



Policy and Human Resources Committee

Tuesday, June 11, 2019

6:30PM – District Office Conference Room

*Per BOG 006.2, all public meetings of the Board of Directors,
including committees, are audio recorded.*

Call to Order














Approve Minutes from the May 9, 2019 meeting

Old Business

- ✚ Second Readings of Policies:
 - ✚ 302 - Employment of Superintendent/Assistant Superintendent
 - ✚ 305 – Employment of Long-Term Substitutes
 - ✚ 306 – Employment of Extended School Year (ESY) Staff
 - ✚ 311 – Suspensions/Furloughs
 - ✚ 312 – Performance Assessment of Superintendent/Assistant Superintendent
 - ✚ 626 - Federal Fiscal Compliance

New Business

- ✚ First Readings of Policies:
 - ✚ 201.1 - Registration/Proof of Residency Requirements
 - ✚ 315 – Bloodborne Pathogens
 - ✚ 333 – Professional Development
 - ✚ 913 – Nonschool Organizations/Groups/Individuals
- ✚ Non-substantive changes to be presented to the Board by Policy Subcommittee
 - ✚ 332 – Working Periods
 - ✚ 334 – Sick Leave
 - ✚ 335 – Family and Medical Leaves
 - ✚ 336 – Personal Necessity Leave
 - ✚ 337 – Vacation
 - ✚ 338 – Sabbatical Leave
 - ✚ 338.1 – Compensated Professional Leaves
 - ✚ 339 – Uncompensated Leave
 - ✚ 601 – Fiscal Objectives
 - ✚ 602 – Budget Planning
 - ✚ 603 – Budget Preparation
 - ✚ 604 – Budget Adoption

-  605 – Tax Levy
-  606 – Tax Collection
-  607 – Tuition Income
-  608 – Bank Accounts
-  609 – Investment of District Funds
-  610 – Purchases Subject to Bid/Quotation
-  611 – Purchases Budgeted
-  612 – Purchases Not Budgeted
-  613 – Cooperative Purchasing
-  614 – Payroll Authorization
-  615 – Payroll Deductions
-  616 – Payment of Bills
-  618 – Special Purpose Funds

Public Comment

Adjournment



Policy Committee Meeting Minutes – May 9, 2019

Board Chair- Mr. Doug McDonough

Administrative Liaison – Mrs. Megan Candido

Attendance – Please see accompanying committee attendance sheet.

Board Committee Members Absent: Mr. Stanley Marcus

Committee Members Absent: Ms. Emma Fitzsimmons, Mr. Rich Hepp,

Ms. Emma Ives, Mr. Sean Christopher Kielty, Ms. Margaret Thompson,

Mr. Chance Trammell

Mr. McDonough called the meeting to order at 6:33pm.

The meeting minutes from April 11, 2019 were approved.

Old Business

- ✦ Second Readings of Policies:
 - ✦ 123 – Interscholastic Athletics
 - ✦ 123.1 – Concussion Management
 - ✦ The committee discussed the evaluation of concussions by team coach.
 - ✦ The committee discussed returning to learning, vs. returning to play.
 - ✦ The committee discussed giving ImPACT Testing to all students for baseline testing.
 - ✦ 123.2 – Sudden Cardiac Arrest
 - ✦ 203.1 – HIV Infection
 - ✦ The committee discussed introducing a Bloodborne Pathogens Policy.
 - ✦ 211 – Student Accident Insurance
 - ✦ 249 – Bullying/Cyberbullying
 - ✦ The committee discussed Safe to Say and anonymous reporting.

New Business

- ✦ First Readings of Policies
 - ✦ 103 – Nondiscrimination in School and Classroom Practices
 - ✦ The committee discussed curriculum topics.
 - ✦ The committee discussed consequences for hate speech.
 - ✦ 302 – Employment of Superintendent/Assistant Superintendent
 - ✦ 305 – Employment of Long-Term Substitutes
 - ✦ 306 – Employment of Extended School Year (ESY) Staff
 - ✦ 311 – Suspensions/Furloughs
 - ✦ 312 – Performance Assessment of Superintendent/Assistant Superintendent
 - ✦ 626 – Federal Fiscal Compliance
- ✦ Retirement of Policies:
 - ✦ 317.1 – Reporting Arrests and Convictions (captured in policy 317 – Conduct/Disciplinary Procedures)
- ✦ Non-substantive changes to be presented to the Board by Policy Subcommittee

- ✚ 301 – Creating a Position
- ✚ 307 – Student Teachers/Interns
- ✚ 308 - Employment Contract/Board Resolution
- ✚ 308.1 – Exit Interview
- ✚ 309 – Assignment and Transfer
- ✚ 310 – Abolishing a Position
- ✚ 313 – Evaluation of Employees
- ✚ 314 – Physical Examination
- ✚ 314.1 – HIV Infection
- ✚ 317 – Conduct/Disciplinary Procedures
- ✚ 318 – Penalties for Tardiness
- ✚ 319 – Outside Activities
- ✚ 320 – Freedom of Speech in Nonschool Settings
- ✚ 321 – Political Activities
- ✚ 322 – Gifts
- ✚ 324 – Personnel Files
- ✚ 325 – Dress and Grooming
- ✚ 327 – Leadership Team
- ✚ 328 – Compensation Plans/Salary Schedules
- ✚ 330 – Overtime
- ✚ 331 – Job Related Expenses
- ✚ 630 – Conflict of Interest
- ✚ 827 – Conflict of Interest
- ✚ 918 – Title I Parental Involvement

Public Comment

There was no public comment.

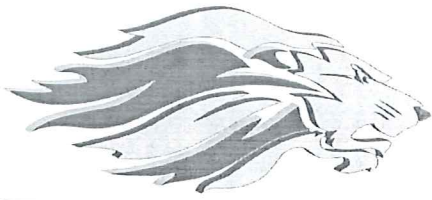
Adjournment

Mr. McDonough adjourned the meeting at 8:07pm.

Respectfully submitted,

Megan Candido

Director of Human Resources



NEW HOPE-SOLEBURY SCHOOL DISTRICT
*Engaging, Enriching, and Empowering All Students
 through a World-Class Education*

Committee Meeting Sign-In and Attendance – May 9, 2019

Name (Please Print)	Committee (C) or Public (P)
Megan Candido	<input checked="" type="radio"/> C <input type="radio"/> P
Elizabeth Simon	<input type="radio"/> C <input checked="" type="radio"/> P
Roxanne Apparies	<input type="radio"/> C <input checked="" type="radio"/> P
ANDREW ORDOFF	<input checked="" type="radio"/> C <input type="radio"/> P
John Marcus	<input type="radio"/> C <input checked="" type="radio"/> P
Charles Malone Admin	<input type="radio"/> C <input type="radio"/> P
Drew Giorgi	<input checked="" type="radio"/> C <input type="radio"/> P
Douglas Mc Donough	<input checked="" type="radio"/> C <input type="radio"/> P
Katie Costello	<input type="radio"/> C <input checked="" type="radio"/> P
Tania Hedlund	<input type="radio"/> C <input checked="" type="radio"/> P
Sarah Levinson	<input type="radio"/> C <input checked="" type="radio"/> P
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Please note: This sign-in sheet will be included in the meeting minutes and posted to the District's website.



Book	Policy Manual
Section	300 Employees
Title	Employment of Superintendent/Assistant Superintendent
Code	302
Status	Policy Committee Review
Adopted	December 16, 2013
Last Revised	February 17, 2015

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Purpose

A. The Board places the primary responsibility and authority for the administration of the district **District** in the Superintendent and Assistant Superintendent.

B. Therefore, **The** selection of a Superintendent or Assistant Superintendent is critical to the effective leadership and management of the district **District**. **[1]**

II. Authority

A. During the last year of the Superintendent's term, or any other time the position of Superintendent becomes vacant, the Board shall meet to appoint, by a majority vote of all members of the Board, a properly qualified district **District** Superintendent.

B. The appointed Superintendent shall enter into a written contract with the Board for a term of three (3) to five (5) years. **[2][3][4]**

~~B. An Assistant Superintendent shall be appointed by a majority vote of all members of the Board upon nomination of the Superintendent. An Assistant Superintendent may serve through the term of the Superintendent or enter into a contract for a term of three (3) to five (5) years. [2][3][5][6].~~

C. At a regular Board meeting occurring at least 150 days prior to the expiration date of the Superintendent's or an Assistant Superintendent's term of office, the Board meeting agenda shall include an item requiring affirmative action by five (5) or more Board members to notify the Superintendent or Assistant Superintendent that the Board intends to retain him/her **the Superintendent** for a further term of three (3) to five (5) years or that other candidates will be considered for the office. If the Board fails to take such action, the current Superintendent or Assistant Superintendent shall continue in office for a term similar in length to that which s/he **the Superintendent** is currently serving. **[4][6]**

D. Whenever the Board finds it impossible or impractical to immediately fill a vacancy in the office of Superintendent ~~or Assistant Superintendent~~, the Board may appoint an acting Superintendent ~~or Assistant Superintendent~~ to serve not longer than one (1) year from the time of appointment.[7]

III. Guidelines

A. Recruitment and Assessment of Candidates

1. The Board shall actively seek candidates who meet the qualifications and requirements for the position of Superintendent ~~and/or Assistant Superintendent~~.

~~2. It~~ **The Board** may be aided in this task by a committee of Board members and/or the services of professional consultants and the counsel of the retiring Superintendent.

~~2-~~ **3.** When undertaking a search to fill the position of Superintendent ~~or Assistant Superintendent~~, recruitment procedures shall be prepared and may include the following:

a. Preparation of a job description for the position, written in accordance with the requirements of federal and state laws and regulations.[8]

b. Preparation of written qualifications, in addition to applicable state requirements, for all applicants.[9][10][11][12][13]

c. Preparation of informative materials describing the ~~school district~~ **District**, the Superintendent/~~Assistant Superintendent~~ position, and the ~~district's~~ **District's** educational goals.

d. Opportunity for selected applicants to visit the ~~district~~ **District** schools, meet with internal staff and external stakeholders at the Board's invitation.

~~3-~~ **4.** Recruitment, screening and evaluation of candidates shall be conducted in accordance with Board policy, Board established leadership criteria and state and federal law.[8]

~~4-~~ **5.** The Board shall determine prior to interviewing finalists which expenses associated with such interviews will be reimbursed by the ~~school district~~ **District**.

~~5-~~ **6.** A candidate's misstatement of fact material to qualifications for employment or determination of salary shall constitute grounds for ~~dismissal~~ **discontinuation of candidacy** by the Board.

B. Pre-Employment Requirements

1. The ~~district~~ **District** shall conduct an employment history review in compliance with state law prior to issuing an offer of employment to a candidate.

2. Failure to accurately report required information shall subject the candidate to discipline up to, and including, denial of employment or termination if already hired, ~~and may subject the candidate to civil and criminal penalties.~~

3. The ~~district~~ **District** may use the information for the purpose of evaluating an applicant's fitness to be hired or for continued employment and may report the information as permitted by law.[14]

~~2-~~ **4.** A candidate shall not be employed until the individual has complied with the mandatory background check requirements for criminal history and child abuse and the

district **District** has evaluated the results of that screening process.[15][16].

~~3.~~ **5.** Each candidate shall report, on the designated form, all arrests and convictions as specified on the form.

a. Candidates shall likewise report arrests and/or convictions that occur subsequent to initially submitting the form.

b. Failure to accurately report such arrests and convictions may subject the individual to denial of employment, **or** termination if already hired, ~~and/or criminal prosecution.~~[16]

~~4.~~ **6.** Before entering the duties of the office, the Superintendent ~~or Assistant Superintendent~~ shall take and subscribe to the oath of office prescribed by law.[17].

~~5.~~ **7.** After receiving a conditional offer of employment but prior to beginning employment, the candidate shall undergo medical examinations, as required by law and as the Board may require, at the candidate's expense.[18]

C. Employment Contracts

1. An individual shall not be employed as Superintendent ~~or Assistant Superintendent~~ unless ~~s/he has signed~~ **without** an employment contract expressly stating the terms and conditions of employment.

2. The written contract shall:[4]

a. Contain the mutual and complete agreement between the Superintendent ~~or Assistant Superintendent~~ and the Board with respect to the terms and conditions of employment.

b. Consistent with state certification requirements, specify the duties, responsibilities, job description and performance expectations, including performance standards and assessments as required by law.[19][20][21][22][23]

c. Incorporate all provisions relating to compensation and benefits to be paid to or on behalf of the Superintendent ~~or Assistant Superintendent~~. [6][24].

d. Specify the term of employment and state that the contract shall terminate immediately, except as otherwise provided by law, upon the expiration of the term unless the contract is allowed to renew automatically as required by law.[4]

e. Specify the termination, buyout and severance provisions, including all postemployment compensation and the period of time in which the compensation shall be provided. ~~Termination, buyout and severance provisions may not be modified during the course of the contract or in the event a contract is terminated prematurely.~~

f. Contain provisions relating to outside work that may be performed, if any.[25]. [26].

g. State that any modification to the contract must be in writing.

h. State that the contract shall be governed by the laws of the Commonwealth.

i. Limit compensation for unused sick leave in employment contracts for Superintendents ~~and/or Assistant Superintendents~~ who have no prior experience as

a district ~~District Superintendent~~ superintendent or assistant superintendent to the maximum compensation for unused sick leave under the school district's ~~District's~~ administrative compensation plan in effect at the time of the contract.

j. Limit transferred sick leave from previous employment to not more than thirty (30) days for Superintendents and/or Assistant Superintendents who have no prior experience as a district ~~District Superintendent~~ superintendent or assistant superintendent.

k. Specify postretirement benefits and the period of time in which the benefits shall be provided.

D. Removal/Severance

1. A Superintendent or Assistant Superintendent may be removed from office and have their contracts terminated, after a hearing, by a majority vote of all members of the Board and in accordance with law.

2. The Board shall publicly disclose at the next regularly scheduled meeting the removal from office of a Superintendent or Assistant Superintendent. ~~[27]~~ ~~[28]~~.

~~2.~~ **3.** Any negotiated severance of employment prior to the end of the term of the Superintendent's or Assistant Superintendent's specified contract term shall be limited to either: ~~[4]~~

a. The equivalent of one (1) year's compensation and benefits due under the contract, if the severance agreement takes effect two (2) or more years prior to the end of the contract term; or

b. The equivalent of one-half (1/2) of the total compensation and benefits due under the contract for the remainder of the term, if the severance agreement takes effect less than two (2) years prior to the end of the contract term.

Revision History:

February 17, 2015

Legal

1. 24 P.S. 1001
2. 24 P.S. 508
3. 24 P.S. 1071
4. 24 P.S. 1073
5. 24 P.S. 1076
6. 24 P.S. 1077
7. 24 P.S. 1079
8. Pol. 104
9. 24 P.S. 1002
10. 24 P.S. 1003
11. 24 P.S. 1078
12. 22 PA Code 49.41
13. 22 PA Code 49.42
14. 24 P.S. 111.1
15. 23 Pa. C.S.A. 6344
16. 24 P.S. 111
17. 24 P.S. 1004
18. Pol. 314
19. 24 P.S. 1073.1
20. 24 P.S. 1081
21. 24 P.S. 1082
22. Pol. 003
23. Pol. 312
24. 24 P.S. 1075
25. 24 P.S. 1007
26. 24 P.S. 1008
27. 2 Pa. C.S.A. 551 et seq
28. 24 P.S. 1080
- 18 Pa. C.S.A. 9125
- 22 PA Code 8.1 et seq
- 22 PA Code 49.171
- 22 PA Code 49.172
- 23 Pa. C.S.A. 6301 et seq
- 24 P.S. 108
- 24 P.S. 1418
- 28 PA Code 23.43
- 28 PA Code 23.44
- 28 PA Code 23.45
- 42 U.S.C. 12101 et seq



Book	Policy Manual
Section	300 Employees
Title	Employment of Long Term Substitutes
Code	305
Status	Policy Committee Review
Adopted	February 17, 2015

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Authority

A. Qualified and competent long term substitutes for professional and support employees shall be employed by the ~~district~~ **District** in order to provide continuity in the educational programs, operations and services of the schools.

B. The Board shall approve the ~~a~~ recommended long term substitute employees and his/her **the** position. ~~[1][2][3][4]~~

II. Guidelines

~~C. Approval shall normally be given to the candidates for employment recommended by the Superintendent.~~

~~D.~~ **A.** Utilization of long term substitutes prior to approval by the Board is authorized when their use is required to maintain continuity in the educational program and services of the ~~district~~ **District** and the candidate has satisfied legal pre-employment requirements.

1. Retroactive approval shall be recommended to the Board at the next regular Board meeting.

~~E.~~ **B.** A candidate's misstatement of fact material to qualifications for employment or determination of salary shall constitute grounds for dismissal by the Board.

~~F.~~ **C.** Pre-Employment Requirements

1. The ~~district~~ **District** shall conduct an employment history review in compliance with state law prior to issuing an offer of employment to a candidate.

2. The employment history review shall remain valid as long as the candidate continues to be employed by the ~~district~~ **District**.

3. Failure to accurately report required information shall subject the candidate to discipline up to, and including, denial of employment or termination if already hired, ~~and may subject the candidate to civil and criminal penalties.~~

~~4.~~ **4.** The ~~district~~ **District** may use the information for the purpose of evaluating an applicant's fitness to be hired or for continued employment and may report the information as permitted by law.~~[9]~~

~~2.~~ **5.** A candidate shall not be employed until the individual has complied with the mandatory background check requirements for criminal history and child abuse and the ~~district~~ **District** has evaluated the results of that screening process.~~[6]~~~~[10]~~

~~3.~~ **6.** Each candidate shall report, on the designated form, arrests and convictions as specified on the form.

a. Candidates shall likewise report arrests and/or convictions that occur subsequent to initially submitting the form.

b. Failure to accurately report such arrests and convictions may subject the individual to denial of employment, termination if already hired, ~~and/or criminal prosecution.~~~~[6]~~~~[9]~~

~~4.~~ **7.** A candidate for employment in the ~~district~~ **District** shall not receive a recommendation for employment without evidence of his/her **a** certification when such certification is required.~~[11]~~~~[12]~~~~[13]~~~~[14]~~

~~G.~~ **D.** Compensation

1. A long term substitute employed for an employee on leave for a specified period shall be compensated at a per diem rate based on the salary scale set by the ~~CBA~~ **collective bargaining agreement in place at the time.**

2. The Superintendent or **the Superintendent's** designee shall develop administrative regulations regarding employment of long term substitutes.~~[4]~~

~~II.~~ **Delegation of Responsibility**

~~A.~~ **E.** The administration may seek recommendations from former employers and others to assess the candidate's qualifications.

1. Such recommendations and references shall be retained confidentially and for official use only.

Legal

1. 24 P.S. 406
2. 24 P.S. 1101
3. 24 P.S. 1106
4. 24 P.S. 1148
6. 24 P.S. 111
9. 24 P.S. 111.1
10. 23 Pa. C.S.A. 6344
11. 22 PA Code 49.1 et seq
12. 24 P.S. 1109
13. 24 P.S. 1201
14. 24 P.S. 2070.2
- 24 P.S. 108
- 22 PA Code 49.1 et seq
- 22 PA Code 8.1 et seq
- 23 Pa. C.S.A. 6301 et seq
- Pol. 000
- Pol. 104



Book	Policy Manual
Section	300 Employees
Title	Employment of Extended School Year (ESY) Staff
Code	306
Status	Policy Committee Review
Adopted	February 17, 2015
Last Revised	April 20, 2015

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Authority

A. The Board directs that qualified and competent professional and support employees be employed to provide the ~~district's~~ **District's** Extended ~~school-year~~ **School Year** program.

B. The Board shall approve the ~~extended-year~~ **Extended School Year** program and employment parameters. Compensation for an extended year program shall be provided according to the language in the current Collective Bargaining Agreement when appropriate.[1][2][3][4][5][6]

~~C. Approval shall normally be given to the candidates recommended by the responsible administrator and approved by the Superintendent.~~

~~D.~~ **C.** An employee's misstatement of fact material to qualifications for employment or determination of salary shall constitute grounds for dismissal by the Board.

~~E.~~ **D.** Pre-Employment Requirements

1. The ~~district~~ **District** shall conduct an employment history review in compliance with state law prior to issuing an offer of employment to a candidate.

2. Failure to accurately report required information shall subject the candidate to discipline up to, and including, denial of employment or termination if already hired, ~~and may subject the candidate to civil and criminal penalties.~~

3. The ~~district~~ **District** may use the information for the purpose of evaluating an applicant's fitness to be hired or for continued employment and may report the information as permitted by law.[10]

~~2.~~ **4.** A candidate shall not be employed until the individual has complied with the mandatory background check requirements for criminal history and child abuse and the ~~district~~ **District** has evaluated the results of that screening process.[7][11].

~~3.~~ **5.** Each candidate shall report, on the designated form, arrests and convictions as specified on the form.

a. Candidates shall likewise report arrests and/or convictions that occur subsequent to initially submitting the form.

b. Failure to accurately report such arrests and convictions may subject the individual to denial of employment, **or** termination if already hired, ~~and/or criminal prosecution.~~[Z]

~~4.~~ **6.** A candidate for employment in the ~~district~~ **District** shall not receive a recommendation for employment without evidence of his/her **a** certification when such certification is required.[3][12][13][14]

~~II.~~ Delegation of Responsibility

~~A.~~ **E.** The Superintendent or **the Superintendent's** designee shall develop administrative regulations **policies** or procedures to recruit, screen and recommend candidates for ~~extended school-year~~ **Extended School Year** employment.

F. Only those candidates, who are best qualified to perform the duties of the position, as determined by the administration, shall be recommended.

~~B.~~ **G.** Vacancies for ~~extended school-year~~ **Extended School Year** employment shall be made known to ~~district~~ **District** personnel so that they may apply for such positions.

