

# CLARION- LIMESTONE AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: FISCAL OBJECTIVES

ADOPTED: October 20, 2004

REVISED:

601. FISCAL OBJECTIVES	
<p>1. Purpose</p>	<p>The Board, as the legal fiscal manager of local, state, and federal funds allocated for use in local education, shall accept the responsibility to protect and use funds in a manner that will benefit the district. The Board shall:</p> <ol style="list-style-type: none"> <li>1. Require advance planning through the best possible budgetary procedures.</li> <li>2. Require that all practical and legal sources of income be utilized.</li> <li>3. Require that all funds be expended in a manner designed to achieve the greatest educational returns.</li> <li>4. Require efficient and effective accounting and reporting procedures.</li> </ol>
<p>2. Authority SC 439, 601, 602, 609, 610, 631, 634, 664, 687, 690, 751, 807.1, 1155</p>	<p>The Board has the authority and responsibility to prepare and adopt the budget, approve bids, levy taxes, and approve each expenditure of the district.</p>
<p>3. Delegation of Responsibility</p>	<p>To meet the goals of this policy, the Board directs the Business Manager/Board Secretary to establish sound accounting procedures based upon recommendations of the district auditor and state and federal government, institute effective business practices, and recommend appropriate equipment and technology when necessary.</p> <p>The Business Manager/Board Secretary shall review monthly the financial operations, report to the Board on effectiveness and recommended improvements, and prepare administrative procedures for sound district and school fiscal operations.</p>



# CLARION- LIMESTONE AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: BUDGET PLANNING

ADOPTED: October 20, 2004

REVISED:

602. BUDGET PLANNING	
1. Purpose	The annual budget shall be considered a controlled spending plan for the ensuing year in relation to anticipated receipts and shall comply, in all respects, with the limitations imposed by law.
2. Authority SC 433, 601, 664, 687	The budget shall be designed to reflect the Board's goals and objectives concerning the education of district students. Therefore, the budget shall be organized and planned to ensure adequate understanding of the financial needs associated with program support and development. The financial requirements of district programs shall be reviewed on a continual basis.
3. Delegation of Responsibility	<p>To meet the objectives of this policy, the Board directs the Superintendent and/or Business Manager/Board Secretary to:</p> <ol style="list-style-type: none"> <li>1. Include an estimated annual cost for implementation of the district's educational program.</li> <li>2. Prepare a plan for current and future technology needs.</li> <li>3. Maintain an inventory and replacement schedule of all district equipment.</li> <li>4. Establish a projected budget of expenditures and income for the current year and ensuing year.</li> <li>5. Prepare an annual estimate of anticipated school enrollments.</li> <li>6. Maintain a plan of anticipated revenues based on changes in state and federal legislation.</li> <li>7. Report to the Board any serious financial implications arising from the budget plan.</li> </ol>

4. Guidelines	<p>Budget planning shall be an integral part of program planning so that the budget may effectively express and implement all programs and activities of the school system. Budget planning shall be an annual process involving broad participation by administrators, teachers, and other personnel throughout the district.</p>
School Code 433, 601, 664, 687	

# CLARION- LIMESTONE AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: BUDGET PREPARATION

ADOPTED: October 20, 2004

REVISED:

603. BUDGET PREPARATION	
1. Purpose SC 687	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 educational plan. The budget shall be designed to carry out that plan in a thorough and efficient manner, to maintain the facilities, and to honor district obligations.
2. Authority	<p>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 and its students.</p> <p>The budget should be studied by each Board member during its preparation; but once adopted it deserves the support of all members of the Board.</p>
3. Delegation of Responsibility	<p>In order to ensure adequate time for preparation and review of the proposed budget, the Board requests that the Business Manager/Board Secretary and/or Superintendent presents to the Board all available information associated with the budget at least ninety (90) days prior to the end of the fiscal year.</p> <p>In preparing the budget, the responsible administrator shall set general priorities for expenditures for:</p> <ol style="list-style-type: none"> <li>1. Staff for maintenance of current programs.</li> <li>2. Technology, equipment and supplies for maintenance of current programs.</li> <li>3. Maintenance of existing facilities and equipment.</li> <li>4. New staff necessary for improvement or expansion of current programs.</li> <li>5. New technology, equipment and supplies necessary for improvement or expansion of current programs.</li> </ol>



