

SECTION D

*Fiscal Management*

## Financial Management Goals

### Preface

The Fiscal Performance Goals originally adopted by the board on May 3, 1988, and revised on April 10, 2007 represent an initial effort to establish written policies for guiding the board's financial management practices. These goals are not intended in any way to limit the authority of the board to act, but rather to form a framework within which to make financial decisions and to monitor financial activity in a consistent manner. The adoption of these goals will not restrict the board's ability and responsibility to respond to emergency or educational delivery needs above or beyond the suggested limitations herein established.

### 5:1.1

#### Financial Reporting Performance Goals

- 5:1.1-1 A policy of full and open public disclosure of all financial activity will be adhered to.
- 5:1.1-2 Records will be maintained on a basis consistent with accepted municipal accounting standards.
- 5:1.1-3 Regular monthly, quarterly and annual financial reports, presenting a summary of financial activity by major types of funds and programs will be prepared.
- 5:1.1-4 The Comprehensive Annual Financial Report will be prepared in conformity with generally accepted governmental accounting principles and financial reporting practices.
- 5:1.1-5 An independent public accounting firm will be employed to perform an annual audit of all Funds and Grant Programs, and the annual audited report will be made available to the general public, bond and financial consultants, and other interested citizens and organizations. The audit will be completed and submitted to the board within one hundred twenty (120) days of the close of the fiscal year.

### 5:1.2

#### Revenue Performance Goals

- 5:1.2-1 Annual revenues will be estimated on an objective and reasonable basis. The superintendent will develop a method to project revenues on a multi-year basis.
- 5:1.2-2 One-time or special purpose revenues will be used only for capital expenditures or for expenditures required by the revenue and not to subsidize recurring personnel, operation and maintenance costs.
- 5:1.2-3 Tuition fees and other fee charges will be annually re-evaluated at a level related to the cost of providing the service.

### 5:1.3

#### Operating Expenditures Performance Goals

- 5:1.3-1 The superintendent will propose and the board of education, after review, will adopt and maintain a balanced budget in which expenditures will not be allowed to exceed reasonable estimated resources and revenues.
- 5:1.3-2 All current operation and maintenance expenses will be paid from current revenue sources.

- 5:1.3-3 The operating budget will provide for the adequate maintenance of capital assets and equipment.
- 5:1.3-4 The budget will provide for adequate funding of all employee benefit programs and retirement systems.
- 5:1.3-5 A budgetary control system will be maintained to enable adherence to the adopted budget. This will include a record keeping system to facilitate the proper charging of expenditures to budgeted amounts will be prepared and maintained.
- 5:1.3-6 A system of regular monthly fiscal reports comparing actual revenues and expenditures to budgeted amounts will be prepared and maintained.
- 5:1.3-7 An effective risk management program to minimize losses and reduce costs will be developed and implemented. The superintendent will ensure that adequate insurance programs are in place, including unemployment and workers' compensation insurance.
- 5:1.3-8 Delivery of services by other public and private organizations will be encouraged whenever and wherever greater efficiency and effectiveness can be expected. Technology and productivity advancements that will help reduce or avoid increasing personnel costs will be developed and used in order to control personnel costs as a proportion of the total budget, to use available resources more productivity and creatively, and to avoid duplication of effort and resources.
- 5:1.3-9 A three year operating budget forecast will be prepared annually to assist the board in advance planning.
- 5:1.3-10 The budget will be considered the spending plan for the year. The superintendent is authorized to make commitments in accordance with budget appropriations. The superintendent is further authorized to make budget transfers between budget activities (programs) of up to \$1,000. For transfers in excess of \$1,000, the superintendent will seek board approval, except in emergency situations, as described herein. The Superintendent is authorized to make such transfers as necessary if the urgent need for transfer prevents the Board of Education from meeting in a timely fashion to consider the transfer, provided that such transfers by the Superintendent shall not exceed five percent (5%) of the annual budget. Transfers made in such instances shall be announced at the next regularly scheduled meeting of the Board of Education, and transfers subsequently ratified by the Board at any such meeting shall not be counted in the limitation on the authority of the Superintendent to make transfers.

5:1.4  
Contingency Account Goals

- 5:1.4-1 A contingency account will be established annually in the operating budget to:
  - 5:1.4-1:1 provide for settlement of pending labor contract negotiations;
  - 5:1.4-1:2 provide for temporary funding of unforeseen needs of an emergency or non-recurring nature;
  - 5:1.4-1:3 permit orderly budgetary adjustments when revenues are lost through the action of other governmental bodies;
  - 5:1.4-1:4 provide the local match for public or private grants;
  - 5:1.4-1:5 meet unexpected small increases in educational delivery costs;
  - 5:1.4-1:6 provide for self insurance for items not covered by insurance.
  - 5:1.4-1:7 The contingency account will be budgeted at a level sufficient to provide for settlement of pending labor contract negotiations plus an amount not to exceed one percent (1%) of the proposed board budget. The board's budget will

be amended at the time such contingency funds are committed.

5:1.5  
Capital Improvements  
Performance Goals

- 5:1.5-1 A five year Capital Improvements Program will be developed and will be coordinated with the operating budget in order to maintain a reasonably stable total tuition rate.
- 5:1.5-2 Capital improvements will be based on long-range projected needs rather than on immediate needs, in order to minimize future maintenance, replacement, and capital costs.
- 5:1.5-3 A reserve Fund for Capital and Non-recurring expenditures will be established, and will be adequately funded each year by a transfer from the General Budget and by unanticipated one-time revenues.
- 5:1.5-4 Before submission to the board of education, the superintendent will identify the estimated cost and potential funding sources for each capital project proposed. Future operating costs associated with a proposed capital improvement will be estimated before a decision is made to implement a project.
- 5:1.5-5 Federal, State and other intergovernmental and private funding sources shall be sought out and used as available to assist in financing capital improvements.
- 5:1.5-6 The finance committee shall have the authority to make transfers between adopted capital projects and to close completed projects where appropriate.