C. Recommendations from former employers and others may be sought to assess the candidate's qualifications.

1. Such recommendations and references shall be retained confidentially and for official use only.

Revision History: **April 20, 2015**

Legal	1. 24 P.S. 406
	2. 24 P.S. 508
	3. 24 P.S. 1109
	4. 24 P.S. 1146
	5. 24 P.S. 1901
	6. Pol. 124
	7. 24 P.S. 111
	10. 24 P.S. 111.1
	11. 23 Pa. C.S.A. 6344
	12. 22 PA Code 49.1 et seq
	13. 24 P.S. 1201
	14. 24 P.S. 2070.2
	24 P.S. 108
	Pol. 104



Book	Policy Manual
Section	300 Employees
Title	Suspensions/Furloughs
Code	311
Status	Policy Committee Review
Adopted	March 3, 2014

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Authority

A. The Board is responsible for maintaining appropriate numbers of administrative, professional and support employees to effectively manage and operate the ~~district~~ **District** and its schools. This policy establishes the manner in which necessary reductions of staff shall be accomplished. [1][2][3]

B. ~~The Board has the authority and responsibility to determine how suspensions of district employees shall be made when necessary, in accordance~~ **In the exercise of its authority to reduce staff through suspensions (furloughs) and elimination of positions, the Board shall give primary consideration to the staffing needs of the District, the effect upon the educational program and the financial stability of the District, and shall ensure compliance** with law, regulations, collective bargaining agreements, individual contracts and Board resolutions.[4][5][6]

C. The Board shall not prevent any professional employee from engaging in another occupation during the period of suspension.[5]

D. Nothing in this policy shall be construed to limit the cause for which a temporary professional employee, or any employee other than a professional employee, may be suspended.[5]

II. Delegation of Responsibility

~~B.~~ **A.** The Superintendent or **the Superintendent's** designee shall **consult with the District solicitor as necessary to** ensure that reduction of staff is implemented in accordance with applicable laws. [4][5]

~~A.~~ **B. The Superintendent or the Superintendent's designee shall be responsible for the continuous review of** The ~~the~~ efficiency and effectiveness of district **District** organization and staffing, **and** shall be under continuing review, and **present** recommendations for ~~abolishing positions and reallocating duties shall be presented~~ **reduction in staff** for Board consideration when the Superintendent considers such actions **are deemed** to be in the best interests of the district **District**.

C. Data necessary for computation of each noncertificated administrative and support employee's seniority status shall be recorded and maintained.[Z][8]

D. Certificated administrative and professional employees shall be suspended for causes consistent with law in inverse order of seniority in the ~~district~~ **District**.

E. Reinstatements from a list of suspended professional employees shall be made on the basis of their seniority within the ~~district~~ **District**. [4][5]

~~E.~~ **F.** The ~~district~~ **District** shall realign its professional staff to ensure that more senior employees are provided with the opportunity to fill positions for which they are certified and which are being filled by less senior employees.

1. Such realignment, however, will not be construed to require curriculum changes or department revisions.[5]

~~F.~~ **G.** Certificated administrative and tenured professional employees have the right to a Local Agency Law hearing, and the decision to suspend shall be considered an adjudication for the purpose of that hearing.[5][9]

~~G.~~ **H.** Temporary professional employees are entitled to a Local Agency Law hearing at the request of the employee.[9]

I. Noncertificated administrative and support employees may be entitled to a Local Agency Law hearing prior to suspension, at the employee's request.

J. A collective bargaining agreement may provide for suspension procedures that differ from this policy.

1. In the event that such a condition exists, procedures must be adapted to the provisions of the collective bargaining agreement for bargaining unit personnel.

III. Guidelines

A. Employees Other Than Professional Employees and Temporary Professional Employees

1. The employment status of employees other than professional employees and temporary professional employees may be terminated or temporarily suspended whenever deemed necessary in the best interests of the School District, subject to limitations and procedures provided for in collective bargaining agreements, if any.

B. Temporary Professional Employees

1. The employment status of a temporary professional employee may be nonrenewed when the employee's position has been eliminated or when the conditions for which professional employees may be suspended otherwise exist, subject to limitations and procedures provided for in collective bargaining agreements, if any.

C. Professional Employees

1. The necessary number of professional employees may be suspended for the following reasons:[4]

a. Substantial decrease in student enrollment in the District.

b. Curtailment or alteration of the educational program as a result of substantial decline in class or course enrollments or to conform with standards of organization or educational activities required by law or recommended by the Pennsylvania Department of Education. Such curtailment or alteration must be recommended by the Superintendent, agreed to by the Board, and approved by the Pennsylvania Department of Education. If not prevented by an existing or future provision of a collective bargaining agreement or employment contract, such a suspension may be effectuated without approval of the Pennsylvania Department of Education provided that, where an educational program is altered or curtailed, the District shall notify the Pennsylvania Department of Education of such action.

c. Consolidation of schools, whether within the District, through a merger of Districts, or as a result of Joint Board agreements, when such consolidation makes it unnecessary to retain the full staff of professional employees.

d. When new School Districts are established as the result of reorganization of School Districts and such reorganization makes it unnecessary to retain the full staff of professional employees.

e. Economic reasons that require a reduction in professional employees; however, the District is prohibited from using an employee's compensation in the suspension determination. A Superintendent knowingly in violation of this prohibition shall have a letter from the Secretary of Education placed in the Superintendent's permanent employee record.

D. Economic Suspension Requirements

1. The Board may suspend professional employees for economic reasons if all of the following apply:[4]

a. The Board approves the proposed suspensions by a majority vote of all school directors at a public meeting.

b. No later than sixty (60) days prior to the adoption of the final budget, the Board adopts a resolution of intent to suspend professional employees in the following fiscal year, setting forth:

i. The economic conditions necessitating the proposed suspensions and how the economic conditions will be alleviated by the proposed suspensions, including:

aa. The total cost savings expected from the proposed suspensions.

bb. A description of other cost-saving actions taken by the Board, if any.

cc. The projected District expenditures for the following fiscal year with and without the proposed suspensions.

dd. The projected total District revenues for the following fiscal year.

ii. The number and percentage of employees to be suspended who are:

aa. Professional employees assigned to provide instruction directly to students.

bb. Administrative staff.

cc. Professional employees who are not assigned to provide instruction directly to students and who are not administrative staff.

iii. The impact of the proposed suspensions on academic programs to be offered to students following the proposed suspensions, as well as the impact on academic programs to be offered to students if the proposed suspensions are not undertaken, compared to the current school year, and the actions if any, that will be taken to minimize the impact on student achievement.

E. Professional Employees Assigned to Provide Instruction Directly to Students

1. Suspensions, due to economic reasons, of professional employees assigned to provide instruction directly to students may be approved by the Board only if the Board also suspends at least an equal percentage proportion of administrative staff, except when all of the following apply:[4]

a. The Secretary of Education determines that the District's operations are already sufficiently streamlined or that the suspension of administrative staff would cause harm to the school stability and student programs.

b. The Secretary of Education submits the determination to the State Board of Education.

c. The State Board of Education approves the determination by a majority of its members.

2. The Board may choose to exempt from this requirement any five (5) administrative positions, one of which shall be the Business Manager or another staff member with the primary responsibility of managing the District's business operation.[4]

F. Order of Suspensions

1. Data necessary for computation of each professional employee's performance rating and seniority status shall be recorded and maintained to ensure compliance with the required order for suspensions.[7][8]

G. Performance Evaluation Rating

1. Professional employees shall be suspended, within the area of certification required by law for the professional employee's current position, in the following order based on the two (2) most recent annual performance evaluations:[5][7][8]

a. Consecutive unsatisfactory ratings.

b. One (1) unsatisfactory rating and one (1) satisfactory rating.

c. Consecutive satisfactory ratings which are either consecutive ratings of proficient, or a combination of one (1) proficient or distinguished rating and one (1) needs improvement rating.

d. Consecutive satisfactory ratings which are consecutive distinguished, or a combination of one (1) rating of proficient and one (1) rating of distinguished.

H. Seniority

1. When the number of professional employees within each certification area receiving the same performance rating is greater than the number of suspensions, professional employees with the least seniority within each certification area shall be suspended before employees with greater seniority having the same performance rating.[5]

2. In addition, professional employees shall be realigned to ensure that employees with more seniority have the opportunity to fill other positions within the District for which they are certificated and which are currently filled by less senior employees with the same or lower overall performance rating.

3. Seniority shall continue to accrue during a suspension and all approved leaves of absence.[5]

4. When there is or has been a consolidation of schools, departments or programs, all professional employees shall retain the seniority rights they had prior to the reorganization or consolidation.[5]

I. Reinstatement

1. Suspended professional employees, or professional employees demoted for reasons of this policy, shall be reinstated within the area of certification required by law for the vacancy being filled in the District, in the inverse order by which they were suspended and on the basis of their seniority within the District.[5]

2. No new appointment shall be made while there is a suspended or demoted professional employee available who is properly certificated to fill such vacancy. [5]

3. Positions from which professional employees are on approved leaves of absence shall be considered temporary vacancies.[5]

~~H. 4.~~ To be considered available for reinstatement, suspended certificated administrative and professional employees shall **must** annually report in writing to the Board their current address and intent to accept the same or similar position when offered.[5]

5. A suspended professional employee enrolled in a college program during a period of suspension and who is recalled shall be given the option of delaying a return to service until the end of the current semester.[5]

J. Local Agency Law Hearings

1. The decision to suspend a professional employee shall be considered an adjudication for the purposes of the Local Agency Law, and a professional employee subject to such a decision shall have the right to a Local Agency Law hearing before the Board, if a hearing is requested within ten (10) days after being notified of suspension.[5][9]

2. A decision to nonrenew the employment of a temporary professional employee whose position has been eliminated or who is being nonrenewed for reasons for which professional employees may be suspended, shall be considered an adjudication for purposes of the Local Agency Law, and the

employee shall be entitled to a Local Agency Law hearing, if a hearing is requested within ten (10) days after being notified of the decision to nonrenew. [9]

Revision History:

N/A

Legal

1. 22 PA Code 4.4
2. 24 P.S. 1106
3. 24 P.S. 406
4. 24 P.S. 1124
5. 24 P.S. 1125.1
6. 24 P.S. 524
7. 24 P.S. 1123
8. Pol. 313
9. 2 Pa. C.S.A. 551 et seq



Book	Policy Manual
Section	300 Employees
Title	Performance Assessment of Superintendent/Assistant Superintendent
Code	312
Status	Policy Committee Review
Adopted	December 15, 2014

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Authority

A. The Board shall conduct a formal written performance assessment of the Superintendent ~~and Assistant Superintendent~~ annually as required by law.

B. A timeframe for the assessment shall be included in the employment contract.[1]

~~B.~~ **C.** The employment contract shall include objective performance standards mutually agreed to in writing by the Board and the Superintendent ~~and by the Board and the Assistant Superintendent.~~

D. The objective performance standards may be based upon any or all of the following:[1]

1. Achievement of annual measurable objectives established by the district **District.**
2. Achievement on Pennsylvania System of School Assessment (PSSA) tests.
3. Achievement on Keystone Exams.
4. Student growth as measured by the Pennsylvania Value-Added Assessment System.
5. Attrition rates or graduation rates.
6. Financial management standards.
7. Standards of operational excellence.
8. Any additional criteria deemed relevant and mutually agreed to by the Board and Superintendent ~~or Assistant Superintendent.~~

~~C.~~ **E.** The mutually agreed upon performance standards shall be posted on the district **District** website.[1]

~~D. F.~~ Upon completion of the annual performance assessment, the date of the assessment and whether ~~or not~~ the Superintendent ~~and Assistant Superintendent~~ have met the agreed upon objective performance standards shall be posted on the district **District** website.[1]

Legal

1. 24 P.S. 1073.1

24 P.S. 1080

Pol. 302



Book	Policy Manual
Section	600 Finances
Title	Federal Fiscal Compliance
Code	626
Status	Policy Committee Review
Adopted	January 23, 2008
Last Revised	May 5, 2014

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Authority

A. The Board shall review and approve all applications for federal funds submitted by the district **District**.

II. Definitions

A. For the purposes of this policy, the following definitions shall apply.

1. "Contract" means a legal instrument by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. The term as used here does not include a legal instrument, even if the entity considers it a contract, when the substance of the transaction meets the definition of a federal program award or subaward. (2 CFR 200.22).

2. "Contractor" means an entity that receives a contract, as defined in law and regulations, by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. (2 CFR 200.23).

3. "Pass-through entity" means a non-federal entity that provides a subaward to a subrecipient to carry out part of a federal program. The district serves as the pass-through entity in cases where it awards federal funding to a subrecipient as defined in this procedure. (2 CFR 200.74).

4. "Subaward" means an award provided by a pass-through entity to a subrecipient in order to carry out part of a federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract. (2 CFR 200.92).

5. "Subrecipient" means a non-federal entity that receives a subaward to carry out part of a federal program; but does not include an individual that is a beneficiary of such program. (A subrecipient may also be a recipient of other federal awards directly from a federal awarding agency.) (2 CFR 200.93)

6. "Applicable credits" refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award.

7. "Direct costs" means costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

8. "Indirect costs" means costs incurred for a common or joint purpose benefiting more than one (1) cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved.

9. "Micro-purchase" means a purchase of equipment, supplies or services for use in federally funded programs using simplified acquisition procedures, the aggregate amount of which does not exceed a base amount of \$3,500. The micro-purchase dollar threshold is adjusted periodically by the federal government, and the threshold most recently established and published in the Federal Register shall apply if other than \$3,500.(48 CFR Subpart 2.1)

a. The micro-purchase maximum for federal purposes is lower than the amount below which the School Code allows purchase for nonfederal purposes to be made without obtaining at least three (3) written or telephonic quotes or using formal competitive bidding.

10. "Small purchase procedures" are those relatively simple and informal procurement methods for securing equipment, services, or supplies that cost more than the amount qualifying as a micro-purchase and do not cost \$19,400 or more.

11. "Domestic commodity or product" means: (7 CFR Sec. 210.21, 220.16)

a. An agricultural commodity that is produced in the United States; and

b. A food product that is processed in the United States substantially using agricultural commodities that are produced in the United States.

III. Guidelines

A. Expenditures must be aligned with approved budgeted items. Any changes or variations from the state-approved budget and grant application need prior approval from the state.

B. All costs supported by federal education funds must meet the standards outlined in EDGAR, 2 CFR Part 3474 and 2 CFR Part 200, Subpart E, which are listed below.

1. The Director of Elementary and Secondary Education must consider these factors when making an allowability determination.

2. Part 200 sets forth general cost guidelines that must be considered, as well as rules for specific types of items, both of which must be considered when determining whether a cost is an allowable expenditure of federal funds.

3. The expenditure must also be allowable under the applicable program statute (e.g., Title I of the Elementary and Secondary Education Act (ESEA), or the Carl D. Perkins Career and Technical Education Act (Perkins)), along with accompanying program regulations, nonregulatory guidance and grant award notifications.

4. Whichever allowability requirements are stricter will govern whether a cost is allowable.

5. General allowability determination factors include the following:

a. Be Necessary and Reasonable for the performance of the federal award.

i. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made.

a. For example, reasonable means that sound business practices were followed, and purchases were comparable to market prices.

ii. When determining reasonableness of a cost, consideration must be given to:

a. Whether the cost is a type generally recognized as ordinary and necessary for the operation of the District or the proper and efficient performance of the federal award.

b. The restraints or requirements imposed by factors, such as: sound business practices; arm's-length bargaining; federal, state and other laws and regulations; and terms and conditions of the federal award.

c. Market prices for comparable goods or services for the geographic area.

d. Whether the individual incurring the cost acted with prudence in the circumstances considering responsibilities to the district, its employees, its students, the public at large, and the federal government.

e. Whether the district significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal award's cost. (2 CFR Sec. 200.404).

iii. Whether a cost is necessary will be determined based on the needs of the program.

a. Specifically, the expenditure must be necessary to achieve an important program objective.

b. A key aspect in determining whether a cost is necessary is whether the District can demonstrate that the cost addresses an existing need, and can prove it.

1. For example, the school entity may deem a language skills software program necessary for a limited English proficiency program.

c. When determining whether a cost is necessary, consideration may be given to:

- 1. Whether the cost is needed for the proper and efficient performance of the federal award program.**
- 2. Whether the cost is identified in the approved budget or application.**
- 3. Whether there is an educational benefit associated with the cost.**
- 4. Whether the cost aligns with identified needs based on results and findings from a needs assessment.**
- 5. Whether the cost addresses program goals and objectives and is based on program data.**

b. Allocable to the federal award.

i. A cost is allocable to the federal award if the goods or services involved are chargeable or assignable to the federal award in accordance with the relative benefit received.

a. This means that the federal grant program derived a benefit in proportion to the funds charged to the program. (2 CFR Sec. 200.405).

1. For example, if fifty percent (50%) of a teacher's salary is paid with grant funds, then that teacher must spend at least fifty percent (50%) of his/her time on the grant program.

c. Consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the school entity.

d. Conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and conditions of the federal award.

e. Consistent treatment.

i. A cost cannot be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.

f. Adequately documented. All expenditures must be properly documented.

g. Be calculated in accordance with generally accepted accounting principles (GAAP), unless provided otherwise in Part 200.

h. Not included as a match or cost-share, unless the specific federal program authorizes federal costs to be treated as such.

i. Some federal program statutes require the nonfederal entity to contribute a certain amount of nonfederal resources to be eligible for the federal program.

i. Be the net of all applicable credits.

i. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges.

ii. To the extent that such credits accruing to or received by the state relate to the federal award, they shall be credited to the federal award, either as a cost reduction or a cash refund, as appropriate. (2 CFR Sec. 200.406).

6. Selected Items of Cost

a. Subpart E of Part 200 sets forth principles to be applied in establishing the allowability of fifty-five (55) specific cost items (commonly referred to as Selected Items of Cost), at 2 CFR Sec. 200.420-200.475.

b. These specific cost items are listed in the chart below along with the citation to the section of Subpart E addressing the allowability of that item.

c. These principles are in addition to the other general allowability standards, and apply whether a particular item of cost is properly treated as direct cost or indirect (F&A) cost.

d. Meeting the specific criteria for a listed item does not by itself mean the cost is allowable, as it may be unallowable under other standards or for other reasons, such as restrictions contained in the terms and conditions of a particular grant or restrictions established by the state or in Board policy. If an item is unallowable for any of these reasons, federal funds cannot be used to purchase it.

e. District personnel responsible for spending federal grant funds and for determining allowability must be familiar with and refer to the Part 200 selected items of cost section.

f. These rules must be followed when charging these specific expenditures to a federal grant.

g. When applicable, employees must check costs against the selected items of cost requirements to ensure the cost is allowable, and also check state, district and program-specific rules.

i. The selected item of cost addressed in Part 200 includes the following (in alphabetical order):

a. Advertising and public relations costs: 2 CFR § 200.421

b. Advisory councils: 2 CFR § 200.422

c. Alcoholic beverages: 2 CFR § 200.423

d. Alumni/ae activities: 2 CFR § 200.424

e. Audit services: 2 CFR § 200.425

f. Bad debts: 2 CFR § 200.426

g. Bonding costs: 2 CFR § 200.427

h. Collection of improper payments: 2 CFR § 200.428

- i. Commencement and convocation costs: 2 CFR § 200.429**
- j. Compensation – personal services: 2 CFR § 200.430**
- k. Compensation – fringe benefits: 2 CFR § 200.431**
- l. Conferences: 2 CFR § 200.432**
- m. Contingency provisions: 2 CFR § 200.433**
- n. Contributions and donations: 2 CFR § 200.434**
- o. Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements: 2 CFR § 200.435**
- p. Depreciation: 2 CFR § 200.436**
- q. Employee health and welfare costs: 2 CFR § 200.437**
- r. Entertainment costs: 2 CFR § 200.438**
- s. Equipment and other capital expenditures: 2 CFR § 200.439**
- t. Exchange rates: 2 CFR § 200.440**
- u. Fines, penalties, damages and other settlements: 2 CFR § 200.441**
- v. Fund raising and investment management costs: 2 CFR § 200.442**
- w. Gains and losses on disposition of depreciable assets: 2 CFR § 200.443**
- x. General costs of government: 2 CFR § 200.444**
- y. Goods and services for personal use: 2 CFR § 200.445**
- z. Idle facilities and idle capacity: 2 CFR § 200.446**
- aa. Insurance and indemnification: 2 CFR § 200.447**
- bb. Intellectual property: 2 CFR § 200.448**
- cc. Interest: 2 CFR § 200.449**
- dd. Lobbying: 2 CFR § 200.450**
- ee. Losses on other awards or contracts: 2 CFR § 200.451**
- ff. Maintenance and repair costs: 2 CFR § 200.452**
- gg. Materials and supplies costs, including costs of computing devices: 2 CFR § 200.453**
- hh. Memberships, subscriptions, and professional activity costs: 2 CFR § 200.454**
- ii. Organization costs: 2 CFR § 200.455**

jj. Participant support costs: 2 CFR § 200.456

kk. Plant and security costs: 2 CFR § 200.457

ll. Pre-award costs: 2 CFR § 200.458

mm. Professional services costs: 2 CFR § 200.459

nn. Proposal costs: 2 CFR § 200.460

oo. Publication and printing costs: 2 CFR § 200.461

pp. Rearrangement and reconversion costs: 2 CFR § 200.462

qq. Recruiting costs: 2 CFR § 200.463

rr. Relocation costs of employees: 2 CFR § 200.464

ss. Rental costs of real property and equipment: 2 CFR § 200.465

tt. Scholarships and student aid costs: 2 CFR § 200.466

uu. Selling and marketing costs: 2 CFR § 200.467

vv. Specialized service facilities: 2 CFR § 200.468

ww. Student activity costs: 2 CFR § 200.469

xx. Taxes (including Value Added Tax): 2 CFR § 200.470

yy. Termination costs: 2 CFR § 200.471

zz. Training and education costs: 2 CFR § 200.472

aaa. Transportation costs: 2 CFR § 200.473

bbb. Travel costs: 2 CFR § 200.474

ccc. Trustees: 2 CFR § 200.475

7. Helpful Questions for Determining Whether Costs are Allowable

a. In addition to applying the cost principles and standards described above, District staff involved in expending federal funds should ask the following questions when assessing the allowability of a particular cost:

i. Is the proposed cost allowable under the relevant program?

ii. Is the proposed cost consistent with an approved program plan and budget?

iii. Is the proposed cost consistent with program specific fiscal rules? For example, the school entity may be required to use federal funds only to supplement the amount of funds available from nonfederal (and possibly other federal) sources, or only as a match for funds from nonfederal sources.

iv. Is the proposed cost consistent with EDGAR?

v. Is the proposed cost consistent with specific conditions imposed on the grant (if applicable)?

vi. Is the proposed cost consistent with the underlying needs of the program? For example, program funds must benefit the appropriate population of students for which they are allocated. This means that, for instance, funds allocated under Title III of the Elementary and Secondary Education Act (ESEA) governing language instruction programs for Limited English Proficient (LEP) students must only be spent on LEP students and cannot be used to benefit non-LEP students.

vii. Will the cost be targeted at addressing specific areas of weakness that are the focus of the program, as indicated by available data?

b. Any questions related to specific costs should be forwarded to the Director of Elementary and Secondary Education who shall consult with the school solicitor for clarification as appropriate.

