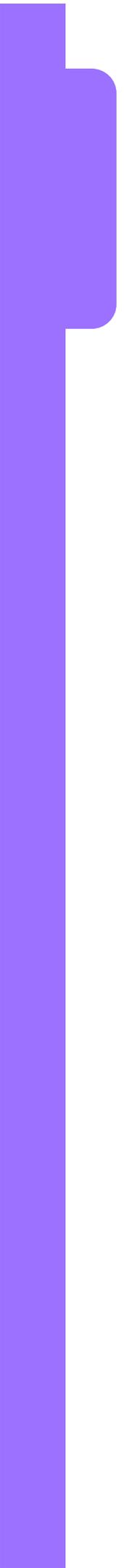


# 3000 Fiscal Management



**3000 - FISCAL MANAGEMENT - SUPPORT SERVICES**  
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## **FISCAL MANAGEMENT - SUPPORT SERVICES**

### **General Policy Statement**

The Board recognizes the important trust it has been given with the responsibility of managing a large amount of public resources. As trustee of local, State, and Federal funds allocated for use in public education, the Board will be vigilant in fulfilling its responsibility to see that these funds are used wisely for the achievement of the purposes to which they are allocated.

### **A. Principles**

In the school system's fiscal management the Board shall abide by the following principles:

1. To engage in thorough advance planning to develop budgets and to guide expenditures so as to achieve the greatest educational benefits for the dollars expended.
2. To use the best available techniques for budget development and management.
3. To establish procedures of maximum efficiency for accounting, reporting, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management and control. The Board shall abide by those sections of the City Charter which are related to the development, submission and administration of its operating and capital budgets.

### **B. Adherence**

The Superintendent shall make regular reports that will apprise the Board on the adherence to the above principles.

Legal Reference: Charter, City of Stamford, Sec. C 6-10-2.

### **Policy Adopted:**

November 24, 1987

### **Readopted:**

November 28, 2000

March 28, 2017

## FISCAL MANAGEMENT - SUPPORT SERVICES

### Adherence to Principles

Using generally accepted financial practices, the Superintendent or designee shall apprise the Board on a regular basis on adherence to the principles.

1. A reporting package submitted to the Board as of September 30, December 31, March 31 and June 30 shall include the following:

- A condensed expenditure report which presents reallocated budget amounts, transfers, revised budget, year-to-date expenditures and encumbrances. Any current or projected variances will be explained in narrative form.
- Summaries of budgeted grant expenditures and of capital projects which include budget revisions, year-to-date expenditures and encumbrances and a narrative explaining variances.
- Areas of concern to be addressed or the resolution of prior concerns.
- Any other information that the Superintendent deems necessary to keep the Board informed.

2. Operating Budget manual procedures relevant to principle number two shall be followed.

Legal Reference: Charter, City of Stamford, Sec. C 6-10-2.

### Regulation Adopted:

November 24, 1987

### Amended:

November 28, 2000

March 28, 2017

**Business**

**Equivalent Funding**

In all schools with the same grade levels, state and local funds will be used:

- to provide comparable services
- to provide an equivalent level of professional staff and administration
- to provide equivalent curriculum and instructional materials, books and supplies

Any additional funds, including Chapter I grants, will be used to supplement or increase the level of state and local support.

**Policy Adopted:**

June 27, 1989

**Readopted:**

November 28, 2000

March 28, 2017

## **FISCAL MANAGEMENT - SUPPORT SERVICES**

### **Budget Preparation**

Budget preparation shall be an integral part of program planning so that the budgets may reflect and cause the effective implementation of all programs and activities of the school system.

Budget planning and revision shall be a year-round process involving broad participation by the Board, Stamford citizens, administrators, supervisors, teachers, and other personnel throughout the school system.

The goals of the Board shall serve as the overall framework for budget planning for the operating and capital budgets.

Legal Reference: Connecticut General Statutes  
10-222 Appropriations and budget  
Charter, City of Stamford, CS-10-2.

**Policy Adopted:**  
November 24, 1987

**Readopted:**  
November 28, 2000  
March 28, 2017

## **FISCAL MANAGEMENT - SUPPORT SERVICES**

### **Budget Preparation**

An Operating Budget Manual shall be prepared by the Superintendent or designee and submitted annually to the Board by January for the next fiscal year. Included in the Manual shall be: budget guidelines, program structures, budget calendar and other appropriate information, materials and data forms.

This Manual shall document the school system priorities as a guide to budget preparation.

An annual capital budget shall be prepared and submitted to the Board for discussion at one meeting and approval at a subsequent meeting. It will include proposals for the next fiscal year as well as projections for the ensuing six years.

Legal Reference: Connecticut General Statutes  
10-222 Appropriations and budget  
Charter, City of Stamford, CS-10-2.

**Regulation Adopted:**  
November 24, 1987

**Readopted:**  
November 28, 2000  
March 28, 2017

## FISCAL MANAGEMENT - SUPPORT SERVICES

### **Operating Budget Transfer**

In accordance with Conn. Gen. Stat. § 10-222, the Board of Education shall prepare an itemized estimate of its budget each year for submission to the fiscal authority for review and appropriation.

Following the annual appropriation, the Board of Education shall meet and revise such itemized estimate, if necessary, and adopt a final appropriated budget for the year. Line items in the budget may be allocated more specifically by the Superintendent or his/her designee in the development, administration and monitoring of the budget.

The Superintendent and/or his/her designee shall be responsible for administering and monitoring the budget through the course of the year. The Superintendent or his/her designee shall maintain a system of appropriate expenditures and encumbrance accounting that is organized to conform with the requirements for State and Federal Accounting Reports. A quarterly budget report shall be prepared in the same format as the annual budget showing for each line item, and major object of expense: the appropriated budget amount, expenditure to date (to include encumbered and expended amounts), projected expenditures, difference between the projected expenditures and the appropriation, and general comments indicating the reasons for the difference.

Such budget report shall be submitted to the Board of Education no later than the 20th of the month following the quarter ending period date.

