one week before the meeting shall be conspicuously posted in one or more designated public locations at least 72 hours before such meeting. Notice of any other meeting shall be given to the extent practicable to the news media and shall be conspicuously posted in one or more designated public locations at a reasonable time prior to the meeting.

MECHANICS OF MEETINGS

In order to conduct business, a quorum of the entire membership must be present. A majority of the authorized number of seats is required to carry a motion. In certain cases, a super majority is required. As an illustration, Education Law § 3016 requires a two-thirds vote to appoint a teacher who is related by blood or marriage to a member of the Board of Education, General Municipal Law § 105 (5) requires a three-fifths vote to establish standardization for bidding purposes and Local Finance Law § 33.00 requires a two-thirds vote to issue bonds. The Superintendent shall verify with counsel whether a given situation requires a super majority.

AGENDA

The agenda is prepared by the Superintendent with the assistance of the President of the Board. The purpose of the agenda is to inform the Board members of the anticipated topics that would be discussed at the meeting. The agenda should be distributed to the Board members before the meeting. The President may add, remove, or re-arrange the agenda at the Board meeting.

OPEN MEETING

Unless authorized by statute, all discussion and votes must be taken in an open meeting.

EXECUTIVE SESSION

If the Board desires to go into executive session, it will first open the public session, and then on motion duly made, seconded, and carried, the Board would move to executive session. The motion to go to executive session shall specify the purpose of the executive session. Public Officers Law § 105 specifies the reasons why a Board can go into executive session. At executive session, the Board may invite other individuals to attend. Except in limited circumstances, even though the discussion is in executive session, the vote is required to be held in open session. Exceptions include probable cause in relation to charges against a tenured teacher and matters pertaining to students. The Superintendent will obtain from counsel a written opinion whether a particular subject can be voted upon in executive session.

MINUTES

Public Officers Law § 106 specifies the contents of the Board minutes. Minutes are records or summaries of all motions, proposals, resolutions, or any other matter formally voted upon and the vote taken on that item. If the vote is not unanimous, the minutes should indicate the vote of the various members.

Minutes of an open session are to be made available two weeks from the date of the meeting. Minutes of the executive session shall be made available within one week of the executive session. Even if no action is taken in executive session, the minutes of the executive session should indicate who was present, the topics discussed, the fact that no vote was taken, and the adjournment to open session. The release of Board minutes before Board approval should state that the minutes are drafts and subject to Board approval.

BOARD OFFICERS

§ 1. **President.** The President is the presiding officer at the Board meeting and has no greater inherent powers than other Board members. The President is expected to vote on all matters properly brought before the Board.

§ 2. **Vice President.** The Vice President may act in the place of the President, with the same powers and duties, if the Presidency is vacant or the President is absent. The Vice President has no other inherent powers.

OFFICER REMOVAL

The President or Vice President may resign or may be removed at any time during the term of office, which is for a school year. If the individual is removed, there must be good cause for removal. Adequate notice of the charge against the individual must be given with an opportunity to be heard before the Board. The vote must be at an open meeting, duly made.

MOTIONS

To present a motion, a member ordinarily should address the President, be recognized by the President, and then propose the motion. If the motion is made and seconded, the members may discuss the matter. If the motion is not seconded, the Board will move onto the next item of business.

MOTION TO CLOSE THE DEBATE

The motion to close the discussion on a particular motion will bring that motion to an immediate vote. It is an ordinary motion and the proposer may not interrupt another speaker. It takes preference over motions to limit or extend debate, postpone to a definite time, refer to committee, amend, and postpone indefinitely. Such a motion requires a second. The President may call for a vote at any time.

MOTION TO LIMIT OR EXTEND DEBATE

The motion to limit or extend the debate controls the amount of time that will be devoted to the discussion of a particular piece of business. It is an ordinary motion and the proposer may not interrupt another speaker. It takes preference over motions to postpone to a definite time, refer to committee, amend, or to postpone indefinitely. This motion requires a second, is debatable as to the type and time limitations, and is amendable as to the time and number of comments permitted.

