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## **Policy Number 1 - General Statement on Accounting Policies and Procedures**

*1. Add new regulations R3001*

**R3001**

### **Business & Non-Instructional Operations**

#### **General Statement on Accounting Policies and Procedures**

- Accounting records will be maintained in accordance with the Board of Education fiscal year, i.e. July 1 – June 30.
- The accrual method of accounting shall be used.
- The Board of Education computer systems will be utilized in maintaining and creating the general ledger, all related journals and financial reports.
- All revenues, support and expenses shall be segregated by Fund programs, grants, etc. to provide for a proper accounting of each program/grant by source of funds.
- Board of Education financial statements will be audited by an independent certified public accounting firm on an annual basis in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. The audit shall also satisfy the audit requirements set forth in the Office of Management and Budget (OMB) Circular No. A-133.
- The Board of Education will provide financial reports (budget vs actual, income, balance sheet/profit & loss, trial balance, CIP profit & loss, and miscellaneous entities) to the Board of Finance within a week of its regularly-scheduled monthly meetings.

**Last updated:** October 15, 2019

## **Policy Number 2 - Internal Control**

*1. Add new regulations R3435*

**R3435**

### **Business and Non-Instructional Operations**

#### **Accounts**

#### **Fraud Prevention and Investigation**

The characteristics of an adequate system of internal control will include the following:

- Segregation of duties, when possible, within the organization based on functional responsibilities.
- A system of authorization and record retention.
- A degree of personnel competence commensurate with responsibilities.

To achieve these objectives, the following controls will be in place:

- No one person shall have complete control over all phases of any significant transaction.
- Whenever possible, the flow of work will be from one employee to another so that the work of the second, without duplicating that of the first, provides a check upon it.
- Record keeping will be separated from operations or the handling and custody of assets.
- Responsibilities in the accounting department will be clearly established and followed as closely as possible

**Last updated:** October 15, 2019

## **Policy Number 3 - Financial Statement Audit**

*1. Add new regulations R3434*

**R3434**

### **CHAPLIN BOARD OF EDUCATION**

#### **BUSINESS**

##### **Periodic Audit**

- The Board of Education will have its financial statements audited annually in accordance with generally accepted auditing standards, and Government Auditing Standards, issued by the Comptroller General of the United States.
- If applicable, the Board of Education audit shall also comply with the auditing requirements mandated by OMB Circular A-133.
- In preparing for the audit, Board of Education should complete a self-check audit program.
- Copies of the audited financial statements will be distributed to the First Selectman, Finance Manager and/or Bookkeeper and others at the discretion of the Board of Education Chair. Additional copies will also be distributed to the Board of Selectmen and Board of Finance.

**Last updated:** October 15, 2019

## **Policy Number 4 - Financial Reports**

*1. Add new regulations R3432*

**R3432**

### **Business and Non-Instructional Operations**

#### **Budget & Expense Report/Annual Financial Statement**

- The monthly, internal financial reports consist of Budget vs Actual – Profit & Loss, plus additional information as needed.
- The Board of Education external reporting requirements as set forth in the terms and conditions of grants shall be adhered to.
- In order to satisfy these reporting requirements, the Board of Education shall set up and utilize a report tickler file. The tickler file will identify the funding source, type of report, due date and date filed.
- The Board of Finance will be furnished a report to its requirements within one week of regularly scheduled Board of Education meetings.

**Last updated:** October 15, 2019

## **Policy Number 5 - Budget Development, Overview and Responsibility**

### *1. Add new regulations R3110*

**R3110**

#### **Business and Non-Instructional Operations**

##### **Budget Planning**

- Annually, the Administration is responsible for developing a budget for the next fiscal year.
- The Superintendent will assist the Administration by providing cost factor information and information on past budget performance. The Finance Manager will also review the budget requests for reasonableness, allowability and cohesiveness within the Board of Education.
- The Superintendent will submit the budget to the Board of Education. The Board of Education will review, adjust and otherwise confirm the budgets in consultation with appropriate administrative staff and the Superintendent.
- Budgets for grant-funded programs are developed by the Administration and Board of Education in conjunction with grant funding sources.

**Last updated:** October 15, 2019

### *2. Add new regulations R3150*

**R3150**

#### **Business and Non-Instructional Operations**

##### **Budget Adoption**

1. The Board of Education submits the budget to the Board of Finance.
2. The Board of Finance reviews, adjusts as appropriate and confirms the Board of Education budget for the next fiscal year.

