

Jersey Shore Area School District
Board of Education – Regular Meeting
Minutes of March 13, 2017

A. Opening

1. Call to Order: Mrs. Kelley Wasson, President, called the meeting to order at 7:01 p.m.

2. Roll Call:

Members Present: Mr. Craig Allen, Mr. Christopher Fravel, Mr. David Hines, Mrs. Karen Stover, Mr. Merrill Sweitzer, Mrs. Mary Thomas, Mrs. Kelley Wasson and Dr. Jill Wenrich, Superintendent

Others Present: J. David Smith, Esq., Solicitor, Benjamin Enders, Board Secretary and Brandon Ranck, Student Representative

Members Absent: Mrs. Loren Koch and Mrs. Denise Smith

3. Pledge of Allegiance: Led by Andrew Brown and Lilian Brown students representing Jersey Shore Area Elementary.

B. Presentations

1. Communications:

- a. Thank you from Jersey Shore Borough Recreation Committee.
- b. Student Series Leukemia and Lymphoma foundation thank you..
- c. Letter stating that JSASD is well represented in the local Repaz Band with graduates, retired and current staff.

2. President's Report:

- a. New item added to the agenda for old business.
- b. Formation of a Board Committee to review Policy 913.1 – Sponsorships and Advertising.
One board member was appointed from each region, committee members are Karen Stover, Chris Fravel and David Hines.
- c. An executive session was held at 6:30 p.m. prior to the board meeting for personnel items.

3. Student Representative Report:

- a. Presented results of conversations he had with students asking them what they like about the school district and with parents asking them why they send their students to JSASD.

4. Intermediate Unit Report: None

5. Superintendent's Report:

- a. Middle School Maker Club - Cindy Welsh
- b. Autism Program - Peg Leedy
- c. Jersey Shore Area Education Foundation Presentation - Lou Anne Gasperine
- d. NSF Grant Presentation - Dave Becker, JSAHS and Bradley Webb, Pennsylvania College of Technology
- e. Reading Curriculum - Elementary Teachers
- f. Student Presentation - Reed Mellinger

- g. Policy Review, First Reading - Jill Wenrich
 - Policy 200 - Enrollment of Students
 - Policy 202 - Eligibility of Nonresident Students
 - Policy 212 - Reporting Student Progress
 - Policy 215 - Promotion and Retention
 - Policy 218 - Student Discipline
 - Policy 316 - School Security Personnel
- h. 2017-2018 Budget Presentation - Ben Enders

(Attachments)

C. Courtesy of the Floor:

Ryan Stratton-Avis Boro-JSAHS student, Nash Berfield-JS Boro-JSAHS student – A thank you to the JS Education Foundation for funds for the VEX Robotic team to attend the Worlds competition.

D. Personnel

1. Personnel Items:

Motion: A motion was made by Christopher Fravel and seconded by Mary Thomas to approve the following Personnel items as listed on the Agenda:

- a. a half day without pay for Holly Dittmar on February 24, 2017.
- b. FMLA from March 3, 2017 through April 3, 2017 (approx.) for employee 2016-17-17.
- c. FMLA from April 6, 2017 (approx.) through June 1, 2017 (approx.) for employee 2016-17-18.
- d. a day without pay for Katie Verrilli on April 19, 2017.
- e. acceptance of a letter of resignation from Cole Black, Varsity Boys Head Soccer coach, effective March 2, 2017.
- f. acceptance of a letter of resignation from Ty Kanouff, Assistant Varsity Wrestling coach, effective March 13, 2017.
- g. the following Volunteer coaches and sports as listed effective March 14, 2017:

Jack Galer	Middle School Track and Field
Brody Smith	JV Softball
Mandee Bradford	Varsity and JV Softball

The vote was a unanimous Yes. Motion carried.

E. Curriculum and Instruction: None

F. Building and Grounds: None

G. Finance:

1. Finance Item:

Motion: A motion was made by Craig Allen and seconded by Merrill Sweitzer to approve the following Finance item as listed on the Agenda:

- a. authorizing the Business Manager to lock in prices for natural gas with Direct Energy for the next three year period through the Keystone Purchasing Network with confirmation at the next Board meeting.
- b. an engagement letter with Baker Tilly Virchow Krause LLP to audit the Project Accounting Based on Final Costs and the Financial Report of PlanCon J for the Jersey Shore Area Elementary Project at an estimated cost between \$2500 and \$3500. (Attachment)

The vote was a unanimous Yes. Motion carried

H. Miscellaneous: None

I. Old Business: None

J. Executive Session: An Executive Session was held beginning at 8:20 p.m. for personnel matters after which no business will be conducted.

K. Adjournment

Motion: A motion was made by Merrill Sweitzer and seconded by Christopher Fravel to adjourn the March 13, 2017 Regular Board Meeting at 8:19 p.m.

The vote was a unanimous Yes. Motion carried.

