

Table of Contents

Policy Number 1 - General Statement on Accounting Policies and Procedures.....	3
1. Add new policy #3001	3
Policy Number 2 - Internal Control.....	5
1. Add new policy #3435	5
Policy Number 3 - Financial Statement Audit.....	6
1. Use existing policy #3434	6
Policy Number 4 - Financial Reports.....	6
1. Revise existing policy #3432	6
Policy Number 5 - Budget Development, Overview and Responsibility	7
1. Revise existing policy #3110	7
2. Revise current policy #3150	8
3. Use existing policy #3160	8
Policy Number 6 - Cash Management.....	9
1. Add new policy #3451	9
Policy Number 7 - Petty Cash.....	10
1. Add new policy #3452	10
Policy Number 8 - Accounts Receivable Collection	11
1. Add new policy #3201	11
2. Use existing policy #3542.43	11
Policy Number 9 - Procurement Standards	12
1. Revise existing policy #3313	12
2. Revise existing policy #3320	13
3. Revise existing policy #3323	14
4. Add new policy #3324	15
Policy Number 10 - Receiving	17
1. Add new policy #3320.1	17
Policy Number 11 - Accounts Payable.....	18
1. Revise existing policy #3326	18
Policy Number 12 - Cash Receipts	19
1. Use existing policy #3450	19
Policy Number 13 - Cash Disbursements.....	19
1. Add new policy 3326.1	19

<i>Policy Number 14 - Payroll; Policy Number 16 - Payroll Deductions</i>	20
1. Revise existing policy #3326.1	20
<i>Policy Number 17 - Travel and Entertainment Expenses</i>	21
1. Add new policy #3350	21
<i>Policy Number 18 - Employee Expenses and Advances.....</i>	22
1. Add new policy #3326.11	22
<i>Policy Number 19 - Related Party Transactions.....</i>	23
1. Add new policy #3313.1	23
<i>Policy Number 20 - Record Retention.....</i>	24
1. Add new policy #3543	24
<i>Policy Number 21 - Personnel Files.....</i>	25
1. Add new policy #4112.6/4212.6	25
<i>Policy Number 22 - Capital Improvement Funds.....</i>	28
1. Add new policy #3560	28
<i>Policy Number 23 - Lunchroom Policies</i>	30
1. Add new policy #3542	30
2. Use existing policy #3542.1	33
3. Add new policy #3542.42	33
<i>Policy Number 24 - Educational Grants.....</i>	35
1. Add policy #3290	35
<i>Policy Number 25 - Pre-School and Afterschool Funds</i>	37
<i>Policy Number 27 - Child Nutrition Fund.....</i>	38
<i>Policy Number 28 - Student Activity Funds.....</i>	39