**Last updated:** October 15, 2019

### 3. Add new regulations R3160

**R3160**

#### **BUSINESS**

##### **Transfer of Funds between categories; Amendments**

- School Administration must operate within the budget guidelines and dollar amounts approved for each fiscal year.
- The Administration will receive a Budget vs. Actual (budget variance) report on a monthly basis.
- The Administration is responsible for managing the funds allocated in its budgets and will be required to justify all budget overruns.
- The Superintendent, in conjunction with the Board of Education, will oversee actual costs and expense allocations throughout the year to ensure adherence to budget(s).
- New initiatives, cost overruns, etc. identified during the year are to be brought to the attention of the Superintendent. Review efforts should identify either proposed revenue (support) coverage for these costs or budget re-allocation opportunities.
- The Superintendent will inform the Board of Education of the proposed budget revisions and seek their approval. The Board, at any time, may adjust Board of Education budget, within its officially appropriated total, at its discretion to reflect Board initiatives or new conditions.
- Budget revisions for Federally funded projects will be made in accordance with the applicable federal regulations and requirements.

**Last updated:** October 15, 2019



## **Policy Number 6 - Cash Management**

### *1. Add new regulations R3451*

**R3451**

#### **Business and Non-Instructional Operations**

##### **Cash Management**

- All bank accounts shall be in the "Town of Chaplin BoE" name.
- All checks will be pre-numbered and used in numerical order.
- No checks will be prepared without proper supporting documentation.
- Checks will not be made payable to "Cash" or "Bearer".
- Blank checks are to be kept in a secured location in the Administrative Assistant's office.
- All checks must be accounted for. Void checks are to be defaced and kept for subsequent inspection.
- All bank accounts will be reconciled monthly by the Administrative Assistant.
- The Administrative Assistant will compare the reconciled cash balances to the General Ledger balances and investigate and resolve all variances.
- The mechanical check signer, if applicable, will be kept in a locked file cabinet separate from the blank checks.
- For all disbursements two authorized signatures are required.
- The authorized check signatures are as follows:
  - Treasurer
  - Superintendent

**Last updated:** October 15, 2019

## **Policy Number 7 - Petty Cash**

*1. Add new regulations R3452*

**R3452**

### **Business and Non-Instructional Operations**

#### **Petty Cash**

1. The Administrative Assistant will be the custodian of the imprest petty cash funds.
2. All petty cash funds will be kept in a petty cash box in a locked drawer or file cabinet. Only the petty cash custodian and the Administrative Assistant will have access to the petty cash box.
3. Disbursements may be made from the petty cash fund for miscellaneous supplies and expenses.
4. The purchaser shall present the petty cash slip to the petty cash custodian for payment. A receipt for all purchases must be attached to the petty cash slip.
5. The petty cash custodian shall insure that the petty cash slip is properly completed, approved, and that a proper receipt is attached before payment is made.
6. At all times, the petty cash box will contain receipts and cash totaling the amount of the fund.
7. When expenditures total \$75.00 the petty cash custodian will total the disbursements by account classification and submit all appropriate documentation necessary to the administration to have the fund replenished.

**Last updated:** October 15, 2019

## **Policy Number 8 - Accounts Receivable Collection**

### *1. Add new regulations R3201*

**R3201**

#### **Business and Non-Instructional Operations**

##### **Accounts Receivable Collection**

The pre-K and afterschool programs will collect funds for their respective programs and will notify guardian(s) of outstanding balances after no more than 30 days.

The Administration may, at its discretion, take further steps to collect outstanding balances from pre-K or afterschool families. This may include, after appropriate attempts to collect have failed and guardians have been notified, removing children from the relevant programs. The Administration may also take further steps to collect outstanding lunchroom balances.

Outstanding balances of any kind will never prevent a child from accessing standard, legally mandated school services and classes during normal school hours, nor will they prevent a child from eating the designated daily lunch during mealtime.

**Last updated:** October 15, 2019

### *2. Add new regulations R3542.43*

**R3542.43**

#### **Business and Non-Instructional Operations**

##### **Food Service**

##### **Charging Policy**

The Lunchroom manager will monitor collection of funds for the lunchroom and will notify a child's guardian(s) if that child's lunch balance is negative for more than 30 days.

