

## UPPER PERKIOMEN SCHOOL DISTRICT

Education Center  
2229 E. Buck Road  
Pennsburg, PA 18073

### Policy Committee Meeting

March 18, 2024 @ Education Center  
5:00-6:00

**CHAIR:** Peg Pennepacker

Ex-Officio: Melanie Cunningham, President

#### **MEMBERS:**

Keith McCarrick  
Emily McCormick  
Elizabeth Fluckey  
Assistant Superintendent – Dr. Andrea Farina  
Business Manager – Drew Bishop  
Human Resources Director – Georgiann Fisher

#### **AGENDA**

1. Approval of February 15, 2024 Committee Minutes (Attachment A)
2. Review & Discussion:

Policy #	Policy Title	Revisions/Discussions	Recommended for 1st Read
321	Political Activities	Discussion	<input type="checkbox"/> Yes <input type="checkbox"/> No
711 711 AR	Commercial Advertising and AR	Discussion	<input type="checkbox"/> Yes <input type="checkbox"/> No
915	Booster Organizations Relations with Parent Organizations	Discussion of samples	<input type="checkbox"/> Yes <input type="checkbox"/> No
620	Fund Balance	Updated definitions of fund balance classifications as a recommendation for clarity.  Added recommended language on a Board resolution being required for establishing, modifying or rescinding a commitment of fund balance.  Added recommended language on the restricted fund balance being reduced to the extent that the underlying reason for the restriction has been eliminated.	<input type="checkbox"/> Yes <input type="checkbox"/> No
621	Local Taxpayer Bill of Rights	Revised definition of eligible taxes for clarity.  Updated language on appeals process to better reflect law.	<input type="checkbox"/> Yes <input type="checkbox"/> No

622	GASB Statement 34	<p>Updated policy as a whole for clarity and conciseness. Added language regarding determination of depreciation, as well as language on the Business Administrator preparing the Management Discussion &amp; Analysis (MD&amp;A) as required by GASB Statement 34.</p> <p>Deleted depreciation schedule/information from policy -- this may be out-of-date with current district practice (policy from 2003) and is very procedural in nature. This information would be best maintained as an administrative regulation.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
624	Taxable Fringe Benefits - NEW		<input type="checkbox"/> Yes <input type="checkbox"/> No
625	Procurement Cards - NEW		<input type="checkbox"/> Yes <input type="checkbox"/> No
626.1	Travel Reimbursement - Federal Programs	Minor language revisions.	<input type="checkbox"/> Yes <input type="checkbox"/> No
627	Debt Management	This is a locally-developed policy -- retained policy as-is since it was adopted in 2016. Please review for any necessary revisions based on current district practice.	<input type="checkbox"/> Yes <input type="checkbox"/> No

Next Meeting: April, 2024

**Mission:** Policies exist to serve the needs of the district and to serve the district's need to comply with various regulatory demands. Policies are designed to influence the activities that take place within the boundaries set by them. The policy committee performs a comprehensive review of policies and administrative regulations to ensure compliance with federal and state laws and regulations with input from stakeholders. In other words, the point of view held by the board of school directors is translated into steps that result in an outcome compatible with that view. **Vision:** Review any/all policies and administrative regulations; Create and/or review any policies recommended by the solicitor based on current events; Retire any policies in place that are no longer needed.