Based on expenditures and budget projections, with such budget reports, the Superintendent shall recommend to the Board of Education transfers in the operating budget from one line item, and (as set forth above) to another, as needed. The Superintendent is authorized to make such transfers as necessary with the approval of the President of the Board or Chair of the Fiscal Committee, if the urgent need for transfer prevents the Board of Education from meeting in a timely fashion to consider the transfer. Transfers made in such instances shall be announced at the next regularly scheduled meeting of the Board of Education.

The Board of Education shall not expend more than the amount of the appropriation and the amount of money received from other sources for school purposes. As a control mechanism, this policy shall ensure that appropriated funds are expended in accordance with the annual and long-term goals reflected in the operating budget. If any occasion arises whereby additional funds are needed by the Board of Education, the Chairperson of the Board shall notify the Board of Finance and submit a request for such necessary additional funds. No additional funds

shall be expended until such supplemental appropriation is granted and no supplemental expenditures shall be made in excess of those so authorized.

Legal Reference: Connecticut General Statutes  
10-222 Appropriations and budget  
(as amended by PA 13-60, An Act Concerning the consolidation  
of Non-educational Services)

**Adopted:**

November 24, 1987

**Amended**

May 27, 2003

July 26, 2011

March 28, 2017

**FISCAL MANAGEMENT - SUPPORT SERVICES**

**Operating Budget Transfer**

All requests for operating budget transfers shall be submitted to the Finance Department for approval using the REQUEST FOR TRANSFER OF FUNDS form.

All budget transfers in excess of \$10,000 in aggregate to an account will be reviewed by the Fiscal Committee.

Legal Reference: Connecticut General Statutes  
10-222 Appropriations and budget, Financial information system.  
(as amended by PA 98-141)

**Adopted:**

November 24, 1987

**Amended**

May 27, 2003

July 26, 2011

March 28, 2017

CHART OF ACCOUNT

**OBJECT CODES**

**MAJOR OBJECT**

- 111 Certified Salaries
  - 101 Teachers
  - 102 Admin.
  - 104 Tchr Extra Services
  - 105 Class Coverage
  - 106 Maternity Leave
  - 108 Mentor Stipends
  - 109 Substitutes
  - 110 Retirement
  - 111 L/T Sick Leave

**MAJOR OBJECT**

- 112 Non-Certified Salaried
  - 113 Admin. Non-Certified
  - 114 Clerical/Technical
  - 115 Paraeducators
  - 116 Custodial/Mech.
  - 117 Other Salary
  - 120 Temporary P/T Salary
  - 121 Cust/Mech OT
  - 122 Clerical OT
  - 123 Police & Fire OT

**MAJOR OBJECT**

- 200 Employee Benefits
  - 201 Clothing/Tool Allowance
  - 202 Health-Hosp Ins
  - 207 Social Security
  - 208 Unemployment Comp.
  - 215 Tuition Reimbursement
  - 216 Childcare Reimbursement
  - 230 Pension
  - 260 Worker Compensation

**MAJOR OBJECT**

- 300 Purch Profess & Tech Svcs
  - 321 Instructional Service
  - 322 Instr Pro Impro Serv
  - 323 Pupil Services
  - 324 Legal Services
  - 330 Other Prof & Tech Serv

**MAJOR OBJECT**

- 400 Purchased Property Services
  - 411 Electricity
  - 412 Gas – Non Heat
  - 413 Water/Sewer
  - 420 Repair, Maint & Cleaning

**OBJECT CODES**

**MAJOR OBJECT** (continued)

- 400 Purchased Property Services
  - 440 Rentals
  - 450 Construction Svcs
  - 452 Grounds Maintenance
  - 490 Other Property Svcs

**MAJOR OBJECT**

- 500 Other Purchase Services
  - 510 Pupil Trans
  - 511 Pupil Trans – Field Trips
  - 520 Risk Management Allocation
  - 530 Telephone
  - 531 Postage
  - 540 Advertising
  - 541 Recruitment/Retention
  - 550 Printing
  - 560 Tuition
  - 580 Professional Development
  - 581 In-District Travel
  - 590 Other Purchased Service

**MAJOR OBJECT**

- 600 Supplies
  - 611 Instructional Supplies
  - 613 Maintenance Supplies
  - 621 Gas Heat
  - 624 Oil Heat
  - 626 Gasoline
  - 629 Bus Fuel
  - 641 Textbooks/Workbooks
  - 642 Library Books & Periodicals
  - 643 Computer/ A. V. Materials
  - 690 Office Supplies
  - 691 Other Supplies

**MAJOR OBJECT**

- 700 Equipment
  - 730 Instructional Equipment
  - 739 Non-Instructional Equipment

**MAJOR OBJECT**

- 800 Other Objects
  - 890 Dues & Fees

**Chart of Accounts  
Program Structure**

“Program” is defined as “a specific service or activity as it relates to instruction or support service”. This program structure is divided into two areas: one area includes 23 programs for instruction and other includes 10 programs for support services.

**INSTRUCTIONAL PROGRAMS**

- 01 Magnet School Program
- 02 Art
- 05 Elementary Education
- 06 Educational Media
- 07 World Language
- 09 Athletics/Extracurricular
- 10 Kindergarten
- 11 Language Arts
- 12 Mathematics
- 13 Music
- 14 Physical Education
- 15 Science
- 16 Social Studies
- 17 Student Activities
- 18 Summer Schools
- 19 Unified Arts
- 20 Adult & Continuing Ed.
- 21 Pupil Personnel Services
- 22 Special Education
- 23 Agriscience
- 28 English Language Learners (ELL)
- 29 Alternate Routes to Success (ARTS)
- 64 Early Learning – Pre-Kindergarten

**SUPPORT PROGRAMS**

- 25 City Information Technology
- 30 Board of Education
- 31 Buildings & Grounds
- 32 Central Management Services
- 33 General Business Services
- 35 Human Capital Development
- 36 Research & Development
- 37 School Management Service
- 41 Non-Public Transportation
- 49 Student Health Centers

## **FISCAL MANAGEMENT**

### **Additional Positions**

Following the annual appropriation, the Board of Education shall meet and revise its budget estimate, if necessary, and adopt a final appropriated budget for the year, both in dollars and in employment positions.

A separate grants budget shall also be approved by the Board of Education.

