

Non-Instructional/Business
Operations

SUBJECT: BONDING OF EMPLOYEES AND SCHOOL BOARD MEMBERS

In accordance with New York State Education Law and the Commissioner's Regulations, the Board of Education directs that the Treasurer of the Board of Education, the Tax Collector and the Claims Auditor be bonded prior to assuming their duties. Such bonds shall be in the amounts as determined and approved by the Board of Education.

Other school personnel and members of the Board of Education authorized or required to handle School District revenues may be covered by a blanket undertaking provided by the District in such amounts as approved by the Board of Education based upon the recommendations of the Superintendent or his/her designee.

Education Law Sections 1709(20-a), 1720, 2130(5), 2526 and 2527
Public Officers Law Section 11(2)
8 New York Code of Rules and Regulations (NYCRR) Section 170.2(d)

Adopted: 6/25/09

SUBJECT: EXPENDITURES OF SCHOOL DISTRICT FUNDS

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

All claims shall be properly audited before payment by the Claims Auditor who shall attest to the existence of evidence of indebtedness to support the claim.

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

Arts and Cultural Affairs Law Section 57.19
Education Law Sections 1720 and 2523
8 New York Code of Rules and Regulations (NYCRR) Section 185

NOTE: Refer also to Policies #5321 -- Use of the District Credit Card
#5322 -- Use of the District Cell Phone
#5323 -- Reimbursement for Meals/Refreshments
#6161 -- Conference/Travel Expense Reimbursement

Adopted: 6/25/09

SUBJECT: USE OF THE DISTRICT CREDIT CARD

The School District may issue a credit card or cards in its name for the use of its officers and designated employees for authorized, reimbursable, school business related expenses. The maximum credit limit on each card shall be as designed by the Board of Education. However, authorized personnel must submit purchase orders for those school business related expenses, such as tuition charges for attendance at conference, travel expenses, and lodging, where costs may be fairly and accurately estimated prior to the actual increment of expenses.

Only those officers and District personnel designated by the Superintendent shall be authorized for the use of a District credit card.

Expenses incurred on each credit card shall be paid in such a manner as to avoid interest charges. The credit card(s) shall be locked in a secure place in the Superintendent's Office.

SUBJECT: USE OF THE DISTRICT CELL PHONE**Purpose**

The use of cellular phones is for the purpose of conducting Iroquois related work activities in order to enhance work productivity and increase cost effectiveness of Iroquois operations.

Authorization

Only authorized Iroquois employees may use Iroquois cellular phones and/or Iroquois contracted cellular services. Authorization for use and/or assignment of cellular service is required from both an immediate supervisor and the Superintendent/designee. Typically, only certain Iroquois employees may qualify for cellular phone use based upon special criteria including: those who travel extensively; employees who are on-call and are responsible for multiple sites; employees who perform repair services region-wide and need continuous remote communication with Iroquois; teachers working with students off campus; and other situations deemed necessary by the Superintendent/designee.

Personal Use/Reimbursement

On occasion, Iroquois cellular phones and/or cellular services may need to be used for non-Iroquois related purposes. The cost for these calls will be reimbursed by the user back to the Iroquois Central Business Office at the cost incurred. All non-Iroquois related calls charged to a specific line will be the responsibility of the employee assigned the line.

SUBJECT: REIMBURSEMENT FOR MEALS/REFRESHMENTS**Travel Outside of District/Emergency Meetings**

School District officials and employees are entitled to reimbursement for necessary expenses incurred in the performance of their official duties. However, it is the position of the New York State Comptroller's Office that meals of public officers and employees generally should not be reimbursed or paid by the municipal entity unless the officer or employee is traveling outside his/her regular work area on official business for an extended period of time, or where events prevent them from taking off during mealtime for food consumption because of a pressing need to complete business. All requests for reimbursement must document who attended the meetings and how the meetings fit these conditions.

Meals and Refreshments for School Events

The Iroquois Central School District 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 an itemized receipt and submitted to the Business Office for the purposes of audit and possible reimbursement.

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. 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, as well as itemized receipts, shall be submitted to the Business Office for the purposes of audit and possible reimbursement.

Examples of authorized categories of expenditures include but are not limited to refreshments for staff on orientation day at the beginning of each year, refreshments for Superintendent's Conference Day, community/District meetings, regional scoring, meetings and workshops coordinated by the Staff and Curriculum Development Division, administrative cabinet meetings that may interfere with lunch or dinner times and other meetings at which District business is conducted.

NOTE: Refer also to Policy #6161 -- Travel and Reimbursement

Adopted: 6/25/09

2009

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SUBJECT: BUDGET TRANSFERS

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

Education Law Section 1718

8 New York Code of Rules and Regulations (NYCRR) Section 170.2(1)

Adopted: 6/25/09

2009

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SUBJECT: BORROWING OF FUNDS

The School District may borrow money only by means of serial bonds, bond anticipation notes, capital notes, tax anticipation notes, revenue anticipation notes and budget notes.

Local Finance Law Article 2

Adopted: 6/25/09