Respectfully submitted,

Benjamin J. Enders
Board Secretary



Book	Board Policy Manual
Section	200 Pupils
Title	Enrollment of Students
Number	200
Status	
Legal	<u>1. 24 P.S. 1301</u> <u>2. 24 P.S. 1302</u> <u>3. 22 PA Code 11.11</u> <u>4. 22 PA Code 11.41</u> <u>5. 22 PA Code 11.12</u> <u>6. 22 PA Code 12.1</u> <u>7. 24 P.S. 1303a</u> <u>8. 24 P.S. 1304-A</u> 9. Pol. 203 10. Pol. 216.1 11. Pol. 138 12. Pol. 251 13. Pol. 202 Pol. 201

Authority

The Board shall enroll school age students eligible to attend district schools, in accordance with applicable laws and regulations, Board policy and **administrative regulations**.[1][2][3][4]

Definitions

School age shall be defined as the period from the earliest admission age for the district's kindergarten program until graduation from high school or the end of the school term in which a student reaches the age of twenty-one (21) years, whichever occurs first.[1][5]

District of residence shall be defined as the school district in which a student's parents/guardians reside.[2][3]

Guidelines

School age **resident** students and **eligible nonresident students** shall be entitled to attend

district schools.[1][2][3][6]

The district shall not enroll a student until the parent/guardian has submitted proof of the student's age, residence, and immunizations **and a completed Parental Registration Statement, as required by law and regulations.**[1][2][7][8][3][9][10]

The district shall administer a home language survey to all students enrolling in district schools for the first time.[3][11]

The district shall normally enroll a school age, eligible student the next business day, but no later than five (5) business days after application.[3]

The district shall immediately enroll identified homeless students, even if the student or parent/guardian is unable to produce the required documents, in accordance with Board policy, laws and regulations.[12]

The district shall not inquire about the immigration status of a student as part of the enrollment process.[3]

Enrollment requirements and **administrative regulations** shall apply to nonresident students approved to attend district schools, in accordance with Board policy.[13]

Delegation of Responsibility

The Superintendent or designee shall annually notify students, parents/guardians and staff about the district's admissions policy by publishing such policy in the student handbook, parent newsletters, district website and other efficient methods.[4]

The Superintendent or designee shall develop and disseminate administrative regulations for the enrollment of eligible students in district schools.

Last Modified by Pamela M Copenhaver on February 28, 2017



Book Board Policy Manual
Section 200 Pupils
Title Eligibility of Nonresident Students
Number 202

Status

Legal

- 1. 24 P.S. 501
- 2. 24 P.S. 502
- 3. 24 P.S. 503
- 4. 24 P.S. 1301
- 5. 24 P.S. 1316
- 6. Pol. 200
- 7. 24 P.S. 1302
- 8. 22 PA Code 11.19
- 9. Pol. 906
- 10. 24 P.S. 2561
- 11. Pol. 607
- 12. 24 P.S. 1305
- 13. 24 P.S. 1306
- 14. 24 P.S. 1307
- 15. 24 P.S. 1308
- 16. 24 P.S. 1309
- 17. 24 P.S. 1310
- 18. 24 P.S. 2562
- 19. 22 PA Code 11.18
- 20. Pol. 251
- 24 P.S. 1306.2
- 24 P.S. 2503
- 22 PA Code 11.41
- Pol. 103.1
- 21. Pol. 103

Purpose

The Board shall operate district schools for the benefit of students residing in this district who are eligible for attendance.[1][2][3]

Authority

The Board may permit the admission of nonresident students in accordance with Board policy.[4][5][6]

The Board shall require that appropriate legal documentation showing dependency or guardianship or a sworn statement of full residential support be filed with the Board Secretary before an eligible nonresident student may be accepted as a student in district schools. The Board may require a resident to submit additional, reasonable information to substantiate a sworn statement, in accordance with guidelines issued by the Department of Education.[7][8]

The Board reserves the right to verify claims of residency, dependency and guardianship and to remove from school attendance a nonresident student whose claim is invalid.[7]

If information contained in the sworn statement of residential support is found to be false, the student shall be removed from school after notice is given of an opportunity to appeal the student's removal, in accordance with Board policy.[7][9]

The Board shall not be responsible for transportation to or from school for any nonresident student residing outside school district boundaries.

Tuition rates shall be determined **annually** in accordance with law. Tuition shall be charged monthly, in advance of attendance.[5][10][11]

Guidelines

Nonresident Children Placed in Resident's Home

Any child placed in the home of a district resident by a court or government agency shall be admitted to district schools and shall receive the same benefits and be subject to the same responsibilities as resident **students**. [12]

The Board reserves the right prior to such placement and within two (2) weeks of the written request of the potential custodian of the student to the Superintendent to deny the student's admission when conditions exist which should exempt this district from the responsibility of admitting the nonresident custodial **student**.

Residents of Institutions

A child who is living in or assigned to a facility or institution for the care or training of children that is located within this district is not a legal resident of the district by such placement; but s/he shall be admitted to district schools, and a charge shall be made for tuition in accordance with law.[13][14][15][16][17][10][18][19]

Prospective Residents

A student eligible for attendance whose parent/guardian has executed a contract to buy, build or rent a residence in this district for occupancy may be **provisionally** enrolled ~~with payment of tuition which shall be refunded when the student becomes a resident of the district.~~ **When the contract to buy, build or lease has been executed, proof of residency must be provided**

within 30 days after occupancy. Parents must provide transportation until occupancy.[5]

Parents/Guardians of students who claim admission on the basis of future residency shall be required to demonstrate proof of the anticipated residency.