5:1.6  
Debt Performance Goals

- 5:1.6-1 Long-term debt will be limited to those capital improvements that should not be financed from current revenues.
- 5:1.6-2 The maturity date for any debt will not exceed the reasonably expected useful life of the project so financed.
- 5:1.6-3 The total direct general obligation debt shall not exceed three percent (3%) of the full assessment value of all taxable property within the district.
- 5:1.6-4 As a means of further minimizing the impact of debt obligations on the district taxpayers;
- 5:1.6-4:1 Long-term net debt will not exceed \$500 per capita;
- 5:1.6-4:2 These limitations will not apply to any debt incurred for emergency.
- 5:1.6-5 The issuance of Budget and Revenue Anticipation Notes will be avoided.
- 5:1.6-6 An official statement will be prepared to be used in connection with all sales of bonds and notes.
- 5:1.6-7 Good relations will be maintained with financial and bond rating agencies, and a policy of full and open disclosure on every financial report and bond prospectus will be followed.

5:1.7  
Investment Performance Goals

- 5:1.7-1 A cash flow analysis of all funds will be developed on a regular basis. Collections, deposits and disbursements of all funds will be scheduled in such a way as to ensure maximum cash availability.
- 5:1.7-2 Where permitted by law, cash from several separate funds and sources will be pooled to maximize investment yields. Interest will be credited to the General Fund except where prohibited by law or where the source of the cash is from the sale of debt, in which case the interest income will be used to reduce net expenses.
- 5:1.7-3 Investment policy will be consistent with state law and will provide for security of principal as well as needed liquidity.

5:1.8

Purchase Performance Goals

- 5:1.8-1 The function of purchasing is to serve the educational program by providing the necessary supplies, equipment, and services.
- 5:1.8-2 The approval for the purchase of supplies, equipment, and services will be centralized in the business office, which functions under the supervision of the superintendent.
- 5:1.8-3 The board assigns the superintendent the responsibility for the quality and quantity of purchases made. The prime guidelines governing this responsibility are that all purchases fall within the framework of budgetary limitations and that they be consistent with the approved educational goals and programs of the district.
- 5:1.8-4 Competitive bidding will be practiced by securing oral and written quotations from suppliers and by making awards to the lowest responsible bidder meeting specifications. Any purchase that utilizes the state bid process will be deemed to satisfy these bidding procedures.  
  
No contract for work or labor (except for professional services) or for the purchase of furniture, fixtures, or other property (except books registered under the copyright laws) or for the construction or repair of schools, the estimated cost or value of which exceeds \$7,500 will be made by the superintendent without first advertising for bids or proposals by two weeks' published notice in the official newspaper. Such notice will state the time and place of receiving bids and contain a brief description of the subject matter.
- 5:1.8-5 The superintendent will serve as the purchasing agent for the district and will develop the necessary procedures and forms for the requisition and purchase of materials, supplies, equipment and services.
- 5:1.8-6 The district will, where appropriate, join in cooperative purchasing with other school districts and public entities.

Adopted: May 3, 1988

Revised: June 2, 1992  
April 10, 2007

## Investment & Portfolio Policies

### Scope

This investment policy applies to activities of the region with regard to investing the financial assets of all funds, including the following:

General Fund  
Capital Projects Funds

Special Revenue Funds  
Debt Service Funds

Funds of the Regional School District (the "region") will be invested in accordance with CGS Chapter 164 Section 10-51 and these policies.

### Objectives

Safety of principal is the foremost objective of the region. Each investment transaction shall seek to first ensure that capital losses are avoided, whether they be from securities defaults or erosion of market value. With this constraint met, the investment portfolio of the region shall be designed to attain a market-average rate of return throughout budgetary and economic cycles.

### Delegation of Authority

The business manager is designated as investment officer of the region and is responsible for investment decisions and activities, under the direction of the Treasurer. The business manager shall develop and maintain written administrative procedures for the operation of the investment program, consistent with these policies.

### Prudence

The standard of prudence to be applied by the investment officer shall be the "prudent person" rule, which states, "Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived." The prudent person rule shall be applied in the context of managing the overall portfolio.

The investment officer, acting in accordance with written procedures and exercising due diligence, shall not be held personally responsible for a specific security's credit risk or market price changes, provided that these deviations are reported immediately and that appropriate action is taken to control adverse developments.

### Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair their ability to make impartial investment decisions. Employees and investment officials shall disclose to the superintendent any material financial interests in financial institutions that conduct business with the region, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the region's portfolio.

### Internal Controls

The business manager shall establish a system of internal controls, which shall be documented in writing. The internal controls shall be reviewed by the independent auditor. The controls shall be designed to prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the region.

### Instruments

1. The region may invest consistent with the restrictions set forth in: (1) Connecticut General Statutes Sec. 7-400 through 7-402 which limit deposits, including certificates of deposit, to banks in Connecticut and investments to direct and indirect obligations of the United States and (2) Connecticut General Statutes Sec. 3-27a through 3-27d, and 3-28a, which authorize municipal participation in the State Treasury's Short Term Investment Fund, and Medium Term Investment Fund, respectively.

2. The region will enter into only those repurchase agreements wherein both parties recognize their nature to be a sale and repurchase of securities as opposed to a collateralized loan. In effecting such repurchase agreements, the region will require the seller of the securities to provide; (1) for a transfer of the subject securities to the region (either physically or by properly registered book entry transfer); (2) for securities whose market value is continuously maintained at a level which is not less than the funds extended and; (3) a clear understanding of a right of the region to an immediate sale in the event any such seller shall fail to repurchase the subject securities as specified. No repurchase agreement shall be entered into unless a master repurchase agreement has been executed.