The Superintendent and/or his/her designee shall be responsible for administering and monitoring the operating and grants budgets through the course of the year.

Where positions have been budgeted as "contingency" positions, the Superintendent, after providing the Board with notification and explanation, shall have the authority to distribute them to assignments, for which they have been designated, i.e., contingency teaching positions may be assigned as teaching positions; educational assistant contingency positions as educational assistant positions, etc.

The creation of any new positions, not in the budget (either operating or grant paid), shall require a vote by the full Board of Education. Use of contingency funds for positions or expenses other than that for which they have been designated shall also require a vote of the full Board of Education. Transfers of positions between the operating budget and the grants budget shall require a vote of the full Board of Education.

Legal Reference:        Connecticut General Statutes  
                              10-222 Appropriations and budget  
                              Charter, City of Stamford, C 6-10-2

### **Policy Adopted:**

October 28, 2003

March 28, 2017

## **FISCAL MANAGEMENT – Support Services**

### **Tuition Fees**

The Board may permit students from other districts to attend the Stamford Public Schools so long as there is room for them without undue crowding as determined by the Superintendent in accordance with Board policies and negotiated contract provisions on class size, Permission may be granted providing that the sending district pays a tuition fee according to services provided.

No tuition student shall be allowed to enter class until a contract has been signed by the responsible parties and approved by the Superintendent or designee.

The Superintendent or designee shall report annually to the Board on students from other districts.

Legal Reference:                      Connecticut General Statutes  
                                                 10-33 Tuition in towns in which no high school is maintained  
                                                 10-35 Notice of discontinuance of high school to nonresidents  
                                                 10-55 Pupils to attend regional school  
                                                 10-65 Grants for constructing and operating vocational agricultural centers  
                                                 10-220 Duties of boards of education  
                                                 10-253 School privileges for children in certain placements, nonresident  
                                                 children and children in temporary shelters.  
                                                 10-266 Reimbursement for education of pupils residing in state property

### **Policy Adopted:**

November 24, 1987

### **Amended:**

November 28, 2000

March 28, 2017

## **FISCAL MANAGEMENT – Support Services**

### **Tuition Fees**

A. Tuition fees for out-of-district students shall be based on the following:

1. The regular cost per student for kindergarten, elementary, middle or senior high school for the previous school year as reported in the official end-of-year school report. Added to this amount shall be the percent of increase in the operating budget over the previous fiscal year.
2. The special education cost per student is calculated on an actual program case-by-case basis projected for each school year in which the student will be in attendance.

An annual report shall be submitted by the end of the fiscal year to the Board.

B. Tuition Fees: Summer School Courses, Grades 9-12

Tuition Fees for a course of instruction offered to students in grades 9 through 12 on a voluntary basis during the summer months shall be based on the, per capita cost from the previous year adjusted for usage, provided that the Administrator or designee may waive such tuition fees for students meeting the financial need criteria established for PSAT/SAT fee waivers.

An annual report shall be submitted by the end of the fiscal year to the Board.

Legal Reference:                      Connecticut General Statutes  
                                                 10-33 Tuition in towns in which no high school is maintained  
                                                 10-35 Notice of discontinuance of high school to nonresidents  
                                                 10-55 Pupils to attend regional school  
                                                 10-220 Duties of boards of education  
                                                 10-253 School privileges for children in certain placements, nonresident  
                                                 children and children in temporary shelters.  
                                                 10-266 Reimbursement for education of pupils residing in state property

### **Regulation Adopted:**

November 24, 1987

### **Readopted:**

February 3, 2004

March 28, 2017

## **FISCAL MANAGEMENT – Support Services**

### **Purchasing/Expending Authority**

All schools, departments and offices of the school system shall follow procedures outlined in the City of Stamford Purchasing Ordinance, Chapter 23, Article II, as may be amended from time to time, and all instructions issued by the City's Office of Finance except where pre-empted by instructions issued by the Board of Education Finance Department as empowered by State Law.

The Stamford Municipal Code of Ethics, Chapter 19, as may be amended from time to time, shall apply to all members of the Board of Education, all employees of the schools system and all outside vendors. All contracts and purchase orders shall contain a provision to this effect.

The Board of Education Purchasing Policy shall differ from the City's Purchasing Ordinance in the following respects:

1. All contracts for goods or services which exceed \$100,000 shall require approval from the Board of Education;
2. Vendor contracts over \$50,000 must be signed by the Superintendent of Schools;
3. Either the Superintendent of Schools or the Director of Finance must sign vendor contracts of \$50,000 or less;
4. Bid Waivers will be signed by all of the following school system personnel: Department Head, Purchasing Agent, Director of Grants (grants only), Director of Finance and Superintendent of Schools;
5. Section 23-18.8 Reports – Reports on contract awards, contract extensions, contracts obtained through state bids, and bid waivers are prepared as requested by the Superintendent of Schools and district officials; and
6. Approval Levels for each school system Purchase Requisition in H.T.E.:  
 Level I assigned to Principals and Central Administrators;  
 Level II assigned to Assistant Superintendents and Executive Directors;  
 Level III assigned to Management Analyst – Operating or Grants;  
 Level IV and V assigned to school system Purchasing Agent; and  
 Requisitions less than \$3,000 will not require a Level II approval.

Policy Adopted:  
November 24, 1987

STAMFORD PUBLIC SCHOOLS  
Stamford, Connecticut

Amended:  
November 28, 2000  
December 6, 2016  
February 23, 2021





## **FISCAL MANAGEMENT – Support Services**

### **Classification of Expenditures**

The operating budget shall be developed and accounting records shall be maintained in accordance with a coding and classification system prescribed by the State of Connecticut.

Legal Reference:           Financial Accounting Classifications and Standard Terminology for  
Local and state School Systems.

### **Policy Adopted:**

November 24, 1987

### **Amended:**

November 28, 2000

March 28, 2017

**FISCAL MANAGEMENT – Support Services**

**Classification of Expenditures**

The Superintendent or designee shall direct the Office of Finance to use the current accounting system as prescribed by the State of Connecticut Financial Accounting for Local and State School System - from the National Center for Education Statistics." June 1980 or any revision thereof.