Policy Number 1 - General Statement on Accounting Policies and Procedures

1. Add new policy #3001

3001

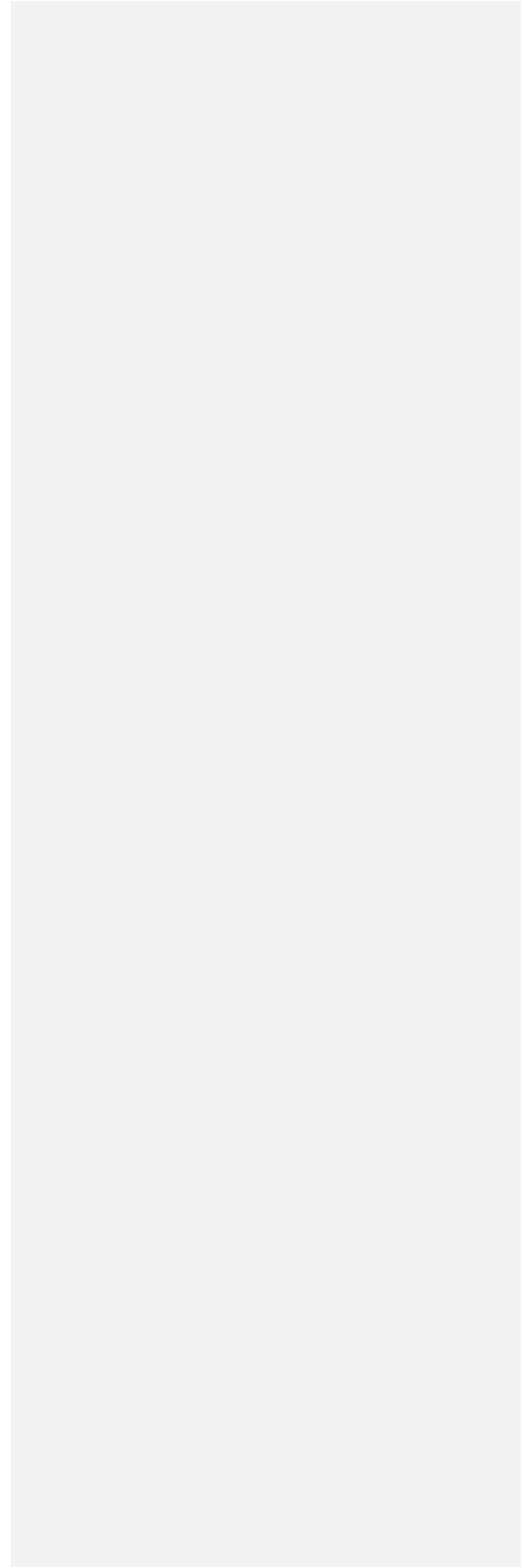
Business & Non-Instructional Operations

General Statement on Accounting Policies and Procedures

1. The Board of Education shall maintain its accounting records in conformity with generally accepted accounting principles.
2. Fund accounting - In order to ensure observance of limitations and restrictions placed on the use of resources available to the Board of Education, the accounts of the Board of Education are maintained in accordance with the principles of "fund accounting". Resources to be used for specific purposes are classified for accounting and reporting purposes into funds that are in accordance with activities specified. Fund balances restricted by outside sources are distinguished from unrestricted funds. Externally restricted funds may only be utilized in accordance with the purposes established by the source of such funds. Unrestricted funds represent those funds over which the Board of Education retains full control in achieving any of the Board of Education purposes. The Board of Education's general funds come from the Town of Chaplin General Fund, its Capital Improvement funds come from the Town of Chaplin Capital Improvement Program, and its grant funding is paid into and spent out of the Town of Chaplin Educational Grants. Two Town of Chaplin Special Revenue funds are also connected to the Board of Education: the lunchroom pays into and is funded through the Town of Chaplin Child Nutrition Fund, and the pre-K and after school programs pay into and draw funds from the Town of Chaplin Pre-school and Afterschool Fund.
3. Government grants - Government grants are recognized as revenue by the Board of Education.
4. The policies and procedures set forth in this manual will be followed by the Board of Education in carrying out its daily operations. Variances or exceptions will be allowed only when approved by the Board of Education. If a grant funding source requires more stringent policies and procedures, the funding source's policies and procedures shall be followed.
5. Fiduciary Funds - Fiduciary Funds are used to account for assets held by the Board of Education on behalf of others, for example the Student Activities fund, which is primarily utilized to account for monies held as custodian for outside student groups. These funds are not included in regular financial statements to the Board of Education but may be subject to review or audit by the Town of Chaplin, or the Board of Education, or their agents, at any point.
6. In the case of expenses that exceed allocated funds, the Board of Education will notify the Board of Finance immediately, reporting on what the expected overage is, how it developed, why it occurred, and so forth, and will prepare to request additional allocations from the Board of Finance in a timely manner.

Tentative Approval: March 11, 2020

Final Approval:



Policy Number 2 - Internal Control

1. Add new policy #3435

3435

Business and Non-Instructional Operations

Accounts

Fraud Prevention

The Board of Education will maintain an adequate system of internal accounting controls to provide management with reasonable assurance as to the safeguarding of assets against losses from unauthorized use or disposition and the reliability of financial records for preparing financial statements and maintaining accountability of assets.

Tentative Approval: March 11, 2020

Final Approval:

Policy Number 3 - Financial Statement Audit

1. Use existing policy #3434

Policy Number 4 - Financial Reports

1. Revise existing policy #3432

3432

Business and Non-Instructional Operations

Budget & Expense Report/Annual Financial Statement

The Superintendent of Schools shall submit to the Board of Education (Board) a monthly report of disbursements and budget balances at the regular meeting each month. He or she shall also submit an annual report covering the preceding school year.

All financial reports required by a grant funding source will be properly prepared and filed in accordance with the applicable laws and regulations.

Each fiscal year the Board of Education shall annually make available on its Internet website the aggregate spending on salaries, employee benefits, instructional supplies, educational media supplies, instructional equipment, regular education tuition, special education tuition, purchased services and all other expenditure items, excluding debt service, for each school under the jurisdiction of the Board of Education.

Beginning with the fiscal year starting July 1, 2019 and each fiscal year thereafter, the Board shall, on a quarterly basis, post the Board's current and projected expenditures and revenues on the district's website. In addition, the Board will submit a copy of such current and projected expenditures and revenues to the Board of Selectmen.

Legal Reference: Connecticut General Statutes

[10-222](#) Appropriations and budget.

P.A. 13-247 An Act Implementing Provisions of the State Budget for the Biennium Ending June 30, 2015 Concerning General Government, Section 192.

PA 19-117, Section 290

Tentative Approval: March 11, 2020

Final Approval:

Policy Number 5 - Budget Development, Overview and Responsibility

1. Revise existing policy #3110

3110

Business and Non-Instructional Operations

Budget Planning

General

The Board of Education shall prepare an annual operating budget for the school district, consistent with provisions of state statutes and Board of Finance requirements, governing preparation, timelines, and available appeal procedures of reductions to the educational budget.

Establishing Budget Priorities

Before developing and adopting a proposed budget, the Board of Education shall study school programs in relation to present and future students and community needs and establish budget priorities for the fiscal year. As a preliminary part of budget development, the Board of Education shall study the school program in relation to the present and future needs of the students and the community.

Supplemental Appropriations

State law provides procedures through which, subsequent to approval of the annual budget, additional appropriations may, if required, be requested by the Board of Education from the Board of Finance. Prior to requesting supplemental funds, the Board shall make every reasonable effort to live within the original appropriation and maintain essential educational programs.

Legal Reference: Connecticut General Statutes

[10-51](#) Fiscal year. Budget. Payments by member towns. (regional districts)

[10-222](#) Appropriations and budget. Financial information system.

Tentative Approval: March 11, 2020

Final Approval:

2. *Revise current policy #3150*

3150

Business and Non-Instructional Operations

Budget Adoption

The Board of Education will present an itemized estimate of the cost for the operation of the public schools to the fiscal authority not later than two months preceding the annual meeting at which appropriations are to be made. The estimated cost of operating the public schools for the ensuing year shall be the final budget for the schools, modified, if necessary, by any difference in the amount requested by the Board of Education and the amount appropriated by the legislative authority for the operation of the schools.

If reductions are made in the budget by the Board of Finance or at the town or district budget meeting or referendum, the Superintendent of Schools shall prepare a final budget recommendation for Board of Education review, modification if needed, and approval; such budget shall reflect changes made from the originally approved education budget to remain within the reduced figure ultimately approved by the legislative authority.

Legal Reference: Connecticut General Statutes

[10-51](#) Fiscal year. Budget. Payments by member towns. (regional districts)

[10-222](#) Appropriations and budget. Financial information system.

Tentative Approval: March 11, 2020

Final Approval:

3. *Use existing policy #3160*

Policy Number 6 - Cash Management

1. Add new policy #3451

3451

Business and Non-Instructional Operations

Cash Management

All bank accounts are managed by the Town of Chaplin with the exception of the Student Activities Fund.

The Board of Education will properly control and account for all cash.

All cash depository accounts will have FDIC coverage.

All bank balances in excess of FDIC coverage (\$250,000) will be collaterally secured.

Tentative Approval: March 11, 2020

Final Approval:

Policy Number 7 - Petty Cash

1. Add new policy #3452

3452

Business and Non-Instructional Operations

Petty Cash

The Board of Education shall maintain a petty cash account on an imprest basis in the amount of \$100.00.

Tentative Approval: March 11, 2020

Final Approval:

Policy Number 8 - Accounts Receivable Collection

1. Add new policy #3201

3201

Business and Non-Instructional Operations

Accounts Receivable Collection

The Administration bears ultimate responsibility for monitoring the timely collection of accounts receivable balances.

