

**UPPER ST. CLAIR BOARD OF SCHOOL DIRECTORS
COMMITTEE OF THE WHOLE MEETING**

**MONDAY, OCTOBER 9, 2017 - 7:00 P.M.
CENTRAL OFFICE BOARD ROOM**



Notice having been advertised and posted and members duly notified, the Committee of the Whole meeting of the Board of School Directors was held on October 9, 2017 in the Central Office Board Room.

School Board Members in attendance:

Mrs. Angela B. Petersen, President
Mrs. Amy L. Billerbeck, Vice President
Mrs. Barbara L. Bolas
Mr. Phillip J. Elias
Mrs. Buffy Z. Hasco
Mr. Patrick A. Hewitt
Mr. Harry F. Kunselman
Mr. Louis P. Mafrice, Jr.

School personnel in attendance:

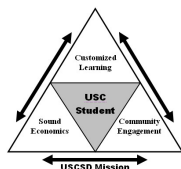
Dr. Patrick O'Toole, Superintendent of Schools
Dr. Sharon Suritsky, Deputy/Assistant Superintendent
Dr. John Rozzo, Assistant Superintendent
Mr. Scott P. Burchill, Director of Business & Finance
Dr. Judith Bulazo, Director of Curriculum & Professional Development
Mr. Raymond Berrott, Director of Technology
Mrs. Amy Pfender, Director of Student Support Services
Mr. Brad Wilson, Supervisor of Customized & On-Line Learning
Mrs. Mary Ann Stabile, Stenographer
Mr. Robert Prorok, Solicitor

CALL TO ORDER/PLEDGE OF ALLEGIANCE (Billerbeck)

Mrs. Billerbeck called the meeting to order at approximately 7:00 p.m.

READING OF THE MISSION

Mr. Elias read the following School District Mission Statement:



Developing lifelong learners and responsible citizens for a global society is the mission of the Upper St. Clair School District, served by a responsive and innovative staff who in partnership with the community provides learning experiences that nurture the uniqueness of each child and promotes happiness and success.

SHARED BELIEF STATEMENT #12 FROM STRATEGIC PLAN

Mrs. Bolas read the following Shared Belief Statement #12 from the Strategic Plan:

We believe that:

exposure to a balanced curriculum, including academics, arts, and athletics, expands the human experience and allows each student to discover his or her own particular interests and abilities.

RESIDENTS' COMMENTS (REGARDING AGENDA ITEMS ONLY)

There were no residents' comments at this time.

REPORT FROM STUDENT BOARD REPRESENTATIVES (Joshua Meyer and Rebecca Speer)

Rebecca Speer, student board representative, reported on various activities at the high school.

APPROVAL OF AGENDA (Billerbeck)

MOTION: By Kunselman: I move that the Board approve the agenda as presented. Seconded by Hasco.

Mrs. Petersen requested that the agenda be revised to include an executive session following the meeting to discuss personnel matters.

The revised agenda was approved by unanimous voice vote.

SUPERINTENDENT'S REPORT (O'Toole)

REQUEST APPROVAL OF RESOLUTION REGARDING STAFFING

Dr. O'Toole shared his rationale for requesting approval of the following resolutions regarding staffing:

The district staff be decreased by the following positions:

- 1 - High School Part-Time Nutrition Center Worker
- 1 - Boyce Part-Time Nutrition Center Worker
- 1 - Maintenance Foreman (effective November 3, 2017)

The district staff be increased by the following positions:

- 1 - District Floater Custodian
- 1 - Maintenance Technician (effective November 3, 2017)

The Committee will recommend approval, to be placed on the Consent Agenda.

REQUEST APPROVAL OF PERSONNEL LISTINGS

Dr. O'Toole requested approval of the Personnel Listings, pending receipt of all paperwork and required clearances.

The Committee will recommend approval, to be placed on the Consent Agenda.