Former Residents

Regularly enrolled students in their senior year whose parents/guardians have moved out of the school district may be permitted to finish the school year without payment of tuition.[5]

Other Nonresident Students

A nonresident student may be admitted to district schools without payment of tuition where attendance is justified on the grounds that the student lives full-time and not just for the school year with district residents who have assumed legal dependency or guardianship or full residential support of the student.[7][8]

The district shall immediately enroll homeless students, even if the student or parent/guardian is unable to produce the required documents, in accordance with Board policy, laws and regulations.[20]

Delegation of Responsibility

The Superintendent or designee shall develop **administrative regulations** for the enrollment of nonresident students which:

1. Admit such students only on proper application and submission of required documentation by the parent/guardian.
2. Verify claims of residency.
3. Do not exclude any eligible student on the basis of race, creed, color, gender, sexual orientation, national origin, ancestry, or handicap/disability.[21]
4. Deny admission where the educational facilities or program maintained for district students is inadequate to meet the needs of the applicant.
5. Make continued enrollment of any nonresident student contingent upon maintaining established standards of attendance, discipline and academics.

The Superintendent shall recommend to the Board for its approval the admission of qualified nonresident students.

Last Modified by Pamela M Copenhaver on March 2, 2017



Book	Board Policy Manual
Section	200 Pupils
Title	Reporting Student Progress
Number	212
Status	
Legal	1. Pol. 216 <u>2. 24 P.S. 1531</u> <u>3. 24 P.S. 1532</u> <u>4. 22 PA Code 4.11</u> 5. Pol. 127 <u>24 P.S. 510</u> Pol. 102 Pol. 138

Purpose

The Board **recognizes** that **communication** between school and home is a vital **component** in the growth and education of each student. The Board acknowledges the school's responsibility to keep parents/guardians informed of student welfare and academic progress.[1]

Authority

The Board directs **that the district's instructional program shall include** a system of **measuring all students'** academic progress.[2][3][4][5]

The Board directs the Superintendent to establish a system of reporting student progress that includes academic progress reports, grade reports, and parent/guardian conferences with teachers.

Delegation of Responsibility

The Superintendent or designee shall develop **administrative regulations** for reporting student progress to parents/guardians.

All appropriate staff members, as part of their professional responsibility, shall comply with the systems established for measuring and reporting student progress.[2][3]

Guidelines

Various methods of reporting, appropriate to grade level and curriculum content, shall be utilized.

Both student and parent/guardian shall receive ample warning of a pending grade of failure, or one that would adversely affect the student's academic status.

Scheduling of parent-teacher conferences shall occur at times that ensure the greatest degree of participation by parents/guardians.

Grade reports shall be issued at intervals of not less than nine (9) weeks.

Review and evaluation of methods of reporting student progress to parents/guardians shall be conducted on a periodic basis.

Last Modified by Pamela M Copenhaver on February 28, 2017



Book	Board Policy Manual
Section	200 Pupils
Title	Promotion and Retention
Number	215
Status	
Legal	<u>1. 24 P.S. 1531</u> <u>2. 24 P.S. 1532</u> <u>3. 22 PA Code 4.12</u> <u>4. 22 PA Code 4.42</u> 5. Pol. 212 6. Pol. 217 <u>24 P.S. 1533</u>

Purpose

The Board recognizes that the emotional, social, physical and educational development of students will vary and that students should be placed in the educational setting most appropriate to their needs. The district **shall** establish and maintain **academic** standards for each grade and monitor **individual** student achievement in a continuous and systematic manner.

Authority

The Board establishes that each student shall be moved forward in a continuous pattern of achievement and development that corresponds with the student's **progress**, system of grade levels, and attainment of the academic standards established for each grade.[1][2][3][4]

A student shall be promoted when s/he has successfully completed the curriculum requirements and has achieved the academic standards established for the present level, based on the professional judgement of the teachers and the results of assessments. A student shall earn the right to advance to the next grade by demonstrating mastery of the required skills and knowledge.[1][2]

Delegation of Responsibility

The Superintendent or designee shall develop **administrative regulations** for promotion and retention of students which assure that every effort will be made to remediate the student's difficulties before the student is retained.

The recommendation of the classroom teacher shall be required for promotion or retention of a student.[2]

The building principal shall be assigned the final responsibility for determining the promotion or retention of each student.

Guidelines

In all cases of retention, the parents/guardians shall be fully involved and informed throughout the process. Parents/Guardians and students shall be informed of the possibility of retention of a student well in advance.