MOTION TO POSTPONE TO A DEFINITE TIME

The motion to postpone to a definite time puts aside consideration of a main motion until a specified date. It is an ordinary motion and a proposer may not interrupt another speaker. It takes preference over motions to refer to a committee, amend, or postpone to a definite time. The motion requires a second, is debatable as to reasons for postponement and the date of reconsideration, and is amendable as to the date of reconsideration.

MOTION TO REFER TO COMMITTEE

The motion to refer to committee transfers specified business pending before the Board to a committee. It is an ordinary motion and the proposer may not interrupt another speaker. It takes preference over motions to amend and postpone to a definite time, the motion does not require a second, is debatable as to the structure of the committee and is amendable as to the structure.

MOTION TO AMEND

The motion to amend changes the wording of a main motion. It is an ordinary motion and the proposer may not interrupt another speaker. It takes preference over the motion to postpone for a definite time; requires a second.

MOTION TO POSTPONE INDEFINITELY

The motion to postpone indefinitely terminates the consideration of the main motion. It is an ordinary motion, and the proposer may not interrupt another speaker. It takes preference over the main motion only; and requires a second; is debatable and re-opens debate on the pending main motion.

MOTION TO RECONSIDER

The motion to reconsider places a previously considered main motion before the Board for a second time. It can only be made at the meeting where the motion was passed or the next following meeting. The motion can only be made and seconded by individuals who voted in the majority. The motion requires a second; is debatable and opens debate on the main motion being considered and may not be amended.

MOTION TO RESCIND

The motion to rescind cancels the main motion previously adopted. The motion must be made at the meeting where the initial motion was made or at the following meeting. It can be made and seconded only by individuals who have voted in favor of the motion. The motion is debatable and opens debate on the main motion being reconsidered and is not amendable.

GENERAL RULES OR PROCEDURE

§ 1. When the President is not in attendance at the meeting, the Vice President shall preside.

§ 2. If there is not a quorum, the presiding officer shall adjourn the meeting to the next scheduled meeting, or at another time duly called.

§ 3. A Board member may abstain from a vote for a good reason. The individual should state generally why the person is abstaining.

OTHER MATTERS

If the Board concludes that it is appropriate to add additional procedures, it may do so after the proposal for an addition, change, or modification is submitted, duly seconded and voted upon and reconsidered at the next following meeting.

APPOINTMENT OF CLERK PRO-TEM

In the absence of the Clerk of the Board of Education, the Board may appoint a Clerk Pro-tempore to serve in the absence of the regularly appointed Clerk. Such appointment shall expire, without further action of the Board, upon the Clerk's return to duty. A person appointed as Clerk Pro-tempore shall not be a member of the Board of Education.

PRIVILEGE OF THE FLOOR

The Board may extend to the general public the right to address the Board on matters of public concern at a time designated by the President. Such privilege may be limited in time by the President of the Board by announcing the limitation to the public at the meeting.

CLASSIFICATION OF MOTIONS - ORDINARY AND SPECIAL

There are two types of parliamentary motions – ordinary and special. Special motions are used to handle any procedural matters that arise during a meeting. They may be offered at any time and must be disposed of immediately. If several special motions are put forward at once, they should be considered on a first-come basis. Ordinary motions are used to dispose of main motions, and a rank of priority is assigned among them. A proposed ordinary motion would be out of order while another is pending unless it has higher priority. Proposed ordinary motions are considered in the reverse order of their proposal; thus the motion with the highest priority is considered first. Unless otherwise provided in statutes, or bylaws, the order of priority for ordinary motions is as follows, in descending order: to adjourn, to recess, to postpone temporarily, to close debate, to limit or extend debate, to postpone to a definite time, to refer to committee, to amend, to postpone indefinitely, and main motions.

First Reading: May 17, 2017
Second Reading: June 7, 2017
BOE Adoption:

Policy # 76**Personnel****Non-Unit (Management Confidential) Employee Working Conditions**

The following working conditions are for the non-unit employees including: Secretary to the Superintendent of Schools, District Office Senior Typist, Account Clerk/Typists, Secretary to the Business Manager.