REQUEST APPROVAL OF INCREASE IN CLASSIFIED SUBSTITUTE PAY RATES

Dr. O'Toole shared his rationale for requesting approval of an increase in the following classified substitute pay rates:

Aide - \$10.00/hour
Bus Attendant - \$10.00/hour
Bus Driver - \$16.50/hour
Custodian - \$12.00/hour
Nutrition Center Worker - \$10.00/hour
Secretary - \$10.00/hour

The Committee will recommend approval, to be placed on the Consent Agenda.

SECOND READING OF POLICY #3029 - SCHOOL BUILDING AND GROUNDS SECURITY MONITORING - ATTACHED

Dr. O'Toole presented a second reading of Policy #3029 - School Building and Grounds Security Monitoring AS ATTACHED and requested approval.

The Committee will recommend approval, to be placed on the Consent Agenda.

SECOND READING OF POLICY #3030 - TRANSPORTATION - VIDEO-AUDIO MONITORING - ATTACHED

Dr. O'Toole presented a second reading of Policy #3030 - Transportation - Video-Audio Monitoring AS ATTACHED and requested approval.

The Committee will recommend approval, to be placed on the Consent Agenda.

FEDERAL PROGRAMS COMPLIANCE POLICIES

Dr. O'Toole reviewed the need for school board policies to be approved related to the compliance of federal programs and presented a first reading of the following policies. He recommended that second readings be presented at the October 23 school board meeting, as well as approval of the policies. Dr. Bulazo responded to questions and provided further clarification regarding the proposed policies.

FIRST READING OF POLICY #7018 - ALLOWABILITY OF COSTS - FEDERAL PROGRAMS - ATTACHED

FIRST READING OF POLICY #7019 - CASH MANAGEMENT - FEDERAL PROGRAMS - ATTACHED

FIRST READING OF POLICY #7020 - CONFLICT OF INTEREST - ATTACHED

FIRST READING OF POLICY #7021 - TRAVEL REIMBURSEMENT - FEDERAL PROGRAMS - ATTACHED

The Committee will recommend a second reading and approval of the policies at the October 23 board meeting.

ADMINISTRATOR'S REPORT

REQUEST APPROVAL OF ALMABASE CONTRACT FOR ALUMNI RELATIONS SOFTWARE (Suritsky)

Dr. O'Toole explained that a presentation would be made at the October 23 board meeting regarding alumni relations and a recommendation for approval of an Alabase Contract for Alumni Relations Software would be requested at the November 13 committee meeting.

Dr. Suritsky stated that Gordon Mathews, student support services intern, is devoting much of his work on alumni relations. She added that the district is working with Becky and Larry Stern regarding the involvement of alumni in the classrooms to provide presentations and mentorships to the students. Dr. Suritsky explained that a core planning team has met a number of times to review this program, and Mr. Mathews has been reviewing software programs with the hopes of having an alumni relations program operating during this school year. She stated that the team is very excited about the potential of the program and will have a presentation to share at the October 23 board meeting.

REQUEST APPROVAL OF CONTRACT WITH EDUCATION INC. FOR STUDENT SUPPORT SERVICES AT SOUTHWOOD HOSPITAL (Pfender)

Mrs. Pfender shared information regarding the district's responsibility to ensure that students who attend Southwood Hospital beyond 30 days are provided with an educational program because Southwood operates within the school district's boundaries. She recommended that a contract be approved with Education Inc. for educational programming provided at Southwood Hospital.

The Committee will recommend approval, to be placed on the Consent Agenda.

REQUEST APPROVAL OF NON-PUBLIC SCHOOL TITLE I CONTRACT WITH ALLEGHENY INTERMEDIATE UNIT - OCTOBER 23 (Bulazo)

Dr. Bulazo explained that this agenda item was removed from approval at the September board meeting and has been placed on the agenda for the October board meeting. Additional details regarding the contract will be provided at the October 23 board meeting.

The Committee will recommend approval, to be placed on the Consent Agenda.

BUSINESS & FINANCE (Burchill)

REVIEW OF 2016-17 PRELIMINARY FINANCIAL STATEMENTS

Mr. Burchill explained that he anticipates the preliminary financial statements for the 2016-17 school year to have a positive outcome. He stated that more detail would be provided when the audited financial statement are presented at the November 13 committee meeting.