Tentative Approval: March 11, 2020

Final Approval:

2. Use existing policy #3542.43

Policy Number 9 - Procurement Standards

1. *Revise existing policy #3313*

Business and Non-Instructional Operations

Relations with Vendors

General

The Board of Education wishes to maintain good working relations with vendors who supply materials, supplies and services to the school system. Constructive efforts by the administration to seek the advice and counsel of vendors about how to improve such relationships are encouraged.

Members of the Board of Education and employees shall avoid any conflict, or appearance of conflict, between personal interests and the interests of the school system in dealing with suppliers, contractors, and all organizations or individuals doing, or seeking to do, business with the school system.

No employee, officer or agent of the Board of Education shall participate in the selection, award, or administration of a contract supported by federal funds where the possibility of a conflict of interest, real or apparent, exists.

Although some suppliers offer gifts to employees at different times which are not intended to influence the school system's procurement practices, the Board of Education requests that vendors do not place on their gift lists the names of individuals employed by, or officially connected with, the school system.

Gifts

No Board member or employee shall directly or indirectly solicit any gift; or accept or receive any gift having a value of twenty-five dollars (\$25) or more, whether in the form of money, services, loan, travel, entertainment, hospitality, thing or promise or any other form, under circumstances in which it could reasonably be inferred that the gift was intended to influence the Board member or employee, in the performance of his/her official duties or was intended as a reward for any official action on his/her part.

Tentative Approval:

Final Approval:

Commented [CJ1]: START HERE FOR APRIL POLICY MEETING

3313

Commented [CJ2]: Recommend REVISING existing policy to use CABE model. More standard language regarding conflict of interest.

Commented [CJ3]: Note that this language is slightly less stringent than what is in the procedures manual. We can discuss why I recommend this one.

2. *Revise existing policy #3320*

3320

Commented [CJ4]: Recommend replacing old CES policy with CABE model

Business and Non-Instructional Operations

Purchasing Procedures

The duties of purchasing for the Board of Education shall be directed by the Superintendent of Schools through the school Business Manager who shall conduct all purchase transactions for the district in accordance with the annual budget spending plan.

The Superintendent of Schools shall develop regulations and procedures for the purchasing program of the school system, including ordering, verifying receipt of orders, distribution of materials received, and payment of bills. Every transaction involving the transfer of property shall be by purchase order or formal contract. Purchase orders and other purchase obligations shall be signed by the Superintendent or designee.

The purchase system shall be followed as established with exception to be made only upon the approval of the Superintendent, and purchases or contracts made outside of the approved purchasing system shall not be the responsibility of the Board of Education. The Superintendent and other staff shall:

1. Buy the proper product for the purpose required.
2. Have the product available when needed.
3. Buy the proper amount of the product.
4. Pay the proper price.

The Business Manager shall be familiar with and perform all purchasing activities within the limitations prescribed by law, legal opinions, and in accordance with Board of Education policies.

Specifications governing materials are a joint responsibility of the educational and business departments.

Legal Reference: Connecticut General Statutes

[10-51](#) Fiscal year. Budget. Payments by member towns; adjustments to payments. Investment of funds. Temporary borrowing. Reserve fund.

[10-222](#) Appropriations and budget. Financial information system.

[10-259](#) Fiscal and school year defined.

Tentative Approval:

Final Approval:

3. *Revise existing policy #3323*

Business and Non-Instructional Operations

Soliciting Prices/Bidding Requirements

The Superintendent or Principal shall solicit quotations from at least three (3) companies if the nature of the commodity or service permits effective competitive pricing and if possible, feasible, and to the advantage of the district. For purchases less than \$5,000, verbal quotes are sufficient. For purchases greater than \$5,000 and less than \$10,000, written quotes are required.

All contracts for, and purchases of supplies, materials, equipment and contractual services in the amount of \$10,000 or more shall be based, when possible, on at least three competitive bids. Alternatively, purchases may be made from a state-approved vendor, and/or following the Town of Chaplin ordinances governing purchases of this size, a Town's internally-approved vendor. Bids are not required for purchases where only one supplier exists, architectural services, legal services, services requiring specific expertise, and textbook purchases. ~~All purchases less than \$10,000 in amount may be made in the open market, but shall, when possible, be based on at least three competitive quotations or prices. (NOTE: This amount is established locally but C.G.S. 7-148v requires that sealed bidding is required for contracts or purchases greater than \$25,000.) All purchases made in the open market shall be consummated after careful pricing.~~

~~In an emergency situation these requirements may be waived by the Superintendent. The Superintendent shall notify the Board Chairman as soon as possible and the entire Board of Education at the next regularly scheduled meeting.~~

All contracts and all open market orders will be awarded to the lowest responsible qualified contractor or supplier, taking into consideration all of the factors set forth in policy #3320.

When bidding procedures are used, bids shall be advertised in the area newspapers for at least one day. Suppliers shall be invited to have their names placed on mailing lists to receive invitations to bid. When specifications are prepared, they will be mailed to all merchants and firms who have indicated an interest in bidding on the items or services being bid.

All bids must be submitted in sealed envelopes, addressed to the appropriate school and plainly marked with the name of the bids and the time of the opening. Bids shall be opened at the time specified and all bidders and other interested persons shall be invited to be present.

3323

Commented [CJ5]: This is the CABE model with tracked changes based on existing CES policy and the procedures manual. Some of the procedures from that manual are brought up to policy level due to legal connections, existing policies."

The school district reserves the right to reject any or all bids and to accept that bid which appears to be in the best interest of the town/city. The school district reserves the right to waive any informalities in, or reject, any or all bids or any part of any bid. Any bid may be withdrawn prior to the scheduled time for the opening of bids. Any bid received after the time and date specified shall not be considered.

The school district, after going out to bid for a good or service and receiving submissions shall consult with the town's legislative body if the town provides or uses such good or service, and, if the equivalent level of such good or service is provided by the town or through a town contract for a lower cost than the lowest qualified bid received by the school district. In such situations, the district shall consider a cooperative arrangement with the town for the provision of such good or service. A "good or service" includes but is not limited to, portable classrooms, motor vehicles or materials and equipment, such as telephone systems, computers and copy machines.