Outstanding balances of any kind will never prevent a child from accessing standard, legally mandated school services and classes during normal school hours, nor will they prevent a child from eating the designated daily lunch during mealtime.

**Last updated:** October 15, 2019

## **Policy Number 9 - Procurement Standards**

*1. No regulations required for policy #3313*

*2. Add new regulations R3320*

**R3320**

### **Business and Non-Instructional Operations**

#### **Purchasing Procedures**

1. Employees must discuss potential purchases with the Administration.
2. The Administration will review the purchase request and determine if there are sufficient funds in Board of Education and/or applicable grant's budget to make the purchase.
3. The Administration will also review the approved budget and applicable laws and regulations to determine if the purchase is an allowable cost (for Grant funds).
4. After obtaining approval from the Administration, the Administrative Assistant will notify the person making the request, who will complete the purchase request and place the order with the vendor.
5. When the accounting department receives the receiving report and the vendor's invoice, the purchase is scheduled for payment.

**Last updated:** October 15, 2019

*3. Add new regulations R3323*

**3323**

### **Business and Non-Instructional Operations**

#### **Soliciting Prices/Bidding Requirements**

OMB Circular A-110, Attachment O, 3.c(7) and (8) states:

"(7) Some form of price or cost analysis should be made in connection with every procurement action. Price analysis may be accomplished in various ways, including the comparison of price quotations submitted, market prices and similar indicia, together with discounts. Cost analysis is the

review and evaluation of each element of cost to determine reasonableness, allocability and allowability.

- (8) Procurement records and files for purchases in excess of \$5,000 shall include the following:
- (a) Basis for contractor selection,
  - (b) Justification for lack of competition when competitive bids or offers are not obtained,
  - (c) Basis for award costs or price.”

**Last updated:** October 15, 2019

*4. No regulations required for policy #3324*

## **Policy Number 10 - Receiving**

*1. Add new regulations R3320.1*

**R3320.1**

### **Business and Non-Instructional Operations**

#### **Purchasing Procedures**

##### **Receiving**

All materials, supplies and equipment received by the Board of Education are to be inspected, counted and checked against the receiving report (packing list) and/or a copy of the purchase request.

All receiving reports are to be signed by the employee receiving the goods provided the steps noted above did not disclose any discrepancies between the goods received and the receiving report (packing list).

If any discrepancies are noted, the employee receiving the goods should bring the discrepancy to the immediate attention of the Administration.

The receiving report is to be forwarded to the accounting department where it will be matched with the invoice.

**Last updated:** October 15, 2019

## **Policy Number 11 - Accounts Payable**

### *1. Add new regulations R3326*

**R3326**

#### **Business and Non-Instructional Operations**

##### **Paying for Goods and Services**

1. The Administrative Assistant opens mail and delivers invoices.
2. The Administrative Assistant matches all invoices with purchase requests, pre-bills, requests for purchase, or packing slips, and submits invoices to the appropriate personnel for review. Once approved by the department head, all invoices and check requests are submitted to the Administration for authorization to pay.
3. The Administrative Assistant will then perform the following tasks:
  - a. Review vendor files to ensure that invoice hasn't been paid.
  - b. Run calculator tape to check any extends, discounts, tax rates and addition.
  - c. Code the invoice using the chart of accounts and any other document provided.
  - d. Paper clip any remittance advices to the invoice.
4. Copies of code sheets and invoices coded are to be reviewed by the Administrative Assistant to ensure that the proper expense account is charged to the proper entity in the appropriate accounting period.
5. At the school level, the purchase request, invoice, proof of payment, and/or other related documentation are clipped together by the Administrative Assistant and sent to the central office.
6. Code sheets and invoices must be reviewed by the Finance Manager for accuracy before the vouchers are posted to the general ledger.
7. All support documentation must be intact before any invoice, check request or travel voucher is entered into the "open" A/P files.
8. The Finance Manager will then perform the following tasks:
  - a. Enter the invoice into the Accounts Payable module.
  - b. Print and review Voucher Edit Report.
  - c. Post A/P activity to the general ledger.
  - d. File the entered invoices and supporting documentation in the "open" A/P file by Vendor and DUE DATE, if not being paid at that time.