C. Cash Management – Federal Programs

1. Generally, the District receives payment from the Pennsylvania Department of Education (PDE) on a reimbursement basis.

2. In some circumstances, the District may receive an advance of federal grant funds.

3. This section addresses responsibilities of the District and District staff under those alternative payment methods.

4. In either case, the district shall maintain accounting methods and internal controls and procedures that assure those responsibilities are met.

5. Payment Methods

a. Reimbursements

i. The District will initially charge federal grant expenditures to nonfederal funds.

ii. The Business Administrator will request reimbursement for actual expenditures incurred under the federal grants quarterly.

iii. Such requests shall be submitted with appropriate documentation and signed by the requestor.

iv. Requests for reimbursements will be approved by the Business Administrator.

v. Reimbursement will be submitted on the appropriate form to the PDE portal.

vi. All reimbursements are based on actual disbursements, not on obligations. PDE will process reimbursement requests within the timeframes required for disbursement.

vii. Consistent with state and federal requirements, the District will maintain source documentation supporting the federal expenditures

(invoices, time sheets, payroll stubs, etc.) and will make such documentation available for PDE to review upon request.

viii. Reimbursements of actual expenditures do not involve interest calculations.

b. Advances

i. When the District receives advance payments of federal grant funds, it must minimize the time elapsing between the transfer of funds to the district and the expenditure of those funds on allowable costs of the applicable federal program. (2 CFR Sec. 200.305(b)).

ii. The District shall attempt to expend all advances of federal funds within seventy-two (72) hours of receipt.

iii. When applicable, the District shall use existing resources available within a program before requesting additional advances. Such resources include program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds. (2 CFR Sec. 305(b)(5)).

iv. The District shall hold federal advance payments in insured, interest-bearing accounts.

v. The District is permitted to retain for administrative expense up to \$500 per year of interest earned on federal grant cash balances.

a. Regardless of the federal awarding agency, interest earnings exceeding \$500 per year shall be remitted annually to the Department of Health and Human Services Payment Management System (PMS) through an electronic medium using either Automated Clearing House (ACH) network or a Fedwire Funds Service payment. (2 CFR Sec. 200.305(b)(9)).

vi. Pursuant to federal guidelines, interest earnings shall be calculated from the date that the federal funds are drawn down from the G5 system until the date on which those funds are disbursed by the district.

a. Consistent with state guidelines, interest accruing on total federal grant cash balances shall be calculated on cash balances per grant and applying the actual or average interest rate earned.

b. Remittance of interest shall be responsibility of the Business Administrator.

D. Administration of Federal Funds (Type of Costs, Obligations and Property Management)

1. The District establishes and maintains Board policies and procedures on administration of federal funds in federal programs as required by the Uniform Grant Guidance and other federal, state and local laws, regulations and requirements.

2. The District's financial management system includes internal controls and grant management standards in the following areas.

3. Direct and Indirect Costs

a. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs. (2 CFR Sec. 200.405, 200.413).

b. Identification with the federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect costs.

c. Direct and indirect costs shall be determined in accordance with law, regulations, the terms and conditions of the federal award, and the district's negotiated indirect cost rate.

d. The District shall develop an indirect cost rate proposal and cost allocation plan in accordance with law, regulations and the terms and conditions of the federal award.

4. Timely Obligation of Funds

a. "Obligations," for the purposes of this policy, are orders placed for property and services, contracts and subawards made, and similar transactions during a given period that require payment by the District during the same or a future period.

b. The following illustrates when funds must be obligated under federal regulations:

i. Acquisition of property: On the date on which the district makes a binding written commitment to acquire the property

ii. Personal services by a District employee: When the services are performed

iii. Personal services by a contractor who is not a District employee: On the date on which the district makes a binding written commitment to obtain the services

iv. Public utility services: When the district receives the services

v. Travel: When the travel occurs

vi. Rental of property: When the district uses the property

vii. A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR Part 200, Subpart E - Cost Principles: On the first day of the project period

c. All obligations must occur between the beginning and ending dates of the federal award project, which is known as the period of performance.

d. The period of performance is dictated by law and regulations and will be indicated in the federal award.

e. Specific requirements for carryover funds may be specified in the federal award and must be adhered to by the district. (2 CFR Sec. 200.77, 200.309)

f. The District will handle obligations and carry over of state-administered and direct grants in accordance with state and federal law and regulations, and the terms and conditions of the federal award.

g. Carryover will be calculated and documented by the Business Administrator.

h. The District may exercise an extension of the period of performance under a direct grant in accordance with law, regulations and the terms and conditions of the federal award when written notice is provided to the federal awarding agency at least ten (10) calendar days prior to the end of the period of performance. (2 CFR Sec. 200.308(d)(2)).

i. The Business Administrator will decide when an extension of the period of performance is necessary and will recommend that the Superintendent approve this process.

j. The Business Administrator will develop the required written notice, including the reasons for the extension and revised period of performance; the notice will be issued no later than ten (10) calendar days prior to the end of the currently documented period of performance in the federal award.

k. The District must seek approval from the federal awarding agency for an extension of the period of performance when the extension is not contrary to federal law or regulations, and the following conditions apply:

i. The terms and conditions of the federal award prohibit the extension;

ii. The extension requires additional federal funds; or

iii. The extension involves any change in the approved objectives or scope of the project. (2 CFR Sec. §200.308)

l. The Business Administrator will determine when an extension must be requested for approval by the federal awarding agency, draft the written request and notify the Superintendent of the requested extension.

5. Management of Property Acquired With Federal Funds

a. Contract and Purchasing Administration: The District maintains internal controls, administrative regulations and procedures to ensure that contractors deliver goods and services in accordance with the terms, conditions and specifications of the designated contract, purchase order or requisition.

b. Property Classifications: Property shall be classified as equipment, supplies, computing devices and capital assets as defined and specified in accordance with law, regulations and Board policy. (Pol. 622)

c. Inventory Control/Management: All property purchased with federal funds, regardless of cost, will be inventoried as a safeguard.

i. Inventory will be received by the department or program requesting the item; designated staff will inspect the property, compare it to the applicable purchase order or requisition, and ensure it is appropriately logged and tagged in the district's property management system.

ii. Items acquired will be physically labeled by source of funding and acquisition date.

iii. Inventory records of equipment and computing devices must be current and available for review and audit, and include the following information:

- a. Description of the item, including any manufacturer's model number.**
- b. Manufacturer's serial number or other identification number.**
- c. Identification of funding source.**
- d. Acquisition date and unit cost.**
- e. Source of items, such as company name.**
- f. Percentage of federal funds used in the purchase.**
- g. Present location, use, condition of item, and date information was reported.**
- h. Pertinent information on the ultimate transfer, replacement or disposition of the item and sale price of the property.**

iv. Inventory will be updated as items are sold, lost or stolen, or cannot be repaired, and new items are purchased.

d. Physical Inventory: Physical inventory of property will be completed by designated District staff in accordance with applicable federal and state law and regulation and Board policy. (Pol. 622, 706).

i. The physical inventory of items will be conducted annually, and the results will be reconciled with the inventory records and reported to the federal awarding agency.

e. Maintenance: The District establishes adequate maintenance procedures to ensure that property is maintained in good condition in accordance with law, regulation and Board policy. (Pol. 704, 708, 710).

f. Safeguards: The District ensures that adequate safeguards are in place to prevent loss, damage or theft of property:

i. Any loss, damage or theft will be reported to the Business Administrator, and investigated and fully documented, and may be reported to local law enforcement.

ii. If stolen items are not recovered, the District will submit copies of the investigative report and insurance claim to the federal awarding agency.

iii. The District may be responsible for replacing or repairing lost, damaged, destroyed or stolen items.

iv. Replaced equipment is property of the originally funded program and should be inventoried accordingly.

v. District property may only be loaned in accordance with Board policy and administrative regulations. (Pol. 707, 708, 710).

g. Disposition of Property Acquired with Federal Funds: When the District determines that real property, including land, land improvements structures and accessories thereto, acquired under a federal award is no longer needed for the originally authorized purpose, the District must obtain disposition instructions from the federal awarding agency or pass-through entity administering the program, in accordance with applicable law and regulations. (2 CFR Sec. 200.311).

i. When the District determines that equipment or supplies acquired under a federal award are no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, the Director of Elementary and Secondary Education will contact the federal awarding agency or pass-through entity administering the program to obtain disposition instructions, based on the fair market value of the equipment or supplies.

ii. Generally, items with a fair market value of \$5,000 or less that are no longer effective may be retained, sold, purged, or transferred to the district. For items with a fair market value greater than \$5,000, the federal awarding agency is entitled to the federal share of the current market value or sales proceeds.

iii. If the District will be replacing the equipment or supplies, the district may use the existing equipment or supplies as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

iv. The Director of Elementary and Secondary Education will be responsible for contacting the federal awarding agency and determining the process for disposition of equipment or supplies.

v. The District may use the following methods in disposing of unnecessary equipment or supplies acquired with federal funds:

a. Public auction and/or online sale – generally conducted by a licensed auctioneer.

b. Salvage – scrap sold to local dealers.

c. Negotiated sale – normally used when disposing of items of substantial value.

d. Sealed bid – normally used for items of substantial value or unique qualities.

e. Pre-priced sale – large quantities of obsolete or surplus equipment or supplies may be sold by this method.

f. Donation to charitable organizations, for equipment or supplies with little to no value.

g. Disposition to trash for equipment or supplies with no value.

vi. The Director of Elementary and Secondary Education will be responsible for maintaining records of obsolete and surplus property.

disposed of, and will report to the federal awarding agency when required.

E. Procurement – Federal Programs

1. Responsibility for Purchasing

a. The Board has outlined standard District purchasing responsibility, methods of purchasing, price quotations and bid requirements in the following Board policies and their accompanying administrative regulations or procedures:

i. Policy 610. Purchases Subject to Bid/Quotation

ii. Policy 611. Purchases Budgeted

iii. Policy 612. Purchases Not Budgeted

iv. Policy 613. Cooperative Purchasing

2. Purchase Methods

a. When a request for purchase of equipment, supplies or services has been submitted and approved as outlined below, the procurement method to be used will be determined based on the total cost of the purchase as further outlined below.

b. This procedure outlines how the cost thresholds for determining when the quote or formal bidding procedures that are required by state law as reflected in Policy 610 must be modified when making purchases for federally funded purposes to which the Uniform Grant Guidance or USDA regulations apply, to comply with both state and federal requirements.

c. At each point where requirements for food service-related procurement under USDA regulations differ, a note will refer to the Food Service Program Notes at the end of this procedure. Final determination of which purchasing procedures are to be applied is delegated to the Business Administrator under the authority of the Board.

d. Standard Procurement Documents and Purchase Request Process

i. The district shall use purchase orders for purchase requests in accordance with the applicable purchase method.

ii. The district shall use electronic purchasing records, which are pre-numbered and are accessible to designated purchasing staff in the Business Office.

e. Purchase requests by an employee must be submitted to the building administrator or immediate supervisor.

f. Purchase of all budgeted items or items approved by an administrator or supervisor must be initiated by use of a purchase order or requisition submitted to the Business Administrator.

g. Purchase orders and requisitions shall contain information including, but not limited to:

i. Description of the services to be performed or goods to be delivered.

ii. Location of where services will be performed or goods will be delivered.

iii. Appropriate dates of service or delivery.

h. Documentation on purchase orders and requisitions shall be maintained in accordance with the District's Records Management Policy and records retention schedule. (Pol. 800).

i. Contracts shall be reviewed by the Business Administrator prior to submission to the Board for approval.

j. Contracts to which the Uniform Grant Guidance apply shall contain the clauses specified in Appendix II to 2 CFR Part 200 (Contract Provisions for Non-Federal Entity Contracts Under Federal Awards), when applicable.

3. Micro-Purchases Not Requiring Quotes or Bidding (up to \$3,500)

a. The micro-purchase method is used in order to expedite the completion of its lowest dollar small purchase transactions and minimize the associated administrative burden and cost. Procurement by micro-purchase is the acquisition of equipment, supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold.

b. To the extent practicable, the District distributes micro-purchases equitably among qualified suppliers when the same or materially interchangeable products are identified and such suppliers offer effectively equivalent rates, prices and other terms.

c. The Business Administrator will be responsible to determine the equitable distribution of micro-purchases.

d. Micro-purchases may be awarded without soliciting competitive quotations if the District considers the price to be reasonable.

i. The District will maintain evidence of this reasonableness in the records of all micro-purchases.

ii. Reasonable means that sound business practices were followed and the purchase is comparable to market prices for the geographic area. Such determinations of reasonableness may include comparison of the price to previous purchases of the same item or comparison of the price of items similar to the item being purchased.

e. Even if the cost of a purchase qualifies it as a micro-purchase, bidding or small purchase procedures may be used optionally when those procedures may result in cost savings.

4. Small Purchase Procedures (between \$3,500 and \$19,400)

a. Small purchase procedures cannot be used for purchases of equipment or supplies or for construction, repair or maintenance services costing \$19,400 or more because the School Code requires formal competitive bidding at that level of cost.

b. The base amount at which bidding is required under state law is adjusted for inflation annually, and the amount most recently established

and published in the Pennsylvania Bulletin shall apply if other than \$19,400. (24 P.S. Sec. 120).

c. Because state law does not require bidding for the purchase of services other than construction, maintenance or repairs on school facilities regardless of total cost, small purchase procedures, including a request for proposal (RFP) procedure, may be used for procurement of such other services except when the estimated total cost will be at or over the federal threshold at which formal competitive bidding is required (\$150,000).

d. If small purchase procedures are used, written or telephonic price or rate quotations are obtained from at least three (3) qualified sources and records of quotes are maintained as provided in Policy 610. (Pol. 610).

5. Formal Competitive Bidding (\$19,400 or more).

a. Publicly Solicited Sealed Competitive Bids

i. For purchases of equipment or supplies, or of services for construction, maintenance or repairs of school facilities, sealed competitive bids are publicly solicited and awarded to the lowest responsive and responsible bidder as provided in Policy 610 when the total cost is estimated to be \$19,400 or more. (Pol. 610).

ii. The amount at which formal competitive bidding is required by federal regulations is much higher than the base amount at which the School Code requires competitive bidding.

a. The lower base amount specified by the School Code, as annually adjusted, is used to determine when bidding will be used for purchases of equipment or supplies, or for obtaining services for construction, maintenance or repairs on school facilities. (24 P.S. Sec. 120).

iii. State law does not require bidding for the purchase of services other than construction, maintenance or repairs on school facilities regardless of total cost. For procurement of such other services for federally funded purposes to which the Uniform Grant Guidance applies, formal competitive bidding will be used when the estimated total cost will be at or over the federal threshold of \$150,000.

iv. The federal competitive bidding dollar threshold is adjusted periodically by the federal government, and the threshold most recently established and published in the Federal Register shall apply if other than \$150,000. (48 CFR Subpart 2.1).

v. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest.

vi. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of. Any or all bids may be rejected if there is a sound documented reason.

6. Competitive Proposals

a. State law does not require public school entities to solicit competitive bids for services other than construction, repairs or

maintenance of school facilities, for which competitive bidding is required if the cost will be a base amount of \$19,400 or more. State law allows competitive proposals relating to work on facilities in lieu of bidding only in the context of guaranteed energy savings contracts.

b. Federal regulations allow the use of competitive proposals as an alternative when formal bidding would otherwise be required only to procure architectural and engineering services. Other types of services for federally funded purposes to which the Uniform Grant Guidance applies, professional or otherwise, must be procured using competitive bidding when the cost would meet or exceed the federal threshold for competitive bidding (\$150,000).

c. In the case of services other than for construction, repairs or maintenance of school facilities costing less than that threshold, the district may use small purchase procedures or micro-purchase procedures as applicable based on total cost.

d. A request for proposal (RFP) process can also meet or exceed the small purchase competition requirements under state law and Policy 610 for the acquisition of services other than for construction, repairs or maintenance of school facilities, and can be used if the total cost will be less than \$150,000.

e. When permitted, the technique of competitive proposals is normally conducted with more than one (1) source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded.

f. Competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation.

g. The District shall comply with other applicable state and federal law and regulations, Board policy and administrative regulations regarding purchasing; the District may consult with the school solicitor or other qualified counsel in determining the required process for purchasing through competitive proposals when necessary.

h. If this method is used, the following requirements apply:

i. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical.

ii. Proposals must be solicited from an adequate number of qualified sources.

iii. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

iv. Competitive proposals shall be evaluated by the Business Administrator and Director of Elementary and Secondary Education based on factors including but not limited to:

a. Cost.

b. Experience of contractor.

c. Personnel qualifications.

d. Financial stability.

e. Understanding of District needs.

v. Evaluations shall be completed in a timely manner, documented and shall be reviewed by the Business Administrator.

vi. Contract/Price Analysis

a. The District performs a cost or price analysis in connection with every procurement action in excess of \$150,000, including contract modifications. (2 CFR Sec. 200.323(a)).

b. A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements.

c. The method and degree of analysis is dependent on the facts surrounding the particular procurement situation; however, the Business Administrator must come to an independent estimate prior to receiving bids or proposals. (2 CFR Sec. 200.323(a)).

d. As part of the analysis, the Business Administrator will enact established business practices which may include evaluation of similar prior procurements and a review process.

e. When performing a cost analysis, the Business Administrator negotiates profit as a separate element of the price.

f. To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work. (2 CFR Sec. 200.323(b)).

7. Noncompetitive Proposals (Sole Sourcing)

a. Procurement by noncompetitive proposals means procurement through solicitation of a proposal from only one (1) source and may be used only when one or more of the following circumstances apply:

i. The item is available only from a single source.

ii. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation. An emergency exists whenever the time required for the Board to act in accordance with regular procedures would endanger life or property or threaten continuance of existing school classes.

iii. The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the District.

iv. After solicitation of a number of sources, the district determines the competition is inadequate.

b. The District will document the grounds for using the noncompetitive method in lieu of an otherwise required competitive method of procurement, which may include written confirmation from the contractor as the sole source of the item. Documentation must be submitted to and maintained by the Business Office.

c. All noncompetitive proposals will ultimately be approved by the Board. The district may utilize legal advice from the solicitor regarding noncompetitive proposals.

d. A cost or price analysis will be performed for noncompetitive proposals when the price exceeds \$150,000.

e. Purchase Cards

i. The District approves the use of procurement cards for permissible purchases by designated employees to improve the efficiency of purchasing activities, reduce processing expenses, improve controls for small-dollar purchases, and streamline contractor payment.

ii. Procurement cards may be used for purchases under federal programs.

iii. The use of procurement cards is governed by Board policy 625 Procurement Cards and established administrative regulations. (Pol. 625).

f. Full and Open Competition

i. All procurement transactions must be conducted in a manner providing full and open competition consistent with 2 CFR Sec. 200.319.

ii. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements.

iii. Some of the situations considered to be restrictive of competition include but are not limited to:

a. Placing unreasonable requirements on firms in order for them to qualify to do business.

b. Requiring unnecessary experience and excessive bonding.

c. Noncompetitive pricing practices between firms or between affiliated companies.

d. Noncompetitive contracts to consultants that are on retainer contracts.

e. Organizational conflicts of interest.

f. Specifying only a "brand name" product instead of allowing "an equal" product to be offered and describing the performance or other relevant requirements of the procurement.

g. Any arbitrary action in the procurement process.

iv. EDGAR further requires the following to ensure adequate competition.

g. Minority Businesses, Women's Business Enterprises, Labor Surplus Area Firms

i. The District must take necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible.

ii. Affirmative steps must include: (2 CFR Sec. 200.321).

a. Placing qualified small and minority business and women's business enterprises on solicitation lists.

b. Assuring that small and minority businesses, and women's business enterprises are solicited whenever they are potential sources.

c. Dividing total purchasing requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority business and women's business enterprises.

d. Establishing delivery schedules, where the requirement permits, which encourage participation by small and minority businesses and women's business enterprises.

e. Using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce.

f. Requiring the prime contractor, if subcontracts are let, to take the affirmative steps listed above.

h. Geographical Preferences Prohibited

i. The District must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state, local, or tribal geographical preferences in the evaluation of bids or proposals, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference.

ii. When contracting for architectural and engineering (A/E) services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

i. Prequalified Lists

i. The District must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the district must not preclude potential bidders from qualifying during the solicitation period.

j. Solicitation Language

i. The District must ensure that all solicitations incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition.

ii. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible.

iii. When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement.

iv. The specific features of the named brand which must be met by offers must be clearly stated; and identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.

k. Avoiding Acquisition of Unnecessary or Duplicative Items

i. The District must avoid the acquisition of unnecessary or duplicative items.

ii. Additionally, consideration must be given to consolidating or breaking out procurements to obtain a more economical purchase; and, where appropriate, an analysis must be made of leases versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.

iii. These considerations are given as part of the process to determine the allowability of each purchase made with federal funds.