Legal Reference: Financial Accounting Classifications and Standard Terminology for Local and State School Systems: Department of Health, Education and Welfare Publication No. (OE) 73-11800.

**Regulation Adopted:**

November 24, 1987

**Amended:**

November 28, 2000

March 28, 2017

**FISCAL MANAGEMENT – Support Services****Periodic Audit**

An audit of all accounts of the school system including grant program funds shall be made annually by a certified public accountant.

The Superintendent or designee shall assume the responsibility of the internal audit function within the school system.

From time to time the Board may hire an independent accounting firm to provide a review of operations of support services.

Legal Reference:                      Connecticut General Statutes  
                                                    7-392 Making of Audits  
                                                    7-393 Working papers of accountant; preservation for inspection  
                                                    10-260a Auditing of state grants for public education

**Policy Adopted:**

November 24, 1987

**Amended:**

November 28, 2000

March 28, 2017

## **FISCAL MANAGEMENT – Support Services**

### **Periodic Audit**

An audit shall be made of all accounts. In compliance with the: Federal "Single Audit Requirement, -- the Superintendent or designee shall arrange with the City Finance Commissioner to have all Board of Education accounts audited by the firm engaged by the City of Stamford.

The Superintendent or designee, when requested by the Board, shall report the: results of procedures performed in connection with the internal audit function.

Legal Reference:                      Connecticut General Statutes  
                                                    7-392 Making of Audits  
                                                    7-393 Working papers of accountant; preservation for inspection  
                                                    10-260a Auditing of state grants for public education

### **Regulation Adopted:**

November 24, 1987

### **Amended:**

November 28, 2000

March 28, 2017

## **FISCAL MANAGEMENT – Support Services**

### **Gifts, Grants, and Bequests to the District**

Gifts of personal property to the school district, which meet criteria set forth in the administrative regulations established in accordance with this policy, are welcomed and encouraged.

The superintendent of schools shall develop administrative regulations governing the acceptance of gifts and the procedure for examining and evaluating offers of gifts to the district.

The superintendent or designee may approve gifts to a school that are valued at \$10,000 or under and meet criteria established by the administrative regulations established in accordance with this policy. Only the Board of Education may accept gifts that are valued over \$10,000 and meet criteria established by the administrative regulations established in accordance with this policy.

The superintendent, in consultation with the principals and considering the wishes of the donor, may determine the school(s), program(s) or facility(ies) to which the gift shall go if it is valued at more than \$10,000.

The Board of Education will receive periodic reports on donations received by the district.

Any gift rejected by the Board of Education shall be returned to the donor or the donor's estate, with a statement indicating the reason for rejection of such gift.

**Legal Reference:** Connecticut General Statutes  
7-194 Powers  
10-9 Bequests for educational purposes

**Adopted:**  
May 27, 2003

**Revised:**  
July 26, 2011  
March 28, 2017

## **FISCAL MANAGEMENT – Support Services**

### **Gifts, Grants, and Bequests to the District**

Any gift presented to the school district must be accompanied by a letter from the donor identifying the subject and purpose of the gift and any restrictions that may apply for official action and recognition by the Board of Education.

To be accepted, a gift must be used for the educational benefit of students and satisfy the following criteria:

1. Have a purpose consistent with the purposes of the school district.
2. Would not bring unanticipated costs to the school district.
3. Will place no restrictions on the school program.
4. Will be suitable for use in meeting the instructional needs of the school.
5. Will not be inappropriate or harmful to the best educational interests of students, as determined by the administration.
6. Will not be in conflict with any provisions of the school code or public law.

All gifts, grants and bequests shall become school district property.

Legal Reference:                      Connecticut General Statutes  
                                                    7-194 Powers  
                                                    10-9 Bequests for educational purposes

**Adopted:**  
May 27, 2003

**Readopted:**  
March 28, 2017



## **Business/Non-Instructional Operations**

### **School Activity Funds**

School Activity Funds may be established to handle school funds and the funds of school organizations that the Board determines to be in the best interests of the school district. Although the control of these funds shall remain in the name of the respective schools and organizations, the Superintendent's office must adopt regulations and/or procedures to control the collection of funds and the expenditures from these accounts in a fiduciary manner.

All activity within these funds should be directed towards promoting the general welfare, education and morale of the student body and financing the normal legitimate extra-curricular activities of various student organizations, each activity fund should have a clear statement of purpose on file. This statement of purpose should address both the raising and spending of funds. Insofar as possible, funds should be used to benefit those students who contributed to the accumulation of the funds.

The management of activity funds shall be in accordance with sound business practices. Each building Principal, as trustee for activity funds, shall be directly responsible for the operation of the funds/account in accordance with established procedures. The building Principal shall be responsible for the adequate maintenance of records and timely issuance of reports for the same.

The following general guidelines are to be implemented via specific administrative procedures:

1. All bank accounts managed by the district are to be listed with the District's Finance Department.
2. Only transactions dealing with student related activities or for those activities expressly permitted by the Board through the Superintendent or his/her designee may flow through these accounts.
  - a. All accounts require at least two (2) signatures for expenditures or withdrawals. At least one of the signatures must be the Building Principal and the second signature may be another building administrator or the Director of Finance;
  - b. Notification shall be sent to banks to accept only checks that have two signatures from a list of eligible signers.
  - c. No activity account can be overdrawn; and a budget transfer can be done from one activity account to another account to cover a shortage.
3. These accounts must be included as part of the annual municipal audit.
4. An annual report for all accounts must be submitted to the City's Finance Department.
5. All money collected shall be placed in a locked and secure location for safe keeping prior to making a bank deposit.
6. To reduce the cost of licensing and maintenance, the student activity accounts must use a standard financial management program for all transactions. Currently, the Software

recommendation is QuickBooks. The student activity software should have shared ownership between all participating schools. It is recommended that the software be installed on a network so that files are backed up routinely.