# CLARION- LIMESTONE AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: BUDGET ADOPTION

ADOPTED: October 20, 2004

REVISED:

604. BUDGET ADOPTION	
1. Purpose	It is the philosophy of the Board that the annual budget proposal represents the position of the Board, and all reasonable means shall be employed to present and explain the proposed budget to all district residents and taxpayers.
2. Delegation of Responsibility	Each Board member and each district administrator shall be thoroughly familiar with, and understand the need for, each proposed expenditure so that they can answer any question directed to them.
3. Authority SC 687	At least thirty (30) days prior to adoption of the final budget, the Board shall prepare and present a proposed budget, which shall be set forth in detail using the forms required by the Department of Education.
SC 687	The proposed budget shall be available for public review at the district administration offices at least twenty (20) days prior to adoption of the budget. Final action shall not be taken on the proposed budget until after ten (10) days' public notice.
SC 508, 687	The Board shall adopt the budget and the necessary appropriation measures required to put it into effect by a majority vote of all members of the Board.  The Board shall adopt the budget for the following fiscal year no later than the last day of June.
4. Guidelines	<u>Fiscal Year</u>
SC 671	The fiscal year shall begin on the first day of July and end on the thirtieth day of June.
School Code 08, 687	





# CLARION- LIMESTONE AREA SCHOOL DISTRICT

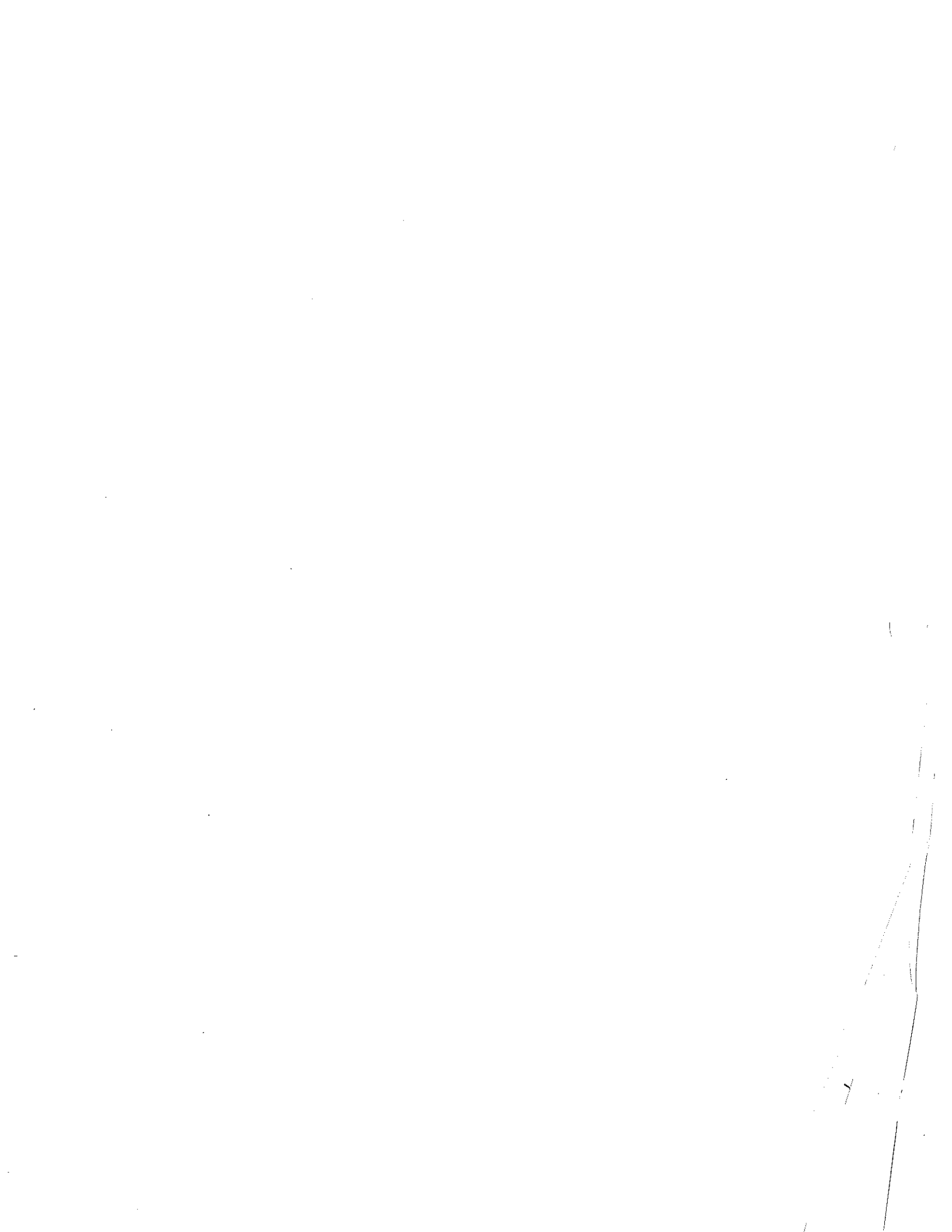
SECTION: FINANCES

TITLE: TAX LEVY

ADOPTED: October 20, 2004

REVISED:

605. TAX LEVY	
<p>1. Authority SC 602, 603, 672, 679, 680</p>	<p>The Board shall annually determine and establish local real estate, per capita and/or other taxes authorized by the School Code and Act 511 and shall provide the means to levy and collect such taxes.</p>
<p>SC 603, 672, 673, 674, 676</p>	<p>The tax shall be levied as a:</p> <ol style="list-style-type: none"> <li>1. Real estate tax.</li> </ol>
<p>SC 679, 680</p>	<ol style="list-style-type: none"> <li>2. Per capita tax.</li> </ol>