Academic achievement, attitude, effort, work habits, behavior, attendance and other factors related to learning shall be evaluated regularly and communicated to students and parents/guardians.[5]

The district shall utilize multiple measures of academic performance as determinants in promotion and retention decisions.[5]

Progress toward high school graduation shall be based on the student's ability to achieve the established academic standards and pass the required subjects and electives necessary to earn the number of credits mandated by the Board for graduation.[6]

Last Modified by Pamela M Copenhaver on February 28, 2017



Book	Board Policy Manual
Section	200 Pupils
Title	Student Discipline
Number	218
Status	

Legal

1. 24 P.S. 510
2. 22 PA Code 12.3
3. 22 PA Code 12.4
4. Pol. 103
5. Pol. 103.1
6. 22 PA Code 12.2
7. Pol. 235
8. 22 PA Code 12.5
9. Pol. 233
10. 22 PA Code 10.23
11. 20 U.S.C. 1400 et seq
12. Pol. 113.1
13. Pol. 113.2
14. Pol. 805.1
15. Pol. 122
16. Pol. 123
17. 24 P.S. 1317
18. 24 P.S. 1318
19. 24 P.S. 1303-A
20. 22 PA Code 10.2
21. 35 P.S. 780-102
22. 24 P.S. 1302.1-A
23. 22 PA Code 10.21
24. 22 PA Code 10.22
25. 22 PA Code 10.25
26. Pol. 218.1
27. Pol. 218.2
28. Pol. 222
29. Pol. 227
- 22 PA Code 12.1 et seq
- 22 PA Code 403.1
- 20 U.S.C. 7114
- 34 CFR Part 300
- Pol. 805

Purpose

The Board finds that student conduct is closely related to learning. An effective educational program requires a safe and orderly school environment.

Authority

The Board shall establish fair, reasonable and nondiscriminatory rules and regulations regarding the conduct of all students in the school district during the time they are under the supervision of the school or at any time while on school property, while present at school-sponsored activities, and while traveling to or from school and school-sponsored activities.[1][2][3][4][5]

The Board shall adopt a Code of Student Conduct to govern student discipline, and students shall not be subject to disciplinary action because of race, sex, color, religion, sexual orientation, national origin or handicap/disability. Each student must adhere to Board policies and the Code of Student Conduct governing student discipline.[6][2][3][4][5][7]

The Board prohibits the use of corporal punishment by district staff to discipline students for violations of Board policies and district rules and regulations.[8]

Any student disciplined by a district employee shall have the right to notice of the infraction.[9]

Suspensions and expulsions shall be carried out in accordance with Board policy.[9]

In the case of a student with a disability, including a student for whom an evaluation is pending, the district shall take all steps required to comply with state and federal laws and regulations, the procedures set forth in the memorandum of understanding with local law enforcement and Board policies.[10][11][5][12][13][14]

Off-Campus Activities

This policy shall also apply to student conduct that occurs off school property and would otherwise violate the Code of Student Conduct if **any of the following circumstances exist:**

1. **The conduct occurs during the time the student is traveling to and from school or traveling to and from school-sponsored activities, whether or not via school district furnished transportation.**
2. The student is a member of an extracurricular activity and has been notified that particular off-campus conduct could result in exclusion from such activities.[15][16]
3. Student expression or conduct materially and substantially disrupts the operations of the school, or the administration reasonably anticipates that the expression or conduct is likely to materially and substantially disrupt the operations of the school.
4. The conduct has a direct nexus to attendance at school or a school-sponsored activity, **for example, a transaction conducted outside of school pursuant to an agreement made in school, that would violate the Code of Student Conduct if conducted in school.**
5. The conduct involves the theft or vandalism of school property.
6. There is **otherwise** a nexus between the proximity or timing of the conduct in relation to the student's attendance at school or school-sponsored activities.

Delegation of Responsibility

The Superintendent or designee shall ensure that reasonable and necessary rules and regulations are developed to implement Board policy governing student conduct.

The Superintendent or designee shall publish and distribute to all staff, students and parents/guardians the rules and regulations for student behavior contained in the Code of Student Conduct, the sanctions that may be imposed for violations of those rules, and a listing of students' rights and responsibilities. A copy of the Code of Student Conduct shall be available in each school library, school office, on the JSASD website and may be printed in the student handbooks. [2][7]

The building principal shall have the authority to assign discipline to students, subject to the policies, rules and regulations of the district and to the student's due process right to notice, hearing, and appeal. [17][18]

Teaching staff and other district employees responsible for students shall have the authority to take reasonable actions necessary to control the conduct of students in all situations and in all places where students are within the jurisdiction of this Board, and when such conduct interferes with the educational program of the schools or threatens the health and safety of others. [17]

Reasonable force may be used by teachers and school authorities under any of the following circumstances: to quell a disturbance, obtain possession of weapons or other dangerous objects, for the purpose of self-defense, and for the protection of persons or property. [8]

Referral to Law Enforcement and Reporting Requirements

For reporting purposes, the term incident shall mean an instance involving an act of violence; the possession of a weapon; the possession, use, or sale of a controlled substance or drug paraphernalia as defined in the Pennsylvania Controlled Substance, Drug, Device and Cosmetic Act; the possession, use, or sale of alcohol or tobacco; or conduct that constitutes an offense listed under the Safe Schools Act. [19][20][21]

