

GREENSBURG SALEM SCHOOL DISTRICT

Board Discussion Meeting March 3, 2021 PUBLIC SESSION AGENDA

1. Mark Turnley, June 30, 2020 Audit
2. Karla Thomas, CCL Technologies
3. Karl Spudy, Buildings and Grounds Update

FINANCE

1. Request approval to acknowledge the Independent Audit for school year ending June 30, 2020
2. Request approval of the adoption of the Westmoreland Intermediate Unit general operating budget for the 2021-2022 school year in the amount of \$6,771,500.00 with Greensburg Salem School District's contribution set at \$11,335.89 as contained herein

CONTRACTED SERVICES

1. Request approval to enter into an Agreement between Greensburg Salem School District, Westmoreland County Behavioral Health and Developmental Services Program and Westmoreland County Drug and Alcohol Commission, Inc. for the continuation of the Westmoreland County Assistance Program, effective for the 2021-2022 school year as contained herein
2. Request approval of the Addendum to the Energy Curtailment Services Agreement between Greensburg Salem School District and Keytex Energy to provide energy curtailment services to the District for a three-year period beginning June 1, 2018 through and including May 31, 2021
3. Request approval to acknowledge John Porter and Charles Wilkinson as additional bus drivers for DMJ Transportation for the 2020-2021 school year pending

receipt of all governmental clearances, application records, safety training, physical examination and tuberculin test where applicable

BOARD POLICIES

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| 1. | Request approval of the final reading/adoption of Board Policies 100, 200 and 300 | |
| 2. | Request approval of the final reading/adoption of Board Policies Group 600 as contained herein | 1-12 |
| 3. | Request approval of the final reading/adoption of Board Policy 218.3 Notifying of the Superintendent and School Police Officer of Student Behavior and Board Policy 348.1 Professional Workplace Policy as contained herein | 13-15 |

STUDENT MATTERS

1. Request approval ***You're a Good Man, Charlie Brown*** as the Senior High School Musical production for the 2020-2021 school year with recording dates of the week of April 26-May 1, 2021 and video stream dates of Friday, May 7, 2021 at 7:30 P.M., Saturday, May 8, 2021 at 2:00 P.M. and 7:30 P.M. and Sunday, May 9, 2021 at 2:00 P.M. Cost for the link to one show is \$20.00 for one device.
2. Request approval of the Agreement of Expulsion between Greensburg Salem School District, Student #311800 and the Student's Parents as contained herein

CONFERENCES/WORKSHOPS

ATHLETIC MATTERS

1. Athletic report

FACILITIES USAGE

1. Request approval for the Girls' AAU teams to use the gymnasium at Amos K. Hutchinson Elementary School and the Middle School two (2) nights per week beginning March 15, 2021 through April 18, 2021 (Teams are comprised of only Greensburg Salem players.)
2. Request approval for the PA West Soccer Club (through Greensburg Recreation) to use the band field, high school soccer field and upper football practice field from March 15, 2021 through May 28, 2021. (Soccer Club is comprised of only Greensburg Salem players.)

GENERAL MATTERS/OTHER BUSINESS

1. Discussion regarding the return to school on a four (4) day versus a five (5) day week for instruction. At the secondary level students would come back or be full remote, at the elementary level students would come back or be full remote with subs needed
2. Discussion regarding the District's need to reach out to Universities we partner with for assistance in securing individuals who have all clearances to assist in facilitating our Summer Success Program

Book	Policy Manual
Section	600 Finances
Title	Payroll Authorization
Code	614 - NEW
Status	From PSBA

Authority

Employment of all permanent, temporary and part-time district personnel must be approved by the Board. The Board shall authorize payment of salaries to employees. 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, method of payment, and budget category to which the wages are to be charged.[1][2][3][4][5][6]

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, the maximum number of hours or days an employee may work, school or vocation assignment, and budget category to which wages are to be charged.

The minutes of Board meetings shall record all actions with regard to resignation, retirement, death or discharge of all employees, or nonretention of a temporary professional employee. Each action shall include the name of the employee, date upon which salary or wages will terminate, and position formerly held.

Guidelines

Daily sign-in and sign-out procedures adequate to meet wage and hour requirements and Board policy may be required of all employees.

Salary or wages may be withheld for unapproved time off, in accordance with established procedures, by the Superintendent.

Overtime can be scheduled and paid only when authorized in advance by the building principal or immediate supervisor.[7]

The payroll shall be certified by the Business Manager.