When repurchase agreements are utilized, the investment vehicle being purchased will be clearly identified, supporting documents will be promptly provided and the title thereto will be transferred to the region. All such securities will likewise be direct or indirect obligations of the United States.

3. All certificates of deposit and repurchase agreements shall be effected only after bid solicitation (by telephone or otherwise) from a representative group of banks and/or securities dealers. Exceptions to this requirement for competitive bid solicitation are allowed when the amount involved is less than \$50,000 and the period of investment is not more than one (1) week or when deposit is made to the State's Short Term Investment Fund.

To be eligible to submit a competitive bid for certificates of deposit a bank must comply with the collateralization requirements of the State for municipal deposits, must provide the region with its annual reports and with quarterly statements of its capital, general loss reserve, surplus and undivided profits.

#### Maturities and Volatility

Except for debt service funds and non-expendable trust funds, assets of the region shall be invested in instruments whose maturities do not exceed 18 months at the time of purchase.

#### Risk

The region recognizes that investment risks can result from issuer defaults, market price changes or various technical complications leading to temporary illiquidity. Portfolio diversification is employed as a way to control risk. Investment managers are expected to display prudence in the selection of securities as a way to minimize default risk. No individual investment transaction shall be undertaken that jeopardizes the total capital position of the overall portfolio. In the event of a default by a specific issuer, the investment manager shall review and, if appropriate, proceed to liquidate securities having comparable credit risks.

To control market price risks, volatile investment instruments shall be avoided. The business manager shall establish guidelines for price volatility on the overall portfolio and for individual instruments, after first establishing a range of possible interest rate fluctuations within which markets could reasonably be expected to trade.

To control risks of illiquidity, practices will be implemented ensuring that the next disbursement date and payroll date are covered through maturing investments, marketable U.S. Treasury bills, or investments in the State Investment Pool. The business manager shall periodically establish guidelines and strategies to control risks of default, market price changes and illiquidity. All investment reports shall specifically address whether current investment results have been affected by any of the foregoing risks. Also, such reports shall explain what actions investment officials have taken to control or correct for such risks.

Adopted: July 5, 1988

Revised: April 10, 2007

Athletic Account Activity Fund Policy

The purpose of the account is to pay persons who officiate at sporting events sponsored/sanctioned by Edwin O. Smith High School, where such persons are required to be paid upon performance of services.

The account, which will be handled as a petty cash fund, will be established as a single signature checking account with two persons authorized to sign checks. This is to assure that a person will always be available to sign when a check is needed.

The administrative assistant for finance will have custody of the checkbook and will have the responsibility at month end (or more frequently, if necessary) to submit a voucher to replenish the account. Copies of the check drawn will be attached to the voucher as a backup. The voucher will be approved by the superintendent, or his/her designee, but in no event should the voucher be approved by either of the authorized signatures. The account will be funded in the amount of \$2,000.

Monthly statements for the account will be sent from the bank directly to the finance department, Town of Mansfield, which will be responsible for reconciliation of the account.

Adopted: September 1, 1987

Revised: April 10, 2007

### Student Activity Fund Policy

The purpose of the Student Activity Fund shall be to record the receipt and disbursement of monies for school organizations and activities approved by the Superintendent of Schools and operating under Board of Education policies. The Student Activity Fund shall be operated pursuant to C.G.S. Section 10-237.

The management of the fund shall be as follows:

1. The account will be established as a petty cash fund. A single signature checking account with three persons authorized to sign checks will be set up as directed by the Superintendent of Schools.
2. The Administrative Assistant for Finance will have custody of the checkbook and will have the responsibility at month end (or more frequently, if necessary) to submit a voucher to replenish the account. The voucher will be approved by the superintendent or his designee.
3. Monthly statements for the account will be sent from the bank directly to the Director of Finance who will be responsible for the reconciliation of the account.

Legal References:

Connecticut General Statutes Section 10-237.

Adopted: December 1, 1998

Revised: April 10, 2007

### Obtaining Goods and Services Policy

#### Purpose and Application

1. The purpose of this Policy is to provide a set of procedures designed to obtain the best possible value for the necessary goods and services purchased by Regional School District 19 (Region). The Regional Board of Education (Board) has determined that competitive bidding may in some instances be against the best interest of the Region. The Board, therefore, invokes its powers under State Statute to promulgate these procedures designed to better ensure receipt by the Board of the best possible value for necessary goods and services by taking advantage of all prudent purchasing methods and opportunities available in the marketplace including the open competitive bidding process and delegates authority to implement these procedures to the Superintendent. These procedures are further designed to provide for the fair and equitable treatment of all persons involved in public purchasing by the Region. Nothing in this should be construed to contradict state law. In the event of apparent conflict, the State Statutes shall prevail.
2. This Policy applies to the purchase of all supplies, materials, equipment and other commodities and contractual services and construction (hereafter referred to as "products and services") required by any department or agency of the Region. Nothing herein contained shall be construed to prevent the Superintendent from delegating any portion of the authority to implement these procedures to the School Business Manager.