l. Use of Intergovernmental Agreements and Cooperative Purchasing

i. To foster greater economy and efficiency, the District enters into state and local intergovernmental agreements where appropriate for cooperative purchasing or use of common or shared goods and services, as permitted by the Intergovernmental Cooperation Act and the Commonwealth Procurement Code. (Pol. 613; 53 Pa. C.S. Ch. 23; 62 Pa. C.S. Ch. 19).

ii. When procuring supplies or services for federally funded purposes to which the Uniform Grant Guidance applies, the district shall verify that the organization conducting the procurement pursuant to such

agreements complies with the applicable requirements and standards of the Uniform Grant Guidance as outlined in this procedure.

m. Use of Federal Excess and Surplus Property

i. The District considers the use of federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.

n. Debarment and Suspension

i. The District awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

ii. The District may not subcontract with or award subgrants to any person or company who is debarred or suspended. For all contracts over \$25,000 the District verifies that the contractor with whom the District intends to do business is not excluded or disqualified. (2 CFR Part 200, Appendix II, and 2 CFR Sec. 180.220 and 180.300).

iii. All successful contractors must provide written certification that they have not been suspended or debarred from federal projects.

iv. The Business Administrator will be responsible for verification.

a. Such verification may include accessing the online federal System for Award Management (SAM) to determine whether any relevant party is subject to any suspension or debarment restrictions.

o. Maintenance of Procurement Records

i. The District must maintain records sufficient to detail the history of all procurements.

ii. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.

iii. Maintenance of records of procurement will be governed by Board policy 800 Records Management and established administrative regulations. (Pol. 800).

p. Time and Materials Contracts

i. The District may use a time and materials type contract only:

a. after a determination that no other contract is suitable; and

b. if the contract includes a ceiling price that the contractor exceeds at its own risk.

ii. Time and materials type contract means a contract whose cost to the district is the sum of: the actual costs of materials, and direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

iii. Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency.

iv. Each contract must set a ceiling price that the contractor exceeds at its own risk.

v. The District must assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.

g. Settlements of Issues Arising Out of Procurements

i. The District alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements.

ii. These issues include, but are not limited to, source evaluation, protests, disputes, and claims.

iii. These standards do not relieve the district of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

h. Protest Procedures to Resolve Dispute

i. The District maintains protest procedures to handle and resolve disputes relating to procurements and, in all instances, discloses information regarding the protest to the awarding agency.

ii. Protest procedures will be acted on in accordance with current state law and regulations, established district administrative regulations and the advice of the solicitor. (Pol. 610).

i. Food Service Program

i. Exemption from Bidding for Perishable Food Items

a. The School Code exempts purchases of perishable food items from bidding requirements.

b. Bidding for perishable food items is required only if the cost would be at or over the federal threshold at which formal competitive bidding is required (\$150,000). Small purchase procedures may be used for purchases below \$150,000, or micro-purchase procedures for purchases below \$3,500. Use of bidding should be considered as an option if it is feasible and likely to result in cost savings.(24 P.S. Sec. 504(d)).

ii. Geographic Preferences

a. The District is permitted to apply a geographic preference when procuring unprocessed locally grown or locally raised

agricultural products. When a geographic preference is applied, the district has discretion to determine the local area to which the geographic preference option will be applied.

b. Unprocessed locally grown or locally raised agricultural products means only those agricultural products that retain their inherent character.

c. The effects of the following food handling and preservation techniques shall not be considered as changing an agricultural product into a product of a different kind or character:

1. cooling;

2. refrigerating;

3. freezing;

4. size adjustment made by peeling, slicing, dicing, cutting, chopping, shucking, and grinding; forming ground products into patties without any additives or fillers;

5. drying/dehydration;

6. washing;

7. packaging (such as placing eggs in cartons), vacuum packing and bagging (such as placing vegetables in bags or combining two (2) or more types of vegetables or fruits in a single package);

8. the addition of ascorbic acid or other preservatives to prevent oxidation of produce; butchering livestock and poultry;

9. cleaning fish; and the pasteurization of milk. (7 CFR Sec. 210.21, 215.14a, 220.16).

iii. Buy American

a. The District shall purchase, to the maximum extent practicable, domestic commodities or products for food service purposes.

iv. Mandatory Contract Clauses

a. The following provisions shall be included in all cost reimbursable contracts for food services purchases, including contracts with cost reimbursable provisions, and in solicitation documents prepared to obtain offers for such contracts: (7 CFR Sec. 210.21, 215.14a, 220.16).

1. Allowable costs will be paid from the nonprofit school food service account to the contractor net of all discounts, rebates and other applicable credits accruing to or received by the contractor or any assignee under the contract, to the extent those credits are allocable to the allowable portion of the costs billed to the school food authority;

b. The contractor must separately identify for each cost submitted for payment to the school food authority the amount of that cost that is allowable (can be paid from the nonprofit school food service account) and the amount that is unallowable (cannot be paid from the nonprofit school food service account); or

1. The contractor must exclude all unallowable costs from its billing documents and certify that only allowable costs are submitted for payment and records have been established that maintain the visibility of unallowable costs, including directly associated costs in a manner suitable for contract cost determination and verification;

c. The contractor's determination of its allowable costs must be made in compliance with the applicable departmental and program regulations and Office of Management and Budget cost circulars;

d. The contractor must identify the amount of each discount, rebate and other applicable credit on bills and invoices presented to the school food authority for payment and individually identify the amount as a discount, rebate, or in the case of other applicable credits, the nature of the credit. If approved by the state agency, the school food authority may permit the contractor to report this information on a less frequent basis than monthly, but no less frequently than annually;

e. The contractor must identify the method by which it will report discounts, rebates and other applicable credits allocable to the contract that are not reported prior to conclusion of the contract; and

f. The contractor must maintain documentation of costs and discounts, rebates and other applicable credits, and must furnish such documentation upon request to the school food authority, the state agency, or the department.

v. Contracts with Food Service Management Companies

a. Procedures for selecting and contracting with a food service management company (FSMC) shall comply with guidance provided by the Pennsylvania Department of Education, Division of Food and Nutrition, including standard forms, procedures and timelines for solicitation, selection and approval of proposals and contracts. (7 CFR Sec. 210.16, 210.19, 210.21, 215.14a, 220.16).

vi. Pre-Plated Meals

a. Procedures for selecting and contracting with contractors of pre-plated meals shall comply with guidance provided by the Pennsylvania Department of Education, Division of Food and Nutrition, including standard forms, procedures and timelines for solicitation, selection and approval of proposals and contracts. (7 CFR Sec. 210.16, 210.19, 210.21, 220.16).

F. Grant Subrecipient Monitoring Procedures – Federal Programs

1. In the event the District disperses federal funds received through a federal award to other entities and assigns responsibilities to the outside entity to conduct a portion of the work, the District shall be responsible for determining, on a case-by-case basis, whether the agreement with such entity places the outside entity in the role of a subrecipient receiving a subaward of federal funding, or the role of a contractor.

2. If the District grants subawards of federal funding to other entities as subrecipients, the District shall be responsible for:

a. Evaluating the entity for risk of noncompliance to determine appropriate monitoring practices.

b. Monitoring the subrecipient entity's implementation to ensure compliance with federal, state and local laws, conditions of the federal funding award, and Board policy and procedures.

c. Notifying the subrecipient entity of identified deficiencies found during the monitoring process and ensuring that identified deficiencies are corrected.

d. Documenting and retaining records on subrecipient identification, notification, evaluation, monitoring and corrective actions taken.

3. The District shall notify subrecipients that they have been identified as a subrecipient and that the funding qualifies as a subaward.

4. The District shall provide the subrecipient with the following information as specified at 2 CFR Sec. 200.331(a) regarding the federal funding award, and any subsequent changes:

a. Federal Award Identification information, including:

i. Subrecipient name (which must match the name associated with its unique entity identifier);

ii. Subrecipient's unique entity identifier;

iii. Federal Award Identification Number (FAIN);

iv. Federal Award Date (see §200.39 federal award date) of award to the recipient by the federal agency;

v. Subaward Period of Performance Start and End Date;

vi. Amount of Federal Funds Obligated by this action by the pass-through entity to the subrecipient;

vii. Total Amount of Federal Funds Obligated to the subrecipient by the pass-through entity including the current obligation;

viii. Total Amount of the Federal Award committed to the subrecipient by the pass-through entity;

ix. Federal award project description, as required to be responsive to the Federal Funding Accountability and Transparency Act (FFATA);

x. Name of federal awarding agency, pass-through entity, and contact information for awarding official of the pass-through entity;

xi. CFDA Number and Name; the pass-through entity must identify the dollar amount made available under each federal award and the CFDA number at time of disbursement;

xii. Identification of whether the award is R&D; and

xiii. Indirect cost rate for the federal award (including if the de minimis rate is charged per §200.414 Indirect (F&A) costs).

b. All requirements imposed by the pass-through entity on the subrecipient so that the federal award is used in accordance with federal statutes, regulations and the terms and conditions of the federal award;

c. Any additional requirements that the pass-through entity imposes on the subrecipient in order for the pass-through entity to meet its own responsibility to the federal awarding agency including identification of any required financial and performance reports;

d. An approved federally recognized indirect cost rate negotiated between the subrecipient and the federal government or, if no such rate exists, either a rate negotiated between the pass-through entity and the subrecipient (in compliance with this part), or a de minimis indirect cost rate as defined in §200.414 Indirect (F&A) costs, paragraph (f);

e. A requirement that the subrecipient permit the pass-through entity and auditors to have access to the subrecipient's records and financial statements as necessary for the pass-through entity to meet the requirements of this part; and

f. Appropriate terms and conditions concerning closeout of the subaward.

5. Evaluation of Risk

a. The District shall evaluate each subrecipient's risk of noncompliance with law, regulations and the terms and conditions of the subaward to determine appropriate monitoring practices. (2 CFR 200.331).

b. The Business Administrator or the Business Administrator's designee shall be responsible for evaluating risk based on the following factors:

i. The subrecipient's prior experience with the same or similar subawards;

ii. The results of previous audits, including whether the subrecipient receives a single audit and the extent to which the same or similar subaward has been audited;

iii. Whether the subrecipient has new personnel, or new or substantially changed systems and processes;

iv. The extent and results of any federal award agency's monitoring of the subrecipient.

c. The Business Administrator or the Business Administrator's designee shall request adequate documentation from the subrecipient to conduct the evaluation of risk; such documentation may include, but shall not be limited to audit reports, financial reports and policies and procedures as specified in the legal agreement or contract.

d. Based on the results of the risk evaluation, the District may consider imposing specific conditions on implementation of the subaward, in accordance with applicable law and regulations. (2 CFR 200.207, 200.331).

6. Monitoring

a. The District shall monitor the implementation and activities of each subrecipient as necessary to ensure that the subaward is used for authorized purposes, in accordance with law, regulations and the terms and conditions of the subaward. The district shall notify subrecipients of monitoring requirements, and may provide technical assistance to subrecipients in complying with monitoring requirements.

b. As part of the monitoring process, the District shall complete the following steps: (2 CFR 200.331).

i. Review financial and performance reports required by the District.

ii. Follow-up and ensure that the subrecipient takes timely and appropriate action on all deficiencies pertaining to the subaward detected during monitoring through audits, on-site reviews and other means.

iii. Issue a management decision for audit findings pertaining to the subaward provided to the subrecipient, in accordance with applicable law and regulations. (2 CFR 200.521).

c. The Director of Elementary and Secondary Education or the Director of Elementary and Secondary Education's designee shall be responsible for monitoring of subrecipients.

d. Monitoring activities may include, but shall not be limited to:

i. Review of progress reports, financial reports and data quality.

ii. On-site visits.

iii. Review of federal or state debarment lists.

iv. Review of other agreed-upon procedures specified in the legal agreement or contract. (2 CFR 200.425).

e. The District shall verify that subrecipients are audited as required by applicable law and regulations. (2 CFR 200.331, 2 CFR 200.500-200.521, Pol. 619).

f. Follow-Up Actions

i. The Business Administrator or the Business Administrator's designee shall provide subrecipients with written documentation detailing their monitoring results and listing any identified deficiencies. The district shall consider whether the results of monitoring indicate the need to revise existing district policy and procedures. (2 CFR 200.331).

ii. The District shall require subrecipients to take immediate action on issues involving ineligible or illegal use of federal funding, and notify the district of corrective action taken.

iii. The District shall require subrecipients to develop a corrective action plan to address other identified deficiencies or noncompliance issues; such plan shall be submitted to the District as specified in the agreed-upon procedures, and the District shall evaluate and monitor the activities taken by the subrecipient under the corrective action plan.

iv. The District may provide technical assistance and/or training to subrecipients in complying with corrective action requirements.

v. The Business Administrator or the Business Administrator's designee shall maintain all documentation on monitoring of subrecipients and corrective action taken during the monitoring process.

vi. The District shall report issues of noncompliance to the appropriate federal agency where required by law, regulations, or requirements of the federal funding program.

g. Remedies for Noncompliance

i. When monitoring activities identify issues of noncompliance that are not addressed through corrective action, the district may take the following actions: (2 CFR 200.331, 200.338).

a. Impose specific conditions on the subrecipient, in accordance with applicable law and regulations. (2 CFR 200.207).

b. Temporarily withhold cash payments, in accordance with applicable law and regulations.

c. Disallow or deny use of funds for all or part of the cost of the activity or action not in compliance.

d. Wholly or partially suspend or terminate the agreement for the federal award.

e. Recommend that the federal agency initiate suspension and debarment proceedings.

f. Withhold further awards or agreements for the project or program.

g. Take other remedies legally available, in consultation with the school solicitor or other qualified counsel.

h. Record Retention

i. The Director of Elementary and Secondary Education shall ensure that all documentation regarding subrecipient identification, notification, evaluation, monitoring activities and corrective action is maintained in accordance with Board policy and procedures. (Pol. 800).

ii. Records shall be retained in accordance with applicable law, regulations, specific requirements of the federal program and the district's records retention schedule. (2 CFR 200.333-200.337, Pol. 800).

II. **IV. Delegation of Responsibility**

A. The Board designates the Head of Federal Programs as the district ~~District~~ contact for all federal programs and funding. **When determining how the District will spend its grant funds, the Director of Elementary and Secondary Education will review the proposed cost to determine whether it is an allowable use of federal grant funds before obligating and spending those funds on the proposed good or service.**

B. The Superintendent or **the Superintendent's** designee shall develop administrative regulations **procedures** governing the procurement, use, management and disposal of goods, materials and equipment purchased with federal grant funds.

C. At a minimum, the administrative regulations shall provide procedures **shall** to ensure:

1. Expenditures of federal grant funds are completed in accordance with federal requirements.
2. Title to and control of location, custody and security of equipment and/or property purchased with federal funds are maintained.
3. The Business Administrator shall track and document all federal programs expenditures and verify budgetary information required for those programs.
4. All District employees paid with federal funds shall document the time they expend towards federal programs, in accordance with law.

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May 5, 2019

Legal 20 U.S.C. 6301-6514
 20 U.S.C. 7901



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Adopted	July 19, 2004
Last Revised	April 25, 2019

I. Purpose

- A. Prior to admission, parents/guardians of all students in the New Hope-Solebury School District must present a minimum of four (4) acceptable proofs of residence to the school as part of the registration process.

II. Definitions

For purposes of this policy, the following terms shall be defined as follows:

- A. **"Resident"** - any person who leases/owns property in New Hope-Solebury School District and has children residing within District boundaries.
- B. **"Multiple occupancy"** - occurs when a non-resident student lives with a resident family in some capacity; via rent or lease agreement or full resident in the household.
- C. **"Homeless youth"** - if the student meets the criteria of homelessness, as defined by law, the Pupil Services Department must be contacted to provide registration/affidavits and out-reach services.[1][2]

III. Guidelines

- A. A resident must provide all of the following:

1. Current driver's license.
2. Current deed or notarized lease agreement.
3. Current gas or electric bill.

- B. Any one (1) of the following must be provided in addition to the above that proves residency:

1. Current automobile registration.
2. Current utility bills, in addition to the bill outlined in III(A)(3.).

3. Tax statements.
4. Check stubs from wages.
5. Public assistance or Social Security.
6. Court-ordered custodial agreement.

C. Additionally, the following must be presented for each student who is to be registered in the District:

1. Birth certificate or current passport.
2. Proof of immunizations.[3]
3. Resident Alien card (if applicable).
4. Information regarding special medical and/or educational needs, if applicable.

D. Parents/guardians are also requested to bring a photo I.D. of themselves.

E. No child will be registered until residency can be proven to the satisfaction of the Superintendent or the Superintendent's designee.

F. No child will be admitted to school without proof of immunizations, or exemptions to immunizations presented by a parent/guardian.

G. The District reserves the right to request proof of residence of any resident with school age children at any time.

H. When it is determined that a student is not eligible for attendance under the residency requirements, the District will charge (parent/guardian or resident) the prevailing tuition from the date of non-residency. If the date cannot be established it will be set at the first day of the current school year.[4][5]

I. The making of any willfully false statements in the provision of proof of residence documents is a crime and subjects the person making such statements to tuition charge and penalties provided in Section 4904 of the Pennsylvania Crimes Code, which makes it a criminal offense to provide false information to government authorities. Illegal registrations are also punishable under Section 3926 of the PA Crimes Code for theft of services.[6][7]

J. Parents of students entering New Hope-Solebury School District under multiple occupancy must complete the following forms before they are admitted:

1. Multiple occupant packets.
 - a. The forms must be completed and returned to the District Office with the registration packet.
 - b. When registering as a multiple occupant family, the homeowner and multiple occupant must each provide proof of residency in New Hope-Solebury School District.
 - c. The homeowner and the parent/guardian must complete the registration process together in the District Office with a notarized lease agreement.

d. The owning of property and payment of property taxes with the New Hope-Solebury School District does not automatically fulfill the residency clause as stated in the Pennsylvania School Code.

K. The District may accept other documents, that it deems acceptable, to prove residency.

IV. Delegation of Responsibility

A. The Superintendent or the Superintendent's designee shall be responsible for the implementation of this policy.

Legal

1. 42 U.S.C. 11434a
2. Pol. 251
3. Pol. 203
4. 24 P.S. 1316
5. 24 P.S. 2561
6. 18 Pa. C.S.A. 3926
7. 18 Pa. C.S.A. 4904
- Pol. 201
- Pol. 202



Book	Policy Manual
Section	300 Employees
Title	Bloodborne Pathogens
Code	315
Status	Policy Committee Review

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Authority

A. In order to safeguard the school community, the Board requires that specific procedures be followed with respect to employees infected by blood borne pathogens, such as Hepatitis B (HBV), Hepatitis C (HCV), and the human immunodeficiency virus (HIV).

II. Definitions

A. For the purposes of this policy, the following definitions shall apply.

- 1. "Bloodborne pathogen" means an infectious microorganism in blood that can cause disease in humans. These pathogens include, but are not limited to, hepatitis B (HBV), hepatitis C (HCV), and human immunodeficiency virus (HIV).**
- 2. "Body fluid" means all human body fluids and secretions, including but not limited to, blood, feces, urine, semen, vomitus, saliva and respiratory secretions.**
- 3. "Exposure" or "exposure incident" means contact with an eye, mouth, mucus membrane, or non-intact skin.**
- 4. "Infected individual" means a person who has been diagnosed with a disease caused by a blood borne pathogen regardless of symptomology.**
- 5. "Source individual" or "source patient" means any individual whose blood or bodily fluids may be a source of exposure to students or employees.**
- 6. "Universal Precautions" is an approach to infection control. According to the concept of Universal Precautions, all human blood and certain human body fluids are treated as if known to be infectious for blood borne pathogens.**

III. Guidelines

A. This Policy shall apply to all employees in all programs conducted by the District.

B. The Board directs that the established policies and procedures that relate to illnesses among employees shall also apply to employees infected by blood borne pathogens.

C. Employees whose employment is interrupted or terminated due to infection by a blood borne pathogen shall be entitled to available medical leave and medical disability benefits in accordance with Board Policy and applicable law.

D. The Board shall not require routine screening tests for blood borne pathogen infection in the school setting, nor will such tests be a condition for employment.

E. Delegation of Responsibility The Superintendent or the Superintendent's designee shall develop an Exposure Control Plan (ECP) in accordance with the Center for Disease Control and Prevention's guidelines.

F. The purpose of the ECP is to detail the District's plan for reducing exposure to blood borne pathogens and the steps to be taken if an exposure occurs.

G. All employees shall be required to consistently follow Universal Precautions in all settings and at all times, and shall be required to notify the school nurse of all incidents of exposure to bodily fluids and blood borne pathogens.

H. The Superintendent or the Superintendent's designee shall be the central contact for handling and releasing information concerning infected employees.

I. Information about an employee's status as infected by a blood borne pathogen shall not be disclosed without the employee's prior informed, written consent, unless otherwise required by law.

J. Vaccination

1. The District shall make available the Hepatitis B vaccine and vaccination series at no charge to all employees who have occupational exposure.

2. A Hepatitis B vaccination shall be made available after an employee receives training and within 10 working days of initial assignment to a position with occupational exposure.

3. Employees who have occupational exposure are encouraged, but not required to be vaccinated.

K. Infected

1. Employees Infected employees who are capable of continued employment shall make employment decisions in consultation with their physician.

2. Such employees retain eligibility for all benefits that are provided for other school employees with long term disease or disability.

L. Confidentiality

1. District employees with knowledge of an infected individual employee's condition shall not disclose that information without prior written consent of the employee.

2. Said consent shall, at a minimum, identify with specificity the information subject to release, the person(s) to whom the information may be released, the

general purpose for the release, and the date upon which consent will expire.

M. Infection Control

1. When exposure to bloodborne pathogens may reasonably result from the performance of an employee's duties, personal protective equipment shall be provided by the District to the employee and shall be used, when appropriate, to guard against contamination from blood or bodily fluids.

2. Such equipment shall be cleaned, repaired and replaced when necessary.

3. All employees shall be required to consistently follow infection control/universal precautions in all school settings, including playgrounds and school vehicles.

4. Employees shall notify the Superintendent or the Superintendent's designee, building principal, and school nurse of all incidents of exposure to bodily fluids and when a student's health condition or behavior presents a reasonable risk of transmitting an infection.