Legal

1. Pol. 302
2. Pol. 304
3. Pol. 305
4. Pol. 306
5. Pol. 308
6. Pol. 328
7. Pol. 330
- 24 P.S. 406
- 24 P.S. 1001
- 24 P.S. 1106
- 24 P.S. 1107

Book	Policy Manual
Section	600 Finances
Title	Payroll Deductions
Code	615 - NEW
Status	From PSBA

Purpose

The Board may, at its discretion, act on behalf of individual employees to deduct a certain amount from the employee's paycheck and to remit an equal amount to an agent designated by the employee. It is the intent 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.

Authority

No deduction may be made from the wages of an employee except for federal or state income tax, PA unemployment, county tax, municipal or school taxes, social security and School Employees' Retirement Fund without proper authorization by the employee.

The Board shall permit deductions from an employee's paycheck upon proper authorization on the appropriate district form.[1]

Legal	1. 24 P.S. 513
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Book	Policy Manual
Section	600 Finances
Title	Payment of Bills
Code	616 - NEW
Status	From PSBA

Purpose

It is the Board's intent to direct prompt payment of bills but at the same time to ensure that due care has been taken in the review of district bills.

Authority

Each bill or obligation of this district must be fully itemized, verified and approved by the Board before a check can be drawn for its payment, except that the Board Secretary is permitted to draw payment orders for:[1][2][3]

1. The prompt payment of items that will accrue to the district's advantage.[1][4]
2. Progress payments to contractors specified in a contract approved by the Board.
3. Orders to cover approved payrolls and agency account deposits.
4. Utility bills in months the Board does not meet.

Delegation of Responsibility

It shall be the responsibility of the Business Manager or designee upon receipt of an invoice to verify that the purchase invoice is in order, goods were received in acceptable condition or services were satisfactorily rendered, funds are available to cover the payment, the Board had budgeted for the item, and invoice is for the amount contracted.

Should the invoice vary from the acknowledged purchase order, the Business Manager or designee shall document on the invoice the reason for such variance.

Should funds not be available in the account to which a proposed purchase will be charged, the Business Manager or designee shall determine the overage and request the Board make a legal transfer to cover it.[2][5][6][7]

All claims for payment shall be submitted to the Board and recorded in the minutes of the Board meeting.

The list of bills shall include for each:

1. Check number.
2. Check date.
3. Vendor.
4. Amount of remittance.

Upon approval of an order, the Treasurer shall prepare a check for payment and cancel the commitment placed against the appropriate account.[1]

All checks approved by the Board shall be signed by the President, Board Secretary, and Treasurer.[1][4][8]

The Vice-President may sign for the President.[9]

Guidelines

Signatures of the President, Vice-President, Treasurer and Board Secretary may be engraved on a signature plate or stamp.[10]

No check shall be made out to cash.

Sales Tax

The district is exempt from sales tax on the purchase of tangible, personal property or services that are sold or used by the district. The district shall control use of its sales tax exemption number issued by the Department of Revenue, in compliance with established regulations. The exemption number shall be used only when buying property or services for district use.[11][12]

The district shall obtain a sales tax license number for school organizations who purchase items to be resold.[11][13][14]

In order to monitor these activities, the Business Manager shall develop procedures to assure coordination and accumulation of information and proper reporting and remittance to the Department of Revenue.

- Legal
1. 24 P.S. 439
 2. 24 P.S. 607
 3. 24 P.S. 1155
 4. 24 P.S. 427
 5. 24 P.S. 609
 6. 24 P.S. 687
 7. Pol. 612
 8. 24 P.S. 433
 9. 24 P.S. 428
 10. 65 P.S. 302
 11. 61 PA Code 32.23
 12. 72 P.S. 7204
 13. 72 P.S. 7208
 14. Pol. 618
 - 24 P.S. 608
 - 24 P.S. 610

Book	Policy Manual
Section	600 Finances
Title	Petty Cash
Code	617 - NEW
Status	From PSBA

Purpose

Petty cash funds may be used for designated purposes but shall be subject to adequate controls and safeguards.

Authority

The Board authorizes the establishment of petty cash funds under the control of designated employees in district buildings.

Delegation of Responsibility

Each responsible employee shall ensure that petty cash funds are spent only for designated purposes.[1]

The person responsible for each petty cash fund shall prepare a monthly total of the disbursement of petty cash funds.

