

Iroquois Central School District

NUMBER

BUDGET

1.1	Budget Planning and Development	5110
1.2	School District Budget Hearing	5120
1.3	Budget Adoption	5130
1.4	Administration of the Budget	5140
1.5	Contingency Budget	5150

INCOME

2.1	Revenues	5210
2.2	District Investments	5220
2.3	Acceptance of Gifts, Grants and Bequests to the School District	5230
2.4	School Tax Assessment and Collection/Property Tax Exemptions.....	5240
2.5	Sale and Disposal of School District Property.....	5250

EXPENDITURES

3.1	Bonding of Employees and School Board Members.....	5310
3.2	Expenditures of School District Funds	5320
3.2.1	Use of the District Credit Card	5321
3.2.2	Use of the District Cell Phone	5322
3.2.3	Reimbursement for Meals/Refreshments.....	5323
3.3	Budget Transfers.....	5330
3.4	Borrowing of Funds.....	5340

PURCHASING

4.1	Purchasing.....	5410
4.2	Procurement: Uniform Grant Guidance for Federal Awards.....	5413

FISCAL ACCOUNTING AND REPORTING

5.1	Accounting of Funds.....	5510
5.2	Extraclassroom Activity Fund	5520
5.3	Petty Cash Funds and Cash in School Buildings.....	5530
5.4	Publication of District's Annual Financial Statement	5540
5.5	Maintenance of Fiscal Effort (Title I Programs)	5550
5.6	Allocation of Title 1, Part A Funds in the District.....	5551
5.7	Use of Federal Funds for Political Expenditures.....	5560

Iroquois Central School District **NUMBER**

FISCAL ACCOUNTING AND REPORTING (Cont'd.)

5.7 Financial Accountability.....5570
 5.7.1 Allegations of Fraud5571
 5.7.2 Audit Committee.....5572
 5.7.3 Internal Audit Function.....5573
 5.7.4 Medicaid Compliance Program Policy5574

NON-INSTRUCTIONAL OPERATIONS

6.1 Insurance.....5610
 6.2 Inventories and Accounting of Fixed Assets5620
 6.3 Facilities: Inspection, Operation and Maintenance.....5630
 6.3.1 Hazardous Waste and Handling of Toxic Substances by Employees5631
 6.3.2 Use of Pesticides.....5632
 6.4 Smoking/Tobacco Use.....5640
 6.5 Energy Conservation in the Schools.....5650
 6.6 Meal Charging and Prohibition Against Meal Shaming.....5660
 6.6.1 Wellness Policy.....5661
 6.7 Records Management5670
 6.7.1 Disposal of Consumer Report Information and Records.....5671
 6.7.2 Information Security Breach and Notification.....5672
 6.7.3 School District Report Card.....5673
 6.7.4 Employee Personal Identifying Information.....5674
 6.7.5 Student Grading Information Systems.....5675
 6.7.5 Privacy and Security for Student/Teacher/Principal Data.....5676
 6.8 Safety and Security5680
 6.8.1 School Safety Plans5681
 6.8.2 Cardiac Automated External Defibrillators (AEDs) in
 Public School Facilities5682
 6.8.3 Fire Drills, Bomb Threats and Bus Emergency Drills.....5683
 6.8.4 Pandemic Preparedness in the Workplace and the American with
 Disabilities Act.....5684
 6.9 Exposure Control Program5690
 6.9.1 Communicable Diseases5691
 6.9.2 Human Immunodeficiency Virus (HIV) Related Illnesses.....5692

TRANSPORTATION

7.1 Transportation Program5710
 7.2 Transportation of Students.....5720
 7.3 School Bus Safety Program5730
 7.3.1 School Bus Idling.....5731
 7.4 Qualifications of Bus Drivers5740
 7.4.1 Drug and Alcohol Testing for School Bus Drivers and Other
 Safety-Sensitive Employees5741
 7.5 Transportation in Child Safety Zones.....5750