7. No debit cards or visa check cards can be drawn on student activity accounts.

### **Account Classifications**

1. Activity Specific (Adult Ed., Building Use, Driver Education, Medical Expense, Vending Commissions, Summer School, etc.)
2. Scholarship & Awards
3. Student Organizations
4. School Enterprises
5. General

### **Establishing an Account**

All bank accounts must be listed with the District's Finance Department. Before any new account is opened or established an "Application for Establishing a New Activity Account" must be submitted to the District's Finance Department.

### **Closing an Account- Class Accounts**

**Class account money accumulated by prior graduating classes will revert to the "Building General Fund" after the 5<sup>th</sup> year reunion.**

### **Revenue/Receipts**

Revenue or income may be generated from a number of sources including athletics, class activities, club activities, collections from students and/or parents, concessions, donations, dues, fees, fund raising, etc. The proper recording of all revenue is an essential part of accounting for activity funds. Receipt control procedures shall include but not be limited to the following:

- a. Funds should be turned in to the school Principal or his/her designee within 24 hours of receipt.
- b. Pre-numbered receipt forms, written promptly upon receipt of the funds, should be used to account for all funds. Each receipt should bear the name of the specific account (Student Council, Class of 2004, Mrs. Smith's Boston field trip, etc.) for which it is intended. The source of funds being presented for deposit should also be identified (dance ticket sales, class dues, field trip, gate receipts, etc.). Some type of a "proof of cash" should accompany all deposits. (140 tickets @ \$3.00 = \$420.00 or 20 candy bars @ \$0.75 = \$165.00). This is especially relevant for ticket sales and fund raising activities.

### **Revenue/Receipts (continued)**

- c. Receipts should be posted to a "Receipts Ledger" as soon as feasible, but no later than one time per month.
- d. All checks to be deposited in an activity account are to be endorsed immediately upon receipt with a restricted endorsement (For Deposit Only Acct #XXXX.)
- e. All money collected shall be placed in a locked and secure location for safe keeping prior to making the bank deposit.
- f. Bank deposits are to be made on a regular basis. (Daily if needed depending upon the volume of activity.) In no case should funds be left in a building over weekends or holidays.

### **Disbursements**

All disbursements or expenditures should be made via pre-numbered checks, which shall serve as the basis for making an entry recording the disbursement. All disbursements or withdrawals shall be recorded regularly into the financial management system. In most instances a check register will serve this purpose: All accounts shall require at least two (2) signatures for expenditures or withdrawals. This pertains to savings as well as checking accounts.

In no instance may activity funds be used for any purpose that represents an accommodation, loan or credit to any person.

- a. Invoices or documentation bearing signatures of the purchaser or receiver certifying receipt of goods or services must support disbursements.
- b. Accuracy of prices, extensions and totals should be checked prior to payment.
- c. Payments should not be made based upon statements or copies of invoices but rather original invoices.
- d. If a reimbursement is being made for a direct purchase, an invoice or cash register receipt should accompany it. If such an item is not available, a signed statement acceptable to the treasurer must be provided.
- e. Under no circumstance is a district employee to be paid salaries or wages directly from an activity account for any type of service.

### **Other**

The following procedures are also essential for proper accounting of activity funds:

- a. Appropriate subsidiary ledgers/accounts are to be maintained for any general type account/fund so as to insure that funds are being expended by the activity and/or students who have raised the funds.
- b. Bank statements are to be reconciled on a monthly basis. The end of each month will serve as the cut-off date for reconciling the bank statement and the related activity account(S).
- c. A Monthly financial report should be submitted to the Controller's office. The following reports are to be included:
  - 1. Bank Reconciliation
  - 2. A statement of fund balances showing opening balance, receipts for the month, disbursements for the month, and closing balance.
- d. On purchases with dollar amounts greater than \$600 (one time or anticipated annual total) where the vendor is not incorporated, a tax identification number must be kept at the school in the form of a completed W-9 form. An annual report should be submitted to the Controller's office before January 20th detailing all vendors who received payments in excess of \$600 in



## **Fiscal management – Support Services**

### **Monies in School System Buildings**

Monies collected by school system employees and by student organizations shall be handled using generally accepted financial practices. In no case shall such monies be left overnight in schools or other buildings without appropriate security.

#### **Policy Adopted:**

November 24, 1987

Amended

November 28, 2000

March 28, 2017

## **Fiscal management – Support Services**

### **Monies in School System Buildings**

The Superintendent or designee shall be responsible for directing that all monies collected be accounted for in writing and directed daily to the proper location of deposit. In addition, all banks used as depositories shall provide for making deposits after regular banking hours in order to avoid having money in schools or other buildings overnight.

All student funds shall be handled in accordance with the Procedures Manual for School Activity Funds and School Organization Activity Funds.

#### **Regulation Adopted:**

November 24, 1987

#### **Amended**

November 12, 1991

#### **Readopted:**

November 28, 2000

March 28, 2017







**Fiscal management – Support Services**

**Facilities Use - Telephone**

The Superintendent or designee shall establish procedures for the use of school system telephone facilities to ensure that such facilities are used primarily for school-related purposes and that personal calls will not disrupt the effective operation of the school system.

**Policy Adopted:**

November 24, 1987

**Readopted:**

November 28, 2000

March 28, 2017

**Fiscal management – Support Services**

**Facilities Use - Telephone**

All schools, departments and offices of the school system shall follow all instructions and guidelines issued by the Office of Finance relative to phone usage:

**Regulation Adopted:**

November 24, 1987

**Readopted:**

November 28, 2000

March 28, 2017

**Business/Non-Instructional Operations**

**Community Use of School Facilities**

There shall be provisions for parking for disabled persons and visitors at all schools and other district facilities.

**Policy Adopted:**

November 24, 1987

**Readopted:**

November 28, 2000

March 28, 2017

## **Business/Non-Instructional Operations**

### **Community Use of School Facilities**

#### **Parking**

Principals/chief building administrators are responsible for developing a parking plan at each individual facility. These individual plans will be reviewed by the Facilities Manager in order to ensure accessibility to the physically disabled and visitors and compliance with all local, State and Federal regulations concerning safety.

#### **Regulation Adopted:**

November 24, 1987

#### **Readopted:**

November 28, 2000

March 28, 2017

## **Business/Non-Instructional Operations**

### **School Building Use Fund**

After paying for custodial wage costs associated with building rental events, all purchases charged to the School Building Use Fund shall be restricted to facility repair, upkeep, and administrative services associated therewith, and approved by the Superintendent of Schools.