Legal	1. Pol. 811
	24 P.S. 510

Book	Policy Manual
Section	600 Finances
Title	District Audit
Code	619 - NEW
Status	From PSBA

Purpose

The Board recognizes the importance of the public's right to have access to the public records of the district, including public financial records. The public has the right under law to inspect and procure copies of the annual audit conducted by the district's accountants and the audit conducted by the Auditor General's office.[1][2][3][4]

Authority

The Board shall employ an independent, certified public accountant to conduct an annual district audit in conformance with prescribed and legal standards. The completed audit shall be presented to the Board for its examination and approval.[2][5][6][7]

The Board recognizes its obligation as an elected body to represent the best interests of all its constituents. Therefore, the Board shall make the results of both the district's accountant's audit and the Auditor General's audit available to the public at the business office of the district.

Delegation of Responsibility

The Superintendent and Board Secretary shall annually, by December 31, submit a signed statement to the Pennsylvania Department of Education certifying that the financial statements of the school district have been properly audited pursuant to law and that in the independent auditor's opinion, the financial information submitted in the annual financial report is materially consistent with the audited financial statements. If the financial information is not deemed materially consistent, the district shall submit a revised annual financial report no later than December 31.[8]

Legal

1. 24 P.S. 408
2. 24 P.S. 2401
3. 65 P.S. 67.701
4. Pol. 801
5. 24 P.S. 437
6. 24 P.S. 2408
7. 24 P.S. 2441
8. 24 P.S. 218
- 24 P.S. 504
- 24 P.S. 511
- 24 P.S. 1337
- 24 P.S. 2432
- 65 P.S. 67.101 et seq

Book	Policy Manual
Section	600 Finances
Title	GASB Statement 34
Code	622 - NEW
Status	From PSBA

Purpose

The Board recognizes the need to implement the required accounting and financial reporting standards stipulated by the Pennsylvania Department of Education.

The primary objectives of implementing the Governmental Accounting Standards Board (GASB) Statement 34 are to assure compliance with state requirements, and properly account for both the financial and economic resources of the district.

Authority

Participation of the school district in any such activity shall be in accordance with Board policy.[1][2]

Delegation of Responsibility

The responsibility to coordinate the compilation and preparation of all information necessary to implement this policy is delegated to the Business Manager.

The designated individual shall be responsible for implementing the necessary procedures to establish and maintain a fixed asset inventory, including depreciation schedules. Depreciation shall be computed on a straight-line basis over the useful lives of the assets, using an averaging convention. Normal maintenance and repairs shall be charged to expense as incurred; major renewals and betterments that materially extend the life or increase the value of the asset shall be capitalized. A schedule of accumulated depreciation shall be consistent from year to year. The basis for depreciation, including groups of assets and useful lives, shall be in writing and submitted for review to the Board.

The Business Manager shall prepare the required Management Discussion and Analysis (MD&A). The MD&A shall be in the form required by GASB Statement 34 and shall be submitted to the Board for approval, prior to publication.

Prior to submission of the MD&A for Board approval, the district's independent auditors shall review the MD&A, in accordance with SAS No. 52, "Required Supplementary Information".

Legal	1. 24 P.S. 218
	2. 24 P.S. 613
	Governmental Accounting Standards Board, Statement No. 34

Book	Policy Manual
Section	600 Finances
Title	Federal Programs - Allowability of Costs
Code	626.2 - DELETE
Status	From PSBA

NOTE: This policy has been replaced with an attachment to policy 626 - Federal Fiscal Compliance.

Book	Policy Manual
Section	600 Finances
Title	Federal Programs - Cash Management
Code	626.3 - DELETE
Status	From PSBA

NOTE: This policy has been replaced with an attachment to policy 626 - Federal Fiscal Compliance.

Book	Policy Manual
Section	600 Finances
Title	Taxable Fringe Benefits
Code	624 - NEW
Status	From PSBA

Authority

It shall be the policy of the Board to comply with regulations of the Internal Revenue Service (IRS) regarding taxability of employee fringe benefits.

Definitions

Taxable fringe benefit - a form of pay, in addition to salary, for the performance of duties; taxable wages unless excluded by the Internal Revenue Code.

Convenience of the district - where the personal use was in the best interest of the district.

De minimis - an amount where either the cost of determining specific value exceeds the value of the use, or the actual cost of the use was negligible at the organizational level.