The Superintendent or designee shall immediately report required incidents and may report discretionary incidents committed by students on school property, at any school-sponsored activity or on a conveyance providing transportation to or from a school or school-sponsored activity to the local police department that has jurisdiction over the school's property, in accordance with state law and regulations, the procedures set forth in the memorandum of understanding with local law enforcement and Board policies. [22][19][20][23][24][14]

The Superintendent or designee shall notify the parent/guardian of any student directly involved in an incident as a victim or suspect immediately, as soon as practicable. The Superintendent or designee shall inform the parent/guardian whether or not the local police department that has jurisdiction over the school property has been or may be notified of the incident. The Superintendent or designee shall document attempts made to reach the parent/guardian. [20][25][14]

In accordance with state law, the Superintendent shall annually, by July 31, report all new incidents to the Office for Safe Schools on the required form. [19][26][27][28][29][14]

The Superintendent shall report to the Board the methods of discipline imposed by administrators and incidences of student misconduct, in the degree of specificity required by the Board.



Book	Board Policy Manual
Section	300 Employees
Title	School Security Personnel
Number	316
Status	Recommended
Legal	Pol. 000 Pol. 805.1

Purpose

The Board may employ school security personnel in order to promote the safety and welfare of students, parents/guardians and the public.

Authority

The Board shall direct school security personnel to enforce all Board policies, district rules and administrative regulations in accordance with state law and regulations and the procedures set forth in the memorandum of understanding with local law enforcement.

Delegation of Responsibility

School Security personnel shall enforce order in school buildings and on school property during school hours and at extracurricular activities and interscholastic athletic events held on school property.

Last Modified by Pamela M Copenhaver on February 14, 2017



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February 21, 2017

Mr. Ben Enders, Business Manager
Jersey Shore Area School District
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Jersey Shore, PA 17740

Thank you for using Baker Tilly Virchow Krause, LLP ("Baker Tilly" or "we" or "our") as your auditors.

The purpose of this letter (the "Engagement Letter") is to confirm our understanding of the terms and objectives of our engagement and the nature of the services we will provide as independent accountants of Jersey Shore Area School District (the "District" or "you").

Services and Related Report

We will audit the Project Accounting Based on Final Costs (pages J02 and J03) and the Financial Report (page J04) (collectively, the "PlanCon Forms") of the PlanCon Part J Report for the Jersey Shore Area Elementary Project of the District for the period from inception to completion.

Upon completion of our audit, we will provide the District with our audit report on the PlanCon Forms referred to above. If for any reasons caused by or relating to the affairs or management of the District, we are unable to complete the audit or are unable to or have not formed an opinion or if we determine in our professional judgment the circumstances necessitate, we may withdraw and decline to issue a report as a result of this engagement.

Our Responsibilities and Limitations

The objective of a financial statement audit is the expression of an opinion on the PlanCon Forms. We will be responsible for performing the audit in accordance with auditing standards generally accepted in the United States of America. These standards require that we plan and perform the audit to obtain reasonable, rather than absolute, assurance about whether the PlanCon Forms are free of material misstatement, whether caused by error or fraud. The audit will include examining, on a test basis, evidence supporting the amounts and disclosures in the PlanCon Forms, assessing accounting principles used and significant estimates made by management and evaluating the overall financial statement presentation. Our audit does not relieve management or those charged with governance of their responsibilities.

The audit will include obtaining an understanding of the District and its environment, including internal controls, sufficient to assess the risks of material misstatement of the PlanCon Forms and to design the nature, timing and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control matters that are required to be communicated under professional standards.

Mr. Ben Enders, Business Manager
Jersey Shore Area School District

February 21, 2017

Page 2

We will design our audit to obtain reasonable, but not absolute, assurance of detecting errors or fraud that would have a material effect on the PlanCon Forms as well as other illegal acts having a direct and material effect on financial statement amounts. An audit is not designed to detect error or fraud that is immaterial to the PlanCon Forms. Our audit will not include a detailed audit of transactions, such as would be necessary to disclose errors or fraud that did not cause a material misstatement of the PlanCon Forms. It is important to recognize that there are inherent limitations in the auditing process. Audits are based on the concept of selective testing of the data underlying the PlanCon Forms, which involves judgment regarding the areas to be tested and the nature, timing, extent and results of the tests to be performed. Our audit is not a guarantee of the accuracy of the PlanCon Forms and, therefore, is subject to the limitation that material errors or fraud or other illegal acts having a direct and material financial statement impact, if they exist, may not be detected. Because of the characteristics of fraud, particularly those involving concealment through collusion, falsified documentation and management's ability to override controls, an audit designed and executed in accordance with auditing standards generally accepted in the United States of America may not detect a material fraud. Further, while effective internal control reduces the likelihood that errors, fraud or other illegal acts will occur and remain undetected, it does not eliminate that possibility. For these reasons, we cannot ensure that errors, fraud or other illegal acts if present, will be detected. However, we will communicate to you, as appropriate, any such matters that we identify during our audit.