**Adopted:**

July 26, 2011

**Readopted:**

March 28, 2017

## Business/Non-Instructional Operations

### Security of Buildings and Grounds

Buildings constitute one of the greatest investments of the school district and the community. It is in the best interest of students and taxpayers to protect that investment adequately.

Security includes:

1. Developing at each school, in compliance with the requirements of P.A. 13-3, a school security and safety plan, in partnership with other community groups, including, but not limited to, law enforcement, fire safety officials, emergency medical services, as well as health and mental health professionals. Such plan shall be based upon the school security and safety plan standards developed by the Department of Emergency Services and Public Protection (DESPP).
2. Training and practice necessary and essential for implementation of the crisis response plan. Law enforcement and other local public safety officials shall evaluate, score and provide feedback on fire drills and crisis response drills.
3. Controlling access to school grounds and facilities.
4. Conducting a security and vulnerability assessment for each District school every two years.
5. Submitting annual reports to DESPP regarding fire drills and crisis response drills.
6. Establishing a School Security and Safety Committee at each school, responsible for assisting in the development of the school's security and safety plan and its implementation. (membership as required by P.A. 13-3)
7. Minimizing fire hazards.
8. Reducing the probability of faulty equipment.
9. Guarding against the chance of electrical shock.
10. Keeping records and funds in a safe place.
11. Protecting against vandalism and burglary.

The Superintendent of Schools is directed to establish such rules and regulations as may be needed to provide for security as outlined above.

(cf. 3516– Safe and Secure School Facilities; Equipment and Grounds)

(cf. 4148.1/4248.1 – School Security and Safety Committee)

Legal Reference: Connecticut General Statutes  
29-389 Stairways and fire escapes on certain buildings.  
P.A. 13-3 An Act Concerning Gun Violence Protection and Children's Safety

Policy adopted: November 24, 1987  
Amended: November 28, 2000  
Revised: March 28, 2017

STAMFORD PUBLIC SCHOOLS  
Stamford, Connecticut

## **Business/Non-Instructional Operations**

### Security of Buildings and Grounds

Only persons having legitimate school business and are allowed access to school facilities. Incidents of illegal entry, theft of school property, vandalism or damage to school property from other causes will be reported by phone to the office of the Superintendent, as soon after discovery as possible. A written report of the incident will be made within 24 hours of discovery.

### **Keys**

All keys used in a school shall be the responsibility of the Principal. Requests for permanent issuance of keys shall be made only in those instances where the employee regularly needs a key in order to carry out normal activities necessitated by the position which the employee holds. When the need for a particular key is of a temporary nature, a key shall be issued on that basis and shall be returned immediately following termination of the need for its use.

All keys shall be issued through the office of each Principal. A receipt showing the number of the key and room(s) or building(s) which it opens shall be signed by the person to whom the key is issued. This receipt shall be filed in lieu of the key and shall be returned to the employee upon return of the key.

Each Principal shall set up a key control system with a record of the number of each key filed.

The person issued a key shall be responsible for its safekeeping and shall pay for a duplicate key if lost. Duplicate keys are obtained only through the district business office. The Board of Education prohibits the duplication of school keys by other methods.

Keys shall be used only by authorized employees and shall never be loaned to students.

The greatest care shall be given to master and sub-master keys. Master keys shall never be loaned.

### **Building Checks**

Building checks are to be made at such times as is *deemed* necessary by the Superintendent's designee. A building check shall consist of:

1. Checking all entrances to the building to determine that they are secure;
2. Checking all boilers to see that they are functioning properly;
3. Checking for running water; and
4. Checking internal areas – audiovisual storage, office areas, and kitchen.

Policy adopted: November 24, 1987  
 Amended: November 28, 2000  
 Revised: March 28, 2017

STAMFORD PUBLIC SCHOOLS  
 Stamford, Connecticut

## **Business/Non-Instructional Operations**

### **Employee Bonds**

School system employees who handle funds shall be covered under a blanket fidelity bond.

#### **Policy Adopted:**

November 24, 1987

#### **Amended:**

November 28, 2000

March 28, 2017

## **Business/Non-Instructional Operations**

### **Employee Bonds**

The Superintendent or designee shall arrange through the office of the City Risk Manager for a general employee blanket bond to be issued in compliance with the Statutes of the State of Connecticut.

#### **Regulation Adopted:**

November 24, 1987

#### **Amended:**

November 28, 2000

March 28, 2017

## **Business/Non-Instructional Operations**

### **Transportation**

#### **Equipment – Contract Vehicles**

The Board shall enter into contracts with firms qualified to furnish transportation services within the State of Connecticut as authorized by the Board and in compliance with all Connecticut State Statutes. Such services shall include vehicles, operators, equipment, permits, and other facilities necessary to transport pupils on all days when school is in session as well as for other transportation services as authorized by the Board.

Legal Reference:	Connecticut General Statutes
	10-76d re transportation for special education program services
	10-97 Transportation to vocational schools
	10-186 Duties of local and regional boards of education re: school attendance. Hearings. Appeals to state board. Establishment of hearing board.
	10-220 Duties of boards of education
	10-220c Transportation of children over private roads. Immunity from liability.
	10-273a Reimbursement for transportation to and from elementary and secondary schools.
	10-280a Transportation for students in non-profit private school outside school district
	10-281 Transportation for students in non-profit private school within school district
	14-275a Use of standard school bus required, when.
	14-275b Transportation of handicapped students
	14-275c Regulations re: school buses and motor vehicles used to transport special education students
	14-280 Letter and signals to be concealed when not used in transporting children. Signs on other vehicles.

#### **Policy Adopted:**

November 24, 1987

#### **Amended:**

November 28, 2000

March 28, 2017

## **Business/Non-Instructional Operations**

### **Transportation**

It is the aim of the Stamford Board of Education to provide the Stamford Public Schools with a safe home to school/school to home transportation system, one which will enable all qualified children of school age to attend public school by school bus wherever transportation is reasonable and desirable. The transportation system shall be planned and operated in compliance with the General Statutes of the State of Connecticut and all regulations of the State Department of Education and the State Department of Motor Vehicles governing the operation of school buses.