<p>53 P.S. 6901 et seq</p>	<ol style="list-style-type: none"> <li>3. Earned income tax.</li> <li>4. Act 511 per capita tax</li> <li>5. Real estate transfer tax.</li> <li>6. Occupational privilege tax.</li> </ol>
	<p>In establishing tax levies, the Board shall review the assessment and valuation practices of local tax assessment agencies, the county assessment office, and the State Tax Equalization Board.</p> <p>Appeals arising from taxation practices shall be determined by Board action.</p>



# CLARION- LIMESTONE AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: TAX COLLECTION

ADOPTED: October 20, 2004

REVISED:

606. TAX COLLECTION	
<p>1. Authority Pol. 605</p> <p>Act 511 of 1965 53 P.S. 6901 et seq</p>	<p>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.</p> <p>All other taxes shall be collected by the elected and properly bonded tax collector or a company contracted by the Board.</p>
<p>2. Delegation of Responsibility</p> <p>SC 684</p>	<p>All taxes shall be collected and remitted to the district Treasurer with a report detailing the sources of tax revenues.</p> <p>The Board Secretary shall be responsible to ascertain that a tax collector is properly bonded and shall submit information on estimated collection required to set proper bond.</p> <p>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.</p>
<p>3. Guidelines</p> <p>SC 686</p>	<p><u>Delinquent Taxes</u></p> <p>All unpaid school taxes assessed and levied upon real property upon which there is no personal property, out of which the same can be collected, shall be certified by the tax collector to the Board Secretary, together with a proper description of the levied property, on or before the first day of January each year.</p> <p>All delinquent school taxes certified to the Board in any district of the third class by any tax collector shall be collected by the Board, as provided by law.</p> <p>The Board may annually, on or before the first day of July in each year, appoint one (1) or more suitable persons as delinquent tax collectors to collect any and all school taxes from the collection of which the original tax collector has been exonerated, in accordance with the laws of the Commonwealth, and which taxes still remain unpaid</p>