WORK YEAR: The work year is defined as twelve (12) calendar months beginning on July 1 each year and ending on June 30 of the following year. Any 10 month employee will work Staff Days per adopted “School Year Calendar” (182 days plus 9 holidays) and will work September 1 through June 30.

EMPLOYMENT HOURS: For twelve (12) month employees, the hours of employment will fall between 7:30 a.m. and 4:00 p.m. or between 7:00 a.m. and 3:30 p.m. with the approval of the supervisor. When students are not in attendance, employment will be on the basis of seven (7) hours per work day.

SALARY INCREASES: Salary increases are communicated and documented by MOU’s.

PERFORMANCE INCENTIVES: The District will pay \$1000 for each pre-determined performance indicator that is met by specific employee(s).

SNOW OR EMERGENCY DAYS: The 12 month employees will not be required to work on days when a weather related closing is in effect. This applies to the first five (5) weather related closings. In the event the employee does work on a weather related day, he or she will be granted compensation time for time worked.

PERFECT ATTENDANCE: A \$200 stipend will be paid to Non-Unit Employees each fiscal year that have perfect attendance. Perfect attendance requires no use of Personal Business Days, Personal Illness Days and Family Illness Days. The use of Family Death Days will not disqualify a Non-Unit Employee from this payment. The payment will be made at the end of the fiscal year, after certification of perfect attendance can be made.

SICK LEAVE: Employees will earn one (1) sick day for each month worked during the year. Sick leave days will be allowed to accumulate in succeeding years. Employees may use six (6) of their credited sick leave days, on a yearly basis, for immediate family illness. Immediate family will include: spouse, son, daughter, mother or father.

SICK LEAVE BANK: Employees may participate in the Non-Instructional Sick Bank subscribing to the rules of the Sick Bank.

BEREAVEMENT LEAVE: Employees are eligible to receive three (3) days leave for immediate family death per year. The employee’s immediate family is understood to mean: spouse, children, mother, father, stepmother, stepfather, brother, sister, brother-in-law, sister-in-law, mother-in-law, father-in-law, grandmother and grandfather. Unused family death leave shall not accumulate from year to year. At the employee’s request, up to two (2) accumulated personal illness days for immediate family death may be granted to extend this leave period beyond three (3) days.

PERSONAL BUSINESS LEAVE: employees may be allowed four (4) days (prorated for new employees) for personal leave each school year. A 10 month employee may be allowed three (3) days for personal leave each year. The form used by other units may be requested at the discretion of the Supervisor. Except in an emergency, twenty-four (24) hour notice is required. Unused personal days shall be converted to accumulated sick leave the following school year.

HOLIDAYS: Twelve-month employees will receive the following holidays:

JULY 4	1 day
LABOR DAY	1 day
COLUMBUS DAY	1 day
VETERANS’ DAY	1 day
THANKSGIVING DAY & FRIDAY	2 days
CHRISTMAS	2 days
NEW YEARS DAY	2 days
MARTIN LUTHER KING	1 day
PRESIDENTS’ BIRTHDAY	1 day
GOOD FRIDAY	1 day
MEMORIAL DAY	1 day

VACATIONS: Twelve month employees will receive vacation based on the following schedule:

After 1 year	10 days
After 2 years	10 days
After 3 years	11 days
After 4 years	12 days
After 5 years	13 days
After 6 years	14 days
After 7 years	15 days
After 8 years	16 days
After 9 years	17 days
After 10 years	18 days
After 11 years	19 days
After 12 years	20 days

Vacation will be earned on the first anniversary; thereafter, vacation will be credited July 1st. A vacation proration procedure previously developed will be implemented for either temporary or permanent separation from employment

Employees who are unable to use their vacation time because of workload may request of the Superintendent to carry over up to a maximum of five (5) days.

UNPAID LEAVE OF ABSENCE: Employees must apply for a leave of absence not to exceed one (1) school year. The granting or refusal to grant said leave shall be at the sole discretion of the District. Fringe benefits and seniority will not accrue to be available for use while on approved leave. Medical and Dental Insurance is available to the employee during the leave if the employee pays the full cost of coverage.