REVIEW OF FINANCIAL & CASH FLOW STATEMENTS FOR 2017-18

Mr. Burchill presented the financial and cash flow statements for 2017-18 and requested approval. He explained that financial information for the cafeteria fund would be available for the financial report on October 23. Mr. Burchill stated he would provide a response at the October 23 meeting to a question regarding the earned income tax revenue being behind last year's figures.

The Committee will recommend approval, to be placed on the Consent Agenda.

REQUEST APPROVAL TO DECLARE ITEM SURPLUS

Mr. Burchill requested approval to declare the following equipment surplus and authorize the administration to sell, exchange, dispose, or donate the item in accordance with the provisions of Policy #3006 - Sale or Disposal of Surplus Property, Equipment, Supplies and Textbooks:

Yamaha Clavinova Piano - Model #CVP-208, Serial #603846

The Committee will recommend approval, to be placed on the Consent Agenda.

REQUEST APPROVAL OF CONTRACT WITH POWERSCHOOL FOR RECRUITMENT MANAGEMENT SOFTWARE

Mr. Burchill requested approval of a contract with Pentamotion/PowerSchool for recruitment management software, which would provide online access and candidate retention.

The Committee will recommend approval, to be placed on the Consent Agenda.

REQUEST ACCEPTANCE OF PDE APPROVAL OF PLAN CON PART J: PROJECT ACCOUNTING BASED ON FINAL COSTS FOR BOYCE MIDDLE SCHOOL

Mr. Burchill requested acceptance of the approval by the Pennsylvania Department of Education for PlanCon Part J: Project Accounting Based on Final Costs for Boyce Middle School.

The Committee will recommend approval, to be placed on the Consent Agenda.

REQUEST ACCEPTANCE OF PDE APPROVAL OF PLAN CON PART J: PROJECT ACCOUNTING BASED ON FINAL COSTS FOR FORT COUCH MIDDLE SCHOOL

Mr. Burchill requested acceptance of the approval by the Pennsylvania Department of Education for PlanCon Part J: Project Accounting Based on Final Costs for Fort Couch Middle School.

The Committee will recommend approval, to be placed on the Consent Agenda.

COMMITTEE REPORTS

CAPITAL PROJECTS REVIEW AD HOC COMMITTEE REPORT

Dr. O'Toole reported that the Capital Projects Review Ad Hoc Committee met prior to the meeting and that he would have a formal report to share at the October 23 board meeting. He noted that they anticipate bidding the projects in December.

MATTERS OF INFORMATION - SUPERINTENDENT & ADMINISTRATION

HALLS OF FAME/HOMECOMING (HIGH SCHOOL) - OCTOBER 20

Dr. O'Toole stated that the Halls of Fame and Homecoming would be held on Friday, October 20.

BOARD BREAKFAST WORKSHOP @ 7:30 A.M. (HIGH SCHOOL ROOM 148/149) - OCTOBER 26

Dr. O'Toole stated that a Board Breakfast Workshop would be held at the high school in Room 148/149 on Thursday, October 26.

PTC SUPERINTENDENT'S OPEN MIKE @ 7:00 P.M. (BOYCE THEATRE) - NOVEMBER 8

Dr. O'Toole announced that the Parent Teacher Council would be hosting a Superintendent's Open Mike on November 8 at 7:00 pm in the Boyce Theatre.

HIGH SCHOOL MUSIC DEPARTMENT TRIP - APRIL 2018 (Suritsky)

Dr. Suritsky shared information regarding the high school music department trip to Orlando, Florida from April 26 through April 30, 2018 to participate in a variety of music education activities.

OCTOBER 23 BOARD MEETING

Dr. O'Toole stated that the following items would be included on the agenda for the October 23 board meeting.

**RECOGNITION OF STACIE DE LA PARRA FOR ORGANIZING PTC NEW FAMILY
WELCOME EVENTS
RECOGNITION OF SERVICE
PRESENTATION REGARDING ALUMNI RELATIONS
PSBA RECOGNITION OF LOUIS MAFRICE FOR EIGHT YEARS OF SERVICE AS
SCHOOL DIRECTOR**

ADJOURNMENT

It was moved, seconded, and carried on unanimous voice vote that the meeting adjourn at approximately 7:36 p.m.

