Cheektowaga-Maryvale Union Free School District **NUMBER**

BUDGET

1.1 Budget Planning and Development 5110
1.2 School District Budget Hearing.....5120
1.3 Budget Adoption.....5130
1.4 Administration of the Budget 5140
1.5 Contingency Budget 5150

INCOME

2.1 Revenues.....5210
2.2 District Investments 5220
2.3 Acceptance of Gifts, Grants and Bequests to the School District 5230
2.4 School Tax Assessment and Collection/Property Tax Exemptions.....5240
2.5 Sale and Disposal of School District Property.....5250
2.6 Corporate Sponsorships 5260
2.7 Use of School District Trademarks and Service Marks.....5270

EXPENDITURES

3.1 Bonding of Employees and School Board Members.....5310
3.2 Expenditures of School District Funds 5320
3.2.1 Use of the District Credit Card 5321
3.2.2 Use of the District Cell Phone 5322
3.2.3 Internet Access.....5323
3.2.4 Reimbursement for Meals/Refreshments.....5324
3.3 Budget Transfers.....5330
3.4 Borrowing of Funds 5340

PURCHASING

4.1 Purchasing Competitive Bidding and Offering 5410
4.1.1 Procurement of Goods and Services.....5411
4.1.3 Alternative Formats for Instructional Materials 5412
4.2 Payment for Goods and Services 5420

FISCAL ACCOUNTING AND REPORTING

5.1 Accounting of Funds.....5510
5.1.1 Maintenance of Fund Balance 5511
5.1.1 Reserve Funds.....5512
5.2 Extra classroom Activity Fund 5520
5.3 Petty Cash Funds and Cash in School Buildings.....5530

Cheektowaga-Maryvale Union Free School District **NUMBER**

FISCAL ACCOUNTING AND REPORTING (Cont'd.)

5.4 Publication of District's Annual Financial Statement 5540
5.5 Maintenance of Fiscal Effort (Title I Programs) 5550
5.5.1 Allocation of Title I, Part A Funds in the District 5551
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

NON-INSTRUCTIONAL OPERATIONS

6.1 Insurance 5610
6.2 Fixed Asset Inventories, Accounting and Tracking 5620
6.2.1 Accounting for Capital Assets 5621
6.3 Facilities: Planning, 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 Conservation in the Schools 5650
6.6.1 District Wellness Policy (Nutritional Guidelines) 5661
6.7 Records Management 5670
6.7.1 Disposal of Consumer Report Information and Records 5671
6.7.2 Information Security Breach and Notification 5672
6.7.3 Employee Personal Identifying Information 5673
6.7.4 Data Networks and Security Access 5674
6.7.5 Student Grading Information System 5675
6.8 Safety and Security 5680
6.8.1 School Safety Plans 5681
6.8.2 Cardiac Automated External Defibrillators (AEDs) in Public School Facilities 5682
6.8.3 Fire Drills, Bomb Threats and Bus Emergency Drills 5683
6.9 Exposure Control Program 5690
6.9.1 Occupational Exposure to Hazardous Laboratory Chemicals 5691
6.9.2 Communicable Diseases 5692
6.9.3 Human Immunodeficiency Virus (HIV) Related Illnesses 5693
6.9.4 Indoor Air Quality 5694

TRANSPORTATION

7.1 Transportation Program 5710
7.2 Transportation of Students 5720

Cheektowaga-Maryvale Union Free School District **NUMBER**

TRANSPORTATION (Cont'd.)

7.3 School Bus Safety Program 5730
7.3.1 Idling School Buses on School Grounds 5731
7.4 Qualifications of Bus Drivers 5740
7.4.1 Drug and Alcohol Testing for School Bus Drivers.....5741