**Last updated:** October 15, 2019

## **Policy Number 12 - Cash Receipts**

### *1. Add additional regulations R3450*

**R3450**

#### **Business and Non-Instructional Operations**

##### **Money in School Buildings**

1. The Administrative Assistant will open all incoming mail.
2. All remittances will be immediately stamped for "Deposit Only" by the Administrative staff.
3. The Administrative Assistant shall record the check amount, check date, check number and source (payor) in the cash receipts log and will give all checks to the Finance Manager. Triplicate carbons will be used, with one copy going to the customer, one copy included with proof of payment into the appropriate file, and one staying in the carbons book to maintain a numerical record.
4. All cash and checks will be locked in the appropriate file cabinet or safe, then taken by the Administrative Assistant to the bank.
5. The Administrative Assistant will scan in the deposit slips and send electronic copies to the Central Office.
6. The physical deposit slips will be filed and kept at the school.

**Last updated:** October 15, 2019



## Policy Number 13 - Cash Disbursements

1. Add new regulations R3326.2

R3326.2

### Business and Non-Instructional Operations

#### Paying for Goods and Services

##### Cash Disbursement

1. At the beginning of the week the Finance Manager will print a weekly ~~ages-aged accounts~~ Accounts payable Payable listing.
2. The Finance Manager will review the aged Accounts Payable listing, open invoices, check request and travel voucher. A selection of times to be paid will be made based upon due dates and cash flow.
3. The Finance Manager will enter invoices selected to be paid in the computer system.
4. A pre-payment report is printed and reviewed by the Finance Manager for accuracy.
5. The computerized checks are printed and given to the Superintendent for final approval. Each check shall be accompanied by an approved payment voucher and any other applicable documentation, and each check must bear the payee and dollar amount.
6. The Superintendent reviews the supporting documents and initials the payment voucher authorizing the disbursement of funds.
7. For all disbursements a copy of the approved payment voucher and supporting documentation is forwarded to the Superintendent and Treasurer for signature (two signatures are required for all checks). Once signed, the checks are returned to the Finance Manager.
8. The Finance Manager cancels all supporting documents to prevent any duplicate payments.
9. The Finance Manager will be responsible for the mailing of all checks.
10. The Finance Manager files the supporting documentation in the appropriate vendor files and retains for audit.

**Last updated:** October 15, 2019

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

Commented [CJ1]: START HERE FOR NEXT POLICY MEETING

1. *Add new regulations R3326.1*

**R3326.1**

**Business and Non-Instructional Operations**

**Payroll Procedures and Authorized Signatures**

- Employees are paid on a bi-weekly basis. There are 26 pay periods in a year. The payroll is processed via an outsourced payroll company.
- For employees paid by the hour, employees must submit signed time sheets to the Principal for approval. For non-hourly employees, the Administrative Assistant will maintain daily attendance logs and send the logs to the Central Office.
- W-2 Forms are distributed to all employees before January 31.
- W-2 Forms and all other required information will be submitted to Federal and State Agencies by the Finance Manager in accordance with the appropriate regulations.
- All employees who have access to any payroll information will be required to sign a "Payroll Confidentiality Form" (See Appendix). This form will be filed with individuals' personnel records.

**Last updated:** October 15, 2019

**R3326.1 Appendix**

Board of Education  
PAYROLL CONFIDENTIALITY FORM

In the performance of your duties for the Board of Education, you will have access to the Board of Education's payroll records. This information is confidential and should not be discussed with any other person without the consent of the Superintendent.

Failure to comply with this procedure could result in disciplinary action up to and including termination.

I hereby acknowledge that I have read and understand the above policy.

---

Signature

---

Date

## **Policy Number 17 - Travel and Entertainment Expenses**

### *1. Add new regulations R3350*

**R3350**

#### **Business and Non-Instructional Operations**

##### **Travel and Entertainment Expenses**

Travel requests must be in writing, approved by the Principal and should state the following:

1. Purpose of Travel
2. Travel destination
3. Travel accommodations sought
4. Mode of Transportation sought
5. Travel dates and duration
6. Source of funding for travel  
(If a specific grant will fund the travel in whole or in part, state the grant number and reimbursement terms)
7. Other employees required for travel