EXECUTIVE SESSION

Mrs. Petersen reminded board members to remain for a short executive session to discuss personnel matters.

Respectfully submitted,

Mary Ann L. Stabile
School Board Stenographer

3029 School Building and Grounds Security Monitoring

Purpose

The Board recognizes the need to maintain proper standards of conduct for the safety of students who attend schools. The use of a video recording is intended to assist the administration in observing behavior; preventing violation of school rules, regulations, district policies and Pennsylvania law; maintaining physical security and safety; and utilizing and/or dispensing such security monitoring when required for disciplinary, civil and/or criminal matters.

Delegation of Responsibility

The Superintendent shall be responsible for the oversight of the video system and video media. The video system and media shall remain in the possession of the Superintendent provided that he or she may designate administrators to maintain and/or review the video media. The Superintendent, or designee, shall oversee the routine procedures necessary to provide for videotaping of each school and/or district building.

Guidelines

Video recorders may be placed in and around any and all schools and/or buildings. All students are subject to being videotaped at school at any time. Notification to parents/guardians will be made through school district communications and visible notice in all buildings equipped with video monitoring.

The Superintendent, or designee, shall have the authority to determine the district's monitoring needs.

The Superintendent, or designee, shall review the video media randomly, as well as in response to alleged improper conduct. If no such incidences are reported, the video media will typically be recycled and overwritten within **forty-five (45 days)**. If an incidence is detected on tape, the tape will be preserved.

The video media is intended for use with respect to issues relating to safety and behavior at school. Video media is not intended for general viewing by a student, employee, parent/guardian, or the public and shall not be made available for general viewing purposes; nor is the video media intended to relieve district personnel of their responsibilities for submitting disciplinary reports.

Staff and students are prohibited from tampering, or otherwise interfering with, video media, camera equipment, and/or any records related to school monitoring and/or this policy.

Review and Release

Video media may be viewed only with the proper authorization of the Superintendent or his or her designee. All requests must be made through the Superintendent or designee. In no event shall video media be reviewed or released in any manner without explicit authorization of the Superintendent.

The district shall comply with the provisions of federal and state law and regulations regarding student record requirements as applicable to the district's use and disclosure of recordings. Recordings considered part of a student's educational record shall be maintained in accordance with established student record procedures governing access, review and disclosure of student records.

In the event of use, or proposed use, of a video media in connection with a disciplinary proceeding, confidentiality considerations shall be enforced. Only those relevant portions of the video media shall be subject to review and/or admitted into evidence, and any such review/use shall comply with the Family Educational Rights and Privacy Act and any other applicable law.

The video media may be subject to review and release to law enforcement personnel, if duly requested by police, other members of law enforcement, or other individuals, pursuant to a subpoena or as required and/or permitted by law.

3030 Transportation – Video/Audio Monitoring

Purpose

The use of video and audio recording equipment supports efforts to maintain discipline and to ensure the safety and security of all individuals being transported on district-owned, operated, or contracted school buses, vans, or other school vehicles.

Definitions

School bus means a motor vehicle that is designed to carry eleven (11) passengers or more, including the driver, and is used for the transportation of preprimary, primary or secondary school students to or from public, private, or parochial schools or events related to such schools or school-related activities.

School vehicle means a motor vehicle, except a motorcycle, designed for carrying no more than ten (10) passengers, including the driver, and used for the transportation of preprimary, primary or secondary school students while registered by or under contract to the school district. The term includes vehicles having chartered, group or party rights under the Pennsylvania Public Utility Commission and used for the transportation of school children.

Authority

The Board authorizes the use of video and audio recording on school buses and school vehicles for the above-described purposes.

The Board prohibits the use of audio recording on any school bus or school vehicle that is not being used for a school-related purpose.

Delegation of Responsibility

The Board directs the Superintendent to be responsible for the oversight of video and audio recordings. The video and audio recordings shall remain in the possession of the Superintendent provided that he or she may designate administrators to maintain and/or review the video and audio recordings.