### **GENERAL REGULATION;**

- 1) The administrator in charge of transportation shall make periodic reports to the Superintendent and the Superintendent will make reports to the Board concerning the safety, quality, penalties if any imposed on the carrier, and the efficiency of the transportation services provided.
- 2) Bus service reports will be kept for all schools in order to have the ability to assess the on-time performance record of the contract carrier. These reports can also be used to detect scheduling conflicts caused by traffic, distance, geography, etc.
- 3) The administrator in charge of transportation shall review applications for public service licenses on file at the school bus contractor's office.
- 4) The administrator in charge of transportation shall maintain a file of Driver Incident Reports and maintain such reports for a period of three years.
- 5) In accordance with Section 10-22Ic, all complaints concerning transportation safety shall be reported in writing. Each year, the Superintendent shall provide a copy of the written record of complaints to the Commissioner of Motor Vehicles for the preceding twelve month period, in accordance with the statute.

#### **Adopted:**

November 24, 1987

#### **Readopted:**

November 28, 2000

March 28, 2017

## **Business/Non-Instructional Operations**

### **Transportation – Privately Owed Vehicles**

The Board recognizes the need for some school employees to use their own vehicles for school purposes regularly or occasionally. If the employee at the time of an accident or injury was acting in the performance of his/her duties as approved by the Superintendent or designee and such occurrence was not the result of any willful or wanton act, such employee is covered under the Automobile Liability - Non-City Vehicles provisions of the City of Stamford. Municipal liability is statutory.

Legal Reference: Connecticut General Statutes  
14-1-(i) Motor vehicles: definitions  
14-212 (8) Definitions - "Students transportation vehicle," (as amended by PA 10-110)  
14-212 (2) Definitions "Carrier" (as amended by PA 10-110)  
PA 07-224 An Act Concerning Operator's Licenses Bearing a School Bus Endorsement  
Declaratory Ruling, Nov. 16, 2007 - Robert M. Ward, Commissioner, D.M.V.

**Policy adopted:**  
November 24, 1987

**Amended:**  
November 12, 1991

**Readopted:**  
November 28, 2000  
March 28, 2017

**Business/Non-Instructional Operations**

**Transportation**

**Automobile Liability – Non-City Vehicles**

**I. SCHOOL EMPLOYEES**

- Employees who use their personal vehicles regularly on approved school business shall supply satisfactory evidence that there is currently in force liability and property insurance in the minimum amount of coverage as carried by the City.
- All vehicles must be registered and approved by the Superintendent’s Office or the Transportation Manager.
- If an employee's vehicle is damaged by the negligence of another, the employee may recover from the third party or his insurance company. There is no provision for damages to an employee's privately owned vehicle. The City is only responsible for damage to third parties.
- "Employee" shall include a member of the Board of Education and any teacher including a student teacher doing practice teaching under the direction of such a teacher, or any other person employed by the Board.

Legal Reference:

14-1-(i) Motor vehicles: definitions  
14-212 (8) Definitions - "Student transportation vehicle" (as amended by PA 10-110)  
14-212 (2) Definitions - "Carrier" (as amended by PA 10-110)  
PA 07-224 An Act Concerning Operator's Licenses Bearing a School Bus Endorsement.  
Declaratory Ruling, Nov. 16, 2007 - Robert M. Ward, Commissioner, DMV

**Regulation adopted:**

November 24, 1987

**Amended:**

November 12, 1991

**Readopted:**

November 28, 2000

March 28, 2017

## **Business/Non-Instructional Operations**

### **Nutrition Program**

The Board recognizes that healthy eating patterns are essential for students to achieve their academic potential, full physical and mental growth and lifelong health and well-being. The Board's goal is to enhance the diet and health of school children and to help mitigate the childhood obesity trend. To help ensure students possess the knowledge and skills necessary to make nutritious food choices for a lifetime, the Superintendent shall prepare and implement a comprehensive District nutrition program consistent with state and federal requirements as detailed in the "'Nutritional Standards in National School Lunch and School Breakfast Programs' for districts sponsoring the National School Lunch Program (NSLP) and/or the School Breakfast Program (SBP). The input of staff, students, parents and public health professionals will be encouraged.

The program shall reflect the Board's commitment to providing adequate time for instruction to promote healthy eating through nutrition education, serving healthy, nutritious, and appealing foods at District schools, developing food-use guidelines for staff and establishing liaisons with nutrition service providers, as appropriate. Nutrition education topics shall be integrated within the sequential, comprehensive health education program taught at every grade level, pre-kindergarten through grade 12, and coordinated with the District's nutrition and food services operation.

It is the intent of the Board that District schools take a proactive effort to encourage students to make nutritious food choices. Food and beverages sold or served on District grounds or at District-sponsored events shall meet federal and state statutes and regulations as well as administrative regulation requirements for nutritional standards and/or other guidelines as may be recommended by District and school health and nutrition committees, in fulfillment of state and federal standards. "The Connecticut Nutrition Standards for Foods in Schools", which is consistent with current science-based national nutrition recommendations and the USDA's nutrition standards for competitive foods shall be consulted in addition to Connecticut's "List of Acceptable Foods and Beverages."

Food sold or served in District schools shall include nutritious and low-fat foods, which shall include, but shall not be limited to, low-fat dairy products, and fresh or dried fruit at all times when food is available for purchase by students during the school day. All milk offered shall be low-fat (1%) or fat-free.

The sale of beverages to students from any source, including, but not limited to, school stores, vending machines, school cafeterias and any fund-raising activities on school grounds, whether or not school-sponsored, shall be restricted to milk, non-dairy drinks such as soy or rice milk, 100% fruit juices, vegetable juices or combination of such juices, beverages that contain only water or vegetable juice and water. All allowed beverages must fulfill the requirements specified in Connecticut statute regarding artificial sweeteners, flavoring, caffeine and portion size.