HEALTH AND DENTAL INSURANCE: For everyone covered by this policy the health and dental insurance plans of the School District shall be available to all employees paid for working twenty (20) hours or more regular hours per week.

The Employee will contribute for the Employee's Individual Dental insurance and the Employee's Family Dental insurance at a rate consistent with *a comparable unit*.

The Employee will contribute for the Employee's Individual Health insurance and the Employees' Family Health coverage at a rate consistent with the *a comparable unit* for the 2014-2015 school year.

Beginning on 7/1/2015 the rates for the 2015-2016 school year will be 7% for the Individual Health insurance and 10% for the Family Health insurance.

Upon the ordinary age and service retirement of an employee, employees with at least ten (10) consecutive years in the District immediately preceding retirement will qualify for the same health and dental insurance coverage for employees and their dependents at the same contribution rate paid by non-unit staff under employment. This insurance coverage will be offered to employee and dependents until the employee becomes eligible for Medicare coverage.

EDUCATION CREDIT: Employees who have earned credits for in-service education or college courses may submit a request for salary remuneration to be consistent with other support staff units. The evaluation and credit approval is made by the Superintendent prior to the date the course of study is to commence.

PROFESSIONAL WORKSHOPS AND CONFERENCES: With the advanced approval of the Superintendent, employees may attend workshops, seminars, conferences or other activities designed for professional improvement.

The District will pay, as budgeted; such reasonable expenses as may be incurred and approved including fees, meals, lodging and transportation, provided receipts are furnished.

RETIREMENT INCENTIVE: On or before sixty (60) days prior to retirement, any member of the Non-Unit Employee group with at least ten (10) consecutive years in the District may submit to the Superintendent a written notice of his/her resignation to be effective at the time of retirement. He/she will then select one of the following options prior to retirement date. To qualify for either option, the employee must be retiring due to age/service retirement eligibility and acceptance from NYS ERS or NYS TRS.

OPTION 1: Payment of fifty percent (50%) of the total sick leave accumulation at the end of the school year. The accumulation may not exceed 200 days or a payment not to exceed 100 days. The daily rate computation will be made by using 1/260 for twelve (12) month employees and 1/200 for ten (10) month employees.

OPTION 2: Payment of twenty percent (20%) of the final year's salary payable at the end of the school year.

FIRST READING:	April 10, 1991
SECOND READING & ADOPTION:	April 24, 1991
REVISED:	February 9, 1994
	July 24, 1996
	June 30, 1999
	June 20, 2001
	June 10, 2002
	July 2, 2003
	July 7, 2004
	June 16, 2005 (1st Reading)
	July 20, 2005
	March 15, 2006
	April 12, 2006
	July 15, 2009
	May 6, 2015
	October 5, 2016

First Reading:	May 17, 2017
Second Reading:	June 7, 2017
BOE Adoption:	

Policy # 77

TAX SHELTERED ANNUITIES

1. The District will, at the request of any employee, purchase an annuity or mutual fund approved under the provisions of Section 403 (b) of the Internal Revenue Code of 1954 as amended, selected by such employee and make payroll deductions on behalf of such employee in payment thereof.
2. The School Business Official, or his designee, is authorized to approve on behalf of the Board of Education, application from employees for agreements with the School District for reduction in contract salary, the amount of such reductions to be remitted to the writer of the annuity or mutual fund for application to a non-forfeitable annuity account maintained under the terms of a contract or contracts qualifying for purposes of Section 403 (b), issued by the writer of the annuity.
3. Any such agreement may be terminated at any time upon written notice by either such employee or the School District or Board of Education, except as indicated in 5 below.
4. Any company authorized to sell tax-sheltered annuities or approved mutual funds, under the provisions of Section 403 (b) in New York State may be approved under the provisions of this rule.
5. The number of different companies from whom such annuities or mutual funds shall be purchased by the District shall not exceed sixteen at any given time.