The Superintendent or designee should further ensure that:

1. Each school bus and school vehicle that is equipped with video and audio recording equipment contains a clearly posted notice informing drivers and passengers of the potential for video and audio recording.
2. Parents/Guardians and students are annually informed of the policy authorizing video and audio recording on school buses and school vehicles.
3. Notice of this policy is placed on the School District's publicly accessible website.

Review and Release

Video and audio recordings may be reviewed only with the proper authorization of the Superintendent or his or her designee. All requests must be made through the Superintendent or designee. In no event shall video or audio recordings be reviewed or released in any manner without explicit authorization of the Superintendent.

The district shall comply with the provisions of federal and state law and regulations regarding student record requirements as applicable to the district's use and disclosure of recordings. Recordings considered part of a student's education record shall be maintained in accordance with established student record procedures governing access, review and disclosure of student records.

In the event of use, or proposed use, of a video or audio recording in connection with a disciplinary proceeding, confidentiality considerations shall be enforced. Only those relevant portions of the video or audio recording shall be subject to review and/or admitted into evidence, and any such review/use shall comply with the Family Educational Rights and Privacy Act and any other applicable law.

The video and audio recordings may be subject to review and release to law enforcement, if duly requested by police, other members of law enforcement, or other individuals, pursuant to a subpoena or as required and/or permitted by law.

Guidelines

The Superintendent or a designee shall review the video and audio recordings randomly, as well as in response to alleged improper conduct. If no such incidences are reported, the video and audio recordings will typically be recycled and overwritten within **forty-five (45)** days. If an incidence is detected on the tape, the tape will be preserved.

The video and audio media is intended for use with respect to issues relating to safety and behavior. Video and audio media is not intended for general viewing by a student, employee, parent/guardian, or the public and shall not be made available

for general viewing purposes; nor is the video and audio media intended to relieve district personnel of their responsibilities for submitting disciplinary reports.

Staff and students are prohibited from tampering, or otherwise interfering with, video and audio media, camera equipment, and/or any records related to school bus or school vehicle monitoring and/or this policy.

7018 Allowability of Costs – Federal Programs

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.

Delegation of Responsibility

When determining how the school district will spend its grant funds, the Director of Business & Finance and Federal Programs Coordinator 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.

Allowability Determinations

All costs supported by federal education funds must meet the standards outlined in the Education Department General Administrative Regulations (“EDGAR”), 2 CFR Part 3474 and 2 CFR Part 200, Subpart E, which are listed below. The Director of Business & Finance and Federal Programs Coordinator must consider these factors when making an allowability determination. A section entitled, Helpful Questions for Determining Whether Costs are Allowable, is located at the end of this document. 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. 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. Restrictions in state and local rules or policy also must be considered.

General allowability determination factors include the following:

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

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

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

- 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.

- 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.
- Market prices for comparable goods or services for the geographic area.
- 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.
- 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)

Whether a cost is necessary will be determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. 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. For example, the school entity may deem a language skills software program necessary for a limited English proficiency program.

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

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

2. Allocable to the federal award.

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

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.

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

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

5. Consistent treatment.

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.

6. Adequately documented.

All expenditures must be properly documented.

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

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

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

9. Be the net of all applicable credits.

The term “applicable credits” refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. 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)

Selected Items of Cost

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. 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.

These principles are in addition to the other general allowability standards, and apply whether or not a particular item of cost is properly treated as direct cost or indirect (F&A) cost. 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. School 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. These rules must be followed

when charging these specific expenditures to a federal grant. 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. The selected item of cost addressed in Part 200 includes the following (in alphabetical order):