5. The District shall make available, at no charge to the employee, post exposure evaluation and follow-up to all employees who have had an exposure incident.

6. Following a report of an exposure incident, the employee will be immediately referred for a confidential medical evaluation and follow-up care.

a. The route of exposure, the circumstances under which the exposure incident occurred, and identification of the source individual, if possible, shall be documented.

b. The District shall maintain medical records for each employee with occupational exposure for the duration of the employee's employment plus thirty (30) years.

c. All medical records shall remain confidential and separate from an employee's personnel file.

d. Medical records shall not be disclosed without the employee's express written consent, except as required by law.

N. Staff Development

1. All employees shall be given the opportunity for bloodborne pathogen training.

2. All employees shall consistently follow infection control/universal precautions in all settings and at all times.

3. Designated District employees may receive additional, specialized training appropriate to their positions and responsibilities.

a. The District shall maintain training records.

b. All training records must include dates, contents of the training program or a summary, the trainer's name and qualifications, and the names and job titles of all persons attending the sessions.

O. Media Inquiries

1. Any inquiries from the public or media regarding HIV cases shall be handled by the Superintendent or the Superintendent's designee.



Book	Policy Manual
Section	300 Employees
Title	Professional Development
Code	333
Status	
Adopted	June 23, 2014
Last Revised	December 15, 2014

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Authority

A. Continuing professional study and inservice training for administrative, professional and support employees are prerequisites for professional development and enhanced ability to complete responsibilities and maintaining certification.

B. The Board directs ~~district~~ **District** employees to further their professional and personal advancement through graduate study, inservice training, conference attendance, and professional development activities.[1][2][3].

II. Guidelines

A. Graduate/Special Courses

1. Only courses of study that are preapproved shall be eligible for reimbursement by the ~~district~~ **District** or a change in compensation for the employee.

2. Documentary evidence of satisfactory completion of all study programs shall be required.

~~2-~~ **3.** Reimbursement for credits for approved graduate study or special courses shall be made in accordance with terms of the administrative compensation plan or an individual contract, or collective bargaining agreement and when preapproved by the Superintendent.

~~3-~~ **4.** All eligible employees shall submit annually by June 30 a record and description of the attainment of approved credits to the office of the Superintendent.

~~4-~~ **5.** Approved graduate study or special courses/programs may be of sufficient advantage to the district to warrant an increase in an employee's annual salary, upon documentation of satisfactory completion.

a. Such an increase will be in accordance with provisions of the administrative compensation plan, individual contract, collective bargaining agreement, or Board resolution.~~[4]~~~~[5]~~

B. Induction Plan

1. The ~~district~~ **District** shall comply with Department of Education requirements when developing and maintaining an induction plan for first-year teachers, long-term substitutes hired for a position for forty-five (45) days or more, educational specialists and teachers new to the ~~district~~ **District**.
2. The ~~district~~ **District** shall develop and submit the induction plan to the Department of Education for approval every six (6) years, as required by law and regulations.
3. Prior to approval by the Board and submission to the Department of Education, the induction plan shall be made available for public inspection and comment in the ~~district's~~ **District's** administrative offices and the nearest public library for a minimum of twenty-eight (28) days.~~[6]~~~~[7]~~~~[8]~~

C. Induction Program for School System Leaders

1. School system leaders shall complete an induction program which is consistent with the Pennsylvania School Leadership Standards within five (5) years of serving as a school system leader in Pennsylvania for the first time.~~[10]~~~~[12]~~
2. **For the purposes of this policy, "School system leaders"** include principals, vice-principals, assistant principals, ~~Assistant Superintendent~~, Superintendent and individuals who are converting an administrative certificate from a Level I certificate to a Level II certificate.~~[12]~~

D. Professional Education Plan

1. The Professional Education Plan is included in the School District Comprehensive Plan.

- ~~1.~~ 2. The ~~Board~~ **The Superintendent** shall appoint to the professional education **subcommittee of the Comprehensive Planning Committee** parents/guardians and representatives of the community and local businesses.
3. Representatives of administrators, teachers and educational specialists on the professional education **subcommittee** shall be selected by their respective members.~~[2]~~~~[6]~~~~[11]~~~~[8]~~
- ~~2.~~ 4. The ~~district~~ **District** shall develop and submit a professional education plan to the Secretary of Education for approval every three (3) years, as required by law and regulations.
5. The professional education plan shall be designed to meet the educational needs of the ~~district~~ **District** and its certificated administrative and professional employees; specify approved courses, programs, activities and learning experiences; and identify approved providers.
6. Prior to approval by the Board and submission to the Secretary of Education, the professional education plan shall be made available for public inspection and comment in the ~~district's~~ **District's** administrative offices and the nearest public library for a minimum of twenty-eight (28) days.~~[2]~~~~[6]~~~~[8]~~~~[11]~~

~~3.~~ **7.** The Board shall ensure an annual review of the district's **District's** professional education plan is conducted by the professional education **sub**committee to determine if the plan continues to meet the needs of the district, the Strategic Plan, and the employees, students and community.

a. The professional education **sub**committee may recommend amendments to the plan, subject to approval by the Board.~~[2]~~

~~4.~~ **8.** Professional education plans associated with the federal requirements of Title I and Title II funding shall be developed by the professional education **sub**committee and forwarded to the Board for approval prior to submission for approval by the Pennsylvania Department of Education.~~[2]~~~~[11]~~

~~5.~~ **9.** The Board may approve, on a case-by-case basis, specific professional education activities not stated within the district's professional education plan.~~[3]~~

~~6.~~ **10.** If the ~~district~~ **District** assumes all costs of credits or hours, the Board may disapprove any course, program, activity or learning experience that is inconsistent with the goals of the professional education plan.~~[3]~~

Legal

1. 24 P.S. 517
2. 24 P.S. 1205.1
3. 24 P.S. 1205.2
4. 24 P.S. 1144
5. 24 P.S. 1151
6. 22 PA Code 4.13
7. 22 PA Code 49.16
8. Pol. 100
10. 24 P.S. 1217
11. 22 PA Code 49.17
12. 24 P.S. 1205.5
- 24 P.S. 1205.6
- Pol. 806



Book	Policy Manual
Section	900 Community
Title	Nonschool Organizations/Groups/Individuals
Code	913
Status	Policy Committee Review
Adopted	March 29, 1993
Last Revised	November 17, 2014
Prior Revised Dates	November 17, 2014

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Purpose

~~A. Any requests from nonschool organizations, groups or individuals seeking to have students participate in or be informed of the opportunity to participate in nonschool sponsored activities, awards, or scholarships shall be governed by this policy.~~

A. The Board recognizes that nonschool organizations, groups and individuals may wish to utilize the District as a means to engage the school community in activities and/or to distribute or post nonschool materials.

B. The Board directs that requests for such utilization from nonschool organizations, groups or individuals shall be governed by this policy.

C. Activities or school-related information and materials from nonschool organizations, groups and individuals that are integrated with or presented as a part of the District's curriculum or an approved school event or student organization are approved and governed by Board policies related to curriculum and student activities, and are not governed by this policy.[2][3][4]

II. Definitions

A. For the purposes of this policy, the following definitions shall apply.

~~A. 1. "Nonschool organizations, groups or individuals"~~ **shall mean** those entities that are not part of the school program, school-sponsored activities, or organized pursuant to the Pennsylvania School Code or Board policy.

a. When employees or Board members act on behalf of a nonschool organization or group, or on their own behalf, this policy applies to them.

b. Students are governed by a separate and distinct Board policy regarding student expression and distribution and posting of materials.[1]

~~B.~~ **2. "Nonschool materials" shall mean** any printed, **technological** or written materials prepared by nonschool organizations, groups or individuals for posting or general distribution ~~which that~~ are not prepared as a part of the curricular or approved extracurricular programs of the ~~district~~ **District**. This includes ~~such things as~~ **but is not limited to**, fliers, invitations, announcements, pamphlets, posters, Internet bulletin boards, nonschool organization websites and the like.

~~C.~~ **3. "Distribution" shall mean** issuing nonschool materials to others on school property or during school-sponsored events; placing upon desks, tables, on or in lockers; or engaging in any other manner of delivery of nonschool materials to others while on school property or during school functions.

~~D.~~ **4. "Posting" shall mean** publicly displaying nonschool ~~written~~ materials on school property or at school-sponsored events, including but not limited to affixing such materials to walls, doors, bulletin boards, easels, the outside of lockers, on ~~district~~ **District**-sponsored websites, through other ~~district~~ **District**-owned technology and the like.

~~E.~~ **5. "Prohibited activities and materials" shall mean** activities and materials ~~which are that~~:

~~2.~~ **1.** Violate federal, state or local laws, **Board policy or District rules or regulations.**

~~1.~~ **2. Are** ~~libelous~~ **libelous**, defamatory, obscene, lewd, vulgar, or profane.

~~3.~~ Violate Board policy or district regulations.

~~4.~~ **3.** Advocate the use or advertise the availability of any substance or material that may reasonably be believed to constitute a direct and substantial **serious** danger to the health or welfare of students, such as tobacco **/nicotine**, alcohol or illegal drugs.

~~5.~~ **4.** Incite violence, **advocate use of force or threaten serious harm to the school or community.**

5. Are likely to or do materially or substantially interfere with the educational process, such as school activities, school work, or discipline, as well as safety and order on school property or at school functions.

~~6.~~ Advocate use of force or urge violation of federal, state or municipal law, Board policy or district regulations.

~~7.~~ **6.** Interfere with, or advocate interference with, the rights of any individual or the safe and orderly operation of the schools and their programs.

7. Violate written District regulations or procedures on time, place and manner for posting and distribution of otherwise protected expression.

III. Authority

~~A.~~ It is the policy of the Board that district facilities be used in accordance with the guidelines established in Board policy.[2]

A. The Board recognizes that the school community may benefit from receiving information from nonschool organizations, groups and individuals, provided the distribution and posting of such information does not interfere with the educational program of the schools. The district's primary responsibility shall be to maintain a safe and orderly school environment and to protect the rights of all members of the school community.

~~B. The Board prohibits the use of students and staff members for advertising or promoting~~ **The Board prohibits advertisement or promotion by** nonschool organizations, groups or individuals during instructional time or at school-sponsored locations or events not otherwise open to nonschool organizations, groups or individuals. **[5][6]**

C. The Board directs that the review and consideration of any activities or nonschool materials requested under this policy shall not discriminate on the basis of content or viewpoint.

IV. Delegation of Responsibility

A. The Superintendent or **the Superintendent's** designee shall be responsible for carrying out the provisions of this policy, unless otherwise specifically noted in this policy.

V. Guidelines

A. Nonschool Activities/Materials

~~1. The Board recognizes the social and educational values that may be derived from student participation in various activities sponsored by nonschool organizations, groups or individuals, but specifies that unreasonable demands on the time and energies of students and staff by such entities during school hours, or at school-sponsored activities be prevented.~~

1. The Board requires that nonschool organizations, groups or individuals who wish to distribute or post nonschool materials on school property shall submit them to the building principal. The building principal shall inform the Superintendent or designee of requests received from nonschool organizations, groups and individuals.

~~2. Requests for student participation in nonschool organization, group or individually sponsored activities must be made in writing to the Superintendent or designee in accordance with administrative procedures, written announcements and this policy.~~

2. If approval is granted by the building principal, the nonschool organization, group or individual shall comply with Board policy and administrative regulations, and the District's time, manner and place restrictions for distribution and posting of materials.

~~3. Activities sponsored~~ **Materials issued** by nonschool organizations, groups or individuals may not occur, and nonschool written materials may not be used, **shall not be distributed** during instructional time or school-sponsored activities unless they are of educational value to the school program, they benefit district students or the school community, and they are factually accurate. Prohibited activities or m invite or promote student participation in nonschool activities shall comply with Board policy and regulations on distribution and posting of materials.

B. ~~C.~~ Fundraising

1. Fundraising by nonschool organizations, groups or individuals is prohibited on school property or in the name of the school unless they are activities or materials that otherwise comply with this policy, administrative procedures and written announcements; fundraising activities may be announced.[7]

2. unless they are activities or materials that **Where activities or materials** otherwise comply with this policy, **and** administrative procedures and written announcements; fundraising activities may be announced.

3. Directory information regarding students or staff may only be released in accordance with law and Board policy. Directory information for students or staff members will not be released to nonschool organizations, groups or individuals that seek this information for the purpose of fundraising.[8]

C. ~~D.~~ Scholarships/Awards

1. The Board is appreciative of the generosity of organizations that offer scholarships or awards to deserving students; but, in accepting such offers, the Board directs that established criteria be observed.

2. No information, either academic or personal, shall be released from a student's record for the purpose of selecting a scholarship or award winner without the permission of the student who is eighteen (18), or the parents/guardians of a student who is younger, in accordance with the Board's policy on student records.[8]

3. The scholarship or award, and any pertinent restrictions, shall be approved by the Board.

4. The building principal **Building Principal**, together with a committee of staff members designated by the principal, shall be involved in the selection of the recipient of an award or scholarship, pursuant to administrative procedures established for this purpose and consistent with the restrictions applicable to each approved scholarship or award.

D. ~~E.~~ Travel Services/Foreign Trips

1. Solicitation and sale of travel services for foreign trips to students may be permitted with the approval of the Board.

2. Sellers of travel services to students must meet the following criteria:

a. Belong to an association of certified sellers of travel.

b. Provide proof of insurance.

c. Submit references.

d. Provide proof of a performance bond.

e. Include in all information provided to students and parents/guardians that use of tobacco/**nicotine**, alcohol and controlled substances will be prohibited.

f. Include in all information provided to students and parents/guardians that the activity is not a school sponsored event.—

Legal

1. Pol. 220
2. Pol. 105
3. Pol. 122
4. Pol. 230
5. 24 P.S. 510
6. 24 P.S. 511
7. 24 P.S. 775
8. Pol. 216
- 24 P.S. 779
- Pol. 907



Book	Policy Manual
Section	300 Employees
Title	Working Periods
Code	332
Status	Policy Committee Review
Adopted	June 23, 2014

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Authority

A. Work schedules required for administrative, professional and support employees shall be clearly specified to ensure regular attendance by employees and consistent operation of the district **District**.

B. The Board has the authority and responsibility to determine the hours during which ~~district~~ **District** programs and services shall be available to students and the community, consistent with the administrative compensation plan, individual contracts, applicable collective bargaining agreements, and Board resolutions.[1][2][3]

II. Delegation of Responsibility

A. The Superintendent or **the Superintendent's** designee may develop ~~administrative regulations~~ **practices** to ensure ~~district~~ **District** employees adhere to their assigned work schedules.

III. Guidelines

A. Teachers are required to be present at their respective rooms or assigned stations before the time prescribed for commencing school.

B. Teachers shall remain at the school after the close of the school day long enough to ensure a professional and adequate performance in the discharge of duties.

C. Professional personnel shall have a duty-free lunch period of not less than thirty (30) minutes.[2]

D. Employees may leave the school building during their lunch period upon notification to the office.

E. During the times students are in attendance, professional staff may be assigned extra or alternative duties, distributed equitably when possible, at the discretion of the building principal.

F. All professional staff members are expected to attend each faculty meeting unless specifically excused by the responsible administrator.

G. Any conflicts between this policy and any applicable collective bargaining agreement shall be reported to the Board when such conflict arises.

Legal

1. 24 P.S. 510
2. 24 P.S. 1504
3. Pol. 804



Book	Policy Manual
Section	300 Employees
Title	Sick Leave
Code	334
Status	Policy Committee Review
Adopted	June 23, 2014

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Authority

A. Board policy for certificated administrative and professional employees shall ensure that eligible employees receive paid sick leave days annually, in accordance with law, administrative compensation plan, individual contract, collective bargaining agreement, or Board resolution.

1. Unused leave shall be cumulative.~~[1]~~

B. Board policy for noncertificated administrative and support employees shall ensure that eligible employees receive paid sick leave days annually, in accordance with the administrative compensation plan, individual contract, collective bargaining agreement or Board resolution.

1. Unused leave shall be cumulative.

C. The Board reserves the right to require any employee claiming sick leave pay to submit sufficient proof, including a physician's certification, of the employee's illness or disability.~~[2]~~**[1]**

D. Misuse of sick leave shall be considered a serious infraction subject to disciplinary action.~~[3]~~

E. The Board shall consider the application of any eligible employee for an extension of sick leave, pursuant to law where applicable, when the employee's own accumulated sick leave is exhausted.~~[2]~~**[1]**

II. Delegation of Responsibility

A. The Superintendent shall report to the Board the names of employees absent for noncompensable cause or whose claim for sick leave pay cannot be justified.

III. Guidelines

The following conditions shall be part of this policy.

A. Eligibility

1. A sick leave shall commence when the employee, or agent if the employee is sufficiently disabled, reports the absence.

2. A sick leave day, once commenced, may be reinstated as a working day only with the approval of the Superintendent or **the Superintendent's** designee.

~~2-~~ **3.** Whatever the claims of disability, no day of absence shall be considered a sick leave day if the employee has engaged in or prepared for other gainful employment, or has engaged in any activity that would raise doubts regarding the validity of the sick leave request.

B. Proof of Disability

1. An employee absent on sick leave may be required to submit a physician's written statement certifying ~~his/her~~ **the** disability, and every employee absent three (3) consecutive days shall be required to submit such a statement.~~[2]~~**[1]**

2. A physician's statement may not be presumed to conclusively establish the employee's disability.

C. Records

1. The ~~district's~~ **District's** personnel records shall show the attendance of each employee; and the days absent shall be recorded, with the reason for such absence noted.~~[2]~~**[1]**

2. A record shall be made of the unused sick leave days accumulated by each ~~district~~ **District** employee, which shall be ~~reported~~ **available** to the employee.~~[2]~~**[1]**

3. The Board may pay a specified amount for each unused sick leave day, up to a designated number of days, upon the retirement or death of an employee, as provided in the administrative compensation plan, individual contract, collective bargaining agreement or Board resolution.

Legal

1. 24 P.S. 1154

2. 24 P.S. 510

3. Pol. 317



Book	Policy Manual
Section	300 Employees
Title	Family and Medical Leaves
Code	335
Status	Policy Committee Review
Adopted	April 19, 1993
Last Revised	December 15, 2014

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Authority

- A. The Board shall provide eligible administrative, professional and support employees with unpaid leaves of absence in accordance with the Family And Medical Leave Act, hereinafter referred to as "FMLA."^[1]^[2]
- B. Employee requests for FMLA leave shall be processed in accordance with law, Board policy and administrative regulations.
- C. The Board may deny a request for leave when an employee does not comply with the FMLA or its implementing regulations, as outlined in Board policy and the ~~district's~~ **District's** administrative regulations.

II. Delegation of Responsibility

- A. The Superintendent shall develop and disseminate administrative regulations to implement FMLA leave for eligible employees.
- B. The ~~district~~ **District** shall post, in conspicuous places in the ~~district~~ **District** customarily used for notices to employees and applicants, a notice regarding the provisions of the FMLA and the procedure for filing a complaint.^[3]
- C. Employee requests for leave, both FMLA and non-FMLA, shall be submitted in writing on a ~~district~~ **District** form to the Director of Human Resources.

III. Guidelines

- A. Employees' eligibility for FMLA leave shall be based on the criteria established by law.^[4]^[5]
- B. Eligible employees shall be provided up to twelve (12) workweeks of unpaid leave in a twelve-month period for the employee's own serious health condition; for the birth, adoption, foster placement or first-year care of a child; to care for a seriously ill spouse, child or parent;

or to address specific qualifying exigencies pertaining to a member of the Armed Forces alerted for foreign deployment or during foreign deployment.[5]

C. Eligible employees shall be provided up to twenty-six (26) workweeks of unpaid leave in a single twelve-month period to care for an ill or injured covered servicemember.[5]

D. The ~~district~~ **District** shall utilize a twelve-month period to determine if an employee has exhausted his/her **the employee's** FMLA leave as specified in the employee's Collective Bargaining Agreement.[6]

E. When an administrative or professional employee requests an FMLA leave and qualifies for and is entitled to any accrued paid sick, vacation, personal or family leave, the employee may utilize or opt out of such paid leave during the FMLA leave **per the terms of the Collective Bargaining Agreement.**[5]

F. When a Support Staff employee requests an FMLA leave and qualifies for and is entitled to any accrued paid sick, vacation, personal or family leave, the employee will utilize such paid leave during FMLA ~~as articulated in~~ **per the terms of** the Collective Bargaining Agreement.[5]

Revision History:
December 15, 2014

Legal	1. 29 U.S.C. 2601 et seq
	3. 29 U.S.C. 2619
	4. 29 U.S.C. 2611
	5. 29 U.S.C. 2612
	6. 29 CFR 825.200
	7. 29 CFR Part 825
	Pol. 813



Book	Policy Manual
Section	300 Employees
Title	Personal Necessity Leave
Code	336
Status	Policy Committee Review
Adopted	November 17, 2014
Last Revised	December 19, 2016

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Authority

- A. This policy shall provide for absences for defined personal necessity leave by administrative, professional and support employees.
- B. The Board has the authority to specify reasonable conditions under which personal necessity leave may be granted, the type of situations in which such leave will be permitted, and the total number of days that may be used by an employee in any school year for such leave.[1][2].

II. Guidelines

A. Personal Leave

1. The total number of days used for personal necessity leave in any school year by administrative, professional and support employees may not exceed three (3) days.
2. Personal leave days may also be granted to ~~district~~ **District** employees in accordance with applicable provisions of the administrative compensation plan, individual contract, collective bargaining agreement or Board resolution.
3. Compensation for personal leave shall be in full for approved time off.

B. Bereavement Leave

1. Administrative, professional and support employees who are absent due to a death in the immediate family shall receive paid bereavement leave for absence not to exceed five (5) school days.

2. The Board may extend the period of absence, at its discretion.

3. Members of the immediate family shall be defined as father, mother, brother, sister, son, daughter, husband, wife, parent-in-law, near relative who resides in the same household, or

any person with whom the employee has made his/her **the employee's** home.[2].

~~2.~~ **4.** Administrative, professional and support employees who are absent due to a death of a near relative shall receive paid bereavement leave for absence of one (1) school day (day of the funeral).