We are also responsible for determining that those charged with governance are informed about certain other matters related to the conduct of the audit, including (i) our responsibility under auditing standards generally accepted in the United States of America; (ii) an overview of the planned scope and timing of the audit and (iii) significant findings from the audit, which include (a) our views about the qualitative aspects of the District's significant accounting practices, accounting estimates and financial statement disclosures, (b) difficulties encountered in performing the audit, (c) uncorrected misstatements and material corrected misstatements that were brought to the attention of management as a result of auditing procedures and (d) other significant and relevant findings or issues (e.g., any disagreements with management about matters that could be significant to the District's financial statements or our report thereon, consultations with other independent accountants, issues discussed prior to our retention as independent auditors, fraud and illegal acts and all significant deficiencies and material weaknesses identified during the audit). Lastly, we are responsible for ensuring that those charged with governance receive copies of certain written communications between us and management including written communications on accounting, auditing, internal controls or operational matters and representations that we are requesting from management.

The audit will not be planned or conducted in contemplation of reliance by any specific third party or with respect to any specific transaction. Therefore, items of possible interest to a third party will not be specifically addressed and matters may exist that would be assessed differently by a third party, possibly in connection with a specific transaction.

Mr. Ben Enders, Business Manager
Jersey Shore Area School District

February 21, 2017

Page 3

Management's Responsibilities

The District's management is responsible for the PlanCon Forms referred to above. In this regard, management is responsible for establishing policies and procedures that pertain to the maintenance of adequate accounting records and effective internal controls over financial reporting, the selection and application of accounting principles, the authorization of receipts and disbursements, the safeguarding of assets, the proper recording of transactions in the accounting records and for reporting financial information in conformity with the applicable financial reporting framework used to prepare the entity's financial statements. They include (i) a description of the special purpose framework, including a summary of significant accounting policies, and how the framework differs from GAAP, the effect of which need not be quantified, and informative disclosures similar to those required by GAAP, in the case of special purpose financial statements that contain items that are the same as, or similar to, those in financial statements prepared in accordance with GAAP, and (ii) additional disclosures beyond those specifically required by the framework that may be necessary for the special purpose framework to achieve fair presentation. Management is also responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us in the management representation letter (i) about all known or suspected fraud affecting the District involving (a) management, (b) employees who have significant roles in internal control over financial reporting and (c) others where the fraud could have a material effect on the PlanCon Forms and (ii) of its knowledge of any allegations of fraud or suspected fraud affecting the District received in communications from employees, former employees, analysts, regulators or others.

Management is responsible for (i) adjusting the PlanCon Forms to correct material misstatements and for affirming to us in a management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the year under audit are immaterial, both individually and in the aggregate, to the PlanCon Forms taken as a whole and (ii) notifying us of all material weaknesses, including other significant deficiencies, in the design or operation of the District's internal control over financial reporting that are reasonably likely to adversely affect the District's ability to record, process, summarize and report external financial data reliably in accordance with the cash basis of accounting. Management also is responsible for identifying and ensuring that the District complies with the laws and regulations applicable to its activities.

As part of management's responsibility for the PlanCon Forms and the effectiveness of its system of internal control over financial reporting, management is responsible for making available to us, on a timely basis, all of the District's original accounting records and related information and for the completeness and accuracy of that information and Center personnel to whom we may direct inquiries. As required by auditing standards generally accepted in the United States of America, we will make specific inquiries of management and others about the representations embodied in the PlanCon Forms and the effectiveness of internal control over financial reporting. Auditing standards generally accepted in the United States of America also require that we obtain written representations covering audited financial statements from certain members of management. The results of our audit tests, the responses to our inquiries and the written representations comprise the evidential matter we intend to rely upon in forming our opinion on the PlanCon Forms.

Non-Attest Services

Prior to or as part of our audit engagement, it may be necessary for us to perform certain non-attest services. Non-attest services that we will be providing are as follows:

- > Technical assistance with the preparation of the PLANCON forms, as may be necessary.

Mr. Ben Enders, Business Manager
Jersey Shore Area School District

February 21, 2017
Page 4

We will not perform any management functions or make management decisions on your behalf with respect to any non-attest services we provide.

In connection with our performance of any non-attest services, you agree that you will:

- Continue to make all management decisions and perform all management functions, including approving all journal entries and general ledger classifications when they are submitted to you.
- Designate an employee with suitable skill, knowledge and/or experience, preferably within senior management, to oversee the services we perform.
- Evaluate the adequacy and results of the non-attest services we perform.
- Accept responsibility for the results of our non-attest services.
- Establish and maintain internal controls, including monitoring ongoing activities related to the non-attest function.

On a periodic basis, as needed, we will meet with you to discuss your accounting records and the management implications of your financial statements. We will notify you, in writing, of any matters of which we believe you should be aware and will meet with you upon request.

Other Documents

Auditing standards generally accepted in the United States of America require that we read any annual report that contains our audit report. The purpose of this procedure is to consider whether other information in the annual report, including the manner of its presentation, is materially inconsistent with information appearing in the PlanCon Forms. We assume no obligation to perform procedures to corroborate such other information as part of our audit.