Item of Cost Citation of Allowability Rule

Advertising and public relations costs	2 CFR § 200.421
Advisory councils	2 CFR § 200.422
Alcoholic beverages	2 CFR § 200.423
Alumni/ae activities	2 CFR § 200.424
Audit services	2 CFR § 200.425
Bad debts	2 CFR § 200.426
Bonding costs	2 CFR § 200.427
Collection of improper payments	2 CFR § 200.428
Commencement and convocation costs	2 CFR § 200.429
Compensation – personal services	2 CFR § 200.430
Compensation – fringe benefits	2 CFR § 200.431
Conferences	2 CFR § 200.432
Contingency provisions	2 CFR § 200.433
Contributions and donations	2 CFR § 200.434
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	2 CFR § 200.435
Depreciation	2 CFR § 200.436
Employee health and welfare costs	2 CFR § 200.437
Sample Policies/Procedures.Revised 12	
Entertainment costs	2 CFR § 200.438
Equipment and other capital expenditures	2 CFR § 200.439
Exchange rates	2 CFR § 200.440
Fines, penalties, damages and other settlements	2 CFR § 200.441
Fund raising and investment management costs	2 CFR § 200.442
Gains and losses on disposition of depreciable assets	2 CFR § 200.443
General costs of government	2 CFR § 200.444
Goods and services for personal use	2 CFR § 200.445
Idle facilities and idle capacity	2 CFR § 200.446
Insurance and indemnification	2 CFR § 200.447
Intellectual property	2 CFR § 200.448
Interest	2 CFR § 200.449
Lobbying	2 CFR § 200.450
Losses on other awards or contracts	2 CFR § 200.451
Maintenance and repair costs	2 CFR § 200.452
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453

Memberships, subscriptions, and professional activity costs	2 CFR § 200.454
Organization costs	2 CFR § 200.455
Participant support costs	2 CFR § 200.456
Plant and security costs	2 CFR § 200.457
Pre-award costs	2 CFR § 200.458
Professional services costs	2 CFR § 200.459
Proposal costs	2 CFR § 200.460
Publication and printing costs	2 CFR § 200.461
Rearrangement and reconversion costs	2 CFR § 200.462
Recruiting costs	2 CFR § 200.463
Relocation costs of employees	2 CFR § 200.464
Rental costs of real property and equipment	2 CFR § 200.465
Scholarships and student aid costs	2 CFR § 200.466
Selling and marketing costs	2 CFR § 200.467
Specialized service facilities	2 CFR § 200.468
Student activity costs	2 CFR § 200.469
Taxes (including Value Added Tax)	2 CFR § 200.470
Termination costs	2 CFR § 200.471
Training and education costs	2 CFR § 200.472
Transportation costs	2 CFR § 200.473
Travel costs	2 CFR § 200.474
Trustees	2 CFR § 200.475

Helpful Questions for Determining Whether Costs are Allowable -

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:

1. Is the proposed cost allowable under the relevant program?
2. Is the proposed cost consistent with an approved program plan and budget?
3. 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.
4. Is the proposed cost consistent with EDGAR?
5. Is the proposed cost consistent with specific conditions imposed on the grant (if applicable)?

6. 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.
7. Will the cost be targeted at addressing specific areas of weakness that are the focus of the program, as indicated by available data?

FIRST READING: October 9, 2017

7019 Cash Management – Federal Programs

Generally, the school district receives payment from the Pennsylvania Department of Education (PDE) on a reimbursement basis. In some circumstances, the district may receive an advance of federal grant funds. This policy addresses responsibilities of the district and district staff under those alternative payment methods. In either case, the district shall maintain accounting methods and internal controls and procedures that assure those responsibilities are met.

Payment Methods

Reimbursements -

The school district will initially charge federal grant expenditures to nonfederal funds. The Director of Business & Finance will request reimbursement for actual expenditures incurred under the federal grants.

Such requests shall be submitted with appropriate documentation and signed by the requestor. Requests for reimbursements will be approved by the Director of Business & Finance.

Reimbursement will be submitted on the appropriate form to the PDE portal. All reimbursements are based on actual disbursements, not on obligations. PDE will process reimbursement requests within the timeframes required for disbursement.

Consistent with state and federal requirements, the school 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.

Reimbursements of actual expenditures do not involve interest calculations.

Advances

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))

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))

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

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

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. 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.

Remittance of interest shall be responsibility of the Director of Business & Finance.

FIRST READING: October 9, 2017

7020 Conflict of Interest

Purpose

This policy shall affirm standards of conduct established to ensure that Board members and employees avoid potential and actual conflicts of interest, as well as the perception of a conflict of interest. School Board Policy 2002 remains in effect to the extent consistent with this Policy.