##### Transportation:

- Airfare should be at the discounted fares whenever practicable.
- Air class for Board of Education employees must be coach class. The use of business class or first class is specifically disallowed. An exception may be made in extenuating circumstances, with the prior approval of the Principal. Use of business class or first class, if necessary, must be documented and justified on the expense report.
- Rail or car travel is encouraged if less expensive than air travel, and if time permits.
- For business uses of personal vehicles, the Board of Education will reimburse the employee at the current (IRS) prevailing rate.
- Toll charges are acceptable expenses. Receipts are to be provided whenever possible.
- Taxi charges are acceptable expenses. Receipts are to be provided whenever possible, and for all charges.
- Car rentals are permitted for mid-size or smaller vehicle rentals. Exceptions will be made when employees are traveling together, and one large vehicle is less expensive than two small vehicles. The travel agency or other intermediary should be used in setting up a rental if that will ensure

the least expensive option is available and selected. To reduce costs, purchase of the collision/liability insurance offered by the agency is required.

Hotels: Accommodations should be single rooms in moderately priced hotels.

Meals: Costs for meals are to be broken out into breakfast, lunch and dinner on the expense report. Receipts are to be provided for all expenses.

Entertainment: Entertainment expenses while on travel must be business-related to be acceptable charges. These should be differentiated from general meal expenses on the expense report, and receipts and justification indicating attendees, company, purpose, date, time and location.

Travel Reimbursement: Upon the completion of the travel, the employee must submit all receipts and travel-related reports within 15 working days. These documents will be reviewed by the Finance Manager for adherence to approved limits. Reimbursement of approved expenses will normally occur within the next 15 days.

**Last updated:** October 15, 2019

**Commented [CJ2]:** Suggestion to administration: Place limits here. Recommend federal per diem guidelines, including not reimbursing for any meals that would have been provided by hotel or by conference (except for religious reasons). Also probably need regulation that alcohol is not reimbursable.

## **Policy Number 18 - Employee Expenses and Advances**

*1. Add new regulations R3326.11*

**R3326.11**

### **Business and Non-Instructional Operations**

#### **Payroll Procedures and Authorized Signatures**

#### **Employee Expenses and Advances**

- In order to obtain expense reimbursements, employees must complete and submit a signed employee expense report within 15 days to the Finance Manager.
- Employees will be reimbursed for the following business expenses:
  - Lodging, transportation and food related expenses when on approved business travel.
  - Business expenses incurred in relation to conducting business meetings, seminars or presentations with or for Board of Education-related groups.
  - Mileage expenses when an employee uses his/her personal vehicle for Board of Education business.
  - Other valid and approved business expenses incurred by employees for Board of Education related business.
- Employees must attach all supporting invoices, receipts, etc. for expenses in order to receive a reimbursement for such costs. Expenses not properly documented will not be reimbursed.
- The Finance Manager will review all expense reports for compliance, completeness, and supporting documentation.
- Properly completed and supported reports will be forwarded to the Principal for voucher payment approval.
- Incomplete reports will be returned to the employee with instructions for revisions and/or completion.

**Last updated:** October 15, 2019

## **Policy Number 19 - Related Party Transactions**

*1. Add new regulations R3313.1*

**R3313.1**

### **Business and Non-Instructional Operations**

#### **Relations with Vendors**

#### **Related Party Transactions**

The Board of Education will adhere to the following guidelines as they apply to related party transactions:

- Such transactions will be justified in terms of their economics and quality of services/products.
- Evidence of cost and quality comparison must be maintained on file for these transactions.

The Board of Education will adhere to all applicable federal laws and regulations regarding open and free competition.

The Finance Manager, in conjunction with the Administration, shall be responsible for monitoring these transactions.

**Last updated:** October 15, 2019

## **Policy Number 20 - Record Retention**

*1. Add new regulations R3543*

**R3543**

### **Business and Non Instructional Operations**

#### **Office Services/Records and Reports**

##### **Record Retention**

All physical records will be transferred to the Central Office in a timely manner. The elementary school will maintain electronic copies of these records.

**Last updated:** October 15, 2019



## **Policy Number 21 - Personnel Files**

*1. Add new regulations R4112.6/R4212.6*

**R4112.6/R4212.6**

### **Personnel - Certified and Non Certified**

#### **Personnel Records**

All active personnel records are maintained at the Central Office.