<p>72 P.S. 5511.37</p>	<p>upon any of the school tax duplicates, other than unpaid school taxes that have been filed as liens in the office of the prothonotary, or have been returned to the county commissioners for sale.</p> <p>Collectors of delinquent school taxes shall give bond in the same manner as required of the original tax collector and shall be compensated at a rate established by the Board.</p> <p>Collectors of delinquent taxes shall be responsible and shall account to the Business Manager and Board for all taxes collected, in accordance with existing laws pertaining to school tax collection.</p> <p><u>Tax Exoneration</u></p> <p>Pursuant to law, the district shall provide for tax exonerations for uncollectible occupation or per capita taxes.</p> <p>The district will make exonerations for indigent persons and upon the death of residents for occupation and/or per capita taxes.</p> <p>Exonerations shall be granted upon the death of residents, provided the date is prior to July 1 of the year of the tax levied.</p> <p>An individual will be considered indigent if his/her total income from all sources is less than \$10,000 or more than the amount designated by the Board for the calendar year.</p> <p>Income from all sources shall include all social security pensions, dividends, interests, wages, alimony, support, welfare, workers' compensation, unemployment compensation, disability annuities, and resources coming to the claimant.</p> <p>District taxpayers who wish to be considered for exemption from payment of the levied per capita tax shall submit a form approved by the district to the municipality tax collector no later than April 15 of the current fiscal year. If the form is not filed by April 15 of the current year, the taxpayer shall be liable for payment of the per capita tax, plus any associated penalties and fees necessary for collection of delinquent taxes.</p>
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# CLARION- LIMESTONE AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: TUITION INCOME

ADOPTED: October 20, 2004

REVISED:

607. TUITION INCOME	
1. Authority SC 1316 Pol. 202	When the district receives students who are residents of another school district, it shall assess tuition charges in accordance with the School Code. Tuition shall be assessed for those students whose attendance has been approved by the Board, in accordance with policy.
2. Delegation of Responsibility	It shall be the responsibility of the Business Manager/Board Secretary to invoice tuition for approved students.
3. Guidelines SC 2561	Tuition rates shall be determined annually.  Tuition billings will be made monthly in advance of or immediately following the attendance period.
School Code 1316, 2561	
Board Policy 202	



# CLARION- LIMESTONE AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: BANK ACCOUNTS

ADOPTED: October 20, 2004

REVISED:

608. BANK ACCOUNTS	
1. Authority SC 508, 621	The Board, by a majority vote of the full Board, shall designate one or more banks, trust companies, or lending institutions as depositories for the safeguarding of school funds.
SC 440, 624	Each depository shall be required to report monthly to the Treasurer or Board on the status of funds, in the manner required by law.
SC 622	Each designated depository shall furnish proper security for deposits in the amount designated by the Board and in accordance with law.
2. Guidelines	<p>Separate accounts shall be maintained for the following funds:</p> <ol style="list-style-type: none"> <li>1. General Fund.</li> <li>2. Payroll Fund.</li> <li>3. Cafeteria Fund.</li> <li>4. Activities Fund.</li> <li>5. Capital Reserve Fund.</li> <li>6. Bonded Indebtedness Fund.</li> <li>7. Escrow Fund.</li> </ol> <p>Each designated depository shall be advised not to cash checks payable to the school district but to deposit said checks to the district accounts.</p>