Definitions

Confidential information shall mean information not obtainable from reviewing a public document or from making inquiry to a publicly available source of information.

Conflict or **Conflict of interest** shall mean use by a Board member or district employee of the authority of his/her office or employment, or any confidential information received through his/her holding public office or employment, for the private pecuniary benefit of him/herself, a member of his/her immediate family or a business with which s/he or a member of his/her immediate family is associated. The term does not include an action having a de minimis economic impact, or which affects to the same degree a class consisting of the general public or a subclass consisting of an industry, occupation or other group which includes the Board member or district employee, a member of his/her immediate family or a business with which s/he or a member of his/her immediate family is associated.

De minimis economic impact shall mean an economic consequence which has an insignificant effect.

Financial interest shall mean any financial interest in a legal entity engaged in business for profit which comprises more than five percent (5%) of the equity of the business or more than five percent (5%) of the assets of the economic interest in indebtedness.

Honorarium shall mean payment made in recognition of published works, appearances, speeches and presentations, and which is not intended as consideration for the value of such services which are nonpublic occupational or professional in nature. The term does not include tokens presented or provided which are of de minimis economic impact.

Immediate family shall mean a parent, parent-in-law, spouse, child, spouse of a child, brother, brother-in-law, sister, sister-in-law, or the domestic partner of a parent, child, brother or sister.

Business partner shall mean a person who, along with another person, plays a significant role in owning, managing, or creating a company in which both individuals have a financial interest in the company.

Delegation of Responsibility

Each employee and Board member shall be responsible to maintain standards of conduct that avoid conflicts of interest. The Board prohibits members of the Board and district employees from engaging in conduct that constitutes a conflict of interest as outlined in this policy.

Guidelines

All Board members and employees shall be provided with a copy of this policy and acknowledge in writing that they have been made aware of it.

Disclosure of Financial Interests

No Board member shall be allowed to take the oath of office or enter or continue upon his/her duties, nor shall s/he receive compensation from public funds, unless s/he has filed a statement of financial interests as required by law.

The district solicitor and designated district employees shall file a statement of financial interests as required by law and regulations.

Standards of Conduct

The district maintains the following standards of conduct covering conflicts of interest and governing the actions of its employees and Board members engaged in the selection, award and administration of contracts.

No employee or Board member may participate in the selection, award or administration of a contract supported by a federal award if s/he has a real or apparent conflict of interest as defined above, as well as any other circumstance in which the employee, Board member, any member of his/her immediate family, his/her business partner, or an organization which employs or is about to employ any of them, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

The district shall not enter into any contract with a Board member or employee, or his/her spouse or child, or any business in which the person or his/her spouse or child is associated valued at \$500 or more, nor in which the person or spouse or child or business with which associated is a subcontractor unless the Board has determined it is in the best interests of the district to do so, and the contract has been awarded through an open and public process, including prior public notice and subsequent public disclosure of all proposals considered and contracts awarded. In such a case, the Board member or employee shall not have any supervisory or overall responsibility for the implementation or administration of the contract.

When advertised formal bidding is not required or used, an open and public process shall include at a minimum: Public notice of the intent to contract for goods or services; A reasonable amount of time for potential contractors to consider whether to offer quotes; and Post-award public disclosure of who made bids or quotes and who was chosen. Any Board member or employee who in the discharge of his/her official duties would be required to vote on a matter that would result in a conflict of interest shall abstain from voting and, prior to the vote being taken, publicly announce and disclose the nature of his/her interest as a public record.

No public official or public employee shall accept an honorarium.

Board members and employees may neither solicit nor accept for themselves gratuities, favors or anything of monetary value from contractors or parties to subcontracts, unless the gift has a de minimis economic impact. Gifts having a de minimis economic impact may be accepted in accordance with Board policy. Gifts to Schools are regulated by School Board Policy 7009.

Improper Influence

No person shall offer or give to a Board member, employee or nominee or candidate for the Board, or a member of his/her immediate family or a business with which s/he is associated, anything of monetary value, including a gift, loan, political contribution, reward or promise of future employment based on the offeror's or donor's understanding that the vote, official action or judgment of the Board member, employee or nominee or candidate for the Board would be influenced thereby.