~~The above requirement regarding consulting with the town's legislative body is not applicable to regional school boards.~~

Legal Reference: Connecticut General Statutes

[7-148v](#) Requirements for competitive bidding

P.A. 13-71 An Act Concerning Requirements for Competitive Bidding for the Award of Contracts or Purchase of Property by Municipalities

June 2017 Special Session PA 17-2, Section 161

Tentative Approval:

Final Approval:

4. *Add new policy #3324*

3324

Commented [CJ6]: New policy for CES

Business and Non-Instructional Operations

Ordering Goods and Services — Purchase Orders and Contracts

General

All contracts between the district and outside agencies shall conform to prescribed standards as required by law. All contracts between the district and outside agencies shall be prepared under the supervision of

the Superintendent or designee, and where appropriate, subject to approval of the legal adviser to the district.

The Board of Education shall follow Federal procedures & guidelines governing the awarding and administration of Federal funds.

Affirmative Action

The school district shall not enter into any contract with a person, agency, or organization if it has knowledge that such person, agency or organization discriminates on the basis of race, color, religious creed, age, marital status, national origin, sex, sexual orientation, or physical handicap or disability, either in employment practices or in the provision of benefits or services to students or employees.

Legal Reference: Connecticut General Statutes

[46a-58](#) through [46a-81](#) re discriminatory practices

Title VII, Civil Rights Act, 42 U.S.C. 2000e et seq. as amended by Title IX, Equal Employment Opportunity Act

Title IX of the Education Amendments of 1972; 42 U.S.C. 1134n

et seq. (Higher Education Act)

Tentative Approval:

Final Approval:

Policy Number 10 - Receiving

1. Add new policy #3320.1

3320.1

Commented [CJ7]: Recommend new number, keeping in line with purchases

Business and Non-Instructional Operations

Purchasing Procedures

Receiving

All materials, supplies, and equipment will be received and signed for by an authorized employee.

Tentative Approval:

Final Approval:

Policy Number 11 - Accounts Payable

1. Revise existing policy #3326

3326

Commented [CJ8]: Recommend replacing existing CES policy with alternate language from CABE – this mirrors current practice better than existing policy.

Business and Non-Instructional Operations

Paying for Goods and Services

~~The Board of Education shall not enter into a contract or pay a bill until it has been authorized at a regularly called meeting and shall authorize payment for goods and services under the following conditions:~~

- ~~1. The expenditure is within budgetary limits.~~
- ~~2. The expenditure has been made within approved purchasing policies and regulations.~~
- ~~3. The equipment, material, or supplies has or have been certified by the purchasing agent or school business manager as received in acceptable condition or a service having been completed in an acceptable manner.~~

~~Alternate language:~~

The Superintendent, or his/her designee, shall be authorized to approve for payment the current obligations of the school district. All invoices, check requests, and travel vouchers must be approved for payment by the Administration.

The Superintendent shall establish procedures to establish Board of Education obligation and ensure accuracy in accounting.

Commented [CJ9]: Moving some of policies from manual into procedures due to their level of specificity.

A report of these expenditures shall be made at the regular meetings of the Board.

Legal Reference: Connecticut General Statutes

[10-248](#) Payment of school expenses.

Tentative Approval:

Final Approval:

Policy Number 12 - Cash Receipts

1. Use existing policy #3450

Policy Number 13 - Cash Disbursements

1. Add new policy 3326.1

3326.1

Commented [CJ10]: New policy number. Again moving some "policy" from manual to procedures.

Business and Non-Instructional Operations

Paying for Goods and Services

Cash Disbursement

All cash disbursements, except those from petty cash, will be made by check. All cash disbursements must be approved by the Principal and accompanied by all required documentation.

The Superintendent shall establish procedures to ensure accuracy in accounting and disbursement.

Tentative Approval:

Final Approval:

**Policy Number 14 - Payroll;
Policy Number 16 - Payroll Deductions**

1. *Revise existing policy #3326.1*

3326.1

Business and Non-Instructional Operations

Payroll Procedures and Authorized Signatures

The Superintendent of Schools or designee shall supervise the preparation of all payrolls. He/she shall certify payments for periods of approved absence in accordance with adopted policies of the Board of Education. The payroll clerk shall be authorized to ~~make take~~ all payroll withholdings, expenses, taxes, filings and related deductions ~~deductions~~ from each individual's pay as required by local, state, or federal regulations and any other deductions authorized by the individual and approved by the Board of Education.

Hourly employee signed time sheets must be submitted to the Principal for approval prior to payment. In no instances will an employee receive a paycheck if he/she has not submitted a properly signed detailed time sheet for the prior pay period.

All employees who have access to any payroll information will be required to sign a payroll confidentiality form.

Each payroll and other orders for the payment of expenses by the town treasurer on behalf of the Board of Education shall be signed by the Superintendent or the Superintendent's designee.

Legal Reference: Connecticut General Statutes

[10-248](#) Payment of school expenses.

Tentative Approval:

Final Approval:

Policy Number 17 - Travel and Entertainment Expenses

1. Add new policy #3350

3350

Commented [CJ11]: New policy under Expenditures, but not related to any we currently have or that are in the Core Manual

Business and Non-Instructional Operations

Travel and Entertainment Expenses

All travel conducted by Board of Education employees with respect to Board of Education business must be approved by the Principal. Employees need to make the travel request in writing at least seven (7) days prior to the scheduled trip. The Principal can grant exceptions to this notice requirement.

While traveling on official business, the employee is expected to exercise the same sound judgment in incurring expenses that a prudent person would exercise if traveling on personal business and expending personal funds. When Grant funds are supporting travel in whole or in part, the Board of Education will adhere to the appropriate travel regulations of the federal government or such other regulations required by the funding agency. (See OMB Circular A-122, Attachment B, 50, "Travel Costs").

All entertainment costs with respect to Board of Education business must have the approval of the Principal. Entertainment costs are not allowable charges to Federal funds (See OMB Circular A122, Attachment B, 12, "Entertainment costs").

Tentative Approval:

Final Approval:

Policy Number 18 - Employee Expenses and Advances

1. Add new policy #3326.11

3326.11

Business and Non-Instructional Operations

Payroll Procedures and Authorized Signatures

Employee Expenses and Advances

Board of Education policy is to promptly reimburse employees for valid business expenses incurred in connection with or on behalf of the Board of Education. The Principal will establish employee expense reimbursement and reporting guidelines which will be approved by the Board of Education.

Receipts must accompany expense reporting as required by the approved guidelines. Willful falsification of employee expense information for the purposes of defrauding the Board of Education will be subject to termination and possible prosecution.