#### Purchasing Agent; solicitation and award procedures.

1. As provided in this Policy, the School Business Manager may serve as the Purchasing Agent for the Region, and shall be responsible for the procurement of all products and services for the Region. The Purchasing Agent shall have the authority to approve all contract specifications, prescribe the method of source selection to be utilized in the procurement of all products or services, award all contracts for products and services based on a determination of the bidder who offers the best value to the Region, and shall have the authority necessary to enforce the purchasing provisions of this policy. In addition, the Purchasing Agent shall have the following specific duties:
  - a. Inspect all supplies, material and equipment ordered by and delivered to the Region to ensure compliance with specifications and conditions affecting the purchase thereof, or delegate the inspection thereof to such Region employees as are authorized to purchase said supplies, materials or equipment in accord with subsection b of this section;
  - b. Procure and award contracts for, or supervise the procurement of, all products and services needed by the Region, and maintain custody and care of all contracts for goods and contractual services to which the Region is a party;
  - c. Transfer between offices or sell, trade, or otherwise dispose of surplus supplies, materials, or equipment belonging to the Region;
  - d. Prepare, issue, revise, and maintain all bid specifications and establish and maintain programs for specification development, and the inspection, testing, and acceptance of products and services;
  - e. Prepare and adopt operational procedures governing the procurement functions of the Region;
  - f. Have the discretion and authority in appropriate instances to declare vendors to be irresponsible bidders and to disqualify them from receiving any business from the Region;
  - g. To cancel, in whole or in part, an invitation to bid, a request for proposals, or any other solicitation, or to reject, in whole or in part, any and all bids or proposals when it is in the best interests of the Region;
  - h. To require, when necessary, bid deposits, performance bonds, insurance certificates, and labor and material bonds or other similar instruments or security which protect the interests of the Region;
  - i. Procure for the Region all federal and state tax exemptions to which they are entitled;
  - j. Ensure that the Region are exempt from state fair trade laws as provided by the Connecticut General Statutes;
  - k. To join with other units of government and with private sector organizations in cooperative purchasing plans when the best interests of the Region would be served;
2. **Delegations to Other Board Officials.** With the approval of the Superintendent, the Purchasing Agent may delegate any portion of the authority to purchase certain products and services to other Region employees, if such delegation is deemed necessary and appropriate for the effective and efficient operation of the Regional School District and for the procurement of those items. Such delegation shall be in writing and shall state the specific responsibilities and duties delegated. The Purchasing Agent may revoke such delegation, in writing, at any time. The Person to whom such authority is delegated shall be responsible for complying with the requirements of this policy and any rules or regulations

which may exist relating to the execution of the procurement process.

3. **Methods of Source Selection.** In accordance with this policy, unless otherwise prescribed by law, the Purchasing Agent shall take advantage of all prudent purchasing methods and opportunities available in the marketplace. This includes, but is not limited to, such methods as competitive sealed bids, competitive sealed proposals, competitive negotiation, sole source procurement, small purchase procedures, credit card procedures, bulk ordering, emergency purchases, multi-step bidding, internet purchasing, use of cooperative purchasing plans and public auctions.

In deciding which method to utilize, the Purchasing Agent may take into consideration the following factors:

- a. how to obtain the best value for the commodity;
- b. whether or not to utilize a fixed-price or fixed-service contract under the circumstances;
- c. whether quality, availability, or capability is overriding in relation to price;
- d. whether the initial installation needs to be evaluated together with subsequent maintenance and service capabilities and what priority should be given these requirements;
- e. what benefits are derived from product or service compatibility and standardization and what priority should be given these requirements;
- f. whether the marketplace will respond better to a solicitation permitting not only a range of alternative proposals, but evaluation, discussion, and negotiation of them before making the award;
- g. what is practicable and advantageous to the Region;
- h. the availability of vendors;
- i. the efficiency of the process;
- j. the fair and equitable treatment of potential participants;
- k. the degree to which specifications can be made clear and complete;
- l. the timeliness of the process to the needs of the Region;

The Purchasing Agent shall prepare and adopt rules and regulations pertaining to the policies and procedures to be followed in using any method of source selection.

4. **Award of Contract.** Contracts shall be awarded, by the Purchasing Agent, to the vendor who offers the best value to the Region. Best value shall be determined by consideration of some or all of the following factors as deemed appropriate by the Purchasing Agent:
- a. The quality, availability, adaptability, and efficiency of use of the products and service to the particular use required;
  - b. The degree to which the provided products and services meet the specified needs of the Region, including consideration, when appropriate, of the compatibility with and ease of integration with existing products, services, or systems;
  - c. The number, scope, and significance of conditions or exceptions attached or contained in the bid and the terms of warranties, guarantees, return policies, and insurance provisions,
  - d. Whether the vendor can supply the product or service promptly, or within the specified time, without delay or additional conditions;
  - e. The competitiveness and reasonableness of the total cost or price, including consideration of the total life-cycle cost and any operational costs that are incurred if accepted;
  - f. A cost analysis or a price analysis including the specific elements of costs, the appropriate verification of cost or pricing data, the necessity of certain costs, the reasonableness of amounts estimated for the necessary costs, the reasonableness of allowances for contingencies, the basis used for allocation of indirect costs, and the appropriateness of allocations of particular indirect costs to the proposed contract;
  - g. A price analysis involving an evaluation of prices for the same or similar products or services. Price analysis criteria include, but are not limited to: price submissions of prospective vendors in the current procurement, prior price quotations and contract prices charged by the vendor, prices published in catalogues or price lists, prices available on the open market, and in-house estimates of cost;
  - h. Whether or not the vendor can supply the product or perform the service at the price offered;
  - i. The ability, capacity, experience, skill, and judgment of the vendor to perform the contract;
  - j. The reputation, character and integrity of the vendor;
  - k. The quality of performance on previous contracts or services to the Region or others.
  - l. The previous and existing compliance by the vendor with laws and ordinances or previous performance