5. The Board may extend the period of absence, at its discretion.

6. A near relative shall be defined as first cousin, grandfather, grandmother, aunt, uncle, niece, nephew, son-in-law, daughter-in-law, brother-in-law or sister-in-law.[2]

Revision History:

December 19, 2016

Legal

1. 24 P.S. 510

2. 24 P.S. 1154



Book	Policy Manual
Section	300 Employees
Title	Vacation
Code	337
Status	Policy Committee Review
Adopted	November 17, 2014

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Authority

- A. Administrative and support staff employed to work twelve (12) months or other schedules considered full-time shall be provided paid vacation.
- B. The Board shall provide vacation days for eligible employees, consistent with the employee's request and convenience while considering the ~~district's~~ **District's** management and operational needs.[1]

II. Guidelines

A. Application

- 1. Eligible employees must make a request for scheduled vacation to the employee's immediate supervisor in advance of the desired start date.
- 2.** Special considerations shall be given to emergencies.
- 3.** All vacation schedules are subject to final approval by the Superintendent.

B. Time of Vacation

- 1. Vacations must be taken within the twelve (12) month period following the time when the vacation was earned.
- 2.** Vacation days are accrued July 1st of the fiscal year following that in which the days were earned.
- ~~2-~~ **3.** Employees are eligible to take vacation time within the school year based on the vacation earned.
- 4.** The school year for any given year shall begin on July 1 and end on June 30 of the following year.
- ~~3-~~ **5.** Vacation time may not be accumulated from year to year and is to be taken within the school year.

6. The Superintendent may grant exceptions to this policy, provided that a request for the exception is submitted in writing or by email.

~~4.~~ **7.** Vacations will normally be scheduled at times when they will not interfere with the normal operation of the school or the employee's duties.

C. Termination of Employment

1. An employee who anticipates termination of employment in this ~~district~~ **District** may take accrued vacation prior to the termination date with proper approval as noted.

2. An employee who leaves employment during the year shall be compensated for those days earned **and not used** up to the employee's date of departure.

Legal

1. 24 P.S. 510



Book	Policy Manual
Section	300 Employees
Title	Sabbatical Leave
Code	338
Status	Policy Committee Review
Adopted	November 17, 2014

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Authority

- A. This policy shall establish the ~~district's~~ **District's** parameters for granting sabbatical leaves for restoration of health to certificated administrative and professional employees.
- B. The Board shall grant sabbatical leaves to eligible administrative and professional employees for the purpose of restoration of health and for other purposes at the discretion of the Board.[1]
- C. The Board reserves the right to specify the conditions under which sabbatical leaves for restoration of health or other purposes may be taken, consistent with law.

II. Guidelines

A. Eligibility

1. To qualify for sabbatical leave, an eligible employee shall have completed ten (10) years of satisfactory service in the public schools of the Commonwealth; at least five (5) consecutive years of such service shall be in ~~this school district~~ **the New Hope-Solebury School District**.[1]
2. A sabbatical leave may be taken for a half or full school term or for two (2) half school terms during a period of two (2) years, at the employee's option.[1]
3. The total number of administrative employees on sabbatical leave at any one time shall not exceed ten percent (10%) of the number of eligible employees.
- 4.** The total number of professional employees on sabbatical leave at any one time shall not exceed ten percent (10%) of the number of eligible employees.[2]

B. Application

1. Requests for sabbatical leave shall be submitted on the approved ~~district~~ **District** form and forwarded with medical documentation to the Superintendent or **the Superintendent's** designee as soon as possible.

2. The Board shall review each application for sabbatical leave and shall approve those meeting the requirements of Board policy and applicable law.

C. Documentation

1. Applicants for sabbatical leave shall submit with the application form a supporting medical statement and recommendation from ~~his/her~~ **a** physician.
2. At both the approximate midpoint of the leave and at least thirty (30) days prior to the conclusion of the leave, a physician's statement shall be submitted to the Superintendent or **the Superintendent's** designee, indicating the extent to which the purpose of the leave has been achieved and evaluating the health status of the employee relative to ~~his/her~~ **the employee's** ability to return to employment.[3]
3. The Board reserves the right to require at its own expense additional examinations and reports by physicians of its choice to determine whether the leave is being used for the purpose for which it was granted.[3]

D. Commitment of Employee

1. Acceptance of a sabbatical leave incurs a commitment by the employee to return to active duty in this ~~district~~ **District** immediately following the sabbatical leave for one (1) full school term, unless prevented by illness or physical disability.[4]
2. The Board reserves the right to require at its own expense additional examinations and reports by physicians of its choice to determine the employee's ability to return to work.
3. Employees who fail to submit required documentation on time may forfeit compensation and benefits.

E. Commitment of Employer

1. At the expiration of the sabbatical leave, the employee shall be reinstated in the same position held at the time of the granting of the leave.[4]
2. Time on sabbatical leave shall be counted as time on the job for purposes of seniority and for retirement fund purposes, but for no other purpose.[5]

F. Compensation

1. During the period of sabbatical leave, an employee shall be compensated one-half the salary to which ~~s/he~~ **the employee** would have been entitled had the employee not taken leave.[6]
2. While on leave, the employee shall be entitled to insurance benefits provided other employees of a similar classification.
3. A sabbatical leave granted for restoration of health shall also serve as a leave of absence without pay from all other school activities.[1]

G. Compensable employment may not be engaged in while the employee is on sabbatical leave.

Legal

1. 24 P.S. 1166
2. 24 P.S. 1167
3. 24 P.S. 1171
4. 24 P.S. 1168
5. 24 P.S. 1170
6. 24 P.S. 1169



Book	Policy Manual
Section	300 Employees
Title	Compensated Professional Leaves
Code	338.1
Status	
Adopted	November 17, 2014

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Purpose

A. This policy shall establish the ~~district's~~ **District's** parameters for granting professional development and classroom occupational exchange leaves for certificated administrative and professional employees.

II. Definitions

A. **"Professional Development Leave"** - **For the purposes of this policy,** shall be defined as a leave of absence granted for the purpose of improving professional competency or obtaining a professional certificate or commission.

B. **"Classroom Occupational Exchange Leave"** - **For the purposes of this policy,** shall be defined as a leave of absence granted for the purpose of acquiring practical work experience in business, industry or government.[2]

III. Authority

A. The Board shall have sole authority to adopt and enforce policy establishing the conditions for approval of a professional development leave for eligible employees.

B. All requests for such leave shall be subject to review by the Board.

C. The Board may approve or reject a proposed plan for professional development leave.[1]

~~B.~~ **D.** The Board may grant a leave to eligible employees for classroom occupational exchange leave for the specified purpose.[2]

IV. Guidelines

A. ~~PROFESSIONAL DEVELOPMENT LEAVE~~ **Professional Development Leave**

1. Such **Professional development** leave shall be directly related to an employee's professional responsibilities, as determined by the Board, and be restricted to activities required by state regulation or law.[1]

~~1.~~ **2.** Eligibility

- a. To qualify for professional development leave, an eligible employee shall have completed ten (10) years of satisfactory service in the public schools of the Commonwealth; at least five (5) consecutive years of such service shall be in ~~this school district~~ **the New Hope-Solebury School District**.~~[3]~~
- b. A leave for professional development may be taken for a half or full school term or for two (2) half school terms during a period of two (2) years, at the employee's option.~~[3]~~
- c. The total number of administrative employees on such leaves of absence shall not exceed ten percent (10%) of the number of eligible employees.
- d.** The total number of professional employees on such leaves of absence shall not exceed ten percent (10%) of the number of eligible employees.~~[4]~~

~~2.~~ **3.** Application

- a. Professional development leaves shall be granted only to employees participating in an academic program for the purpose of retaining a professional certificate or commission, further preparation and improvement in an area(s) of certification, additional certification, attaining other appropriate and identifiable educational positions within the ~~school district~~ **District**, or as the Board may require, and upon the recommendation of the Superintendent.~~[1]~~
- b. Requests for professional development leave shall be submitted on the ~~district~~ **District** form and forwarded with a detailed plan to the Superintendent.
- c. All required application materials shall be submitted by March 31 for the following school year and by October 15 for the following semester.

~~3.~~ **4.** Documentation

- a. Applicants for professional development leave shall submit with the application form a detailed plan describing the professional development activities to be undertaken and a statement specifying the benefits of the leave to the employee and the ~~school district~~ **District**.
- b.** The plan shall provide sufficient information to permit the Board to adequately evaluate the request.~~[1]~~
- ~~b.~~ **c.** The Board may at any time require additional information from the employee in order to assist the Board in determining whether the leave is being used for the purpose for which it was granted.~~[5]~~
- ~~c.~~ **d.** The minimum requirements for leave for a half school term shall consist of any one or a combination of the following:~~[1]~~
 - ~~(1.)~~ **i.** Nine (9) graduate credits.
 - ~~(2.)~~ **ii.** Twelve (12) undergraduate credits.
 - ~~(3.)~~ **iii.** One hundred eighty (180) hours of professional development activities.
- ~~d.~~ **e.** The minimum requirements for leave for a full school term shall consist of any one or a combination of the following:~~[1]~~

~~(1.)~~ **i.** Eighteen (18) graduate credits.

~~(2.)~~ **ii.** Twenty-four (24) undergraduate credits.

~~(3.)~~ **iii.** Three hundred sixty (360) hours of professional development activities.

e. **f.** Applicants who propose to take **graduate or undergraduate credits** shall submit notification of acceptance and enrollment from an accredited institution of higher learning for study in courses approved by the Superintendent.

i. The employee shall successfully complete the approved courses and receive passing grades.

ii. Upon return from professional development leave, the employee shall submit to the Superintendent within the first month an official transcript of all courses completed.

iii. Failure to receive passing grades or to submit required transcripts on time shall result in forfeiture of monies paid by the ~~district~~ **District**.^{[1][5]}

f. **g.** Applicants who propose to undertake professional development activities shall submit to the Board a detailed plan listing the specific activities.

i. Upon return from professional development leave, the employee shall submit to the Superintendent within the first month a formal report describing the educational activities pursued and their benefits and relevancy.

ii. Failure to submit required reports on time shall result in forfeiture of monies paid by the ~~district~~ **District**.^{[1][5]}

4. Commitment of Employee

a. Acceptance of professional development leave incurs a commitment by the employee to return to active duty in ~~this district~~ **the New Hope-Solebury School District** immediately following the leave for one (1) full school term, unless prevented by illness or physical disability.^{[1][6]}

b. Employees shall submit required reports on time or forfeit all compensation and benefits.

5. Commitment of Employer

a. At the expiration of the professional development leave, the employee shall be reinstated in the same position held at the time of the granting of the leave.^[6]

b. Time on professional development leave shall be counted as time on the job for purposes of seniority and for retirement fund purposes, but for no other purpose.^{[7][8]}

6. Compensation

a. During the period of professional development leave, an employee shall be compensated as articulated in the current Collective Bargaining Agreement.^[9]

b. While on leave, the employee shall be entitled to insurance benefits provided other employees of a similar classification.

c. A **Professional Development** leave of absence ~~granted for professional development~~ shall also serve as a leave of absence without pay from all other school activities.[3]

d. Compensable employment may not be engaged in while the employee is on professional development leave.

B. ~~CLASSROOM OCCUPATIONAL EXCHANGE LEAVE~~ Classroom Occupational Exchange Leave

1. Application

- a. Requests for classroom occupational exchange leave shall be submitted on the approved ~~district~~ **District** form and forwarded with appropriate documentation to the Superintendent.
- b. All required application materials shall be submitted by March 31 for the following school year.

2. Documentation

- a. Applicants for classroom occupational exchange leave shall submit with the application form a statement from the employer agreeing to the terms and conditions of the leave, as specified in Board policy.
- b. Upon return from such leave, the employee shall submit to the Board a final report detailing the work experience and its benefits.[2][1][5]

3. Commitment of Employee

- a. Acceptance of classroom occupational exchange leave incurs a commitment by the employee to return to active duty in this ~~district~~ **District** immediately following the leave for one (1) full school term, unless prevented by illness or physical disability.[6]

4. Commitment of Employer

- a. At the expiration of the classroom occupational exchange leave, the employee shall be reinstated in the same position held at the time of the granting of the leave. [6]
- b. Time on classroom occupational exchange leave shall be counted as time on the job for purposes of seniority and for retirement fund purposes, but for no other purpose.[2]

5. Compensation

- a. The business, industry or government to whom the employee is assigned during the leave shall fully compensate the ~~school-district~~ **District** for all salary, wages, pension and retirement contributions, and other benefits as if the employee were in full-time active service.[2]

Legal

1. 24 P.S. 1166.1
2. 24 P.S. 522.2
3. 24 P.S. 1166
4. 24 P.S. 1167
5. 24 P.S. 1171
6. 24 P.S. 1168
7. 24 P.S. 522.1
8. 24 P.S. 1170
9. 24 P.S. 1169



Book	Policy Manual
Section	300 Employees
Title	Uncompensated Leave
Code	339
Status	Policy Committee Review
Adopted	November 17, 2014

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Authority

A. The Board recognizes that in certain situations an administrative, professional or support employee may request extended leave for personal reasons, and the ~~district~~ **District** could benefit from the return of the employee.

B. This policy establishes parameters for granting uncompensated leaves of absence.

~~B.~~ **C.** The Board reserves the right to specify the conditions under which uncompensated leave may be taken.**[1]**

II. Guidelines

A. Application

1. Requests for uncompensated leave shall be made on the ~~district~~ **District** form to the Superintendent in advance of the desired start date.
2. Special consideration will be given to emergencies.
3. All applications are subject to final approval by the Board.
4. Professional Employees
 - a. In no case will leave be permitted to start at anytime except the start of a semester.

B. Period of Leave

1. An uncompensated leave may be granted for a period of one (1) semester, or as determined by the Superintendent.
2. Extensions for one (1) semester shall be considered upon proper application.

C. Commitment of Employee

1. The employee granted an uncompensated leave of absence shall inform the Board by the scheduled return date as to ~~his/her~~ **the employee's** intentions.

D. Commitment of Employer

1. At the expiration of uncompensated leave, the employee shall be offered the first open position for which ~~s/he~~ **the employee** is qualified.
2. Time on uncompensated leave shall not count as time on the job, and fringe benefits shall not be provided unless the employee provides payment for benefits.

Legal

1. 24 P.S. 1154

24 P.S. 1182



Book	Policy Manual
Section	600 Finances
Title	Fiscal Objectives
Code	601
Status	Policy Committee Review
Adopted	March 29, 1993
Last Revised	April 13, 2011

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Purpose

A. The Board recognizes its responsibility to ~~district~~ **District** taxpayers to ensure that public monies expended by the ~~school district~~ **District** are utilized for delivery of the educational program in a manner that mandates full value to the taxpayers, and that adequate procedures and records are established to ensure that end.

II. Authority

A. The Board has the authority and responsibility to prepare and adopt the budget, approve bids, levy taxes, approve each expenditure of the ~~district~~ **District**, and incur debt in accordance with law.[1][2][3][4][5][6][7][8][9][10][11][12][13][14].

B. The District shall submit an annual financial report to the Secretary of Education by October 31 of each year, in accordance with law and the reporting standards established by the Pennsylvania Department of Education.[15]

III. Delegation of Responsibility

A. To meet the goals of this policy the Board directs the Business Administrator to establish sound accounting procedures based upon recommendations of the ~~district~~ **District** auditor and state and federal government, institute effective business practices, and recommend appropriate equipment and technology when necessary.

B. The Business Administrator shall review the financial operations, report to the Board on effectiveness and recommended improvements, and prepare administrative regulations and procedures for sound **District** and school fiscal operations.

Legal

1. 24 P.S. 439
2. 24 P.S. 601
3. 24 P.S. 602
4. 24 P.S. 609
5. 24 P.S. 610
6. 24 P.S. 631
7. 24 P.S. 634
8. 24 P.S. 672
9. 24 P.S. 687
10. 24 P.S. 690
11. 24 P.S. 751
12. 24 P.S. 807.1
13. 24 P.S. 1155
14. 53 P.S. 6926.311
15. 24 P.S. 218
- 53 P.S. 6926.301 et seq
- Pol. 000
- Pol. 602
- Pol. 603
- Pol. 604
- Pol. 605
- Pol. 610
- Pol. 611
- Pol. 612
- Pol. 614
- Pol. 616
- Pol. 619



Book	Policy Manual
Section	600 Finances
Title	Budget Planning
Code	602
Status	Policy Committee Review
Adopted	March 29, 1993
Last Revised	November 17, 2003

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Purpose

A. The budget shall be designed to reflect the Board's objectives for the education of the children of the ~~district~~ **District**.

B. ~~Therefore, it~~ **The budget** must be organized and planned to ensure adequate understanding of the financial needs associated with program support and development.

C. This necessitates a continuous review of the financial requirements of ~~district~~ **District** programs.~~[1][2][3][4]~~

II. Delegation of Responsibility

A. To meet the objectives of this policy, the Board directs the Superintendent to:

1. Include in all ongoing ~~district~~ **District** studies of the educational program, an estimated annual cost of implementing said program.
2. Include a comparison of at least prior year audited amounts, current year budget, as well as the following year's budget requests.
3. Establish and maintain long range plans for technology integration.
4. Establish and maintain long range plans for equipment and plant maintenance, replacement or upgrade.
5. Establish and maintain a projected budget of expenditures and income for at least two (2) years.
6. Prepare an annual estimate of anticipated school enrollments.

7. Prepare and maintain inventory and replacement schedules for supplies and equipment.
8. Maintain a plan of anticipated revenues based on changes in state and federal legislation.
9. Report to the Board any new initiatives to be included in the budget in the Board prescribed format.
10. Report to the Board any serious financial implications arising from the budget plan along with recommendations to resolve the implications.
 - a. In addition, the Superintendent will also report any serious educational implications arising from the budget plan.
11. The Board may, during any fiscal year, make additional appropriations or increase existing appropriations to meet emergencies, such as epidemics, floods, fires, or other catastrophes, or to provide for the payment for rental under leases or contracts to lease from the State Public School Building Authority or any municipality authority entered into subsequent to the date of the adoption of the budget.
 - a. The funds therefore shall be provided from unexpended balances in existing appropriations, from unappropriated revenue, if any, or from temporary loans.
 - i. Such temporary loans, when made, shall be approved by a two-thirds vote of the Board.

Legal

1. 24 P.S. 433
2. 24 P.S. 601
3. 24 P.S. 664
4. 24 P.S. 687



Book	Policy Manual
Section	600 Finances
Title	Budget Preparation
Code	603
Status	Policy Committee Review
Adopted	March 29, 1993
Last Revised	January 17, 2007
Prior Revised Dates	1/17/2007

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Purpose

A. The Board considers preparation of an annual budget to be one of its most important responsibilities because the budget is the financial reflection of the ~~district's~~ **District's** educational plan.

B. The budget shall be designed to support the educational plan in a comprehensive and efficient manner, to maintain ~~district~~ **District** facilities, and to honor ~~district~~ **District** obligations.

II. Authority

A. The Board recognizes its obligation to the taxpayers to approve only those expenses reasonably required to provide an educational program suitable to the needs and goals of this ~~district~~ **District** and its students.[1]

III. Delegation of Responsibility

A. In order to ensure adequate time for preparation and review of the proposed/ preliminary budget, the Board directs the Superintendent and the Business Administrator to present to the Board, or any appropriate subcommittees all available information associated with the budget by December 1 of the year preceding the effective date of the budget.[2][3][1][5][7]

B. In preparing the budget, the responsible administrator shall set general priorities for expenditures for:

1. Staff necessary to maintain current programs.
2. Technology, equipment and supplies necessary to maintain current programs.

3. Additional staff necessary to improve or expand current programs and/or for increasing enrollment.

4. New technology, equipment and supplies necessary to improve or expand current programs.

C. As a component of budget preparation, the Superintendent or the Business Administrator shall notify the Board of the appropriate index to be used in limiting tax increases for the budget year.[6].

D. When presented for Board review, the proposed budget shall contain:

1. Estimated revenue and expenditures in each financial category for the previous fiscal year.
2. Estimated revenue and expenditures in each financial category for the upcoming fiscal year.
3. Student enrollment for the upcoming school year.
4. Amount of unreserved fund balance anticipated at the end of the current fiscal year and projected at the end of the year for which the budget is being prepared.
5. Explanation of each item of expense proposed, upon request.
6. Listing of all exceptions for which the ~~district~~ **District** may be eligible.[Z]
7. Relation of the estimated tax increase to the Index limitation for the ~~district~~ **District**.
8. Programs, services or expenditures to be eliminated if **any** referendum is rejected.
9. Increase, if any, of tax rate in relation to the Index.

Legal

1. 24 P.S. 687
2. 24 P.S. 433
3. 24 P.S. 601
5. Pol. 604
6. 53 P.S. 6926.302
7. 53 P.S. 6926.301 et seq



Book	Policy Manual
Section	600 Finances
Title	Budget Adoption
Code	604
Status	Policy Committee Review
Adopted	March 29, 1993
Last Revised	January 17, 2007

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Purpose

A. It is the philosophy of the Board that the annual budget represents the position of the Board, and all reasonable means shall be employed to present and explain the preliminary and final budgets to ~~district~~ **District** residents.

B. Board members and ~~district~~ **District** administrators shall be knowledgeable about, and understand the need for, proposed expenditures.

II. Definition

A. **For purposes of this policy the following definitions shall apply.**

1. "Index" - the tax rate limit that restricts the school ~~district~~ **District** from increasing the rate of any tax for the support of ~~district~~ **District** schools without seeking voter approval through referendum or an exception granted by the Pennsylvania Department of Education (PDE) or the Court of Common Pleas with jurisdiction.

III. Delegation of Responsibility

A. The Board directs the Superintendent, Business Administrator, any appropriate Board subcommittee to prepare both the preliminary and final budgets on the required forms; comply with advertising requirements; and make the budget documents and supporting information available in printed form for public inspection in the ~~district~~ **District** administrative offices, in accordance with the timelines specified in law and Board policy.^{[1][7]}

IV. Authority

A. The Board shall annually, but not later than the first business meeting of January, decide the budget option to be used for the following fiscal year.