Tentative Approval:

Final Approval:

Policy Number 19 - Related Party Transactions

1. Add new policy #3313.1

3313.1

Business and Non-Instructional Operations

Relations with Vendors

Related Party Transactions

It is the policy of the Board of Education to obtain the "best purchase" price for goods and services purchased for Board of Education activities.

Related party transactions will be accomplished on an arm's length basis, with all conflict of interest issues examined prior to entering into the transaction. Evidence of a conflict of interest will be reason not to enter into the transaction or to cancel further service should this be discovered subsequent to its execution.

Such transactions will be disclosed in all grant and contract proposals as appropriate.

(cf. 3313 - Relations with Vendors)

(cf. 3320 – Purchasing Procedures)

(cf. 3323 - Soliciting Prices/Bidding Requirements)

Tentative Approval:

Final Approval:

Policy Number 20 - Record Retention

1. Add new policy #3543

3543

Business and Non Instructional Operations

Office Services/Records and Reports

Record Retention

The Board of Education follows, at minimum, the State of Connecticut standards for record retention.
The Board may choose to hold records longer than this minimum.

Tentative Approval:

Final Approval:

Policy Number 21 - Personnel Files

1. Add new policy #4112.6/4212.6

4112.6/4212.6

Commented [CJ12]: This is the CABE model policy

Personnel - Certified and Non Certified

Personnel Records

Personnel records shall be maintained securely and confidentially in the central office for all current employees and shall include information customarily kept in personnel files. Files also shall be maintained for past employees, including years of employment, salaries, and such other basic and essential information as the Superintendent of Schools shall require.

There shall be only one personnel file for each employee, and Principals shall not maintain employee files separate from the official employee file in the Central Office.

Requests for access to personnel files, except from an employee to see his or her own file, shall be referred to the Superintendent who shall determine whether disclosure of such records would legally constitute invasion of employee privacy. If the Superintendent believes disclosure is not an invasion of privacy, requested information shall be disclosed, but professional courtesy suggests the employee should be notified of such disclosure.

If the Superintendent determines disclosure would invade employee privacy, the employee/s and collective bargaining representatives if any, shall be notified in writing of the request. If the Superintendent does not receive a written objection, from the employee or bargaining representative, within seven business days from receipt of their notification, or if there is no evidence of receipt not later than nine business days from the date the notice was mailed, sent, posted, or otherwise given, requested records shall be disclosed. However, if an objection is received in a timely manner on the form prescribed, the Superintendent shall not disclose requested information unless directed to do so by the Freedom of Information Commission. Notwithstanding an objection filed by an employee's bargaining representative, the employee may subsequently approve disclosure of records by filing a written notice with the Superintendent.

Employee or bargaining representative objections to disclosure of records shall be made in writing on a form developed by the Superintendent including a signed statement by the employee or bargaining representative, under penalties of false statement, that to the best of respondent's knowledge, information, and belief, there is good grounds to support the objection and that the objection is not interposed for delay.

The records may be disclosed when the Superintendent does not believe such disclosure would legally constitute an invasion of privacy. The records, in such a situation, shall first be disclosed to the requestor, followed within a reasonable time after disclosure, with the sending of a written or electronic copy or brief description of such request to the employee and any applicable collective bargaining representative. Disclosure shall only be considered an invasion of privacy where (1) such records do not pertain to a legitimate matter of public interest and (2) disclosure of such records would be highly offensive to a reasonable person.

Records maintained or kept on file by the State Department of Education or the Board which are records of a teacher's personal misconduct shall be deemed to be public records, and subject to disclosure under the Freedom of Information Act. Disclosure of such records of a teacher's personal misconduct shall not require the consent of the teacher.

Notwithstanding earlier provisions of this policy, personnel evaluations of certified employees, except the Superintendent, are not public records subject to disclosure - unless the employee consents in writing to the release of such records.

Each employee's own file shall be available for his or her inspection at reasonable times, and, upon request, employees will be provided a copy of information contained in his or her file.

In accordance with federal law, (ESSA), the District shall notify parents at the beginning of each school year of their right to request information regarding the professional qualifications and degrees of teachers and the qualifications of paraprofessionals for any teacher or paraprofessional who is employed by a school receiving Title I funds and who provides instruction to their child at that school. The District will provide such information on request in a timely manner. The District shall also provide notification to the parent/guardian of a child who has been assigned or has been taught for four or more consecutive weeks by a teacher not meeting applicable state certification at the grade level and subject area in which the teacher has been assigned.

Files containing medical information regarding an employee will be kept separate from other personnel files.

Legal Reference: Connecticut General Statutes

[1-213](#) Agency administration. Disclosure of personnel, birth and tax records.

[1-214](#) Objection to disclosure of personnel or medical files (as amended by PA 18-93)

[1-215](#) Record of arrest as public record.

[1-206](#) Denial of access to public records or meetings.

[10-151a](#) Access of teacher to supervisory records and reports in personnel file.

[10-151c](#) Records of teacher performance and evaluation not public records. (as amended by PA 02-138 and PA 13-122)

Perkins v. Freedom of Information Commission, 228 Conn. 158 (1993)