- relating to the contract or service, or on other contracts with the Region or other entities;
  - m. The sufficiency, stability, and future solvency of the financial resources of the vendor;
  - n. The ability of the vendor to provide future maintenance and service for the use of the products or services subject to the contract;
5. **Common Specifications and Standards.** In accordance with this Policy, the various departments and agencies of the Regional School District shall work together with the Purchasing Agent to identify common needs and establish standard specifications for the purchase of goods and contractual services which are commonly used by more than one department or agency. The Purchasing Agent shall be responsible for identifying goods and contractual services common to the needs of the Region, and for preparing and utilizing standard written specifications submitted for such goods and contractual services. After adoption, each standard specification shall, until revised or rescinded, apply in terms and effect to every purchase and contract for said goods or contractual service. The Superintendent may exempt any using department of the Region from use of the goods or contractual services in such standard specification if, in the Superintendent's judgment, it is to the best interest of the Region to so do.
6. **Sole Source Procurement and Brand Name Specification.** It is the policy of the Region to encourage fair and practicable competition consistent with obtaining the best possible value for the necessary products and services required by the Region. Since the use of sole source procurement or a brand name specification is restrictive, it may be used only when the Purchasing Agent makes a written determination that there is only one practical source for the required product or service or that only the identified brand name item or items will satisfy the Region's needs and the Superintendent concurs with such finding. A requirement for a particular brand name does not justify a sole source procurement if there is more than one potential vendor for that product or service. Any request by a Using Agency that procurement be restricted to one potential contractor or be limited to a specific brand name shall be accompanied by an explanation as to why no other will be suitable or acceptable to meet the need. A record of all sole source procurements and brand name specifications shall be maintained. Sole source records shall list each contractor's name; the amount and type of each contract; a listing of the products or services procured under each contract; and the effective dates of the contract. Brand name records shall list the brand name specification used, the number of suppliers solicited, the identity of these suppliers, the supplier awarded the contract, and the contract price.
7. All purchases made and contracts executed by the Purchasing Agent shall be pursuant to a written or electronic purchase order from the head of the office, department or agency whose appropriation will be charged, and no contract or order shall be issued to any vendor unless and until the School Business Manager certifies that there is to the credit of such office, department or agency a sufficient unencumbered appropriation balance to pay for the supplies, materials, equipment or contractual services for which the contract or order is to be issued. This requirement may be deferred in the event that an emergency situation requires prompt action by the Purchasing Agent.
8. The responsible head of each department, office or agency of the Region shall certify, in writing, to the Purchasing Agent the names of such officers or employees who shall be exclusively authorized to sign purchase orders for such respective department, office or agency, and all requests for purchases shall be void unless executed by such certified officers or employees and approved by the Purchasing Agent.
9. **Professional Services.** The procurement of professional services shall be exempt from any requirements for competitive sealed bidding. The Superintendent shall have the authority and responsibility to execute professional service contracts on behalf of the Region, except contracts for legal services, which shall be approved by the Board prior to execution by the Superintendent. All contracts for professional services shall be negotiated and executed in accordance with the following guidelines:
- a. A description of the professional services required shall be written for all requests for professional services. They shall be written in such a manner as to describe the requirement to be met, without having the effect of exclusively requiring a proprietary product or service, or procurement from a sole source, unless approved in accordance with the requirements of this Article.
  - b. The preferred method of obtaining professional services shall be through the use of competitive negotiation. The process used for the solicitation of proposals shall assure that a reasonable and representative number of vendors are given an opportunity to compete. The Superintendent may limit the number of qualified vendors considered and may approve solicitation by invitation or public notice.
  - c. The award of a professional services contract shall be done in a manner designed to obtain the best possible value to the Region and with consideration of the factors listed in the section of this Article titled "Award of

Contract".

d. Professional services are defined as:

- work requiring knowledge of an advanced type in a field of study and which frequently require special credentialing, certification or licensure. Such areas include but are not limited to engineers, architects, appraisers, medical service providers, consultants, actuaries, banking services, or;
- work that is original and creative in character in a recognized field or artistic endeavor or requires special abilities and depends primarily on a person's invention, imagination, or creative talent. Such fields or artistic endeavor include but are not limited to the following: health & fitness, cultural arts, crafts, ice skating, specialty area instructors; and
- work that requires consistent exercise of independent discretion and judgment to perform according to their own methods and without being subject to the control of the Region except as to the result of the work.
- professional service providers shall not be dependent on the Region as their sole client, and must be clearly considered an independent contractor as opposed to an employee as defined by State and Federal laws, regulations, and court decisions.

10. **Custody of Contracts.** All contracts for goods, contractual services and professional services to which the Region is a party shall be kept in the office of the Purchasing Agent and shall be under the care and custody of the Purchasing Agent unless the Purchasing Agent has delegated the authority to take custody of such a contract to another Region official in accord with subsection 2 of this section. All other contracts to which the Region is a party or to which any officer or board, bureau or department, acting in behalf of the Region, is a party shall be kept on file in the Superintendent's office

Adopted: June 7, 1988

Revised: June 6, 1989  
September 1, 2002  
April 10, 2007

Travel Reimbursement for Certified and Non-Certified Personnel

It is the policy of the board of education to reimburse employees and officials of the district for actual and necessary expenses incurred while using private vehicles on school district business, or attending authorized meetings or conferences.

Adopted: November 1, 1988

Revised: April 10, 2007

### General Student Activity Funds

The purpose of student activity funds is to promote the education, morale, and general welfare of all students by providing a financial structure to support the legitimate co-curricular activities of student organizations.

The funds exist for those student activity programs which have student initiated participation and primary student involvement in management of the program.

The board believes that students should be given the chance to learn fiscal accountability and responsibility. This value should guide administrators in supervising these accounts. On or about August 31st of each year, a list of clubs, activities, and sponsors will be submitted to the superintendent for board approval. The superintendent, in consultation with the business manager and building principal, will be responsible for developing appropriate administrative guidelines to move this policy.

Adopted: September 1, 1987

Revised: April 10, 2007

Disposal of Obsolete Books, Equipment and Supplies Policy

The Superintendent of Schools is hereby authorized, pursuant to C.G.S. § 10-47 and C.G.S. § 10-220, to dispose of all properties deemed either unsuitable for E.O. Smith usage or considered surplus. Dispositions may take the form of reassignment to member-town schools or other non-profit organizations, sale, auction, exchange, trade-in, donation, or scrap as determined by the Superintendent.