- The Central Office is the designated secure repository for personnel records.
- The Elementary school will not keep copies of personnel records longer than needed.
- The school will continue to move all older, existing personnel records at the school to the Central Office in a timely manner.

The personnel files shall contain at least the following information:

1. Application
2. Resume
3. Letter of Hire
4. Documentation of all:
  - a. Salary Increases
  - b. Job changes
  - c. Promotions
  - d. Evaluations
5. Other pertinent information and documents related to the employee's employment.

**Last updated:** October 15, 2019

## **Policy Number 22 - Capital Improvement Funds**

*1. Add new regulation R3560*

**R3560**

### **Business and Non-Instructional Operations**

#### **Capital Improvement Funds**

The need or idea for capital improvements can originate from the Administration, Board of Education, citizens, or staff.

The Administration is responsible for obtaining project cost estimates and identifying appropriate revenue sources for the project.

Projects for CIP are presented, discussed, and refined, as part of the annual budgeting process.

Authority and responsibility for approval of, and administration of, CIP funds for the Board of Education ultimately lays with the Board of Finance and the Town Board of Selectmen, as part of the annual budgeting process.

**Last updated:** October 15, 2019

## **Policy Number 23 - Lunchroom Policies**

*1. Add new regulation R3542.42*

**3542.42**

### **Business and Non-Instructional Operations**

#### **Food Service**

The Food Services Director is responsible for the timely filing of all necessary paperwork for any grants, cost-sharing, or reimbursements provided to the lunchroom by state, federal, or NGO sources, including acting as the designated claims preparer for federal reimbursement.

All food service-related bills go through the Administrative Assistant.

The Food Services Director is responsible for the collection, counting, and depositing of school breakfast and lunch funds.

- At least every once every two business days, funds collected in the cafeteria will be counted in the front office and double-checked by the Administrative Assistant. The Administrative Assistant will initial the official record of the count. The "Weekly Cash Report" record will be kept on file, with a copy sent to the Finance Manager.
- At least once every two weeks, food service money in the front safe will be counted in the same fashion as above, and then taken to the bank and deposited to the "Town of Chaplin BOE CES Food Services Account." Copies of all deposited checks, as well as a copy of all deposit slips, will be kept locally, and a copy will be sent to the Finance Manager.
- The "Town of Chaplin BOE CES Food Services Account" bank account will be used only for food service funds.

Food vendors bid to provide food, and food is purchased from the winning bidders via purchase requests, handled through the Administration analogously to any other school purchases.