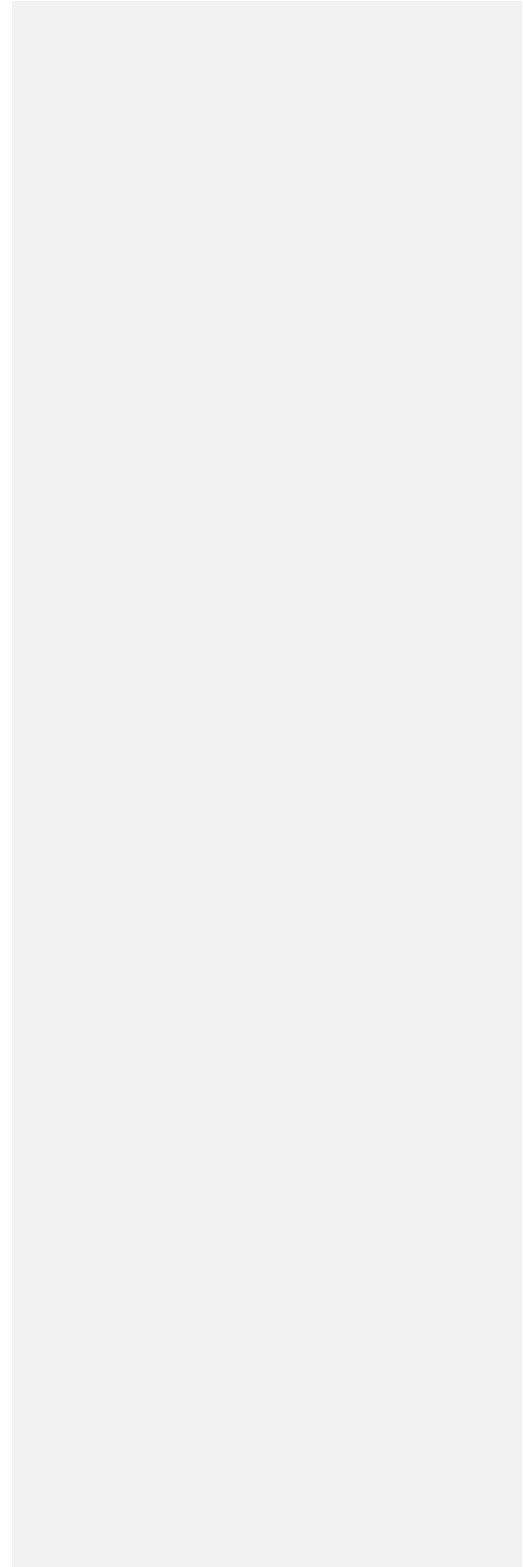
The Americans with Disabilities Act

Section 1112(c)(6) The Every Student Succeeds Act (ESSA)

Section 1112(e)(1)(B) The Every Student Succeeds Act (ESSA)

Tentative Approval:

Final Approval:



Policy Number 22 - Capital Improvement Funds

1. Add new policy #3560

3560

Commented [CJ13]: Recommend using our new policy in place of CABE model 3560, "Capital Outlay"

Business and Non-Instructional Operations

Capital Improvement Funds

Overview

Formatted: Font: Bold

The Capital Improvements Plan (CIP) is a five-year plan identifying the town's capital outlay and improvement needs. As a long-range plan, the CIP reflects the town's policy regarding future physical and economic development. By providing a planned schedule of public improvements, the CIP outlines present and future public needs and priorities and. ~~A capital improvement is defined as any expenditure for equipment, buildings, infrastructure, land acquisition, plan or project in which the cost exceeds \$5,000 and the estimated useful life is greater than one year.~~

achieves the following objectives:

- Reduces the need for "crash programs" to finance the construction of facilities.
- Focuses attention on community goals, needs and capabilities.
- Achieves optimum use of taxpayer dollars.
- Guides future growth and development.
- Ensures that projects are well thought out in advance of construction.
- Provides for the orderly replacement of capital assets.
- Encourages a more efficient governmental administration as well as maintains a sound and stable financial program.

Capital project planning is an ongoing process. Changing needs and priorities, emergencies, cost changes, mandates and changes in technology all require the CIP to be updated annually. The public facilities managed by the Board of Education are broad in scope, and some part of them will always be in need of repair, replacement or updating. A changing population may require changes or additions to facilities. These reasons require that the CIP be updated to maintain the financial solidity of the Board of Education and the Town.

~~The CIP achieves the following objectives as a component of the overall budget and financial planning process:~~

- ~~Reduces the need for "crash programs" to finance the construction of facilities.~~
- ~~Focuses attention on community goals, needs and capabilities.~~
- ~~Achieves optimum use of taxpayer dollars.~~
- ~~Guides future growth and development.~~
- ~~Advance planning ensures that projects are well thought out in advance of construction.~~
- ~~Provides for the orderly replacement of capital assets.~~
- ~~Encourages a more efficient governmental administration as well as maintains a sound and stable financial program.~~

By looking forward across multiple years in this capital improvement plan, officials will be able to carefully schedule projects to maximize the use of outside resources and minimize any impact on the operating budget. –At the same time, Administrations will be able to plan in advance for upgrades of equipment and infrastructure so as to reduce emergency repairs and purchases, which inevitably drive up costs, and will also be able to plan for multi-year projects while being kept on task by being included in the CIP.

Policy

Administration will maintain an ongoing five-year plan for capital improvements (A capital improvement is defined as any expenditure exceeding \$5,000 for equipment, buildings, infrastructure, land acquisition, plan or project in which the cost exceeds \$5,000 and the with an estimated useful life is greater than one year). This plan shall be presented for approval by the Board of Education annually, prior to its submission to the Town.

Tentative Approval:

Final Approval:

Policy Number 23 - Lunchroom Policies

1. Add new policy #3542

3542

Commented [CJ14]: CABE model policy. Adding for comments about financial goals.

Business and Non-Instructional Operations

Food Service

School Lunch Service

The Board of Education (Board) recognizes that students require adequate, nourishing food and beverages in order to grow, learn and maintain good health. It is the intent of the Board that District schools take a proactive effort to encourage students to make nutritious food choices. The Board directs that students shall be provided with adequate space and time to eat meals during the school day.

The District shall offer meals to all students without regard to race, color, age, creed, religion, gender, sexual orientation, gender identity or expression ancestry, national origin, marital status, pregnancy or disability.

The Board shall provide food service ~~()~~ for school breakfasts; ~~()~~ for and school lunches that meets the nutritional standards required by state and federal school breakfast and lunch programs. ~~(Alternate language: The District shall participate in the () School Breakfast Program, (SBP) () National School Lunch Program (NSLP), () Special Milk Program (SMP). The District's NSLP, SBP and SMP will operate to meet dietary specifications in accordance with the Healthy Hunger Free Kids Act of 2010 and applicable state laws and regulations.~~

This service shall be under the supervision of the Food Service Director who shall be responsible to the Business Manager. The Food Service Director shall be hired under specific job specifications and approved by the Board of Education.

Aims

Policies governing the operation of the school lunch program shall be:

1. To provide cafeteria facilities in all ~~new schools and in other schools wherever practicable.~~
2. To provide ~~wherever cafeteria facilities exist~~ nutritionally balanced and attractive breakfasts and lunches available to all students with sufficient time allowed for eating. Varied and nutritious food choices shall be sold or served consistent with applicable federal government Dietary Guidelines for Americans
3. To provide breakfasts and lunches for free or at reduced rates to children whose economic or health needs require such action, with the approval of the Superintendent of Schools on recommendation of the Principal and school nurse.