Notwithstanding the foregoing, when, in the Superintendent's sole discretion, the item, or in the case of property, group of like kind items, has a value in excess of seven thousand five hundred dollars (\$7,500.), the Director of Finance shall solicit sealed bids for the sale thereof, giving ten (10) days' notice by publication at least once in a newspaper having circulation in the member towns. All sealed bids shall be opened publicly.

Adopted: December 3, 2002

Revised: April 10, 2007

### Local Purchasing Policy

As a public agency, the Board of Education is aware of its responsibility to make purchases in a manner that derives the greatest possible value for every dollar spent. The board also understands the benefit and value of supporting local businesses and commercial enterprises. Therefore, whenever possible and cost effective, the District will give every consideration to the purchase of goods and services from qualified local vendors or merchants.

Adopted: December 3, 2002

Revised: April 10, 2007

Individuals with Disabilities Education Act Fiscal Compliance

The Regional School District #19 Board of Education will, in all respects, comply with the requirements of state and federal law with regard to special education fiscal compliance. Pursuant to the Individuals with Disabilities Education Act, 42 U.S.C. § 1400 *et. seq.* ("IDEA"), and its associated regulations, the Board shall specifically ensure compliance with the fiscal provisions of the IDEA, as they may be amended from time to time. The Superintendent or designee shall develop administrative regulations with regard to such fiscal compliance.

Legal References:

Individuals with Disabilities Education Act, 42 U.S.C. § 1400, *et seq.* (IDEA)  
34 C.F.R. § 300.144  
34 C.F.R. § 300.202(a)(3)  
34 C.F.R. § 300.133(d)  
34 C.F.R. § 300.172  
34 C.F.R. § 300.205(d)  
34 C.F.R. § 300.226(a)  
34 C.F.R. § 300.209(b)  
34 C.F.R. § 300.818, Appendix A

Adopted: August 7, 2012    Revised: January 8, 2013    Revised: February 4, 2014

Administrative Regulations Concerning Individuals with Disabilities Education Act Fiscal Compliance

The Regional School District #19 Board of Education will, in all respects, comply with the requirements of state and federal law with regard to special education fiscal compliance. Pursuant to the Individuals with Disabilities Education Act, 42 U.S.C. § 1400 *et. seq.* ("IDEA"), and its associated regulations, the Board shall specifically ensure compliance with the fiscal provisions of the IDEA, as they may be amended from time to time.

**1. Property, Equipment and Supplies**

The Board, through the Director of Special Education or designee, shall ensure that any property, equipment or supplies purchased with funds from an IDEA grant shall be purchased, used and maintained in accordance with such grant requirements. Among any other statutory or regulatory requirement, the Director of Special Education or designee must ensure that:

- A. All property, equipment and supplies purchased with IDEA grant funds are labeled as such, including equipment supplied to **students** with disabilities attending private schools at parental expense;
- B. A labeling procedure is in place for all property, equipment and supplies purchased with IDEA grant funds;
- C. All property, equipment and supplies purchased with IDEA grant funds are used for assistive technology, instructional or educational purposes;
- D. Copies of purchase orders for property, equipment and supplies purchased with IDEA grant funds indicate the source of funding for such purchases;
- E. A tracking procedure is in place for all property, equipment and supplies purchased with IDEA grant funding.

Any procedures mentioned above shall be developed and maintained by the Director of Special Education or designee.

**2. Supplanting**

Funding provided to the Board through an IDEA grant must be used to supplement state, local and other federal funds, not to supplant those funds. The Board shall comply with all federal and state laws in this regard.

**3. Parentally Placed Private School Special Education Students - Expenditures**

The Director of Special Education or designee will maintain an ongoing census of all students with disabilities who are eligible for special education and related services and attend school within the geographical bounds of the district. Eligible students with disabilities who attend private schools within the geographical bounds of the district will receive services equal to a proportional share of the IDEA grant funds received annually by the district. The proportionate share shall be calculated on an annual basis in accordance with federal law, but no later than October 1<sup>st</sup> of any given year. Calculation of the proportionate share shall be the responsibility of the Director of Special Education or designee.

The Director of Special Education or designee shall meet annually with all private school representatives to consult on matters related to the distribution of funds under the IDEA. Documentation regarding annual meetings shall be maintained by the Director of Special Education or designee.

The Director of Special Education or designee shall annually maintain budgets with regard to the manner in which IDEA grant funds are expended for eligible parentally placed private school students with disabilities.

**4. National Instructional Materials Accessibility Standard**

The Board shall ensure compliance with the National Instructional Materials Accessibility Standard ("NIMAS"). In this

regard, the Director of Special Education or designee shall maintain procedures to inform all staff within the district how a blind and/or print disabled student shall be referred in order to receive materials from the National Instructional Materials Access Center ("NIMAC"). Such procedures shall include, but not be limited to, the following:

- A. Initial referral to a planning and placement team ("PPT"), or if such child is already identified as having a disability under the IDEA, direct referral to the child's PPT;
- B. Identification of the name of the district personnel who shall receive, and are responsible for, referrals for the receipt of materials from NIMAC; and
- C. The requirement that either (i) publishers prepare and, on or before delivery of the print instructional materials, provide to the NIMAC, electronic files containing the contents of the print instructional materials using the standards of the NIMAS; or (ii) instructional materials are purchased from the publisher that are produced in, or may be rendered in, specialized formats.