**Last updated:** October 15, 2019

## **Policy Number 24 - Educational Grants**

*1. Add new regulation R3290*

**R3290**

### **Business and Non Instructional Operations**

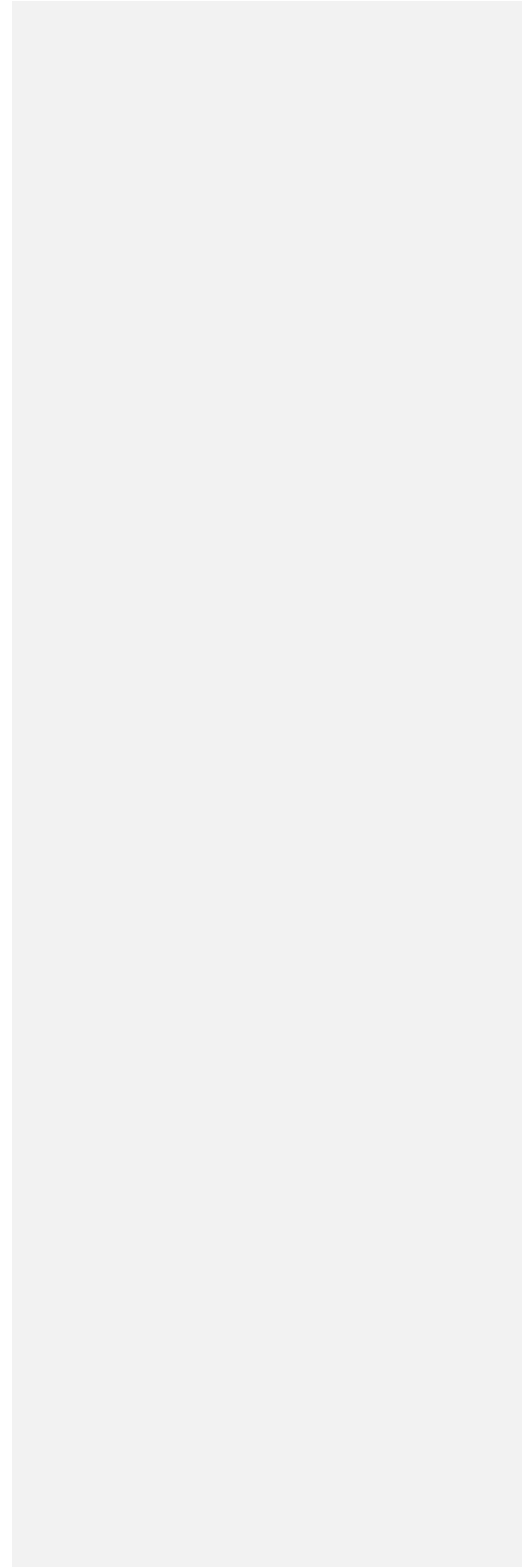
#### **Grants and Other Revenue**

Awarded grants are deposited into the Town of Chaplin fund designated “Educational Grants,” and spending from those grants is likewise done from that same fund, except for grants specifically for the school nutrition program (the lunchroom) and the Pre-K and afterschool programs, both of which maintain their own separate funds.

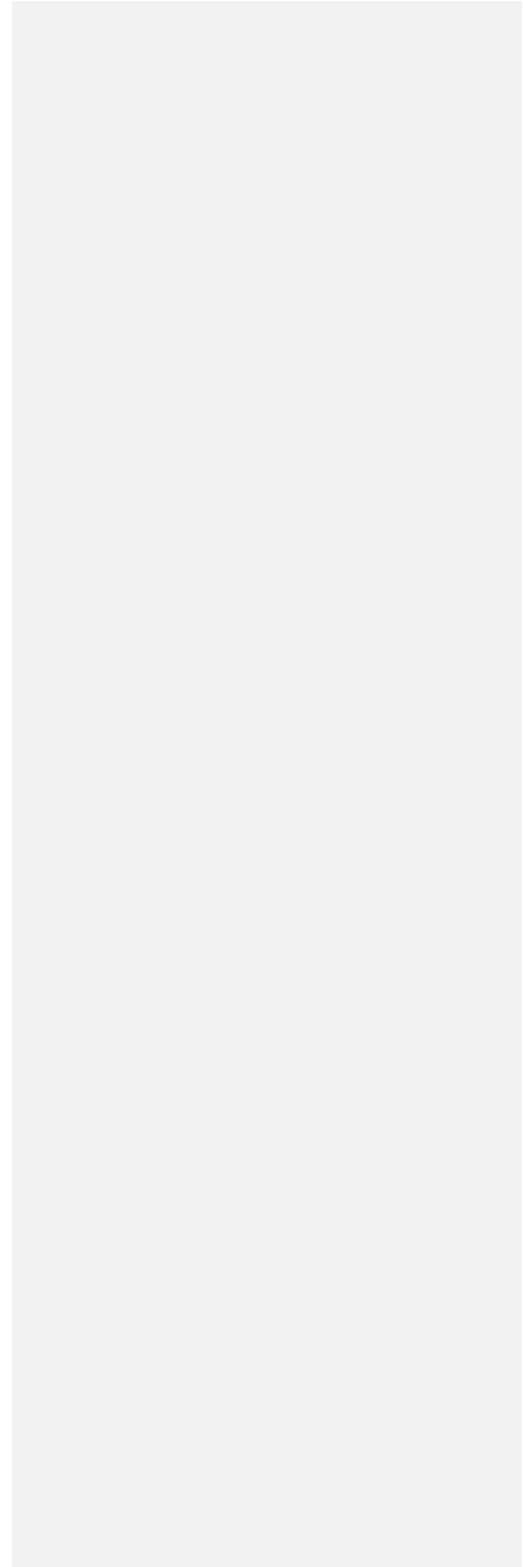
Grant funding and spending will be reflected in the regular financial reports furnished to the Board of Education.

**Last updated:** October 15, 2019

**Policy Number 25 - Pre-School and Afterschool Funds**



**Policy Number 27 - Child Nutrition Fund**



**Policy Number 28 - Student Activity Funds**