Facilities

Cafeteria facilities ~~, wherever possible,~~ shall include ~~the following:~~

~~1. Attractive, well-ventilated dining rooms.~~

~~2. A carefully planned, well-equipped kitchen adjacent to each dining area.~~

~~3.~~ Adequate storage space so that food and supplies may be purchased in sufficient quantity to take advantage of favorable market conditions.

~~Equipment shall be~~ ~~4. Maintenance, inspection and repair of equipment so~~ ~~maintained, inspected, and repaired such~~ that maximum use is obtained and danger of accidents to personnel is minimized.

Maintenance of Sanitary Conditions

Sanitary conditions in all phases of the preparation and serving of food shall be rigidly maintained at all times. The District shall maintain proper sanitation and health standards in food storage, preparation and service, in accordance with all applicable state and federal laws, regulations and requirements.

The Food Service Director shall be responsible for the education of all food handlers as to personal hygiene and techniques of sanitation.

All cafeteria workers shall be required to have a physical examination at the time of employment and periodically as requested by the School Medical Advisor.

Financing

The school lunch program shall be financed as follows:

1. Prices of school lunches shall be ~~determined recommended~~ by the Superintendent and approved by the Board of Education in accordance with all prevailing costs of food, supplies, supervision costs, and wages of hourly workers.
2. Costs of food, supplies, salaries and wages of all employees, and other expenses directly incurred in the school lunch program shall be paid out of a separate fund, which shall be maintained under the control of the Business Manager or his/her designee and into which all receipts from sales and federal cash grants shall be paid. This fund shall be subject to annual audit by the District auditor. In compliance with federal law, the District's NSLP (and SBP) shall be non-profit.
3. Office facilities, equipment, heat, light and power shall be paid out of funds appropriated by the Board of Education.
4. 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.

School Food Safety Inspections/School Food Safety Program

Formatted: Indent: Left: 0", First line: 0", Tab stops: Not at 0.5"

The District shall comply with state and federal requirements for conducting cafeteria health and safety inspections and ensuring employee participation in appropriate inspection services and training programs.

The District shall obtain two (2) safety inspections per year in accordance with all local, state and federal laws and regulations. The District shall post the most recent inspection report and release a copy of the report to members of the public upon request.

The District shall comply with federal regulations in developing a food safety program that enables District schools to take systematic action to prevent or minimize the risk of food borne illness among students.

(cf. 3542.1 - Purposes and Facilities: Food Service)

(cf. 3542.42 - Finance)

(cf. [3542.43](#) - Charging Policy)

(cf. [6142.101](#) - Student Nutrition and Physical Wellness, School Wellness)

Legal Reference: Connecticut General Statutes

[10-215](#) Lunches, breakfasts and other feeding programs for public school children and employees.

[10-215a](#) Nonpublic school and nonprofit agency participation in feeding programs.

[10-215b](#) Duties of State Board of Education re feeding programs.

[10-216](#) Payment of expenses.

State Board of Education Regulations

[10-215b-1](#) School lunch and nutrition programs.

[10-215b-11](#) Requirement for meals.

[10-215b-12](#) Reimbursement payments. (including free and reduced price meals)

[10-215d](#) Regulations re nutrition standards for school breakfasts and lunches. (as amended by PA 16-37)

~~[22-38d](#) Farm to school program. (as amended by PA 16-37 and PA 18-73)~~

Child Nutrition and WIC Reauthorization Act of 2004, 42 U.S.C. Section 1751.

School Lunch and Breakfast Programs 42 U.S.C. Section 1751 et seq.

National Food Service Programs, Title 7 Code of Federal Regulations, 7 CFR Part 210, Part 220, Part 215, Part 245.

42 U.S.C. Sec. 1758(h)/7 CFR Sect 210.13, 220.7 (School Food Safety Inspections).

Federal Register (74 Fed. Reg. 66213) amending federal regulations (7CFR Part 210 and 220).

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)

Tentative Approval:

Final Approval:

2. *Use existing policy #3542.1*
3. *Add new policy #3542.42*

3542.42

Commented [CJ15]: CAFE model

Business and Non-Instructional Operations

Food Service

Finance

According to law and the regulations of the State Board of Education, student breakfast and lunch costs shall be set at levels which support the school lunch program, exclusive of the costs, if any, subsidized from the school district general fund.

Approval of Menu Prices. Prices of all items on the menu shall be submitted to the Board annually for its approval, and otherwise as changes are needed. Revenues from lunchroom sales should offset the costs which are to be borne by the food service program.

Meals for Needy Students. Meals for needy students shall be an expense charged to the Cafeteria Fund.

Food Storage Provisions. Storage of food and supplies shall prevent waste, spoilage, pilferage, and the issuance of food and supplies shall be restricted to the purposes of the school food service only.

Monthly Financial Report. A financial report, current and accumulative, of the operation of the food services program shall be presented monthly to the Business Manager. A complete audit of the operation of the food service program shall be performed annually in accordance with legal requirements and policy 3434.

(cf. 3434 - Periodic Audit)

Legal Reference: Connecticut General Statutes

[10-215](#) Lunches, breakfasts and other feeding programs for public school children and employees.

[10-216](#) Payment of expenses.

Title VII, Civil Rights Act, 42 U.S.C. 2000e, et seq. as amended by Title IX, Equal Employment Opportunity Act.

United States Department of Agriculture 7 C.F.R. 15, re nondiscrimination.

Tentative Approval:

Final Approval:

Policy Number 24 - Educational Grants

1. Add new policy #3290

3290

Commented [CJ16]: CABE model

Business and Non Instructional Operations

Grants and Other Revenue

The Board encourages the Superintendent to secure federal, state and private grants, or other alternative funding sources for use in curriculum development, staff development, instructional or activity programs and other areas as directed by the Board.

~~The Superintendent shall ensure that procedures governing the procurement, use, management, and disposal of goods, materials, and equipment purchased with all grants, or alternative funds, will follow applicable state and federal regulations and existing policies and controls.~~

~~After the annual school budget is set by the voters, the town raises from local property taxes such funds as are necessary to meet the approved budget allocation.—The Superintendent shall make application for all state and federal aid to which the school system is entitled. All state and federal grants received directly by the school board shall be managed in accordance with state and federal guidelines.~~

The Superintendent shall ensure that procedures governing the procurement, use, management, and disposal of goods, materials, and equipment purchased with all grants, or alternative funds, will follow applicable state and federal regulations and existing policies and controls.