**5. Coordinated Early Intervening Services**

Coordinated Early Intervening Services ("CEIS") may be used to support students in grades K-12 who are not currently identified as needing special education or related services, but who need additional academic or behavioral support to succeed in a general education environment. Up to 15% of IDEA grant funds may be used for CEIS. In this regard, the Director of Special Education or designee shall maintain procedures to ensure that:

- A. The funds used for CEIS are used only for the K-12 levels;
- B. Students receiving CEIS are tracked directly over a three-year period to determine if, at any time during this period, these students should be referred for special education services; and
- C. Documentation of funds spent on professional development are maintained, which documentation shall include the teachers who receive professional development for CEIS and the names of the students of those teachers who would have benefited from the teacher receiving the professional development.

**6. Charter Schools**

In compliance with federal law, the Board shall ensure that all eligible students with disabilities who attend charter schools that are part of the district receive special education services in the same manner as eligible students with disabilities who attend other district schools. Further, the Board shall ensure that IDEA grant funds are provided to charter schools within the district that serve eligible students with disabilities on the same basis as the district provides funds to other public schools within the district.

**7. Excess Costs Calculation - Federal Requirement**

The Board shall comply with federal law with regard to the calculation of excess cost. The Director of Special Education or designee shall maintain documentation regarding the separate excess cost calculations for elementary and secondary school students, as well as the formulas used for each level of students.

**Legal References:**

- Individuals with Disabilities Education Act, 42 U.S.C. § 1400, *et seq.* (IDEA)
- 34 C.F.R. § 300.144
- 34 C.F.R. § 300.202(a)(3)
- 34 C.F.R. § 300.133(d)
- 34 C.F.R. § 300.172
- 34 C.F.R. § 300.205(d)

34 C.F.R. § 300.226(a)  
34 C.F.R. § 300.209(b)  
34 C.F.R. § 300.818, Appendix A

Adopted: August 7, 2012

Revised: January 8, 2013

Revised: February 4, 2014

Accessing Public Benefits or Insurance under the Individuals with Disabilities Education Act

The Individuals with Disabilities Education Act ("IDEA") and its implementing regulations (34 C.F.R. 300.154 et seq) permit the Regional School District #19 Public Schools to access public benefits or insurance to provide or pay for certain special education services recommended by a child's planning and placement team ("PPT"). This written notification is intended to provide you with a summary of the safeguards available to you so that you may understand the District's obligations and your rights regarding the use of public benefits or insurance to pay for services on behalf of your child. Below is a summary of these obligations/rights:

1. Prior to accessing a child's or parent's public benefits or insurance for the first time, the District must provide written notification to the child's parents explaining available protections regarding access to such benefits or insurance in connection with IDEA services.
2. Prior to accessing a child's or parent's public benefits or insurance for the first time, the District must obtain written, parental consent that:
  - a. Meets the requirements of the Family Educational Rights and Privacy Act ("FERPA") and the IDEA. The consent must specify the personally identifiable information about the child that may be disclosed in connection with use of public benefits or insurance, the purpose of the disclosure, and the agency to which the disclosure may be made. For example, the consent form must (i) identify the records or information that may be disclosed; (ii) explain that the records are being disclosed in order to access the public services; and (iii) explain that the information is being shared with Medicaid, or Husky Healthcare; and
  - b. Specifies that the parent understands and agrees that the school district may access the parent's or child's public benefits or insurance to pay for services under the IDEA.
3. With regard to services required to provide a child with a free appropriate public education ("FAPE"), the Regional School District #19 Public Schools:
  - a. May not require parents to sign up for or enroll in public benefits or insurance programs in order for their child to receive FAPE under Part B of the IDEA;
  - b. May not require parents to incur an out-of-pocket expense such as the payment of a deductible or co-pay amount incurred in filing a claim for services provided pursuant to Part B of the IDEA, but may pay the cost that the parents otherwise would be required to pay;
  - c. May not use a child's benefits under a public benefits or insurance program if that use would --
    - i. Decrease available lifetime coverage or any other insured benefit;
    - ii. Result in the family paying for services that would otherwise be covered by the public benefits or insurance program and that are required for the child outside of the time the child is in school;
    - iii. Risk loss of eligibility for home and community-based waivers, based on aggregate health-related expenditures.
4. Parents have the right, under FERPA and the IDEA, to withdraw their consent to disclosure of their child's personally identifiable information to the agency responsible for the administration of the State's public benefits or insurance program (e.g., Medicaid) at any time; and
5. The withdrawal of consent or refusal to provide consent under FERPA and the IDEA to disclose personally identifiable information to the agency responsible for the administration of the State's public benefits or

insurance program (e.g., Medicaid) does not relieve the Regional School District #19 Public Schools of its responsibility to ensure that all required services are provided at no cost to parents.

If you have any questions about the above information or related to the use of public benefits or insurance to provide or pay for IDEA services for your child, please contact [PUPIL PERSONNEL CONTACT].

Parent Consent to Access Public Benefits or Insurance to Pay for Services under the Individuals with Disabilities Education Act

Student Name: \_\_\_\_\_ D.O.B. \_\_\_\_\_  
Student Address: \_\_\_\_\_  
Parent Name(s): \_\_\_\_\_  
Parent Address (if different): \_\_\_\_\_

In accordance with the Individuals with Disabilities Education Act ("IDEA") and its implementing regulations (34 C.F.R. 300.154) the Regional School District #19 Public Schools may, with parent consent, use public benefits or insurance to provide or pay for certain special education services recommended by a child's planning and placement team ("PPT"). In order to access such benefits for the first time, the Regional School District #19 Public Schools must provide parents with written notification of various legal protections. Such written notification is attached.