First Reading: May 17, 2017
Second Reading: June 7, 2017
BOE Adoption:

Policy # 78

INTERNAL AUDIT POLICY

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

The internal claims auditor shall be responsible for formally examining, allowing or rejecting all accounts, charges, claims or demands against the School District. The auditing process shall determine:

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

The internal claims auditor will certify all claims as ready for payment directly to the Treasurer. All claims shall be presented to and approved by the internal claims auditor prior to payment. The internal claims auditor and the Treasurer shall develop appropriate procedures for the auditing of District claims by the internal claims auditor.

First Reading: May 17, 2017
 Second Reading: June 7, 2017
 BOE Adoption:

Policy # 79

PETTY CASH FUND POLICY

The District is not currently utilizing an established petty cash fund.

First Reading: May 17, 2017
Second Reading: June 7, 2017
BOE Adoption:

Policy # 80**REIMBURSEMENT FOR EXPENSES REGARDING CONFERENCES,
CONVENTIONS, WORKSHOPS, MEETINGS**

All actual and necessary registration and tuition fees, expenses of travel, meals, and lodging incurred in connection with conferences, conventions, and workshops related to School District business will be reimbursed upon the submission of receipts for such expenses along with a statement of the purpose for such expenses. Such receipts shall be submitted within 14 calendar days of when the expense was incurred. The consumption of alcoholic beverages is not a permitted expense, nor is any travel expense associated with a spouse.

Mileage shall be reimbursed at the then current IRS rate.

Authorization to attend a conference, convention, or workshop requiring travel for which reimbursement is sought must first be obtained from the Superintendent in writing and submitted before any claim or expense may be paid.

Extending travel for personal reasons is not a reimbursable expense. Extending business travel for personal reasons must first be authorized by the Superintendent. Any costs associated with such additional travel must be paid by the officer or employee.

The Board of Education recognizes that from time to time it may be appropriate to provide meals and refreshments at District meetings or events which are being held for an educational purpose. Expenditures made on such meals and refreshments should be appropriately documented with a receipt, appropriately itemized, and submitted to the District's Business Office within 14 calendar days of incurring such expense.

Examples of authorized categories of such expenditures include, but are not limited to, meals and refreshments for staff on teacher orientation day at the beginning of each year, staff recognition day, Superintendent's Conference Day, and community/District meetings.

Expenses for meals actually and necessarily incurred at meetings of School District personnel may be reimbursable upon the submission of appropriate receipts within 14 days of incurring such expense only if the School District business which is conducted is of an immediate nature and it is essential to conduct such a meeting during mealtime. Furtherance of the School District's business must be the main purpose of such a meeting and the meal only incidental thereto. Documentation seeking reimbursement shall recite the reason why the meeting was required to be conducted during a mealtime.

Expenses for meals actually and necessarily incurred for a Board meeting will be reimbursable only when the meeting is deemed essential to be conducted during a mealtime. Documentation seeking reimbursement shall recite the reason why the meeting was required to be conducted during a mealtime.

Any funds reimbursed in excess of expenditures must be refunded within 14 calendar days.

First Reading: May 17, 2017
Second Reading: June 7, 2017
BOE Adoption:

Procedural Attachments 1, 2, 3 & 4

REQUIRED INFORMATION WHEN SUBMITTING A CLAIM FORM FOR REIMBURSEMENT FOR MEALS:

- 1) An itemized receipt showing each item paid for and its cost (proof that no tax was paid)
- 2) A list of the names of the people whose food you are paying for
- 3) The date of the conference/workshop
- 4) The name of the conference/workshop
- 5) The location of the conference/workshop

The above information is REQUIRED by the state education department for all purchases through federal grants. If your meal is being paid for with a grant ALL of this information must be provided or the reimbursement will not be issued. If your meal is being paid for with General fund money then a minimum of #1, 2, 3, and 4 are needed or the reimbursement will not be issued.

If the restaurant will not provide you with an itemized receipt, write it down on the receipt they do give you-be sure to list the cost of each item! We must be able to prove that the school district is not paying or reimbursing sales taxes.