If you intend to reproduce or publish the PlanCon Forms, and make reference to our firm name in connection therewith, you agree to publish the PlanCon Forms in their entirety. In addition, you agree to provide us, for our approval and consent, proofs before printing and final materials before distribution.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your Internet website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

The District may wish to include our report on these financial statements in a registration statement proposed to be filed under the Securities Act of 1933, or in some other securities offering. You agree that the aforementioned audit report, or reference to Baker Tilly will not be included in such offering without our prior written permission or consent. Any agreement to perform work in connection with an offering, including an agreement to provide permission or consent, will be a separate agreement.

Mr. Ben Enders, Business Manager
Jersey Shore Area School District

February 21, 2017
Page 5

The documentation for this engagement, including the workpapers, is the property of Baker Tilly and constitutes confidential information. We may have a responsibility to retain the documentation for a period of time sufficient to satisfy any applicable legal or regulatory requirements for records retention. If we are required by law, regulation or professional standards to make certain documentation available to regulators, the District hereby authorizes us to do so.

Timing and Fees

Completion of our work is subject to, among other things, (i) appropriate cooperation from Center personnel, including timely preparation of necessary schedules, (ii) timely responses to our inquiries and (iii) timely communication of all significant accounting and financial reporting matters. When and if for any reason the District is unable to provide such schedules, information and assistance, Baker Tilly and you will mutually revise the fee to reflect additional services, if any, required of us to complete the audit. Delays in the issuance of our audit report beyond the date that was originally contemplated may require us to perform additional auditing procedures which will likely result in additional fees. Revisions to the scope of our work will be set forth in the form of an "Amendment to Existing Engagement Letter." In addition, if we discover compliance issues that require us to perform additional procedures and/or provide assistance with these matters, fees at our standard hourly rates apply.

Our fees for these services will range from \$2,500 to \$3,500, and are based upon the current accounting and auditing standards that have been issued and are effective as of the date of this letter. Should additional accounting or auditing standards be issued subsequent, to or become effective for the periods covered by this engagement, our estimated fees may be adjusted accordingly.

Any additional services that may be requested and we agree to provide will be the subject of a separate engagement letter.

We may be required to disclose confidential information to federal, state and international regulatory bodies or a court in criminal or other civil litigation. In the event that we receive a request from a third party (including a subpoena, summons or discovery demand in litigation) calling for the production of information, we will promptly notify the District, unless otherwise prohibited. In the event we are requested by the District or required by government regulation, subpoena or other legal process to produce our engagement working papers or our personnel as witnesses with respect to services rendered to the District, so long as we are not a party to the proceeding in which the information is sought, we may seek reimbursement for our professional time and expenses, as well as the fees and legal expenses, incurred in responding to such a request.

Resolution of Disagreements

In the unlikely event that differences concerning services or fees should arise that are not resolved by mutual agreement, both parties agree to attempt in good faith to settle the dispute by mediation administered by the American Arbitration Association ("AAA") under its mediation rules for professional accounting and related services disputes before resorting to litigation or any other dispute-resolution procedure. Each party shall bear their own expenses from mediation.

Mr. Ben Enders, Business Manager
Jersey Shore Area School District

February 21, 2017
Page 6

If mediation does not settle the dispute or claim, then the parties agree that the dispute or claim shall be settled by binding arbitration. The arbitration proceeding shall take place in the city in which the Baker Tilly office providing the relevant services is located, unless the parties mutually agree to a different location. The proceeding shall be governed by the provisions of the Federal Arbitration Act ("FAA") and will proceed in accordance with the then current Arbitration Rules for Professional Accounting and Related Disputes of the AAA, except that no pre-hearing discovery shall be permitted unless specifically authorized by the arbitrator. The arbitrator will be selected from AAA, Judicial Arbitration & Mediation Services ("JAMS"), the District for Public Resources or any other internationally or nationally-recognized organization mutually agreed upon by the parties. Potential arbitrator names will be exchanged within fifteen (15) days of the parties' agreement to settle the dispute or claim by binding arbitration, and arbitration will thereafter proceed expeditiously. The arbitration will be conducted before a single arbitrator, experienced in accounting and auditing matters. The arbitrator shall have no authority to award non-monetary or equitable relief and will not have the right to award punitive damages. The award of the arbitration shall be in writing and shall be accompanied by a well-reasoned opinion. The award issued by the arbitrator may be confirmed in a judgment by any federal or state court of competent jurisdiction. Each party shall be responsible for their own costs associated with the arbitration, except that the costs of the arbitrator shall be equally divided by the parties. The arbitration proceeding and all information disclosed during the arbitration shall be maintained as confidential, except as may be required for disclosure to professional or regulatory bodies or in a related confidential arbitration. In no event shall a demand for arbitration be made after the date when institution of legal or equitable proceedings based on such claim would be barred under the applicable statute of limitations.

Our services shall be evaluated solely on our substantial conformance with the terms expressly set forth herein, including all applicable professional standards. Any claim of nonconformance must be clearly and convincingly shown.