Consent to Access Public Benefits or Insurance

I, \_\_\_\_\_ (Print name of parent), understand and agree that the Regional School District #19 Public Schools may access my / my child's (Please circle) public benefits or insurance to pay for special education and related services under Part B of the IDEA. I further understand and agree that this written parental consent shall be effective for the entire period during which public benefits or insurance are accessed for my child for the payment of services under the IDEA and that written parental consent is not required each time benefits or insurance are accessed, nor is additional consent required if my child's IDEA services change in type (e.g. physical therapy or speech therapy), amount (frequency or duration) or cost of such services charged to the public benefits or insurance program. I specifically understand that:

1. \_\_\_\_\_ The following personally identifiable information may be released regarding the above-named student:  
\_\_\_\_\_  
\_\_\_\_\_
2. \_\_\_\_\_ The purpose of the disclosure of my child's personally identifiable information is for the billing of special education and related services under Part B of the IDEA and 34 C.F.R. part 300.
3. \_\_\_\_\_ The disclosure of personally identifiable information may be made to (Name of public benefits or insurance program): \_\_\_\_\_

Signature of Parent: \_\_\_\_\_ Date: \_\_\_\_\_

Board Budget Procedures And Line Item Transfers  
*[Regional Board of Education Version]*

District Meeting to Consider Proposed Budget:

The Board of Education shall hold a public district meeting at least two weeks prior to the annual district meeting on the first **[Monday or Tuesday]** in May at which the annual budget is presented. The purpose of said meeting shall be to present a proposed budget for the subsequent fiscal year.

Preparation and Approval of Annual Budget:

After the public district meeting to discuss the proposed budget, the Board shall prepare an annual budget for the next fiscal year, make available on request copies thereof, and deliver a reasonable number to the town clerk of each of the towns in the district at least five days before the annual district meeting on the first **[Monday or Tuesday]** in May at which the annual budget is presented.

The Board's budget shall include a statement of:

- 1) estimated receipts and expenditures for the next fiscal year,
- 2) estimated receipts and expenditures for the current fiscal year,
- 3) estimated surplus or deficit in operating funds at the end of the current fiscal year,
- 4) bonded or other debt,
- 5) estimated per pupil expenditure for the current and for the next fiscal year, and
- 6) such other information as is necessary in the opinion of the Board.

Upon approval, the Board shall estimate the share of the net expenses to be paid by each member town and notify the treasurer thereof, in accordance with Conn. Gen. Stat. § 10-51(b). The Board shall determine the schedule for payment of the respective shares by the member towns.

Procedure in the Event of Budget Rejection:

In the event that a majority of electors reject the budget, the Board shall, within four weeks thereafter and upon notice of not less than one week, call a district meeting to consider the same or an amended budget. Such meetings shall be convened at such intervals until a budget is approved. If the budget is not approved before the beginning of a fiscal year, the Board shall inform the disbursing officer for each member town, or the designee of such officer, of the member town's obligation to make necessary expenditures to such district in amounts equal to the total of the town's appropriation to the district for the previous year and the town's proportionate share in any increment in debt service over the previous fiscal year, pursuant to Conn. Gen. Stat. Section 7-405, until the budget is approved.

Upon approval, the Board shall estimate the share of the net expenses to be paid by each member town and notify the treasurer thereof, in accordance with Conn. Gen. Stat. § 10-51(b). The Board shall determine the schedule for payment of the respective shares by the member towns.

Budget Line Items:

**For purposes of this policy, the Board shall utilize the following broad budgetary categories,, divided into one or more line items.**

Salaries  
Employee Benefits  
Purchased Services  
Tuition, Public In-State  
Tuition, All Other

Supplies  
Property  
**Utilities**  
**Grounds Maintenance**  
Other

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.

Monitoring the Administration 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 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 presented to the Board of Education at the [second] regularly scheduled meeting in the month following the period for which such report is prepared, in accordance with the following schedule:

<u>Period Covered</u>	<u>Submitted</u>
July, August, September	October
October, November, December	January
January, February	March
March, April	May

Based on expenditures and budget projections, with such budget reports, the Superintendent shall recommend to the Board of Education transfers from one line item (as set forth above) to another as needed.

Urgent Line Item Transfers:

The Superintendent is authorized to make such transfers as necessary if the urgent need for transfer prevents the Board of Education from meeting in a timely fashion to consider the transfer, provided that such transfers by the Superintendent shall not exceed five percent (5%) of the annual budget. Transfers made in such instances shall be announced at the next regularly scheduled meeting of the Board of Education, and transfers subsequently ratified by the Board at any such meeting shall not be counted in the limitation on the authority of the Superintendent to make transfers.

Preparation and Approval of Supplemental Budgets:

The Board of Education shall hold a public district meeting at least two weeks prior to the district meeting at which a supplemental budget is presented. The purpose of said meeting shall be to present a proposed supplemental budget for the remainder of the fiscal year.

After the public district meeting to discuss the proposed supplemental budget, the Board shall prepare the supplemental budget, make available on request copies thereof, and deliver a reasonable number to the town clerk of each of the towns in the district at least five days before the district meeting at which the supplemental budget is presented.

The Board's supplemental budget shall include a statement of:

- 1) estimated receipts and expenditures for the current fiscal year,
- 2) estimated surplus or deficit in operating funds at the end of the current fiscal year,

- 3) bonded or other debt,
- 4) estimated per pupil expenditure for the current and for the next fiscal year, and
- 5) such other information as is necessary in the opinion of the Board.

Upon approval, the Board shall estimate the share of the net expenses to be paid by each member town and notify the treasurer thereof, in accordance with Conn. Gen. Stat. § 10-51(b). The Board shall determine the schedule for payment of the respective shares by the member towns.

Reserve Funds:

By majority vote of its members, the Board may establish a reserve fund for capital and nonrecurring expenditures, as well as for accrued liabilities for employee sick leave and severance benefits, in accordance with state law.

Legal Reference:

Conn. Gen. Stat. §10-51

Adopted: February 4, 2014