B. The Board shall approve either the Accelerated Budget Process Option or the Board Resolution Option.

1. Accelerated Budget Process Option

a. At least 150 days prior to the primary election, the Board shall prepare and present a preliminary budget on the required form.[3]

b. The preliminary budget shall be made available in printed form for public inspection at least 110 days prior to the primary election.

C. Public inspection shall be available for at least twenty (20) days prior to planned adoption.

D. The Board shall give public notice of its intent to adopt at least ten (10) days prior to adoption of the preliminary budget.

E. The Board may hold an advertised public hearing prior to adoption of the preliminary budget.[4]

F. The Board shall annually adopt the preliminary budget at least ninety (90) days prior to the primary election.

G. If the preliminary budget exceeds the increase authorized by the Index, an application for an exception may be filed with either a Court of Common Pleas with jurisdiction or PDE and made available for public inspection, consistent with the requirements of law.

I. The application for an exception shall be submitted by the Business Administrator, and approved by the Superintendent.

H. ~~However,~~ The Board may substitute the filing of an application for an exception to the index limit by submitting a referendum question seeking voter approval for a tax increase, in accordance with law.

I. In the event that a court or PDE denies an application for an exception to the index limit adopted as part of the preliminary budget, the Board may approve immediate filing of a referendum question, as authorized by law, seeking voter approval for a tax rate that exceeds the index.

I. This filing shall be performed by the Superintendent.

J. Any referendum question shall include an accompanying non-legal, interpretative statement referencing the expenditure items for which a tax increase is being sought and the consequences that will result if the referendum question fails.

I. Such information shall be made available to the public through the ~~district~~ **District** web site, media resources and the school district.

K. At least forty-five (45) days prior to adoption, the final budget shall be presented to the Board on the required form and supplemented with information deemed necessary by the Board.

L. The final budget shall include any necessary changes from the adopted preliminary budget.

M. Any reduction required as the result of the failure of referendum shall be clearly stated.

N. If the actions taken do not include those previously stated as the outcome of referendum failure, they shall be accompanied by a detailed statement as to the reasons.

i. The statement shall be prepared by the Superintendent and the business administrator.

O. The final budget shall be made available in print for public inspection at least twenty (20) days prior to final adoption.

P. The Board shall give notice of its intent to adopt at least ten (10) days prior to adoption of the final budget.**[5]**

2. Final Budget

a. The Board shall annually adopt the final budget by a majority vote of all members of the Board by June 30.**[6]****[1]**

Legal

1. 24 P.S. 687
3. 53 P.S. 6926.311
4. 53 P.S. 6926.333
5. 53 P.S. 6926.312
6. 24 P.S. 508
7. 53 P.S. 6926.301 et seq



Book	Policy Manual
Section	600 Finances
Title	Tax Levy
Code	605
Status	Policy Committee Review
Adopted	March 29, 1993
Last Revised	March 26, 2007
Prior Revised Dates	3/26/2007

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Authority

A. The Board shall annually determine and establish school ~~district~~ **District** taxes that are authorized by law, within the limitations imposed by applicable laws.

B. The Board shall provide the means to levy and collect such taxes.~~[1][2][3][4][5][6][7][8]~~
~~[9]~~

C. The results of appeals pertaining to school ~~district~~ **District** taxes shall be determined by Board action.

Legal	1. 24 P.S. 602
	2. 24 P.S. 603
	3. 24 P.S. 672
	4. 24 P.S. 673
	5. 24 P.S. 674
	6. 24 P.S. 676
	7. 24 P.S. 679
	8. 24 P.S. 680
	9. 53 P.S. 6926.301 et seq



Book	Policy Manual
Section	600 Finances
Title	Tax Collection
Code	606
Status	Policy Committee Review
Adopted	March 29, 1993
Last Revised	December 15, 2008
Prior Revised Dates	12/15/2008

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Authority

A. Real estate and per capita taxes provided for in the School Code shall be collected by the elected tax collector, who shall be properly bonded during the term of office.[1][2].

B. All other real estate taxes, such as interim, taxes shall be collected by the elected and properly bonded tax collector.[3][4].

II. Delegation of Responsibility

A. All taxes shall be collected and deposited into the ~~district's~~ **District's** bank account within one (1) business day of collection, with a report detailing the sources of tax revenues.[5]

B. The Business Administrator shall be responsible to ascertain that a tax collector is properly bonded and shall submit information on estimated collection required to set proper bond.[6][2].

C. All monies received from the tax collectors shall be deposited on the day of receipt or as soon as possible, and all receipts shall be supported by documentary evidence.

D. Preparation of tax bills shall be conducted by the county assessor's office.

E. Tax collectors shall submit monthly reports of tax collections and deposits to the Business Office no later than ten (10) days following the close of each month.

F. These reports must be prepared using the appropriate forms.

III. Tax Waiver Requests

A. Private Property Taxpayers

1. The Board desires that all taxpayers in the ~~district~~ **District** are treated fairly.
2. ~~However,~~ The Board annually receives many requests for forgiveness of ~~district~~ **District** taxes, and interest and penalties associated with those taxes.
3. Such requests most frequently arise from the taxpayers' claiming lack of receipt of the ~~district~~ **District** tax bill.
4. Because all taxpayers should be on notice of the obligation to pay ~~district~~ **District** taxes and that all ~~district~~ **District** tax bills are sent annually in early July and due on or about October 31, the Board will not consider requests for waiver or forgiveness of ~~district~~ **District**-levied property taxes, including but not limited to penalties and interest on taxes, except when recommended by the administration pursuant to the criteria set forth below.

B. Disabled Veterans

1. The Board will waive property taxes owed by persons ~~s~~ qualifying as disabled veterans for the same time period authorized by Bucks County up to an annual limit established in the ~~district's~~ **District's** budget on a first-come first-served basis.
2. The administration may grant such requests for waivers of property taxes from such individuals without further Board action.

C. Industrial and Commercial Property Taxpayers

1. The Board will not consider requests for waiver or forgiveness of property taxes, including interest and penalties, by industrial and commercial property taxpayers.

D. Non-Profit Entities

1. The Board will not typically waive property taxes owed by entities not operated for profit that are recognized as exempt from property taxes until the ~~district~~ **District** fiscal year immediately following the effective date of the exemption notification from the board of Assessment Appeals.

Legal

1. 24 P.S. 683
2. 24 P.S. 684
3. 53 P.S. 6910
4. 53 P.S. 6926.322
5. 24 P.S. 439
6. 24 P.S. 433
- 53 P.S. 6926.301 et seq



Book	Policy Manual
Section	600 Finances
Title	Tuition Income
Code	607
Status	Policy Committee Review
Adopted	March 29, 1993
Last Revised	July 15, 2002
Prior Revised Dates	7/15/2002

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Purpose

A. Nonresident pupils may be assessed tuition charges in accordance with the School Code.

B. This tuition assessment shall be in accordance with Policy No. 202 for those students whose attendance has been approved by the Board.[1][2]

II. Delegation of Responsibility

A. It shall be the responsibility of the Business Office to invoice the tuition for approved pupils.

B. Tuition rates shall be determined annually based on the existing state formula and existing Board Policy.[2]

C. Tuition billings will be made monthly in advance of the billing period.

D. When payment is more than thirty (30) days overdue, services will be terminated.

Legal	1. 24 P.S. 1316
	2. Pol. 202



Book	Policy Manual
Section	600 Finances
Title	Bank Accounts
Code	608
Status	Policy Committee Review
Adopted	March 29, 1993
Last Revised	July 15, 2002
Prior Revised Dates	7/15/2002

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Purpose

A. The Board shall designate one or more banks or bank and trust companies as depository for the safeguarding of school funds by a majority vote of the entire Board of School Directors.[1]

II. Authority

A. Each designated depository shall furnish proper security for such deposits in the amount designated by the Board and in accordance with law.[2]

B. Each designated depository shall be directed not to cash checks payable to the school ~~district~~ **District** but to deposit said checks to the ~~district~~ **District** accounts.[4]

C. Each depository shall be required to send monthly bank statements directly to the Treasurer in the manner required by law.[3]

D. The Board shall solicit bids at regular intervals for specified banking services prior to designating its depository.

Legal	1. 24 P.S. 621
	2. 24 P.S. 622
	3. 24 P.S. 624
	4. 24 P.S. 440



Book	Policy Manual
Section	600 Finances
Title	Investment of District Funds
Code	609
Status	Policy Committee Review
Adopted	March 29, 1993
Last Revised	December 21, 2009
Prior Revised Dates	12/21/2009

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Purpose

A. It shall be the policy of the ~~New Hope Solebury School~~ District to optimize its return through investment of cash balances in such a way as to minimize non-invested balances and to maximize return on investments.

II. Authority

A. All investments of the ~~district~~ **District** made by an officer or employee of this **D**istrict shall require Board approval in accordance with this policy.~~[1][2][3][4]~~

III. Definitions

A. For the purposes of this policy the following definitions shall apply:

~~A.~~ **1. "Short-term"** - any period thirteen (13) months or less.

~~B.~~ **2. "Long-term"** - any period exceeding forty-eight (48) months' duration.

~~C.~~ **3. "Mid-range"** - any period between short-term and long-term.

~~D.~~ **4. "Concentration of credit risk"** - the risk associated with the consolidation of investments in a single pool, institution, or instrument.

~~E.~~ **5. "Credit risk"** - the risk of loss of principal due to the failure of the security issue or backer of the issue.

~~F.~~ **6. "Custodial credit risk"** - the risk of loss associated with consolidation of investments with a single institution where the ~~district~~ **District** may rely on the institution to hold investments

on behalf of the ~~district~~ **District** or through collateral action when the instruments are not in the ~~district~~ **District** name.

~~G.~~ **7.** "Foreign currency risk" - the risk associated with investment in foreign currency that is subject to market fluctuation and associated currency conversion.

~~H.~~ **8.** "Interest rate risk" - the risk that the market value of securities will fall due to changes in general interest rates.

~~I.~~ **9.** "Investment program" - the specifically enumerated and Board-approved investment strategy.

IV. Delegation of Responsibility

A. Responsibility for the operation of the investment program shall be in accordance with Board approved written procedures for the operation of the investment program.

B. Authority to manage the investment program is granted to the Director of Business and Finance.^[1]

V. Guidelines

~~B.~~ **A.** The primary objectives, in priority order of investment activities shall be:

1. Legality - All investments shall be made in accordance with applicable laws of Pennsylvania.

2. Safety - Safety of principal shall be of highest priority.

a. Preservation of capital in the portfolio of investments shall be ensured through the mitigation of credit risk and interest rate risk.

3. Liquidity - Investments shall remain sufficiently liquid to meet all operating requirements that are reasonably anticipated.

a. A fiscal year operations anticipated cash flow shall be developed so that investments can be made as early as possible, with maturities concurrent with anticipated cash demands.

4. Yield - Investments shall be made with the objective of attaining a market-average rate of return throughout the budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs.

~~A.~~ **B.** Permitted Investments

1. Investments permitted by this policy are those defined in PA School Code 440.1, as amended, from time to time.

2. All securities shall be purchased in the name of the ~~district~~ **District**.^[1]

~~2.~~ **3.** All investment advisors or bidders shall verify in writing that they have received a copy of this Board policy.

4. Such written statement shall indicate that they have read and understand this policy and all applicable laws related to ~~district~~ **District** investments, along with their intent to comply fully with these requirements.^[1]

~~3.~~ **5.** The ~~district~~ **District** shall require all investment advisors/bidders to submit annually any or all of the following, as appropriate:

- a. Audited financial statements.
- b. Proof of National Association of Securities Dealers (NASD) certification.
- c. Proof of state registration.
- d. Rating from a recognized rating agency.

~~B.~~ **C.** Collateralization

1. Full collateralization, at a minimum of 102% of market value, shall be required on the principal amounts of all deposits (and all repurchase agreements) in excess of the FDIC Insurance Limits.

~~C.~~ **D.** Investment Pools

1. The ~~district~~ **District** may participate in investment pools that have been organized in accordance with Pennsylvania law.[1]

~~D.~~ **E.** Investment Plan

1. An annual investment plan shall be prepared based upon the anticipated cash flow of District funds but allow for flexibility for the ~~district~~ **District** based on expenditure needs and interest rate trends.

~~E.~~ **F.** Reporting

1. The Business Administrator shall report monthly to the School Board (PA School Code 440.1, amended):[1][5]

- a. The amount of funds invested.
- b. The interest earned to date.
- c. The types and amounts of each investment and the interest earned on each.
- d. The names of the institutions where investments are placed.
- e. Current market value of the funds invested.
- f. Collateralization of deposits exceeding insurance limits.

~~F.~~ **G.** Ethics

1. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with the proper execution and management of the investment program, or that could impair their ability to make impartial decisions.[6]

~~G.~~ **H.** Financial Disclosure

1. The officers and employees of the District involved with the investment process shall provide a financial disclosure statement indicating their personal representatives and investment institutions.

2. Such disclosure shall be reviewed annually by the **D**istrict's independent auditors.

3. Such disclosure in all other respects shall become part of the individuals personnel file.[6]

H. I. Administrative Guidelines

1. The Board directs the Superintendent to have developed a written set of guidelines which will ensure compliance with the intent of this policy.

2. The guidelines shall include a disclosure form for individuals involved in the investment process.

3. Such written procedures shall be submitted to the Board for approval.

I. J. Audit

1. The Board directs that all investment records be subject to annual review by the **D**istrict's independent auditors.

2. It shall be incumbent upon investment advisors and/or bidders to maintain necessary documents to permit an independent audit of the **D**istrict's investments.[7]

J. K. Bond Proceeds

1. Bond proceeds shall be invested in accordance with the Local Government Unit Debt Act and applicable federal and state laws, subject to approval by the solicitor and/or bond counsel and the Board.[8]

2. Investment transactions arising from bond proceeds shall be reported monthly to the Board, in accordance with policy.

K. L. Compliance With GAAP

1. The following is intended to guide **D**istrict investments as limited by law:[9][1][10]

a. District funds shall not be invested in foreign currency and shall have no related risk that would require disclosure pursuant to GASB Statement 40.

b. District investments shall limit the exposure to loss of principal due to market changes in interest rates.

c. District investments in authorized instruments that are not backed by the "full faith and credit" of the federal or state government shall be limited to those purchased through an investment pool such as the Pennsylvania School District Liquid Asset Fund (PSDLAF).

d. When **D**istrict funds are invested in any one (1) issuer other than designated depository accounts (which includes external investment pools), and securities issued or explicitly guaranteed by the U.S. Government (owned directly by the **D**istrict), the amount of the investment shall be unlimited, but the Board shall be notified of such investment as part of the monthly report.

e. For purposes of interest rate disclosure in the annual financial report, the method of determining interest rate risk shall be based on weighted average maturity.

M. Protection Of Bank Balances In Excess Of FDIC Limits

1. When District cash is deposited in an authorized depository, if the cash balance exceeds the insurance limits, **D**istrict funds shall be collateralized pursuant to law.^[1]^[5]

a. The collateral shall be limited to:

1. Investments authorized by law.
2. Other investments legally authorized.
3. It shall be the responsibility of the Business Administrator to verify with the depository the value of the instrument(s) based on the instrument being market to market.
4. Verification of the value of the collateral instrument(s) shall occur annually.
5. Following a review of valuation, the Business Administrator may request an additional review by the ~~district's~~ **District's** investment advisors or financial consultant, and shall require additional collateral if the existing collateral has declined in value and exposes the ~~district~~ **District** to potential loss of principal.
- 6.** The Board shall be advised of the status of the valuation review and any additional collateral at the first meeting following the review.

Legal

1. 24 P.S. 440.1
2. 24 P.S. 621
3. 24 P.S. 622
4. 24 P.S. 623
5. 72 P.S. 3836 et seq
6. 65 Pa. C.S.A. 1101 et seq
7. Pol. 619
8. 53 Pa. C.S.A. 8001 et seq
9. 24 P.S. 218
- 17 CFR Part 270
10. Governmental Accounting Standards Board, Statement No. 40
- 72 P.S. 3836 et seq
- 17 CFR Part 270



Book	Policy Manual
Section	600 Finances
Title	Purchases Subject to Bid/Quotation
Code	610
Status	Policy Committee Review
Adopted	March 29, 1993
Last Revised	November 17, 2014
Prior Revised Dates	11/17/2014

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Authority

A. It is the policy of the Board to obtain competitive bids and price quotations for products and services where such bids or quotations are required by law or may result in monetary savings to the school district **District**.^{[1][2]}

II. Guidelines

A. The amounts contained in this policy regarding competitive bid and price quotation requirements are subject to adjustments based on the Consumer Price Index.^{[3][1][2]}

1. Competitive Bids

a. When seeking competitive bids, the Board shall advertise once a week for three (3) weeks in not less than two (2) newspapers of general circulation.^{[1][2]}

b. After due public notice advertising for competitive bids, the Board shall be authorized to:

~~1. i.~~ **i.** Purchase furniture, equipment, school supplies and appliances costing a base amount as approved under "2011 Act 97 of the PA General Assembly", unless exempt by law.^[2]

~~2. ii.~~ **ii.** Contract for construction, reconstruction, repairs, maintenance or work on any school building or property having a total cost or value as approved under "2011 Act 97 of the PA General Assembly", unless exempt by law.^[1]

c. The Board prohibits the practice of splitting purchases to avoid advertising and bidding requirements.^{[1][2]}

d. With kind, quality and material being equal, the bid of the lowest responsible bidder meeting bid specifications shall be accepted upon resolution of the Board,

unless the Board chooses to reject all bids.[1][2]

e. The Board recognizes that emergencies may occur when imminent danger exists to persons or property or continuance of existing school classes is threatened, and time for bidding cannot be provided because of the need for immediate action.

i. Bidding decisions in the event of such emergencies shall be made in accordance with existing legal requirements.[1]

2. Electronic Bidding

a. The Board shall receive bids electronically for competitive contracts, except for construction and design services, in compliance with applicable laws and Board policy.[4][5]

b. The ~~district~~ **District** shall electronically maintain the confidentiality of the bid until the bid opening.[5]

3. Competitive Electronic Auction Bidding

a. The Board shall adopt a resolution approving the use of competitive electronic auction bidding for contracts for supplies or services, but not for construction or design services.[4][6]

b. An invitation for bids shall be issued and shall include:[6]

1. Procurement description.

2. All contractual terms, when practical.

3. Conditions applicable to procurement, including a notice that bids will be received in an electronic auction manner.

c. Public notice and advertisement of the invitation for bids shall be given in the manner required for non-electronic bidding.

d. Bids shall be accepted electronically at the time and in the manner designated in the invitation for bids.

e. During the auction, bidders shall be able to review their bid rank or the low bid price, and may reduce their bid prices during the auction.

f. At the conclusion of the auction, the record of the bid prices received and the name of each bidder shall be open to public inspection.

g. After the auction period has expired, the ~~district~~ **District** shall grant in writing withdrawal of a bid when the bidder requests relief and presents credible evidence of a clerical mistake due to reasons permitted by law, within the time period established by the ~~district~~ **District**.

h. The contract shall be awarded within sixty (60) days of the auction by written notice to the lowest responsible bidder, or all bids may be rejected.

i. Extensions of the award date may be made by written, mutual consent of both parties.

4. Price Quotations

a. Unless exempt by law, at least three (3) written or telephonic price quotations shall be requested by the Board for:[1][2]

1. Furniture, equipment, school supplies and appliances costing a base amount as approved under "2011 Act 97 of the PA General Assembly".[2]

2. All contracts for construction, reconstruction, repairs, maintenance or work on any school building or property, having a total cost or value as approved under "2011 Act 97 of the PA General Assembly".[1]

b. If it is not possible to obtain three (3) quotations, a memorandum must be kept on file showing that fewer than three (3) qualified vendors exist in the market area.

c. The written price quotations, written records of telephonic price quotations and memoranda shall be kept on file for **at least** three (3) years.

5. Work Performed by District Maintenance Personnel

a. The Board may authorize ~~district~~ **District** maintenance personnel to perform construction, reconstruction, repairs or work having a total cost or value of less than \$10,300.[1]

III. Delegation of Responsibility

A. The Board may grant the Board Secretary or Purchasing Agent the authority to purchase supplies and award contracts in the amount and manner designated by applicable law.[1][2]

Legal

1. 24 P.S. 751
2. 24 P.S. 807.1
3. 24 P.S. 120
4. 62 Pa. C.S.A. 4602
5. 62 Pa. C.S.A. 4603
6. 62 Pa. C.S.A. 4604
- 62 Pa. C.S.A. 4601 et seq



Book	Policy Manual
Section	600 Finances
Title	Purchases Budgeted
Code	611
Status	Policy Committee Review
Adopted	March 29, 1993
Last Revised	November 17, 2014
Prior Revised Dates	11/17/2014

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Purpose

A. It is the policy of the Board that when funds are available all purchases contemplated within the current budget and not subject to bid shall be made in a manner that ensures the best interests of the ~~district~~ **District**.~~[1][2]~~

II. Authority

A. All purchases that are within budgetary limits and were originally contemplated within the budget may be made upon authorization of the Business Administrator.~~[3][2]~~

B. Written requests for purchases shall be prepared in accordance with established school ~~district~~ **District** procedures.

1. The originator of the request for purchase will be notified concerning its disposition by the Business Office.

C. Written requests for purchases must be approved by the appropriate administrator.

1. The requests should then be forwarded to the office of the Business Administrator for approval.

2. All approved requests will then be processed by the Business Office.

3. The Superintendent reserves the right to approve any or all purchases.

D. There shall be a reasonable effort made to obtain, in writing, at least three quotations from independent sources for the supplies, equipment or services desired whenever possible, and when the contemplated expenditure is an amount as approved under "2011 Act 97 of the PA General Assembly".

1. All quotations received shall be kept under separate file and must be attached to the Purchase Order request.~~[4]~~[5]

III. Guidelines

A. In the interests of economy, fairness and efficiency in its business dealings, the Board requires that:

1. Items commonly used in the various schools or units thereof be standardized whenever possible;
2. Opportunity be provided to as many responsible suppliers as possible to do business with the school ~~district~~ **District**.
3. Lists of potential suppliers for various types of supplies, equipment and services will be developed and maintained;~~and~~
4. No purchase request will be honored unless made on a ~~district~~ **District**-approved requisition form that has the necessary approval.