## **Business/Non-Instructional Operations**

### **Nutrition Program** (continued)

The Superintendent shall ensure that nutritious foods are available as an affordable option whenever food is sold or served on District property or at district-sponsored events; that schools [prohibit] [limit] the sale or serving of foods or snacks high in fat, sodium or added sugars; and competition with nutritious meals served by the school nutrition and food services operation is minimized.

Meals served by the school nutrition and food services operations shall be consistent with the nutrition standards required to fulfill the requirements of the Healthy, Hunger-Free Kids Act of 2010 and federal and state standards and will meet the recommendations of the most current Dietary Guidelines for Americans and "My Plate" published by the U.S. Department of Agriculture.

Although the Board believes that the District's nutrition and food services operation should be financially self-supporting, it recognizes, however, that the nutrition program is an essential educational and support activity. Therefore, budget neutrality or profit generation must not take precedence over the nutrition needs of its students. In compliance with federal law, the District's NSLP [and SBP] shall be nonprofit.

The Superintendent is directed to develop administrative regulations to implement this policy, including such provisions as may be necessary to address all food and beverages sold and/or served to students at school (i.e., competitive foods, snacks and beverages sold from vending machines, school stores, and fund-raising activities and refreshments that are made available at school parties, celebrations and meetings), including provisions for staff development, family and community involvement and program evaluation.

In accordance with Federal law and U.S. Department of Agriculture policy, this District is prohibited from discriminating on the basis of race, color, religious creed, age, ancestry, marital status, genetic information, national origin, gender, sexual orientation, gender identity or expression, disability, or any other basis prohibited by Connecticut state and/or federal nondiscrimination law. The USDA, Director, Office of Civil Rights, 1400 Independence Avenue, SW, Washington D.C. 20250-9410 or (800)795-3272 may be contacted to file a complaint of discrimination.

(cf. 6142.6-Physical Education)

(cf. 3542- Food Service)

(cf. 3542.33 - Food Sales Other Than National School Lunch Program)

(cf. 3542.34-Nutrition Program)

(cf. 3452.45 - Vending Machines)

(cf. 6142.101 - School Wellness)

**Business/Non-Instructional Operations**

**Nutrition Program**

Legal Reference: Connecticut General Statutes

- 10-215 Lunches, breakfasts and the feeding programs for public school children and employees.
- 10-221 Boards of education to prescribe rules, policies and procedures.
- 10-215a Non-public school participation in feeding program.
- 10-215b Duties of state board of education re feeding programs.
- 10-215e Nutrition standards for food that is not part of lunch and breakfast program
- 10-215f Certification that food meets nutrition standards
- 10-221q Sale of beverages
- 10-216 Payment of expenses.
- 10-215b-1 State board of education regulation
- 10-221o Lunch periods. Recess.
- 10-221p Boards to make available for purchase nutritious low fat foods and drinks.

PA 06-63 An Act Concerning Healthy Food and Beverages in Schools  
P.L. 111-296 Healthy, Hunger-Free Kids Act of 2010 (HHFKA), 42 U.S.C. 1751  
7 CFR Parts 210 & 220 - Nutrition Standards for All Foods Sold in School as Required by the Healthy, Hunger-Free Kids Act of 2010. (Federal Register, Vol. 78, No. 125, June 28, 2013)

Policy Adopted: May 27, 2008  
Revised: March 28, 2017

STAMFORD PUBLIC SCHOOLS  
Stamford, CT

## **Business/Non-Instructional Operations**

### **Board Responsibilities: Food Service**

The Board shall operate its food service program in conformance with Federal, State and local legal requirements.

The Board shall enter into a yearly agreement with the Connecticut State Department of Education to participate in the National School Lunch Program including the provision of free and reduced price meals to students who qualify under guidelines established by the State of Connecticut.

The Board shall enter into an agreement with a private company to establish and manage food service operations in the Stamford Public Schools in a manner which is in conformance with the law.

#### **Legal Reference:**

10-215 Lunches, breakfasts and other feeding programs for public school children and employees  
 10-215a Non-public school participation in feeding program  
 10-215b Duties of State Board of Education re: feeding program  
 10-215b-1 Competitive foods  
 10-216 Payment of expenses  
 State Board of Education Regulations  
 P.L. 111-296 Healthy, Hunger-Free Kids Act of 2010 (HHFKA), 42 U.S.C. 1751.  
 7 CFR Parts 210 & 220 - Nutrition Standards in the National School Lunch & School Breakfast Programs  
 Nondiscrimination on the Basis of Handicap in Programs or Activities Receiving Federal Assistance, 7 C.F.R. Part 15b (2001)

#### **Policy Adopted:**

November 24, 1987

#### **Readopted:**

November 28, 2000

March 28, 2017

**Business/Non-Instructional Operations**

**Board Responsibilities: Food Service**

The Superintendent or designee will administer the School Food Service Program in compliance with School Lunch Regulations, Connecticut State Department of Education, Child Nutrition Program.

**Regulation Adopted:**

November 24, 1987

**Readopted:**

November 28, 2000

March 28, 2017

## **Business/Non-Instructional Operations**

### **Mail and Delivery**

An internal mail service system shall be maintained in order that professional communications within the school system and from outside sources may be delivered to the intended recipient in the fastest and most practicable way.

Use of school system mail facilities and personnel for the distribution of materials and communications shall be restricted to those materials and communications that further the educational purposes of the school system. Provisions in union/association contracts related to use of the system mail facilities shall be considered to further the educational purposes of the school system.

The primary use of the school mail system shall at all times be the delivery of professional communications to employees. Occasionally, however, the Superintendent or designee may authorize use of the school mail system for other communications. The Superintendent or designee shall advise the Board of all authorizations.

Partisan political materials or commercial materials shall not be distributed through the school system mail boxes or school mail systems unless received through the United States mail.

#### **Policy Adopted:**

November 24, 1987

#### **Readopted:**

November 28, 2000

March 28, 2017

**Business/Non-Instructional Operations**

**Mail and Delivery**

The Superintendent or designee shall develop an efficient schedule to address the needs of the Stamford Public School System for the delivery and pick-up of internal mail.

**Regulation Adopted:**

November 24, 1987

**Readopted:**

November 28, 2000

March 28, 2017