Limitation on Damages and Indemnification

The liability (including attorneys' fees and all other costs) of Baker Tilly and its present or former partners, principals, agents or employees related to any claim for damages relating to the services performed under this Engagement Letter shall not exceed the fees paid to Baker Tilly for the portion of the work to which the claim relates, except to the extent finally determined to have resulted from the willful misconduct or fraudulent behavior of Baker Tilly relating to such services. This limitation of liability is intended to apply to the full extent allowed by law, regardless of the grounds or nature of any claim asserted, including the negligence of either party. Additionally, in no event shall either party be liable for any lost profits, lost business opportunity, lost data, consequential, special, incidental, exemplary or punitive damages, delays or interruptions arising out of or related to this Engagement Letter even if the other party has been advised of the possibility of such damages.

As Baker Tilly is performing the services solely for your benefit, you will indemnify Baker Tilly, its subsidiaries and their present or former partners, principals, employees, officers and agents against all costs, fees, expenses, damages and liabilities (including attorneys' fees and all defense costs) associated with any third-party claim, relating to or arising as a result of the services, or this Engagement Letter.

Because of the importance of the information that you provide to Baker Tilly with respect to Baker Tilly's ability to perform the services, you hereby release Baker Tilly and its present and former partners, principals, agents and employees from any liability, damages, fees, expenses and costs, including attorneys' fees, relating to the services, that arise from or relate to any information, including representations by management, provided by you, Center personnel or agents, that is not complete, accurate or current.

Mr. Ben Enders, Business Manager
Jersey Shore Area School District

February 21, 2017

Page 7

Each party recognizes and agrees that the warranty disclaimers and liability and remedy limitations in this Engagement Letter are material bargained for bases of this Engagement Letter and that they have been taken into account and reflected in determining the consideration to be given by each party under this Engagement Letter and in the decision by each party to enter into this Engagement Letter.

The terms of this section shall apply regardless of the nature of any claim asserted (including, but not limited to, contract, tort or any form of negligence, whether of you, Baker Tilly or others), but these terms shall not apply to the extent finally determined to be contrary to the applicable law or regulation. These terms shall also continue to apply after any termination of this Engagement Letter.

You accept and acknowledge that any legal proceedings arising from or in conjunction with the services provided under this Engagement Letter must be commenced within twelve (12) months after the performance of the services for which the action is brought, without consideration as to the time of discovery of any claim.

Other Matters

Neither this Engagement Letter, any claim, nor any rights or licenses granted hereunder may be assigned, delegated or subcontracted by either party without the written consent of the other party. Either party may assign and transfer this Engagement Letter to any successor that acquires all or substantially all of the business or assets of such party by way of merger, consolidation, other business reorganization or the sale of interest or assets, provided that the party notifies the other party in writing of such assignment and the successor agrees in writing to be bound by the terms and conditions of this Engagement Letter.

Our dedication to client service is carried out through our employees who are integral in meeting this objective. In recognition of the importance of our employees it is hereby agreed that the District will not solicit our employees for employment or enter into an independent contractor arrangement with any individual who is or was an employee of Baker Tilly for a period of twelve months following the date of the conclusion of this engagement. If the District violates this non solicitation clause, the District agrees to pay to Baker Tilly a fee equal to the hired person's annual salary at the time of the violation so as to reimburse Baker Tilly for the costs of hiring and training a replacement.

Baker Tilly Virchow Krause, LLP is an independent member of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity and each describes itself as such. Baker Tilly Virchow Krause, LLP is not Baker Tilly International's agent and does not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly Virchow Krause, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

This Engagement Letter constitutes the entire agreement between the District and Baker Tilly regarding the services described in this Engagement Letter and supersedes and incorporates all prior or contemporaneous representations, understandings or agreements, and may not be modified or amended except by an agreement in writing signed between the parties hereto.

Mr. Ben Enders, Business Manager
Jersey Shore Area School District

February 21, 2017
Page 8

The provisions of this Engagement Letter, which expressly or by implication are intended to survive its termination or expiration, will survive and continue to bind both parties. If any provision of this Engagement Letter is declared or found to be illegal, unenforceable or void, then both parties shall be relieved of all obligations arising under such provision, but if the remainder of this Engagement Letter shall not be affected by such declaration or finding and is capable of substantial performance, then each provision not so affected shall be enforced to the extent permitted by law or applicable professional standards.

If because of a change in the District's status or due to any other reason, any provision in this Engagement Letter would be prohibited by, or would impair our independence under laws, regulations or published interpretations by governmental bodies, commissions or other regulatory agencies, such provision shall, to that extent, be of no further force and effect and this agreement shall consist of the remaining portions.

This agreement shall be governed by and construed in accordance with the laws of the state of Illinois, without giving effect to the provisions relating to conflict of laws.

We appreciate the opportunity to be of service to you.

If there are any questions regarding this Engagement Letter, please contact John W. Compton, Jr., CPA, the engagement partner on this engagement who is responsible for the overall supervision and review of the engagement and for determining that the engagement has been completed in accordance with professional standards. John is available at 570 651 1742 or at john.compton@bakertilly.com.

Sincerely,

BAKER TILLY VIRCHOW KRAUSE, LLP



The services and terms set forth in this Engagement Letter are agreed to by:

Officer signature

Title

Date