CLARION-  
LIMESTONE AREA  
SCHOOL DISTRICT

SECTION: FINANCES

TITLE: INVESTMENT OF DISTRICT FUNDS

ADOPTED: October 20, 2004

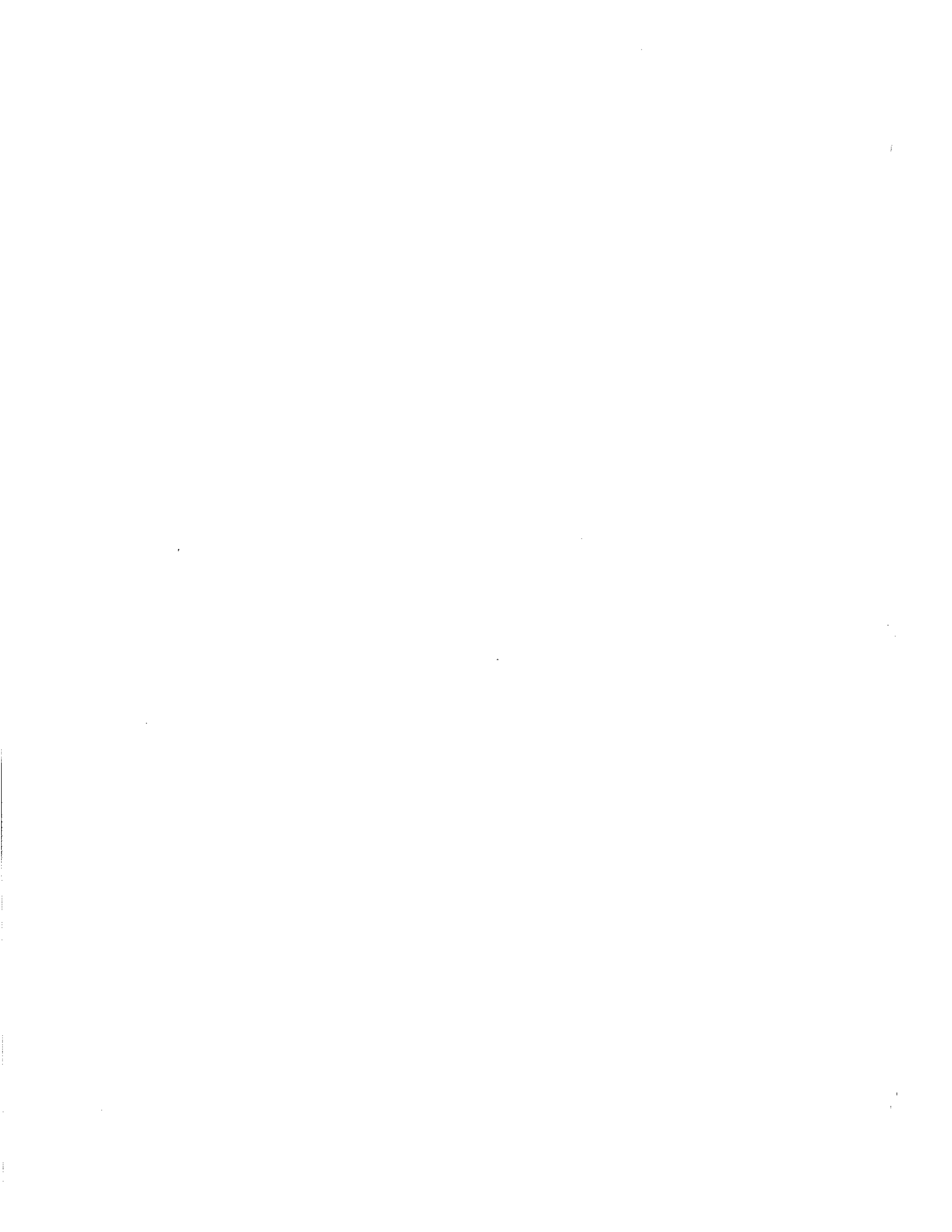
REVISED:

609. INVESTMENT OF DISTRICT FUNDS	
1. Purpose	<p>It shall be the policy of the Board 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.</p> <p>The primary objectives of investment activities, in priority order, shall be:</p> <p><b>Legality</b> - All investments shall be made in accordance with applicable laws of Pennsylvania.</p> <p><b>Safety</b> - Safety of principal shall be of highest priority. Preservation of capital in the portfolio of investments shall be ensured through the mitigation of credit risk and interest rate risk.</p> <p><b>Liquidity</b> - Investments shall remain sufficiently liquid to meet all operating requirements that are reasonably anticipated. 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.</p> <p><b>Yield</b> - 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.</p>
2. Authority SC 440.1, 621, 622, 623	<p>All investments of the school district made by an officer and/or employee of the district shall be made in accordance with this policy and a Board approved investment program.</p>
3. Delegation of Responsibility SC 440.1	<p>The Board shall delegate to the Business Manager/Board Secretary and his/her designee the responsibility to manage the district's investment program.</p>

609. INVESTMENT OF DISTRICT FUNDS - Pg. 2

<p>SC 440.1</p>	<p>The Business Manager/Board Secretary and his/her designee shall report monthly to the Board the following:</p> <ol style="list-style-type: none"> <li>1. Amount of funds invested.</li> <li>2. Interest earned and received to date.</li> <li>3. Types and amounts of each investment and the interest rate on each.</li> <li>4. Names of the institutions where investments are placed.</li> <li>5. Current market value of the funds invested.</li> </ol>
<p>4. Guidelines SC 440.1</p>	<p>Investments permitted by this policy are those defined in Section 440.1 of the School Code, as amended, which are collateralized in accordance with applicable laws.</p> <p>All securities shall be purchased in the name of the school district, and custody of the securities shall be specified within the district's investment program.</p>
<p>SC 440.1</p>	<p>All investment advisors or bidders shall verify in writing that they have received a copy of this policy. Such written statement shall indicate that they have read and understand this policy and all applicable statutes related to school district investments, along with their intent to comply fully with these requirements.</p> <p>The district shall require all investment advisors/bidders to submit annually any or all of the following, as appropriate:</p> <ol style="list-style-type: none"> <li>1. Audited financial statements.</li> <li>2. Proof of National Association of Securities Dealers (NASD) certification.</li> <li>3. Proof of state registration.</li> </ol>
<p>65 P.S. 1101 et seq</p>	<p><u>Disclosure</u></p> <p>Designated officers and employees involved in the district's investment process shall disclose any personal business activity that could conflict with the proper execution and management of the investment program or could impair their ability to make impartial decisions.</p>

<p>53 Pa. C.S.A. Sec. 8001 et seq Sec. 8224</p>	<p><u>Audit</u></p> <p>The Board directs that all investment records be subject to annual audit by the district's independent auditors.</p> <p>The audit shall include but not be limited to independent verification of amounts and records of all transactions, as deemed necessary by the independent auditors.</p> <p>It shall be the responsibility of the investment advisor and/or bidder to maintain necessary documents to permit independent audit of the district's investments.</p> <p><u>Bond Proceeds</u></p> <p>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 School Board.</p> <p>Investment transactions arising from bond proceeds shall be reported monthly to the Board, in accordance with this policy.</p>
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Book	Policy Manual
Section	600 Finances
Title	Purchases Subject to Bid/Quotation
Code	610
Status	Active
Adopted	October 20, 2004
Last Revised	April 18, 2018

### **Authority**

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.[1][2]

### **Guidelines**

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. Extensions of the award date may be made by written, mutual consent of both parties.

### **Competitive Bids**

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]

The Board will abide by Pennsylvania Department of Labor and Industry's annual limits effective January 1 of each year.

After due public notice advertising for competitive bids, the Board shall be authorized to:

1. Purchase furniture, equipment, school supplies and appliances as per Pennsylvania Department of Labor and Industry's annual limits, unless exempt by law.[2]
2. Contract for construction, reconstruction, repairs, maintenance or work on any school building or property as per Pennsylvania Department of Labor and Industry's annual limits, unless exempt by law.[1]

The Board prohibits the practice of splitting purchases to avoid advertising and bidding requirements.[1][2]

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]



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. Bidding decisions in the event of such emergencies shall be made in accordance with existing legal requirements.[1]

### Electronic Bidding

The Board shall receive bids electronically for competitive contracts, except for construction and design services, in compliance with applicable laws and Board policy.[3][4]

The district shall electronically maintain the confidentiality of the bid until the bid opening.[4]

### Competitive Electronic Auction Bidding

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.[3][5]

An invitation for bids shall be issued and shall include:[5]

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.