No Board member, employee or nominee or candidate for the Board shall solicit or accept anything of monetary value, including a gift, loan, political contribution, reward or promise of future employment, based on any understanding of that Board member, employee or nominee or candidate that the vote, official action or judgment of the Board member, employee or nominee or candidate for the Board would be influenced thereby.

Organizational Conflicts

Organizational conflicts of interest may exist when due to the district's relationship with a subsidiary, affiliated or parent organization that is a candidate for award of a contract in connection with federally funded activities, the district may be unable or appear to be unable to be impartial in conducting a procurement action involving a related organization.

In the event of a potential organizational conflict, the potential conflict shall be reviewed by the Superintendent or designee to determine whether it is likely that the district would be unable or appear to be unable to be impartial in making the award. If such a likelihood exists, this shall not disqualify the related organization; however, the following measures shall be applied: The organizational relationship shall be disclosed as part of any notices to potential contractors; Any district employees or officials directly involved in the

activities of the related organization are excluded from the selection and award process; A competitive bid, quote or other basis of valuation is considered; and The Board has determined that contracting with the related organization is in the best interests of the program involved. Reporting any perceived conflict of interest that is detected or suspected by any employee or third party shall be reported to the Superintendent. If the Superintendent is the subject of the perceived conflict of interest, the employee or third party shall report the incident to the Board President. Any perceived conflict of interest of a Board member that is detected or suspected by any employee or third party shall be reported to the Board President. If the Board President is the subject of the perceived conflict of interest, the employee or third party shall report the incident to the Superintendent, who shall report the incident to the solicitor. No reprisals or retaliation shall occur as a result of good faith reports of conflicts of interest. Investigations based on reports of perceived violations of this policy shall comply with state and federal laws and regulations. No person sharing in the potential conflict of interest being investigated shall be involved in conducting the investigation or reviewing its results. In the event an investigation determines that a violation of this policy has occurred, the violation shall be reported to the federal awarding agency in accordance with that agency's policies.

Disciplinary Actions

If an investigation results in a finding that the complaint is factual and constitutes a violation of this policy, the district shall take prompt, corrective action to ensure that such conduct ceases and will not recur and shall report the violation in writing in accordance with any applicable federal awarding agency policy. District staff shall document the corrective action taken and, when not prohibited by law, inform the complainant. Violations of this policy may result in disciplinary action up to and including discharge, fines and other actions authorized by law. Disciplinary actions shall be consistent with Board policies, procedures, applicable collective bargaining agreements and state and federal laws.

FIRST READING: October 9, 2017

Authority

The Board shall reimburse administrative, professional and support employees, and school officials, for travel costs incurred in the course of performing services related to official business as a federal grant recipient.

Definition

For purposes of this policy, **travel costs** shall mean the expenses for transportation, lodging, subsistence, and related items incurred by employees and school officials who are in travel status on official business as a federal grant recipient.

Delegation of Responsibility

School officials and district employees shall comply with applicable Board policies and administrative regulations established for reimbursement of travel and other expenses.

The validity of payments for travel costs for all district employees and school officials shall be determined by the Director of Business & Finance.

Guidelines

Travel costs shall be reimbursed on a mileage basis for travel using an employee's personal vehicle and on an actual cost basis for meals, lodging and other allowable expenses, consistent with those normally allowed in like circumstances in the district's nonfederally funded activities, and in accordance with the district's travel reimbursement policies and administrative regulations.

Mileage reimbursements shall be at the rate approved by the Board for other district travel reimbursements. Actual costs for meals, lodging and other allowable expenses shall be reimbursed only to the extent they are reasonable and do not exceed the per diem limits established by the Board.

All travel costs must be presented with an itemized, verified statement prior to reimbursement.

In addition, if these costs are charged directly to the federal award, documentation must be maintained that justifies:

1. Participation of the individual is necessary to the federal award.
2. The costs are reasonable and consistent with the district's established policy.

FIRST READING: October 9, 2017