

CONTENTS

2017 5000
1 of 3

Non-Instructional/Business
Operations

Vestal Central School District

NUMBER

BUDGET

1.1 Budget Planning.....	5110
1.2 School District Budget Hearing.....	5120
1.3 Budget Adoption.....	5130
1.4 Administration of the Budget.....	5140

INCOME

2.1 Revenues.....	5210
2.1.1 Tuition.....	5211
2.2 District Investments.....	5220
2.3 Acceptance of Gifts, Grants and Bequests to the School District.....	5230
2.3.1 Corporate Sponsorships.....	5231
2.4 School Tax Assessment and Collection/ Property Tax Exemptions.....	5240
2.5 Sale and Disposal of School District Property.....	5250

EXPENDITURES

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

PURCHASING

4.1 Purchasing.....	5410
---------------------	------

(Continued)

CONTENTS

2017 5000
2 of 3
Non-Instructional/Business
Operations

Vestal Central School District **NUMBER**

FISCAL ACCOUNTING AND REPORTING

5.1 Accounting of Funds.....	5510
5.2 Extraclassroom Activity Fund.....	5520
5.3 Petty Cash Funds and Cash in School Buildings.....	5530
5.4 Publication of District’s Annual Financial Statement.....	5540
5.4.1 Debt Service Program.....	5541
5.6 Use of Federal Funds for Political Expenditures.....	5560
5.7 Financial Accountability.....	5570
5.7.1 Allegations of Fraud.....	5571
5.7.2 Audit Committee.....	5572
5.7.3 Internal Audit Function.....	5573
5.8 Establishment of Fund Balance in Accordance With GASB 54.....	5580

NON-INSTRUCTIONAL OPERATIONS

6.1 Insurance.....	5610
6.2 Inventories and Accounting of Fixed Assets.....	5620
6.3 Facilities: Inspection, Operation and Maintenance.....	5630
6.3.1 Hazardous Waste and Handling of Toxic Substances by Employees.....	5631
6.3.2 Pest Management and Pesticide Use.....	5632
6.4 Smoking/Tobacco Use.....	5640
6.5 Energy, Water Conservation and Recycling.....	5650
6.5.1 Energy Management Conservation.....	5651
6.6 School Food Service Program (Lunch and Breakfast).....	5660
6.6-A School Food Service Program Meal Charge Policy.....	5660-A
6.6.1 District Wellness Policy.....	5661
6.7 Records Management.....	5670
6.7.2 Information Security Breach and Notification.....	5672
6.8 Safety and Security/School Safety Plans/Crisis Response.....	5680
6.8.2 Cardiac Automated External Defibrillators (AEDs) in Public School..... Facilities	5682

(Continued)

CONTENTS

2017 5000
3 of 3

Non-Instructional/ Business
Operations

Vestal Central School District

NUMBER

TRANSPORTATION

7.1 Transportation Program.....	5710
7.2 Transportation of Students.....	5720
7.4 Drug and Alcohol Testing for School Bus Drivers and Other Safety-Sensitive Employees	5740