Public notice and advertisement of the invitation for bids shall be given in the manner required for non-electronic bidding.

Bids shall be accepted electronically at the time and in the manner designated in the invitation for bids.

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.

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.

After the auction period has expired, the 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.

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. Extensions of the award date may be made by written, mutual consent of both parties.

### Price Quotations

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 as per Pennsylvania Department of Labor and Industry's annual limits.[2]
2. All contracts for construction, reconstruction, repairs, maintenance or work on any school building or property, as per Pennsylvania Department of Labor and Industry's annual limits.[1]

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. The written price quotations, written records of telephonic price quotations and memoranda shall be kept on file for three (3) years.





### Work Performed by District Maintenance Personnel

The Board may authorize district maintenance personnel to perform construction, reconstruction, repairs or work having a total cost or value of less than \$10,500.[1]

### Delegation of Responsibility

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. 62 Pa. C.S.A. 4602
  4. 62 Pa. C.S.A. 4603
  5. 62 Pa. C.S.A. 4604
- 24 P.S. 120  
62 Pa. C.S.A. 4601 et seq  
73 P.S. 1602





Book	Policy Manual
Section	600 Finances
Title	Purchases Budgeted
Code	611
Status	Active
Adopted	October 20, 2004
Last Revised	June 15, 2016
Last Reviewed	February 20, 2019

### **Authority**

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.[1][2]

### **Delegation of Responsibility**

All purchases that are within budgetary limits may be made upon authorization of the Purchasing Agent, Business Manager, Board Secretary, and/or Superintendent, unless the contemplated purchase is for more than \$20,600, in which case prior approval by the Board is required.[2][3][1]

All purchase order requests must be referred to the Building Principal and Superintendent, who shall check whether the proposed purchase is subject to bid; whether sufficient funds exist in the budget; and whether the material might be available elsewhere in the district.[1][2][3].

Legal	1. 24 P.S. 751
	2. 24 P.S. 807.1
	3. 24 P.S. 609
	24 P.S. 508





Book	Policy Manual
Section	600 Finances
Title	General Purchasing
Code	611.1
Status	Active
Adopted	October 20, 2004
Last Revised	June 15, 2016

### **Authority**

The Board recognizes that prudent expenditures of public funds for supplies and equipment is one of its major business responsibilities and retains the sole authority and responsibility for all purchase contracts of the district.

### **Guidelines**

To secure items necessary to the operation and maintenance of the school as quickly as possible, the procurement function is delegated to the administration within the framework of the following basic guidelines:

1. All purchases made shall be effected in accordance with the regulations established in accordance with law.
2. The Superintendent or Business Manager shall be the Purchasing Agent of the district.[1]
3. All purchasing transactions, with limited exceptions, shall be officially authorized by a written purchase order.
4. All purchase orders shall be signed by the originating administrator and Business Manager.
5. The Superintendent shall be responsible for establishing and periodically reviewing administrative purchasing procedures as guides for budgetary control, handling of requisitions, and processing of invoices.
6. Coordination and cooperation among the Purchasing Agent, faculty, and staff shall be maintained in order to operate efficiently and economically without being detrimental to the educational program.
7. Purchasing and accounting procedures shall be coordinated to maintain budgetary controls. Payments are to be made only after satisfactory goods and services are received.[2]
8. Vendor sales representatives shall be discouraged from direct contracts in the school, without prior arrangements with the appropriate building principal or the Business Manager.