The Board shall approve all grant applications before their submission. The Superintendent and/or his/her designee is authorized to sign all required forms for state and federal programs.

Commented [CJ17]: This would be a major change in practice, and probably not feasible given some tight turnarounds. Do we want to omit altogether or change to Board chair?

Legal Reference: Connecticut General Statutes

[10-76d](#) Duties and powers of boards of education to provide special education programs and services. State agency placement; appointments of costs. (as amended by P.A. 99-279 An Act Concerning Programs and Modifications Necessary to Implement the Budget Relative to the Department of Social Services)

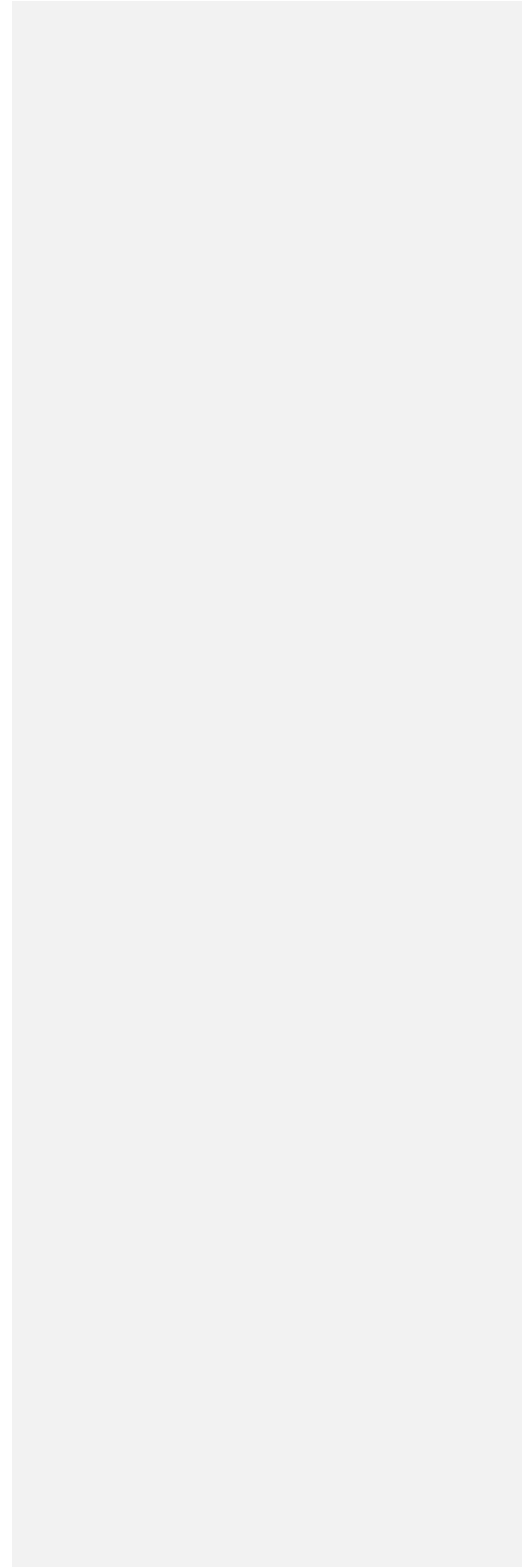
[10-220](#) Duties of boards of education

IDEA 42 U.S.C. 1400 et sec (IDEA)

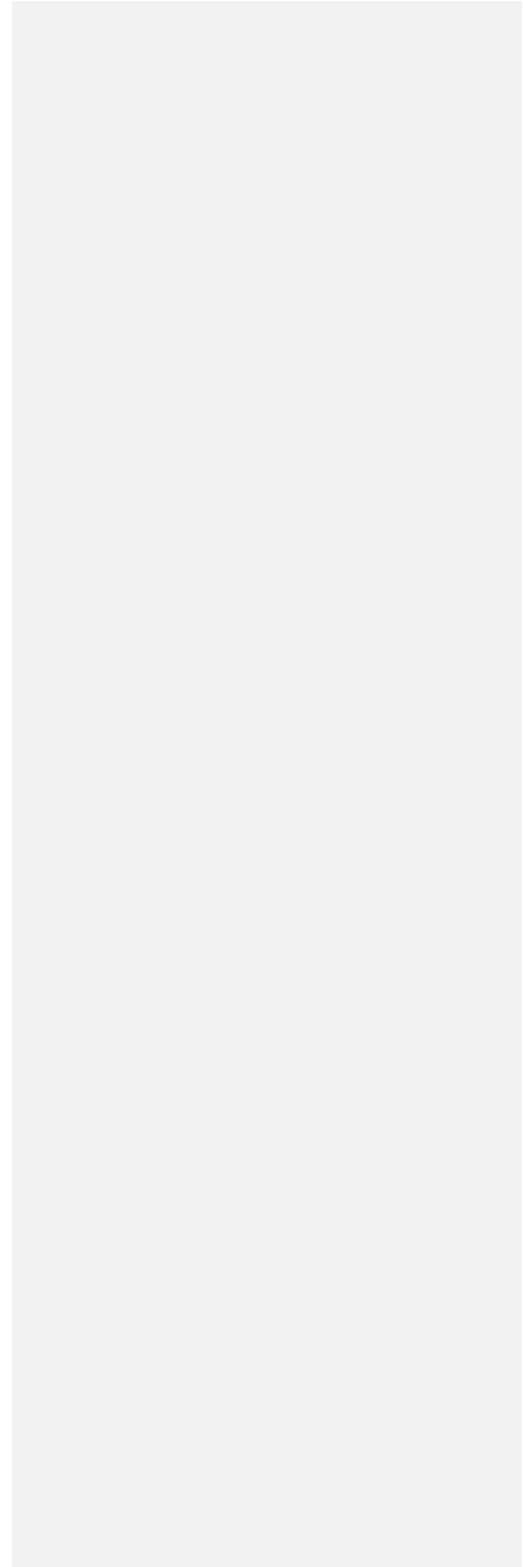
Tentative Approval:

Final Approval:

Policy Number 25 - Pre-School and Afterschool Funds



Policy Number 27 - Child Nutrition Fund



Policy Number 28 - Student Activity Funds