Delegation of Responsibility

The Superintendent or designee shall be responsible to ensure that employees verify the use of district equipment for business purposes and report any use or fringe benefits that may be taxable as compensation.

The employee verification process shall occur monthly prior to payment of bills.

The Business Manager shall report the value of taxable fringe benefits with the regular payroll for the payroll immediately following the determination of taxable fringe benefits.

The Business Manager shall annually review the determinations of convenience of the district and de minimis amount to ensure compliance with federal regulations. The review may include discussions with the district auditor.

Legal	26 U.S.C. 1 et seq
	Pol. 331
	Pol. 717
	Pol. 813
	Pol. 815

Book	Policy Manual
Section	200 Pupils
Title	Notifying the Superintendent and School Police Officer of Student Behavior
Code	218.3
Status	Review

The Building Principals shall provide the Superintendent with weekly, or bi-weekly when school is in the hybrid instructional model, out of school suspension reports of students from their buildings identifying the student gender, grade level, number of days suspended and student behavior that resulted in suspension.

In cases of violent extreme or severe behavior that poses a safety and health risk to students and staff, the Building Principals shall notify the Superintendent immediately regarding the behavior and will make the superintendent aware of the steps that are being taken to rectify the situation, including communication with parents. In addition to notifying the Superintendent, the building principals will notify the School Police Officer so that he or she is aware of the situation in the event that he or she is needed to help restore a safe and secure environment for students and staff as well as enforce local and state laws and utilize full police powers if necessary that may include issuing citations or the arrest of a student.

Examples of the violent extreme behaviors are provided but are not limited to the following:

Physical altercations between students

Student physical assault

Student sexual assault

Weapon possession on school property

Terroristic Threats/Verbal altercations that rise to the level of dist

The possession of illegal substances such as narcotics, alcohol, opioid, marijuana, vapes, tobacco and other drugs

The inappropriate and/or intentional spreading of bodily fluids to others that includes urine, semen, feces, blood, and saliva

Extreme vandalism of school property

Student suicidal ideation or attempt

Arson

This applies to activities on campus and activities that occur after regular school hours, weekends and when students are engaged in school sponsored activities off campus, such as field trips, sporting events, dances, concerts and other school sponsored events.

Book: Policy Manual

Section :300 Employees

Title: Professional Workplace Policy

Code: 348.1

Status: New

The Greensburg Salem School District is an equal opportunity employer and does not discriminate in employment, educational programs or activities based on race, color, religion, national origin, sex, sexual orientation, age, ancestry, disability or other legally protected classifications. As such, the Greensburg Salem School District prioritizes the establishment of a professional work environment for all employees.

The professional workplace is a formal working environment that guarantees the dignity and mutual respect for all employees. The professional environment promotes an atmosphere of inclusivity and acceptance for all employees, as well as fosters an appreciation for the work completed by the employee. The professional workplace is grounded on uniform procedures and high-performance expectations for all employees at the building levels regarding applications for conferences, personal days, purchase of supplies, appointment to committees and hiring of supplemental positions. In a professional environment, all employees to address each other in a respectful manner and discourages the use of inappropriate nicknames, banter, and demeaning jokes among staff members during the work day.

To maintain the professional workplace, the following items are not acceptable and will not be permitted:

1. A permissive environment that condones inappropriate and demeaning comments to and about employees and students
2. The use of profanity or inappropriate behavior by employees on school properties during the regular work day or at any and all school events and functions after hours.

3. The forceful exclusion of employees from staff and/or parent meetings where the employee has a legitimate educational interest to attend
4. The use of social media to ridicule, demean or attack a fellow staff member, District employee, Board member(s) or student(s) in a public or select group forum
5. The failure to provide an opportunity or conference for any employee who wishes to meet with an administrator to discuss concerns about his or her work conditions, students, parents, or other work-related issues. Employees or Administrators may request additional representation for any meeting of this type.
6. The failure to provide all employees at the building level with transparent building procedures, purchase procedures, and hiring procedures as written in Board policy and faculty handbooks. An employee should report inappropriate workplace behavior he/she experiences or observes to his/her immediate supervisor as soon as possible. If the employee's immediate supervisor is the one engaging in the inappropriate behavior, the employee should report the behavior to the Superintendent, Title IX officer or Human Resource Office as soon as possible. The report may be made verbally or in writing.

Failure to adhere to and promote a professional environment could result in disciplinary action as deemed necessary.