POLICY 80 – Attachment 1

Conference Registration and Hotel Purchase Orders – REQUIRED information

1. The names of ALL people going to the conference/staying at the hotel. If students will be attending/staying, please give student names if known. If student names are not known, please list the number of students.
2. The name of the conference/athletic event and its purpose. Example: Is it the state wrestling championships or a teacher training on literacy or the pageant of bands?
3. The date(s) of the conference/event/hotel stay.
4. If for hotel reservation, please include the confirmation # the hotel gave you when you made your reservation.
5. A copy of the conference/event registration form stating the conference/event fees, payment due date and payment address.
6. Copy of purple “Request for Approval of Conference/Workshop” form signed by Superintendent and Business Manager.

POLICY 80 – Attachment 2

GREENE CENTRAL SCHOOL DISTRICT BUSINESS OFFICE

Procedures for Conference Requests

1. All conference requests should be made on the conference request form (better know as the 'purple sheet').
2. To ensure that the necessary approvals are received in time to register for the conference and make hotel reservations, please submit the form as soon as possible, but **no later than 14 days prior** to the conference registration date. If there is a deadline date for conference registration, please indicate so the necessary purchase orders may be generated in a timely manner.
3. Paperwork submission requirements: In addition to your conference request, you need to include the conference registration form and any hotel reservation information. All conference registrations and all hotel reservations will require a **PURCHASE REQUISITION** be completed. (this is a new requirement) Submit all forms and paperwork to your Supervisor for review and approval. If it is approved, it will be sent on to the Business Office for review and approval, and then onto the District Office for approval by the Superintendent. If the conference is fully approved, you (the requester) will receive from the District Office approval notification to register for the conference and make your hotel reservations.
4. The District's preferred method of payment is a Purchase Order. If conference registrations or hotel reservations do not accept purchase orders, you may either use your personal credit card or contact the Business Office for use of the District's credit card. In either case, you will need to retain itemized copies of your invoice/billing statement for proper payment.
5. The District Office will submit all completed and authorized conference requests to the DCMO BOCES Central Business Office for purchase order processing. If the requester needs the purchase order number or a copy to complete their registration, they may obtain this information by contacting Accounts Payable at 335-1322 or 335-1365.
6. After the staff member attends the conference, they should submit a Claim Voucher ('green sheet') and attach all of the itemized invoices/bills/receipts/statements/etc., and have this approved by their Supervisor.
7. Meal reimbursement is allowable with conference attendance that includes an overnight lodging stay and will be made per the limits identified on the Conference/Workshop Request forms.

POLICY 80 – Attachment 3

PURCHASE REQUISITION

Copies to: WHITE - BOCES
 YELLOW - GSC Business Office
 PINK - Teacher
 GOLD - School Office

GREENE CENTRAL SCHOOL

CATALOG
NAME

[Any Conference Provider]
 [123 Any Street]
 [Anywhere, NY 12345]

SAMPLE

REFERENCE _____

PO NUMBER _____

DATE ISSUED _____

PLEASE LIMIT FIELD TO 15 ITEMS PER PAGE

CATALOG YEAR		VENDOR'S PHONE NUMBER			BUDGET YEAR	
PAGE	CATALOG NUMBER	QUANTITY	DESCRIPTION	UNIT PRICE	TOTAL	
		2	Conf. Registration for Jane Doe & Suzie Que at 10/25 - 10/27/08 Annual NYSASBO Conference in Albany	\$100/ea	\$200-	
SAMPLE						
CONFERENCE REG.						
PO						
SHIPPING						
BUDGET CODE		TEACHER		DATE		TOTAL \$200.00
PURCHASING AGENT		PRINCIPAL		DATE		

RECEIVED
 By _____

Policy # 81

FIXED ASSET POLICY

Purpose

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

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

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

Guidelines

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

Recording of Fixed Assets

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

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

Physical Inventory of Fixed Assets

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

Inventories shall be conducted as follows:

- land and buildings – every 5 years;
- machinery, equipment, vehicles, furnishings – every 2 years;
- all other fixed assets – at least annually.