B. No school employee shall be permitted to make a purchase on the school ~~district's~~ **District's** behalf unless they have followed all of the purchasing procedures and have received prior written approval.

C. The Board prohibits extravagant spending, defined as exceeding the limits of reason or necessity.

D. Expenditures for Staff Meetings

1. Recognizing the prevailing practice in the public and private sectors of appropriate expenditures of budget funds for nominal refreshments for **D**istrict-wide staff meetings, the Board grants discretion to the Superintendent to purchase such refreshments providing they are within yearly budgeted amounts for such purchases and are in accordance with the following guidelines:
 - a. All requests for purchases of refreshments to be obtained from internal or external sources must be submitted at least five (5) days in advance, in writing, to the Superintendent or **the Superintendent's** designee.
 - b. Refreshments for staff meetings will normally be restricted to sessions of at least one-half of the workday.
 - c. Refreshments will be restricted to such items as coffee, tea, punch, cookies or facsimile.
 - d. The Business Administrator is directed to submit a report to the Superintendent as requested which reflects expenditures for refreshments.
2. All expenditures for refreshments must be coded to the proper state account code for food purchases.

Legal

1. 24 P.S. 751
2. 24 P.S. 807.1
3. 24 P.S. 609
4. 24 P.S. 511
5. 53 P.S. 5432
- 24 P.S. 508



Book	Policy Manual
Section	600 Finances
Title	Purchases Not Budgeted
Code	612
Status	Policy Committee Review
Adopted	March 29, 1993

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Purpose

A. The laws of the State and the interests of the community require fiscal responsibility by the Board in the operation of the school ~~district~~ **District**.

B. Appropriate fiscal controls are hereby adopted to insure that public funds are not disbursed in amounts in excess of the appropriations provided this ~~district~~ **District**.**[1]**

II. Authority

A. When funds are not available for a proposed appropriation, a legal transfer from one class of expenditure to another may be made in the last nine months of the fiscal year by the Board if it is apparent that the necessary surplus funds do exist in another appropriation and if the procedures specified in the School Code are followed, and it can be demonstrated that the proposed expenditure would be educationally warranted in the current fiscal year.**[1]****[2]**

III. Guidelines

A. In the event of emergency {which **is defined as when a situation** exists whenever the time required for the Board to act in accordance with regular procedures would endanger life or property or threaten the continuance of existing school classes}, a purchase order may be authorized by the Superintendent.

B. Any expenditures in excess of appropriation made in conformance with this policy shall be reported to the Board at the next meeting with a recommendation of funds to be transferred to cover said purchase.

Legal	1. 24 P.S. 609
	2. 24 P.S. 687



Book	Policy Manual
Section	600 Finances
Title	Cooperative Purchasing
Code	613
Status	Policy Committee Review
Adopted	March 29, 1993
Last Revised	January 26, 2017
Prior Revised Dates	1/26/2017

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Purpose

A. The Board recognizes the advantages of centralized purchasing.

B. The Board, therefore, encourages the administration to seek advantages in savings that may accrue to this ~~district~~ **District** through joint agreements for the purchase of supplies, equipment or services with other entities as authorized by applicable law.[2][3][1][4]

II. Delegation of Responsibility

A. The Board authorizes the Business Administrator to negotiate such cooperative purchase agreements for services, supplies and equipment with other political subdivisions as may be appropriate in accordance with law and the policies of this Board.

B. Cooperative purchases require an agreement approved by the Board and the participating contracting body(~~s~~) which shall specify: the categories of equipment or supplies to be purchased; the manner of advertising for bids and of awarding contracts; the method of payment by each participating party; any such other matters as may be deemed necessary to carry out the purposes of the agreement.[5]

C. All such regulations must be in accordance with applicable law.

D. The Board also authorizes purchases made through state awarded bids as long as those bids conform to existing law.

Legal

1. 24 P.S. 521
2. 24 P.S. 751
3. 24 P.S. 807.1
4. 53 Pa. C.S.A. 2303
5. 53 Pa. C.S.A. 2301 et seq



Book	Policy Manual
Section	600 Finances
Title	Payroll Authorization
Code	614
Status	Policy Committee Review
Adopted	March 29, 1993
Last Revised	July 15, 2002
Prior Revised Dates	7/15/2002

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Authority

A. Employment of all permanent, temporary and part-time ~~district~~ **District** personnel must be approved by the Board.

B. The Board shall authorize payment of salaries to employees.

C. Actions by the Board to employ staff on a contractual basis may include the name of the individual, position title, salary, period of employment, position classification, and method of payment.[1][2][3][4]

~~B.~~ **D.** Actions by the Board to employ temporary or part time personnel may include the name of the individual, position title, rate of pay, position classification, period of time such authorization is valid, and the maximum number of hours or days employee may work.

~~C.~~ **E.** The minutes of board meetings shall record all actions with regard to resignation, retirement, death or discharge of all **any** employees, or non-retention of a temporary professional employee.

1. Each action shall include the name of the employee, date upon which salary or wages, and benefits, will terminate, and position formerly held.

II. Guidelines

A. Daily sign-in and sign-out procedures adequate to meet wage and hour requirements and Board policy are required of all hourly and daily employees.

B. Salary or wages may be withheld for unapproved time off in accordance with the approval of the Superintendent.[5]

C. Overtime can be scheduled and paid only when authorized in advance by the Administrator in charge of the Building or Department, with the Superintendent's approval.[1][2][3].

D. The payroll shall be certified by the Business Administrator/~~Board Secretary~~. [4][5]

Legal

1. 24 P.S. 406
2. 24 P.S. 1106
3. 24 P.S. 1107
4. Pol. 308
5. Pol. 330



Book	Policy Manual
Section	600 Finances
Title	Payroll Deductions
Code	615
Status	Policy Committee Review
Adopted	March 29, 1993
Last Revised	July 15, 2002
Prior Revised Dates	7/15/2002

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Purpose

A. The Board may at its discretion act on behalf of individual employees to deduct a certain amount from the employee's paycheck and remit an equal amount to an agent designated by the employee.

B. It is the purpose of this policy to designate those purposes not otherwise mandated by law for which the Board is willing to act on behalf of the employee.

II. Authority

A. No deductions may be made from the wages of an employee except for federal or state income tax, local earned income tax, social security, Pennsylvania School Employees' Retirement System, mandated wage attachments, and others required by law or contract without proper authorization by the employee.[1]

B. The Board shall permit deductions from an employee's paycheck upon proper authorization on the appropriate ~~district~~ **District** from for the following purposes:[1]

1. Approved Tax Sheltered Annuities

a. All tax sheltered annuity plans must be approved and recorded in the business office for any additions, changes, or terminations.

b. Such actions must be in writing on the designated form provided by the ~~district~~ **District**.

c. Requests for approval of new companies will be considered only if:

1. The company signs and agrees to the standard Hold Harmless Agreement provided by the ~~district~~ **District**.

2. The employee must sign the Salary Reduction Agreement provided by the district **District**.

3. Deductions for tax sheltered annuities will be remitted to the appropriate companies after the last payroll of the month.

C. Final approval for deduction for other programs rests with the Business Administrator.

D. The following programs are offered as payroll deductions:

1. Association Dues Deductions--Deductions to be remitted to New Hope-Solebury Education Association (NHSEA).

2. Credit Unions--Deductions may be remitted to Pennsylvania State Employees Credit Union and Bucks County Schools Federal Credit Union.

3. United Way **Fund**

a. Any employee of the **District** may make a pledge to the United **Way** Fund by completing a pledge card.

b. The total amount of the pledge will be withheld from the employee's paycheck if requested.

c. Deductions will be forwarded to the United Way Fund on a monthly basis.

d. Payroll Direct Deposit--Deductions will be remitted via the Federal Reserve to the financial institution(s) of the employee's choice.

4. Medical/Dependent/Eldercare Expenses--Deductions will be remitted to the appropriate company after the last pay of each month.



Book	Policy Manual
Section	600 Finances
Title	Payment of Bills
Code	616
Status	Policy Committee Review
Adopted	March 29, 1993
Last Revised	March 3, 2014
Prior Revised Dates	3/3/2014

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Purpose

A. It is the purpose of the Board to direct the prompt payment of ~~district~~ **District** bills, while ensuring that due care has been taken in the review of such bills.

II. Definitions

A. **For the purposes of this policy "check"** shall mean a written order directing a bank to pay money from an account of the ~~district~~ **District**.

B. **For the purposes of this policy "Financial Transaction"** shall mean bank transfers, payroll direct deposit transfers, wire transfers and payment of vendors by electronic fund transfer on behalf of the **D**istrict.

III. Authority

A. Each bill or obligation of this Board must be fully itemized, verified and approved by the Board before a Check or Financial Transaction can be released for its payment, except that the Business Administrator/Board Secretary is permitted to draw payment orders for:

1. Items the prompt payment of which will be to the advantage of the ~~district~~ **District**;
2. Progress payments to contractors specified in a contract approved by the Board;
3. Payments resulting from contracts which were previously approved by the Board;
4. Orders to cover approved payrolls and agency account deposits;
5. Reissues of voided checks which were approved the prior month; and
6. Utility bills in months during which the Board does not meet.

B. All such payment orders shall be presented to the Board at its next meeting.

IV. Delegation of Responsibility

A. It shall be the responsibility of the Business Administrator or **the Business Administrator's** designee upon receipt of an original invoice to verify that the purchase invoice is in order, the goods were received in acceptable condition or services were satisfactorily rendered, funds are available to cover the payment, the Board budgeted for the item, and the invoice is for the amount contracted.

1. If the invoice varies from the purchase order, the Business Administrator or **the Business Administrator's** designee shall document the reason/reasons on the invoice.

B. Should sufficient funds not be available in the budgetary account to which a proposed purchase will be charged, the Business Administrator or **the Business Administrator's** designee shall determine the overage and request the Board make a legal budgetary transfer to cover it.

1. All budgetary transfers must be approved by the Superintendent prior to being submitted to the Board.

C. Prior to the Board's consideration of the bills for payment, in order to provide appropriate internal controls over the expenditure of funds by Check and/or Financial Transaction, a designee of the Business Administrator shall review and approve each Check and/or Financial Transaction.

D. The Business Administrator shall review the documentation for each Check and Financial Transaction and sign off on each bill list prepared prior to Board approval and between meeting dates.

E. All claims for payment shall be submitted to the Board in the form of a bill list including the following:

1. Check number or identification number/transaction date.
2. Check date or identification number/transaction date.
3. Vendor name and comment.
4. Amount of remittance.

F. These bill lists, along with the Board's approval or disapproval, shall be placed and recorded in the official minutes of the Board and made available for audit.

1. In addition, any documentation regarding Financial Transactions shall be maintained and made available for audit.

G. Upon approval of an order by the Board, the business office personnel shall prepare a Check or the Business Administrator shall prepare a Financial Transaction for payment, and cancel the encumbrance placed against the appropriate account.

H. All Checks or Financial Transactions approved by the Board shall be signed by the President, Vice-President and/or Business Administrator/~~Board Secretary~~.

1. These signatures can be electronic for Checks and Financial Transactions up to \$500,000.

2. Checks and Financial Transactions over \$500,000 require one (1) original signature.

I. Each authorized signer shall file with the Secretary of the Commonwealth ~~his~~ **a** manual signature certified under oath and any other documentation necessary for compliance with the Uniform Facsimile Signature of Public Officials Act.

J. No Check shall be made out to "cash".

K. Checks to reimburse petty cash shall be made payable only to the petty cash custodians who maintain the funds.

L. Sales Tax Exemption

1. The ~~district~~ **District** is exempt from sales tax on the purchase of tangible personal property or services which are sold or used by the ~~district~~ **District**.

2. The ~~district~~ **District** shall control use of its sales tax exemption number issued by the Department of Revenue, in compliance with established regulations.

3. This exemption number shall be used only when buying property or services for use by the ~~district~~ **District**.

4. In order to monitor sales tax activities, the Business Administrator or **the Business Administrator's** designee shall develop procedures to assure the coordination and accumulation of information and proper reporting and remittance to the Department of Revenue.

Legal

24 P.S. 427
 24 P.S. 428
 24 P.S. 433
 24 P.S. 439
 24 P.S. 607
 24 P.S. 608
 24 P.S. 609
 24 P.S. 610
 24 P.S. 687
 24 P.S. 1155
 65 P.S. 302
 72 P.S. 7204
 72 P.S. 7208
 61 PA Code 32.23
 Pol. 612



Book	Policy Manual
Section	600 Finances
Title	Special Purpose Funds
Code	618
Status	Policy Committee Review
Adopted	March 29, 1993
Last Revised	September 15, 2004
Prior Revised Dates	9/15/2004

Proposed deletions: ~~strike through~~

Proposed additions/revisions: **underlined and bold**

I. Purpose

A. It is the purpose of this policy to establish financial supervision and controls for the administration of the various activities that involve special purpose funds.

II. Student Activity Fund Accounts

A. The Student Activity Fund's purpose is to ensure more accurate accounting of the finances for the various school clubs and organizations and thereby protect their treasurers and advisors.

B. All advisors of classes, clubs and organizations in the school are responsible for seeing that all financial transactions of their groups are carefully and accurately recorded in records provided by the school.

C. Advisors should maintain duplicate records to aid in ~~this~~ **any** audit.

~~B.~~ **D.** Use of Activity Funds

1. The **Student** Activity**ies** Funds should not be used for small cash and check needs of other funds and organizations, even though it may be more difficult or cumbersome to deposit and withdraw money from non-activity funds.

2. Student Activity**ies** Funds should be used solely for their intended purposes.

~~E.~~ **E.** Initiating Accounts/Terminating Accounts

1. As new programs, clubs or organizations are formed, principals, upon approval by the Superintendent, may request the Business Office to establish new accounts.

2. New accounts should not be established solely for individual charitable drives.

~~2.~~ **3.** Requests from principals should be in writing and occur only after a need for new financial accounts is determined and the Superintendent has approved the club.

~~3.~~ **4.** Principals may ask the Business Administrator to terminate an inactive account at any time.

5. The appropriate faculty advisor may request the principal to terminate an account.

a. This request, in writing, should also state the planned disposition of any money or materials which remain in the closed account.

6. All requests from the principal to the Business Office must be in writing.

~~4.~~ **7.** The principal or his/her the principal's designee, will be responsible for ensuring that the student organizations prepare and submit activity budgets noting anticipated revenue and expenses for each school year May 1st of each calendar year.

~~5.~~ **8.** All bills must be paid by checks from the Student Activity Fund and not by cash.

9. Money received by the various groups is to be deposited as soon as practical after its receipt.

10. The advisor is to turn all monies over to the Business Office and obtain a receipt for such funds.

11. No deposit is to be sent through interoffice mail.

12. Deposits must be brought to the Business Office.

13. The person bringing the deposit to the Business Office must wait while the Business Office verifies the deposit amount.

14. The Business Office will prepare the deposit slip and deposit all funds.

15. All duplicate copies of receipts shall be properly filed with duplicate deposit slips.

16. The Business Office will issue checks upon presentation of a voucher signed by the advisor, the principal and an officer of the club/activity.

17. Every month, the principals will receive copies of all transactions affecting student organizations.

~~6.~~ **18.** Requests for permission to engage in any money raising project will be directed to the principal by the advisor.

19. Approval to sell to the general public may be given only by the Superintendent's Office or his/her the Superintendent's designee.

~~D.~~ **F.** Responsibility for Student Activity Accounting

1. Advisors of activity accounts are reminded that all business transactions involving those accounts must be handled through the proper accounting procedures.

2. Debts acquired by advisors without the proper prior written endorsement and without following the prescribed procedures are the sole responsibility of the individual sponsor.

3. It is further not permissible to satisfy these debts, ~~(which are personal debts),~~ with monies from the activity accounts.

E- G. Forms for Student Activity Accounting

1. The following forms are provided for the sponsors' handling of activity funds:

- a. Receipt - used to record all deposits (pay-ins) to the account - advisors keep a duplicate copy of all receipts.
- b. Request for Quotation - All purchases of materials or supplies made by any organization, club, society or group, or by any school or class, in which the total purchase is in excess of one thousand dollars (\$1,000.00), shall only be made upon solicitation of quotations or bids from three (3) or more responsible manufacturers of or dealers in such materials or supplies.
- c.** All such purchases shall be made from the lowest responsible bid/quote on the basis of price, quality and service.

2. All quotations are required to be recorded on a Request for Quotation Form.

- a.** If three (3) quotations cannot be obtained, the reason why must be documented on this form.
- b.** This form must be signed by the individual receiving the quotations.
- c.** The principal must review and sign the form before the item is purchased.
- d.** This form must be attached to a Request for Payment Form.

3. All equipment or supplies in which the total cost is in excess of four thousand dollars (\$4,000) must follow the prescribed bidding procedures outlined in Sections 751 and 807.1 of the Commonwealth of Pennsylvania Public School Code.

- a.** Services are not subject to bid.

4. Purchase Order - used to place an order with an outside contractor. A purchase order is needed when the individual purchase is for one thousand dollars (\$1,000) or more.

- a.** This form is to be completed by the student officer and signed by the advisor and principal ~~before~~ **before** any verbal or written commitment is made.
- b.** This is the ~~only~~ **only** official method of placing an order and only orders so placed may be satisfied through activity funds.
- c.** Advisors are required to use only this purchase order form in transactions and are to keep a copy of the purchase order.

5. Request For Payment - used to certify that the contracted materials, goods, services, etc., have been received in satisfactory condition and that payment should be made. The request for payment must be accompanied by an ~~original invoice~~ **original invoice** from the vendor. Advisors keep a copy of the request for payment.

F. H. All forms must be signed by the club/organization President and/or Secretary/Treasurer, Advisor, and the principal.

G- I. Interest Income

1. Activity fund balances should be deposited in interest bearing accounts or otherwise invested in interest bearing investments permitted by the School Code, such as savings accounts, money market funds, U.S. Savings Bonds or Certificates of Deposit.

2. Monthly allocation of interest earned is the preferred procedure dealing with posting interest to the respective organization, club, society, class or group.

3. Donations from students or parent groups shall be credited to the Student Council Activity Account unless otherwise specified by the donor.

4. These funds should be expended for the general welfare of the student body and for purposes not currently fundable through the General Fund.

H. J. Expenditures

1. Activity funds may not be expended without proof that the majority of students in the group support the expenditure.

2. In smaller groups, this is accomplished by having a student prepare the "Request for Payment" for signature.

~~2.~~ 3. In the larger groups such as Student Council and the Classes there should be periodic approval of expenditures.

4. Copies of minutes of the meetings in which these expenditures are approved must be sent to the Business Office.

~~3.~~ 5. All expenditure requests, regardless of what the purpose may be, will be reviewed and approved by the principal of the respective building to ensure no misuse of any Student Activity Fund.

I. K. Disbursements

1. Disbursements must be made by check prepared by the Business Office to the payee.

2. Disbursements must be supported by an original invoice, proof of the receipt of merchandise, proof of accuracy of prices and, extension in totals, and approval for payment.

J. L. Signature on Checks

1. The Board shall authorize persons to sign checks for activities fund payments.

2. The Board Secretary will be one of the persons **authorized to sign checks.**

3. The person(s) signing checks should require invoices or other evidence of obligation, properly approved by the principal, faculty advisor and student officers of the activity, before signing the check.

4. These documents should be reviewed prior to making payment and should be initialed to avoid making duplicate payments.

5. No checks should be signed until they are filled out completely, including the date, name of payee and amount.

K. M. Unused Funds

1. Procedures are needed to deal with balances in inactive accounts or accounts of graduated classes.
- 2.** When the interest or membership in a student club or organization declines to the point where organizational activities cease or a senior or similar class nears graduation and a balance is maintained in an account of the Student Activities Fund by the organization or class from revenues of fund raising activities, a decision must be made about the disposition of those funds.
- 3.** The graduating class or disbanding organization must use for or commit to a proper school-related purpose the unexpended balance of its account prior to graduation or dissolution or as soon as reasonably possible thereafter, but in no case longer than one (1) year.
- 4.** The Board of School Directors stipulates that monies left unused or uncommitted for one (1) year or more after graduation of the class or club members shall be committed and transferred to the Student Council Activity Account for any proper school-related purposes.

N. Athletic Account

1. Funds from interscholastic athletic activities shall be under the supervision of the principal and Student Activities Coordinator.
2. Records shall be maintained of the receipt and disbursement of all such funds in designated accounts according to the activity involved.
3. All checks shall be signed by the person authorized by the School Board to approve such disbursements.
4. The accounting procedure shall include a method which accounts for cash received and disbursed, reconciles tickets used, programs sold, and itemizes cash expenditure and deposits from each athletic event charging admission.
 - a.** The form or report shall be signed by the principal and the Student Activities Coordinator.
5. The sale of tickets shall be controlled by accounting for them by number and relating that number sold to the cash received.
 - a.** ~~In addition,~~ Receipts and disbursements and the writing of checks shall be properly recorded by the fund custodian.
6. All expenditures from the Athletic Fund shall be supported by documentary evidence as to the disbursement, and shall be subject to bidding and purchasing procedures as specified by School Code and Board policy.
7. Monies expended for coaching salaries and wages shall be budgeted and paid from the general fund.
- 8.** Monies expended for ticket sellers, ticket takers, timekeepers, scorekeepers, announcers, spotters and field preparation shall be from the general fund.
- 9.** All ~~district~~ **District** employees who are paid for services such as ticket selling and taking and timing will be paid through payroll with regular deductions.[1][2][3].

~~8-~~ **10.** Monies expended for referees and/or officials from P.I.A.A. shall be paid from the Athletic Fund and must be approved by the Student Activities Director.[4]

~~9-~~ **11.** All purchases must follow the same bidding procedures as the General Fund.

Legal

1. 24 P.S. 440.1
2. 24 P.S. 504
3. 24 P.S. 511
4. Pol. 610