- 9. Physical and inventory controls shall be established and maintained as part of the purchasing function.
- 10. Through constant cooperation and study by the professional or technical personnel and the Business Manager, a continuing program of standardization of equipment and supplies shall be established in order to promote efficiencies in the purchase, storage, supply, and maintenance program.[1]

Legal                    1. Pol. 611  
                              2. Pol. 616





# CLARION- LIMESTONE AREA SCHOOL DISTRICT

SECTION: FINANCES  
TITLE: CREDIT CARD U  
ADOPTED: October 20, 2004  
REVISED:

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611.2. CREDIT CARD USE	
1. Authority	The district authorizes the use of district-issued credit cards to provide for the efficient purchase of goods and services.
2. Guidelines	<p>Credit card purchases may only be made for goods and services for the district and personal purchases are prohibited.</p> <p>Only administrators with Board approval may retain a credit card in their possession. All other district employees must sign in/sign out a credit card from the business office for their use.</p>





Book	Policy Manual
Section	600 Finances
Title	Purchases Not Budgeted
Code	612
Status	Active
Adopted	October 20, 2004
Last Revised	June 15, 2016

### **Purpose**

The laws of the state and the interests of the community require fiscal responsibility by the Board in the operation of the school district. Appropriate fiscal controls shall be adopted to ensure that public funds are not disbursed in amounts in excess of the appropriations provided to the district.

### **Authority**

When funds are not available for a proposed appropriation, a legal transfer from one class of expenditure to another may be made by the Board in the last nine (9) months of the fiscal year if it is apparent that the necessary surplus funds do exist in another appropriation, 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][3][4]

### **Guidelines**

Under normal conditions, planned purchases that would exceed the amount appropriated by no more than \$1,000 may be placed in accordance with Board policy by the Business Manager and the Superintendent provided a sufficient amount is available in some other budget category for transfer by the Board to cover the purchase.[Pol]

In the event of emergency, which 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, a purchase order up to the amount of \$5,000 may be authorized by the Superintendent and Business Manager.

When budgeted funds are allocated on a building basis, the total amount budgeted may not be exceeded without prior approval.

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. 607
  2. 24 P.S. 609
  3. 24 P.S. 631
  4. 24 P.S. 687
- Pol. 611





Book	Policy Manual
Section	600 Finances
Title	Cooperative Purchasing
Code	613
Status	Active
Adopted	February 20, 2019

### **Authority**

The Board recognizes the advantages of centralized purchasing. Therefore, the Board encourages the administration to seek the benefits and savings that may accrue through joint agreements with other political subdivisions for the purchase of supplies, equipment or services.[1][2][3][4]

### **Delegation of Responsibility**

The Board authorizes the Superintendent to negotiate appropriate cooperative purchase agreements with other political subdivisions, in accordance with law and Board policy.

### **Guidelines**

Cooperative purchases require an agreement approved by the Board and the participating contracting body(s) which may specify:[5]

1. Categories of equipment or supplies to be purchased.
2. Manner of advertising for bids and awarding contracts.[3]
3. Method of payment by each participating party.
4. Other matters deemed necessary to carry out the purposes of the agreement.

All such agreements must conform to relevant provisions of the School Code.

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





# CLARION- LIMESTONE AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: PAYROLL AUTHORIZATION

ADOPTED: October 20, 2004

REVISED:

614. PAYROLL AUTHORIZATION	
<p>1. Authority SC 406, 1106, 1107 Pol. 308, 408, 508</p>	<p>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, if employee is tenured in the position, and budget category to which the wages are to be charged.</p> <p>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, the maximum number of hours or days employee may work, and budget category to which wages are to be charged.</p> <p>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.</p>
<p>2. Guidelines</p> <p>Pol. 530</p> <p>School Code 406, 1106, 1107</p> <p>Board Policy 308, 408, 508, 530</p>	<p>Daily sign-in and sign-out procedures adequate to meet wage and hour requirements and Board policy may be required of all employees.</p> <p>Salary or wages may be withheld for unapproved time off, in accordance with established procedures, by the Superintendent.</p> <p>Overtime can be scheduled and paid only when authorized in advance by the immediate supervisor.</p> <p>The payroll shall be certified by the Business Manager/Board Secretary or designee.</p>