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

Transfer of Fixed Assets

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

Disposal of District Property

Policy

Building Principals are responsible for identifying obsolete or surplus equipment and supplies within their area(s) of responsibility. Each year a determination shall be made of equipment, supplies and or materials that are obsolete and cannot be salvaged or utilized effectively or economically by the District. Such equipment, supplies, or materials shall be sold through bid procedures, if possible, for the highest possible price. The School Business Official shall be authorized to dispose of obsolete or surplus equipment and supplies in the following manner:

1. reassign the items, as needed, to other locations within the School District;
2. centralize the storage of items of potential usefulness;

3. discard or sell as surplus those items determined to be of no further use or worthless following approval by the Board of Education.

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

1. offer to sell the items to local municipalities or local non-profit organizations;
2. sell items at a public sale. In the event of a public sale, notice of availability of such equipment, supplies and materials and requests for bids shall be disseminated through announcements in local newspapers and such other appropriate means. Items shall be offered for sale to the general public except that no Board member, officer or employee of the District shall be eligible to bid on the equipment, supplies and or materials; and
3. sell remaining items as scrap for the best obtainable amount or discard in the safest, least expensive manner.
4. give such items to a municipality or municipal corporation.
5. all items offered for sale or donated according to this policy shall be sold “as is” and potential buyers shall be notified that all sales and gifts of District property are “as is”.
6. all items approved for sale by the Board of Education should include an upset price approved by the Board, which is the lowest price that the Board of Education will accept for a particular item.

First Reading: May 17, 2017
Second Reading: June 7, 2017
BOE Adoption:

Policy # 82

DISPOSAL OF DISTRICT PROPERTY

Building Principals and Supervisors are responsible for identifying obsolete or surplus equipment and supplies within their area(s) of responsibility. Such equipment, supplies, or materials shall be sold through bid procedures, if possible, for the highest price. The School Business Official shall be authorized to dispose of obsolete or surplus equipment and supplies in the following manner:

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

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

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

First Reading: May 17, 2017
 Second Reading: June 7, 2017
 BOE Adoption:

Policy # 83

CREDIT CARD POLICY

The Comptroller of the State of New York has expressed the opinion that a municipality may not use a multi-purpose credit card (such as Visa) issued by one of the major commercial credit card firms. The Comptroller's primary concern is that the use of credit cards of this type involves the use of credit of a third party. The Comptroller has expressed approval of the use of gasoline company credit cards to provide gasoline and oil to a municipally owned vehicle as long as such cards are not used for private vehicles. The Comptroller has, however, indicated that a multi-purpose credit card may be used if the credit card company meets certain conditions relating to the audit of the bills produced by the credit card company.

A multi-purpose credit card may be issued in the name of the School District for use by individuals in the following positions: Superintendent of Schools & Business Manager. Such credit card shall only be used for expenses which are directly related to the School District. No amount greater than \$1500.00 shall be charged for any expense. An original receipt for such expense must be delivered to the Business Office within 14 calendar days of incurring such expense. Any claim submitted by the credit card company shall be paid within a reasonable time to avoid incurring service or interest charges.

The School District's accountant shall review the manner and method of having the credit card company comply with the form and audit of claims requirements of Education Law (currently § 1724).

First Reading: May 17, 2017
Second Reading: June 7, 2017
BOE Adoption:

Policy # 84

POLICY ON EMPLOYEE CELL PHONE USE

The Board may from time to time contract with an outside vendor for the provision of cell phones and cell phone service. Employees assigned exclusive use of District cell phones shall be responsible for any personal use of the cell phone in any month where the minutes used on the cell phone exceed the number of minutes provided for in the calling plan contract between the School District and the vendor. In the case of those cell phones not exclusively assigned to employees of the District, employees found responsible for non-business use of the cell phone will be billed when the minutes used in any given month exceed the contracted for call plan.

First Reading: May 17, 2017
Second Reading: June 7, 2017
BOE Adoption: