

Jersey Shore Area School District
Board of Education – Regular Meeting
Minutes of November 25, 2019

A. Opening

1. Call to Order: Mr. Craig Allen, President, called the meeting to order at 7:00 p.m.

2. Roll Call:

Members Present: Mr. Craig Allen, Mr. Harry Brungard, Mr. John Pecchia, Mrs. Michelle Stemler, Mrs. Karen Stover, Mr. Merrill Sweitzer, Mrs. Mary Thomas

Others Present: Christopher Kenyon, Esq., Solicitor, Mr. Benjamin Enders, Board Secretary, Dr. Ken Dady, Assistant Superintendent, Emmalianne George and Robert Parker, Student Representatives.

Members Absent: Mr. Christopher Fravel and Dr. Jill Wenrich, Superintendent

3. Pledge of Allegiance: Led by Elizabeth Abkarjan and Messiah Bilbay, students representing Salladasburg Elementary.

B. Approvals

1. Minutes:

Motion: A motion was made by Merrill Sweitzer and seconded by Mary Thomas to approve the following Minutes as listed on the Agenda:

- | | |
|---------------------|-----------------|
| a. October 14, 2019 | Regular Meeting |
| b. October 17, 2019 | Special Meeting |
| c. October 28, 2019 | Regular Meeting |

The vote was a unanimous Yes. Motion carried.

2. Treasurer's Report:

Motion: A motion was made by Karen Stover and seconded by Harry Brungard to approve the following Treasurer's Reports as listed on the Agenda:

- | | |
|------------------------------------|---------------|
| a. October 2019 Treasurer's Report | |
| b. October 2019 Investment Report | (Attachments) |

The vote was a unanimous Yes. Motion carried.

3. Approval of Bills:

Motion: A motion was made by Merrill Sweitzer and seconded by John Pecchia to approve the following Bills as listed on the Agenda:

General Fund Month End Checks	667,083.31
General Fund Manual Checks	76,331.34
General Fund Prior Month Voided Checks	(2,000.71)
General Fund PLGIT Electronic Payments	(9,620.40)
General Fund Muncy Electronic Payments	545,460.61
General Fund FNB Electronic Payments	606.46
Accounts Payable Checks	500.00
Activity Fund Checks	8,632.96
Athletic Fund Checks	22,576.49
Capital Reserve Fund Checks	20,000.00
Food Service Fund Checks	67,074.62
Payroll PLGIT Electronic Payments	498,633.75
Payroll Fund Checks	70,834.77
General Interfund Cash Transfers	1,338,431.76
Accounts Payable Interfund Cash Transfers	0.42
Food Service Interfund Cash Transfers	110,863.47
Activity Interfund Cash Transfers	<u>60.00</u>
Total	3,415,468.85

The vote was a unanimous Yes. Motion carried.

C. Presentations

1. Communications:

- a. Dr. Dady recognized Elaine Rauch the Employee of the Month for October!

2. President's Report:

- a. The football team was recognized for their District IV Championship title, Tom Gravish, Head Football coach, was not able to attend the meeting, but sent a video that he put together and was shown.
- b. An interview was held for the open Region 3 – 2 year Board Member seat. Candidate, Raye Bierly, was not approved by the board.

The vote was as follows:

Craig Allen	No	Harry Brungard	No
John Pecchia	No	Michelle Stemler	No
Karen Stover	No	Merrill Sweitzer	Yes
Mary Thomas	Yes		

The vote was 5– no and 2-yes.

3. Intermediate Unit Report: None

4. Student Representative Report:

- a. Emmalianne George expressed thanks to the administration, staff and law enforcement for the handling of the emergency situation at the High School on Friday, November 22, 2019. All involved did a great job!

5. Superintendent's Report:

- a. New High School Elective Courses - Steven Keen
- b. 2018-2019 Year End Audit Report - Joe O'Neill of Baker Tilly Virchow Krause, LLP
(Attachments)

L. Executive Session: An executive session was held for personnel and legal issues starting at 8:12 p.m. after which business was conducted.

Meeting resumed at 9:32 p.m.

Motion: A motion was made by Harry Brungard and seconded by John Pecchia to add the following addendum items to the agenda:

D. 1. Personnel Items

- e. to hire an additional full-time custodian.
- f. to hire an additional half-time Special Education teacher.
- g. proceeding with the termination of employee #2019-20-16.
- h. appointment of Bridget Carmeci to an 8th Grade ELA Teacher position, Step M1 of the current teacher contract, (\$50,000.00 prorated for the 2019-2020 school year), effective January 3, 2020.

The vote was a unanimous yes. Motion carried.

President Allen pulled both the Girls and Boys Soccer coach positions from the agenda, item D.1.b and opened all soccer coach positions.

D. Courtesy of the Floor on Agenda Items:

Raye Bierly-Piatt Twp. – commented on budget projections and historical data.
John Shireman-JS Boro – commented on audit report.

E. Personnel Items

1. Personnel Items:

Motion: A motion was made by John Pecchia and seconded by Harry Brungard to approve the Personnel items a. – g. as listed on the agenda and the addendum:

- a. appointment of Jeffrey Johnson as an accompanist for the High School Concert in December.

b. the retention of the following fall sport head coaches and sports as listed for the 2020-2021 school year:

Mark Sundberg	Cross Country
Thomas Gravish	Varsity Football
Ann-Marie Dincher	Varsity Girls Tennis

c. FMLA from December 9, 2019 thru December 20, 2019 for employee 2019-20-17.

d. the following positions and stipends for the Senior High production, *Godspell*, as per contract:

Position	Name	Stipend
Musical Director	Andrea Bowers	\$1,072.50
Musical Director	Charlotte-Anne White	\$1,072.50
Drama Coach	Andrea Bowers	\$1,072.50
Drama Coach	Charlotte-Anne White	\$1,072.50
Lighting	Tim Greene	\$625.00
Stage Manager	Jessica George	\$625.00
Stage Manager	Jeffrey Klugh	\$625.00
Public Relations	Charlotte Bierly	\$312.50
Public Relations	Nicola Paulhamus	\$312.50
Production Set Design	Sarah Keim	\$1000.00

e. to hire an additional full-time custodian.

f. to hire an additional half-time Special Education teacher.

g. proceeding with the termination of employee #2019-20-16.

The vote was a unanimous yes. Motion carried.

Motion: A motion was made by John Pecchia and seconded by Karen Stover to approve the Personnel item h. as listed on the addendum, a roll call vote was held:

h. appointment of Bridget Carmeci to an 8th Grade ELA Teacher position, Step M1 of the current teacher contract, (\$50,000.00 prorated for the 2019-2020 school year), effective January 3, 2020.

The vote was as follows:

Craig Allen	Yes	Harry Brungard	Yes
John Pecchia	Yes	Michelle Stemler	No
Karen Stover	Yes	Merrill Sweitzer	No
Mary Thomas	No		

The vote was 4-yes and 3-no. Motion failed.

F. Curriculum and Instruction:

- a. Presentation of Middle School Come Alive – Keith Veldhuis

G. Building and Grounds:

- a. Presentation Score Board and High School Pool renovation update - Ben Enders

H. Finance:

1. Finance Item:

Motion: A motion was made by Harry Brungard and seconded by Mary Thomas to approve the following Finance items as listed on the agenda:

- a. the attached resolution to stay within the Act 1 Index for 2020-2021. (Attachment)
- b. that the administration conduct business and pay appropriate district invoices with confirmation at the next available regular Board meeting.
- c. accepting the Financial Statements and Supplementary Information for the Year Ended June 30, 2019 as presented by Baker Tilly Virchow Krause, LLP, our independent auditors.
(Attachment)

The vote was a unanimous yes. Motion carried.

I. Miscellaneous

1. Miscellaneous Items:

Motion: A motion was made by Karen Stover and seconded by Harry Brungard to approve Miscellaneous items a. – e. and g. – l. as listed on the agenda:

- a. the following 2019-2020 S2SS Contact Team members:
 - Kyle Fera
 - Jon Jean
 - Justin Armbruster
 - Steven Keen
 - Kenneth Dady
- b. the administration to place one 1995 Red Chevy 2500 4x4 pickup with 115,230 miles and one 110 volt Windows 95 CNC machine, surplus equipment, for sale on Municibid.com during the 2019-20 fiscal year.
- c. a donation of 125-150 New York Best Selling books to the district that are science related for K-12; by Subaru of America, Alexander Subaru, Inc., as presented at the November 11, 2019 Board meeting.
- d. the FBLA American Enterprise Project/Partnership with the High School Life Skills class/Library, as presented at the November 11, 2019 Board meeting.
- e. the 2019-20 Middle School and High School Club lists at second reading. (Attachments)
- g. the sale of a Canon Pixma MX472 to Matthew Krone in the amount of \$21.00 via Municibid online auction.

- h. the sale of a Epson Perfection V30 Photo to Alex Neu in the amount of \$1.00 via Municibid online auction.
- i. the sale of a Zone Flex 7300 to Alex Neu in the amount of \$1.00 via Municibid online auction.
- j. the sale of a Curtis Air Compressor-120 gallon to Scott Snyder in the amount of \$2851.00 via Municibid online auction.
- k. the Calendar of Board Meetings for 2020. (Attachment)
- l. a donation of turf (\$40.00) for the Soccer Field, by Mr. Bob Waylor of Bromm's Lullaby Farm.

The vote was a unanimous yes. Motion carried.

A separate vote was taken for item I.1.f. as listed on the agenda:

- f. Policy 702.1 - Student-Staff Memorials/Honorariums at second reading. (Attachment)

The vote was 6-yes and 1-no. Motion carried.

J. Old Business:

- a. Update on financial projections provided at the November 11, 2019 meeting regarding the 6 options.

K. Courtesy of the Floor on Items not on the Agenda:

- Raye Bierly-Piatt Twp. – commented on projections and attritional savings.
- Nancy Petrosky-Watson Twp. – commented on the open Region 3 position.

L. Executive Session: An executive session was held for personnel and legal issues starting at 10:23 p.m. after which no business was conducted.

Meeting resumed at 11:09 p.m.

M. Adjournment

The November 25, 2019 Regular Board Meeting was adjourned at 11:10 p.m.

Respectfully submitted,

Benjamin J. Enders
Board Secretary

Jersey Shore Area School District
Treasurer's Report - Cash and Cash Equivalents
October, 2019

<u>Bank Accounts</u>	<u>Beginning Balance</u>	<u>Received</u>	<u>Disbursed</u>	<u>Ending Balance</u>
General Fund - FNB	\$ 116,957.55	\$ 705,934.71	\$ 591,606.46	231,285.80
General Fund - PSDLAF	52,305.55	72.81	-	52,378.36
General Fund - Muncy Bank & Trust	4,692,216.80	1,252,129.72	4,545,460.61	1,398,885.91
Activity/Other Trust Funds - Muncy Bank &	158,549.11	33,628.60	100,060.00	92,117.71
Athletics Fund - Muncy Bank & Trust	100,093.06	13,098.30	-	113,191.36
Food Service Fund - Muncy Bank & Trust	135,347.14	23,843.62	30.00	159,160.76
Payroll Fund - Muncy Bank & Trust	90.96	0.13	-	91.09
Capital Reserve - Muncy Bank & Trust	654,002.20	918.40	20,000.00	634,920.60
General Fund - PLGIT Class	2,107,478.97	3,725,752.80	3,539,208.83	2,294,022.94
General Fund - PLGIT Plus/Class	-	1,000,000.00	-	1,000,000.00
General Fund - PLGIT/I Class	8,000,000.00	3,000,000.00	-	11,000,000.00
Accounts Payable Fund - PLGIT Class	0.42	500.08	500.42	0.08
Activity/Other Trust Fund - PLGIT Class	18,761.19	100,065.93	8,632.96	110,194.16
Athletics Fund - PLGIT Class	72,814.30	108.07	22,576.49	50,345.88
Capital Reserve Fund - PLGIT Class	114.28	20,002.20	20,000.00	116.48
Capital Reserve Fund - PLGIT Plus/Class	-	-	-	-
Capital Reserve Fund - PLGIT/I Class	-	-	-	-
Food Service Fund - PLGIT Class	126,748.15	198,820.52	177,938.09	147,630.58
Ramsey Fund - PLGIT Class	45,232.22	7,820.48	-	53,052.70
Payroll Fund - PLGIT Class	264,200.81	1,379,793.80	1,393,295.42	250,699.19
Sechrist Scholarship Fund - PLGIT Class	81,019.38	124.44	-	81,143.82
Totals	\$ 16,625,932.09	\$ 11,462,614.61	\$ 10,419,309.28	\$ 17,669,237.42

PLGIT Class - A money market account; no minimum balance, unlimited check processing
PLGIT/PLUS-Class - a money market account for investments of 30 days or longer; \$50,000 minimum initial deposit; \$5,000 minimum for additional deposits
PLGIT/PLUS-I Class - a money market account for investments; no minimum investment period; \$50,000 minimum initial deposit; withdrawals are limited to two per month.

<u>Certificates of Deposit</u> General Fund	<u>Rate</u>	<u>Maturity Date</u>	<u>Beginning Balance</u>	<u>Investment Purchased</u>	<u>Investment Redeemed</u>	<u>Ending Balance</u>	<u>Net Interest Earned</u>
			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Certificates of Deposit						\$0.00	

Jersey Shore Area School District
Monthly Interfund Cash Transfers
October, 2019

<u>Date</u>	<u>Amount</u>	<u>Reason</u>
General Fund Transfers:		
10/8/19	500.00	To Accounts Payable - Due to/Due from
10/18/19 \$	92.00	To Food Service - Due to/Due from
10/21/19	180.45	To Food Service - Due to/Due from
10/10/19 \$	622,028.20	Gross Payroll
10/10/19	45,994.66	FICA Employer Share
10/24/19	623,249.80	Gross Payroll
10/24/19	46,048.26	FICA Employer Share
10/28/19	314.34	Gross Payroll
10/28/19	24.05	FICA Employer Share
Total: \$	<u>1,338,431.76</u>	
Food Service Fund Transfers:		
10/31/19 \$	69,243.00	To General Fund - Due to/Due from
10/10/19	20,391.64	Gross Payroll
10/10/19	1,533.79	FICA Employer Share
10/24/19	18,319.74	Gross Payroll
10/24/19	1,375.30	FICA Employer Share
Total: \$	<u>110,863.47</u>	
Accounts Payable Fund Transfers:		
10/2/19 \$	0.42	To General Fund - Due to/Due from
Total: \$	<u>0.42</u>	
Activity Fund Transfers:		
10/11/19 \$	60.00	To General Fund - Due to/Due from
Total: \$	<u>60.00</u>	

Fund Accounting Check Register

PLGIT ACCOUNTS PAYBL - From 10/01/2019 To 10/31/2019

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Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expend Amt
008089	10/07/2019	C4012100001		BREONNA FINK	74-3300-000-000-000-000-0000-0000	374000	500.00
Vendor: 237800 - TEMPLE UNIVERSITY				Remit # 1	Check Date: 10/07/2019	Check Amount:	500.00
				74-Sechrst Schlrshp Fund			
				Grand Total Manual Checks :			
				Grand Total Regular Checks :			
				Grand Total Direct Deposits:			
				Grand Total Credit Card Payments:			
				Grand Total All Checks :			

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

PLGIT ACTIVITY FUND - From 10/01/2019 To 10/31/2019

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Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
005389	10/04/2019	C4011400004		259096	80-0496-000-000-000-0000	180496	115.15
Vendor: 107018 - SHEENA ARMBRUSTER							Check Amount:
005390	10/04/2019	C4011400001		RAY OF LIGHTS	80-0496-000-000-000-0000	180496	115.15
Vendor: 129790 - THE COMMUNITY THEATRE LEAGUE							Check Amount:
005391	10/04/2019	C4011400002		00017993	80-0496-000-000-000-0000	180496	100.00
Vendor: 140825 - DRAMATISTS PLAY SERVICE							Check Amount:
005392	10/04/2019	C4011400003		JOSTENS T-SHIRTS	80-0496-000-000-000-0000	180496	100.00
Vendor: 154925 - SCOTT GEESEY							Check Amount:
005393	10/04/2019	C4011400005		20-502	80-0496-000-000-000-0000	180496	200.00
Vendor: 174325 - JSASD GENERAL FUND							Check Amount:
005394	10/04/2019	C4011400006		REFUND	Remit # 1 80-0496-000-000-000-0000	180496	178.50
Vendor: 245143 - JULIE WAGNER							Check Amount:
005395	10/04/2019	C4011400007		REFUND	80-0496-000-000-000-0000	180496	55.04
Vendor: 248470 - MELISSA M WILLIAMSON							Check Amount:
005396	10/04/2019	C4011400008		AD REIMBURSEMENT	Remit # 1 80-0496-000-000-000-0000	180496	50.00
Vendor: 402939 - TAMI PEDIGREE							Check Amount:
005397	10/04/2019	C4011400009		REIMBURSEMENT	80-0496-000-000-000-0000	180496	110.00
Vendor: 402940 - STUDENT							Check Amount:
005398	10/04/2019	C4011400010		REIMBURSEMENT	Check Date: 10/04/2019 80-0496-000-000-000-0000	180496	27.72
Vendor: 402941 - STUDENT							Check Amount:
005399	10/09/2019	C4012900001		REFUND	Check Date: 10/04/2019 80-0496-000-000-000-0000	180496	13.20
Vendor: 107018 - SHEENA ARMBRUSTER							Check Amount:
005400	10/09/2019	C4012900002		REFUND	Check Date: 10/09/2019 80-0496-000-000-000-0000	180496	27.72
Vendor: 125100 - LYNNANN CHARNEGO							Check Amount:
005401	10/09/2019	C4012900003		MEMBERSHIP	Check Date: 10/04/2019 80-0496-000-000-000-0000	180496	13.20
Vendor: 210170 - PA FBLA							Check Amount:
005402	10/09/2019	C4012900004		3600 DEPOSIT	Check Date: 10/09/2019 80-0496-000-000-000-0000	180496	129.05
Vendor: 250500 - WILLIAMSPORT SCOTTISH RITE							Check Amount:
005403	10/09/2019	C4012900005		DJ SERVICES	Remit # 2 80-0496-000-000-000-0000	180496	57.00
Vendor: 300033 - BRAD GIBSON							Check Amount:
005404	10/09/2019	C4012900006		REFUND	80-0496-000-000-000-000-0000	180496	57.00
Vendor: 402942 - TASHA WATKINS							Check Amount:
005405	10/16/2019	C4017700001		REFUND	Remit # 3 80-0496-000-000-000-0000	180496	948.00
Vendor: 147460 - JODI ENGLISH							Check Amount:
005406	10/16/2019	C4017700002		REFUND	Check Date: 10/09/2019 80-0496-000-000-000-0000	180496	948.00
Vendor: 147460 - JODI ENGLISH							Check Amount:
005407	10/16/2019	C4017700003		REFUND	Check Date: 10/09/2019 80-0496-000-000-000-0000	180496	500.00
Vendor: 147460 - JODI ENGLISH							Check Amount:
005408	10/16/2019	C4017700004		REFUND	Check Date: 10/09/2019 80-0496-000-000-000-0000	180496	187.50
Vendor: 147460 - JODI ENGLISH							Check Amount:
005409	10/16/2019	C4017700005		REFUND	Check Date: 10/09/2019 80-0496-000-000-000-0000	180496	187.50
Vendor: 147460 - JODI ENGLISH							Check Amount:
005410	10/16/2019	C4017700006		REFUND	Check Date: 10/09/2019 80-0496-000-000-000-0000	180496	135.07
Vendor: 147460 - JODI ENGLISH							Check Amount:
005411	10/16/2019	C4017700007		REFUND	Check Date: 10/09/2019 80-0496-000-000-000-0000	180496	135.07
Vendor: 147460 - JODI ENGLISH							Check Amount:
005412	10/16/2019	C4017700008		REFUND	Check Date: 10/16/2019 80-0496-000-000-000-0000	180496	245.33
Vendor: 147460 - JODI ENGLISH							Check Amount:
005413	10/16/2019	C4017700009		REFUND	Check Date: 10/16/2019 80-0496-000-000-000-0000	180496	245.33

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

PLGIT ACTIVITY FUND - From 10/01/2019 To 10/31/2019

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Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
005406	10/16/2019	C4017700002		REFUND	80-0496-000-00-000-000-0000	180496	27.63
Vendor: 189760 - BROOKE MENZEN							
005407	10/16/2019	C4017700003		FBLA BRKFST	80-0496-000-000-000-000-0000	180496	27.63
Vendor: 210170 - PA FBLA							
005408	10/16/2019	C4017700004		DONATION	Remit # 5 Check Date: 10/16/2019	180496	153.00
Vendor: 235983 - TRICIA SWEITZER							
005409	10/24/2019	C4020300001		848661	80-0496-000-000-000-000-0000	180496	153.00
Vendor: 122940 - CARPENTER FARM							
005410	10/24/2019	C4020300002		20-005	Check Date: 10/24/2019	180496	300.00
005410	10/24/2019	C4020300003		MS DANCE	80-0496-000-000-000-000-0000	180496	171.25
Vendor: 174325 - JSASD GENERAL FUND							
005411	10/24/2019	C4020300004	20000399	2610474	Remit # 1 Check Date: 10/24/2019	180496	171.25
Vendor: 228700 - ROBERT M SIDES							
005412	10/31/2019	C4023900001		REFUND	80-0496-000-000-000-000-0000	180496	178.50
005412	10/31/2019	C4023900002		REFUND	80-0496-000-000-000-000-0000	180496	349.75
Vendor: 125100 - LYNNANN CHARNEGO							
005413	10/31/2019	C4023900003		20-501	Remit # 2 Check Date: 10/31/2019	180496	1,100.00
Vendor: 174325 - JSASD GENERAL FUND							
005414	10/31/2019	L4023700001	20000366	698591428-03	Remit # 1 Check Date: 10/31/2019	180496	419.95
005414	10/31/2019	L4023700002	20000366	698591428-01	80-0496-000-000-000-000-0000	180496	229.50
005414	10/31/2019	L4023700003	20000366	698291428-02	80-0496-000-000-000-000-0000	180496	229.50
Vendor: 207060 - OTC BRANDS, INC.							
005415	10/31/2019	C4023900004		MEMBERSHIP	Remit # 1 Check Date: 10/31/2019	180496	17.15
Vendor: 210170 - PA FBLA							
005416	10/31/2019	C4023900005		1012432	80-0496-000-000-000-000-0000	180496	55.80
Vendor: 220800 - ROGERS UNIFORMS							
005417	10/31/2019	C4023900006		59478	Remit # 3 Check Date: 10/31/2019	180496	83.37
Vendor: 235920 - SUSQUEHANNA VALLEY SPORTSWEAR							
					Check Date: 10/31/2019	180496	156.32
					80-0496-000-000-000-000-0000	180496	300.00
					Check Date: 10/31/2019	180496	300.00
					80-0496-000-000-000-000-0000	180496	594.75
					Check Date: 10/31/2019	180496	594.75
					80-0496-000-000-000-000-0000	180496	1,579.25
					Check Date: 10/31/2019	180496	1,579.25
80-ACTIVITY FUND							8,632.96
Grand Total Manual Checks :							0.00
Grand Total Regular Checks :							8,632.96
Grand Total Direct Deposits:							0.00

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

PLGIT ACTIVITY FUND - From 10/01/2019 To 10/31/2019

fackrgc

check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
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Grand Total Credit Card Payments: 0.00
 Grand Total All Checks : 8,632.96

- Payable Transaction * Denotes Non-Negotiable Transaction C - Credit Card Payment
 P - Prenote d - Direct Deposit

Fund Accounting Check Register

PLGIT ATHLETIC FUND - From 10/01/2019 To 10/31/2019

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
013166	10/02/2019	C4010300001		FOOTBALL DOCTOR	10-3250-330-007-00-000-000-0000	329010	100.00
Vendor: 111375 - DR. KEN BAZYDLO					Check Date: 10/02/2019	Check Amount:	100.00
013167	10/02/2019	C4010300005		BASKETBALL TOURN	10-3250-810-003-00-000-000-0000	329053	200.00
Vendor: 116030 - BLOOMSBURG BOYS BASKETBALL BOOSTERS					Check Date: 10/02/2019	Check Amount:	200.00
013168	10/02/2019	C4010300019		SOFTBALL	10-3250-390-009-00-000-000-000-SOFT	329204	53.00
Vendor: 118302 - BRYCE BREWER					Check Date: 10/02/2019	Check Amount:	53.00
013169	10/02/2019	C4010300007		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	79.00
Vendor: 119190 - JOSEPH BROWN					Check Date: 10/02/2019	Check Amount:	79.00
013170	10/02/2019	C4010300002		69152	10-3250-610-009-00-000-000-0000	329044	15.25
Vendor: -121100 - BUTTORFFS HARDWARE					Remit # 1 Check Date: 10/02/2019	Check Amount:	15.25
013171	10/02/2019	C4010300004		SWIMMING CLASSIC	10-3250-810-009-00-000-000-0000	329056	175.00
Vendor: 127340 - CLEARFIELD BISON SWIM & DIVE BOOSTERS					Check Date: 10/02/2019	Check Amount:	175.00
013172	10/02/2019	C4010300008		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	79.00
Vendor: 129939 - WILLIAM CONFAIR					Check Date: 10/02/2019	Check Amount:	79.00
013173	10/02/2019	C4010300013		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	73.00
Vendor: 138590 - ERIC DERSHEM					Check Date: 10/02/2019	Check Amount:	73.00
013174	10/02/2019	C4010300014		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	73.00
Vendor: 138604 - JASON DERSHEM					Check Date: 10/02/2019	Check Amount:	73.00
013175	10/02/2019	C4010300018		SOFTBALL	10-3250-390-009-00-000-000-000-SOFT	329204	53.00
Vendor: 141820 - DENNIS DUSZA					Check Date: 10/02/2019	Check Amount:	53.00
013176	10/02/2019	C4010300009		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	79.00
Vendor: 178830 - DOUGLAS KESSLER					Check Date: 10/02/2019	Check Amount:	79.00
013177	10/02/2019	C4010300006		CROSS COUNTRY	10-3250-390-009-00-000-000-000-CRCT	329202	68.00
Vendor: 193600 - KEVIN MCNAMARA					Check Date: 10/02/2019	Check Amount:	68.00
013178	10/02/2019	C4010300003		STUDENT LDRSP	10-3250-810-009-00-000-000-0000	329056	20.00
Vendor: 211150 - PSADA					Remit # 2 Check Date: 10/02/2019	Check Amount:	20.00
013179	10/02/2019	C4010300010		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	79.00
013179	10/02/2019	C4010300015		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	73.00
Vendor: 222050 - GARY RUNTAS					Check Date: 10/02/2019	Check Amount:	152.00
013180	10/02/2019	L4010100001	20000209	47206	10-3250-610-009-00-000-000-0000	329044	1,506.00
Vendor: 232110 - SPORTSMAN'S RECONDITIONING, INC.					Remit # 1 Check Date: 10/02/2019	Check Amount:	1,506.00
013181	10/02/2019	C4010300017		SOFTBALL	10-3250-390-009-00-000-000-000-SOFT	329204	53.00
013181	10/02/2019	C4010300020		SOFTBALL	10-3250-390-009-00-000-000-000-SOFT	329204	53.00
Vendor: 240800 - DAN TROXELL					Check Date: 10/02/2019	Check Amount:	106.00

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

FLIGHT ATHLETIC FUND - From 10/01/2019 To 10/31/2019

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
013182	10/02/2019	C4010300011		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	79.00
013182	10/02/2019	C4010300016		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	73.00
Vendor: 246625 - CLEVELAND WAY							
013183	10/02/2019	C4010300012		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	152.00
Vendor: 251125 - RODNEY WILSON							
013184	10/14/2019	C4016600019		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	79.00
Vendor: 109275 - BRIAN BAIR							
013185	10/14/2019	C4016600010		SOCCER	10-3250-390-009-00-000-000-SOCC	329203	79.00
013185	10/14/2019	C4016600014		SOCCER	10-3250-390-009-00-000-000-SOCC	329203	110.00
Vendor: 115750 - RYAN BLACKWELL							
013186	10/14/2019	C4016600013		SOCCER	10-3250-390-009-00-000-000-SOCC	329203	189.00
Vendor: 148535 - PAUL FAHRENBACH							
013187	10/14/2019	C4016600001		50458	10-3250-610-009-00-000-000-0000	329044	110.00
013187	10/14/2019	C4016600002		50457	10-3250-610-009-00-000-000-0000	329044	98.00
Vendor: 158100 - GRAND RENTAL STATION							
013188	10/14/2019	C4016600011		SOCCER	10-3250-390-009-00-000-000-SOCC	329203	196.00
Vendor: 164750 - TOM HEFFNER							
013189	10/14/2019	C4016600018		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	79.00
Vendor: 173625 - BRIAN JACKSON							
013190	10/14/2019	C4016600017		SOFTBALL	10-3250-390-009-00-000-000-SOFT	329204	79.00
Vendor: 179785 - PATRICK KIMBLE							
013191	10/14/2019	C4016600020		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	53.00
Vendor: 184380 - ROBERT LEWIS SR							
013192	10/14/2019	C4016600022		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	79.00
Vendor: 193600 - KEVIN MCNAMARA							
013193	10/14/2019	C4016600009		CROSS COUNTRY	10-3250-390-009-00-000-000-CRCT	329202	79.00
Vendor: 218305 - JEFFREY REITZ							
013194	10/14/2019	C4016600023		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	68.00
Vendor: 225250 - JAMES SCHRINER							
013195	10/14/2019	C4016600012		SOCCER	Remit # 2 Check Date: 10/14/2019	Check Amount:	79.00
013195	10/14/2019	C4016600015		SOCCER	10-3250-390-009-00-000-000-SOCC	329203	110.00
Vendor: 225278 - HOLGER SCHULT							
013196	10/14/2019	C4016600021		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	110.00
Vendor: 226625 - TROY SELLERS							
					Check Date: 10/14/2019	Check Amount:	220.00
					Check Date: 10/14/2019	Check Amount:	79.00
					Check Date: 10/14/2019	Check Amount:	79.00

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

PLGIT ATHLETIC FUND - From 10/01/2019 To 10/31/2019

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
013197	10/14/2019	L4016500001	20000071	47090	10-3250-610-007-00-000-000-0000	329042	2,535.00
Vendor: 232110 - SPORTSMAN'S RECONDITIONING, INC.					Remit # 2 Check Date: 10/14/2019	Check Amount:	2,535.00
013198	10/14/2019	C4016600003		060887	10-3250-549-009-00-000-000-0000	329133	293.60
Vendor: 235050 - SUN-GAZETTE COMPANY					Remit # 1 Check Date: 10/14/2019	Check Amount:	293.60
013199	10/14/2019	C4016600016		SOFTBALL	10-3250-390-009-00-000-000-000-SOFT	329204	53.00
Vendor: 245135 - WILLIAM WAGNER					Check Date: 10/14/2019	Check Amount:	53.00
013200	10/14/2019	C4016600004		WRESTLING TOURN	10-3250-810-008-00-000-000-0000	329055	250.00
Vendor: 250225 - WILLIAMSPORT AREA SCHOOL DISTRICT					Remit # 4 Check Date: 10/14/2019	Check Amount:	250.00
013201	10/14/2019	C4016600005		673	10-3250-513-009-00-000-000-SOCC	329103	1,470.51
013201	10/14/2019	C4016600006		674	10-3250-513-009-00-000-000-TENN	329106	2,175.10
013201	10/14/2019	C4016600007		675	10-3250-513-007-00-000-000-0000	329030	1,335.12
013201	10/14/2019	C4016600008		676	10-3250-513-007-00-000-000-0000	329030	1,160.67
Vendor: 250840 - WINDECKER ENTERPRISES, INC.					Remit # 1 Check Date: 10/14/2019	Check Amount:	6,141.40
013202	10/23/2019	C4019700003		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	73.00
Vendor: 109275 - BRIAN BAIR					Check Date: 10/23/2019	Check Amount:	73.00
013203	10/23/2019	C4019700001		SOCCER	10-3250-390-009-00-000-000-SOCC	329203	110.00
Vendor: 115750 - RYAN BLACKWELL					Check Date: 10/23/2019	Check Amount:	110.00
013204	10/23/2019	C4019700007		FOOTBALL DOCTOR	10-3250-330-007-00-000-000-0000	329010	100.00
Vendor: 134475 - DR. CRYSTAL PIRAS					Check Date: 10/23/2019	Check Amount:	100.00
013205	10/23/2019	C4019700004		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	73.00
Vendor: 153100 - DAVID FREY					Check Date: 10/23/2019	Check Amount:	73.00
013206	10/23/2019	C4019700038		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	58.00
Vendor: 189100 - ROBERT LYNN, SR.					Check Date: 10/23/2019	Check Amount:	58.00
013207	10/23/2019	C4019700008		WRESTLING	10-3250-810-008-00-000-000-0000	329055	60.00
Vendor: 201750 - NWCA					Remit # 2 Check Date: 10/23/2019	Check Amount:	60.00
013208	10/23/2019	C4019700036		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	58.00
Vendor: 207125 - JOSEPH ORSO					Remit # 1 Check Date: 10/23/2019	Check Amount:	58.00
013209	10/23/2019	C4019700002		SOCCER	10-3250-390-009-00-000-000-SOCC	329203	110.00
Vendor: 225350 - CHET SCHWOYER					Check Date: 10/23/2019	Check Amount:	110.00
013210	10/23/2019	C4019700009		16888	10-3250-513-009-00-000-000-CRCT	329102	361.66
013210	10/23/2019	C4019700010		16897	10-3250-513-009-00-000-000-CRCT	329102	230.22
013210	10/23/2019	C4019700011		16902	10-3250-513-009-00-000-000-CRCT	329102	317.05
013210	10/23/2019	C4019700012		16906	10-3250-513-009-00-000-000-CRCT	329102	369.62
013210	10/23/2019	C4019700013		16889	10-3250-513-009-00-000-000-SOFT	329104	120.27

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

PLGIT ATHLETIC FUND - From 10/01/2019 To 10/31/2019

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
013210	10/23/2019	C4019700014		16890	10-3250-513-009-00-000-000-SOFT	329104	123.47
013210	10/23/2019	C4019700015		16896	10-3250-513-009-00-000-000-SOFT	329104	153.74
013210	10/23/2019	C4019700016		16898	10-3250-513-009-00-000-000-SOFT	329104	124.26
013210	10/23/2019	C4019700017		16899	10-3250-513-009-00-000-000-SOFT	329104	78.07
013210	10/23/2019	C4019700018		16900	10-3250-513-009-00-000-000-SOFT	329104	82.85
013210	10/23/2019	C4019700019		16904	10-3250-513-009-00-000-000-SOFT	329104	294.75
013210	10/23/2019	C4019700020		16909	10-3250-513-009-00-000-000-SOFT	329104	355.27
013210	10/23/2019	C4019700021		16892	10-3250-513-009-00-000-000-SOCC	329103	415.04
013210	10/23/2019	C4019700022		16893	10-3250-513-009-00-000-000-SOCC	329103	395.93
013210	10/23/2019	C4019700023		16893	10-0153-000-000-00-000-253-000-0000	110253	167.21
013210	10/23/2019	C4019700024		16894	10-3250-513-009-00-000-000-SOCC	329103	355.29
013210	10/23/2019	C4019700025		16901	10-3250-513-009-00-000-000-SOCC	329103	246.94
013210	10/23/2019	C4019700026		16903	10-3250-513-009-00-000-000-SOCC	329103	374.41
013210	10/23/2019	C4019700027		16903	10-0153-000-000-00-000-253-000-0000	110253	162.26
013210	10/23/2019	C4019700028		16908	10-3250-513-009-00-000-000-SOCC	329103	385.56
013210	10/23/2019	C4019700029		16908	10-0153-000-000-00-000-253-000-0000	110253	212.12
013210	10/23/2019	C4019700030		16891	10-3250-513-007-00-000-000-0000	329030	156.12
013210	10/23/2019	C4019700031		16895	10-3250-513-007-00-000-000-0000	329030	424.59
013210	10/23/2019	C4019700032		16891	10-3250-513-009-00-000-000-CHER	329032C	162.49
013210	10/23/2019	C4019700033		16895	10-3250-513-009-00-000-000-CHER	329032C	418.22
013210	10/23/2019	C4019700034		16905	10-3250-513-007-00-000-000-0000	329030	415.83
Vendor: 235850 - SUSQUEHANNA TRAILWAYS COMPANY					Remit # 1	Check Date: 10/23/2019	Check Amount: 6,903.24
013211	10/23/2019	C4019700035		OFFICIALS DONATE	10-3250-390-007-00-000-000-0000	329068	300.00
Vendor: 235912 - SUSQUEHANNA VALLEY CHAPTER					Check Date: 10/23/2019	Check Amount: 300.00	
013212	10/23/2019	C4019700006		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	73.00
013212	10/23/2019	C4019700039		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	58.00
Vendor: 246515 - MARK WATTS					Check Date: 10/23/2019	Check Amount: 131.00	
013213	10/23/2019	C4019700005		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	73.00
013213	10/23/2019	C4019700037		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	58.00
Vendor: 251125 - RODNEY WILSON					Check Date: 10/23/2019	Check Amount: 131.00	
013214	10/31/2019	C4023500011		SOFTBALL	10-3250-390-009-00-000-000-SOFT	329204	53.00
Vendor: 110975 - TERRY BASTIAN					Check Date: 10/31/2019	Check Amount: 53.00	
013215	10/31/2019	C4023500001		FOOTBALL DOCTOR	10-3250-330-007-00-000-000-0000	329010	100.00
Vendor: 134475 - DR. CRYSTAL PIRAS					Check Date: 10/31/2019	Check Amount: 100.00	

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

FLGIT ATHLETIC FUND - From 10/01/2019 To 10/31/2019

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Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
013216	10/31/2019	C4023500002		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	53.00
Vendor: 146890 - JASON EISWERTH							
013217	10/31/2019	C4023500009		SOFTBALL	10-3250-390-009-00-000-000-000-SOFT	329204	53.00
Vendor: 147075 - ROBERT ELLIS							
013218	10/31/2019	C4023500003		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	53.00
Vendor: 153100 - DAVID FREY							
013219	10/31/2019	C4023500004		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	53.00
Vendor: 173625 - BRIAN JACKSON							
013220	10/31/2019	C4023500005		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	53.00
Vendor: 193600 - KEVIN MCNAMARA							
013221	10/31/2019	C4023500008		SOCCER	10-3250-390-009-00-000-000-SOCC	329203	110.00
Vendor: 200078 - GARY MORRIS							
013222	10/31/2019	C4023500006		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	53.00
Vendor: 201805 - KENNETH NASH							
013223	10/31/2019	C4023500012		SOFTBALL	10-3250-390-009-00-000-000-SOFT	329204	53.00
Vendor: 211920 - ANTHONY PERROTTA							
013224	10/31/2019	C4023500007		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	53.00
Vendor: 233795 - ERIK STEINBACHER							
013225	10/31/2019	C4023500010		SOFTBALL	10-3250-390-009-00-000-000-SOFT	329204	58.00
Vendor: 245135 - WILLIAM WAGNER							
					Check Date: 10/31/2019	Check Amount:	53.00
10-GENERAL FUND							22,576.49
Grand Total Manual Checks :							0.00
Grand Total Regular Checks :							22,576.49
Grand Total Direct Deposits:							0.00
Grand Total Credit Card Payments:							0.00
Grand Total All Checks :							22,576.49

- Payable Transaction * Denotes Non-Negotiable Transaction C - Credit Card Payment
P - Prenote d - Direct Deposit

Fund Accounting Check Register

PLGIT CAPITAL RESERV - From 10/01/2019 To 10/31/2019

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
000122	10/04/2019	C4011200001		10192	32-4600-331-000-00-612-000-000-0000	332612A	20,000.00
Vendor: 106725 - AQUATIC FACILITY DESIGN INC.					Check Date: 10/04/2019	Check Amount:	20,000.00
32-CAPITAL RES FUND (2932)							20,000.00
Grand Total Manual Checks :							0.00
Grand Total Regular Checks :							20,000.00
Grand Total Direct Deposits:							0.00
Grand Total Credit Card Payments:							0.00
Grand Total All Checks :							20,000.00

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

C - Credit Card Payment

Fund Accounting Check Register

PLGIT CAFETERIA FUND - From 10/01/2019 To 10/31/2019

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
004701	10/04/2019	C4011000001		9303785407	50-3100-610-000-00-000-0000-0000	350015	104.56
Vendor: 158000 - GRAINGER							
004702	10/04/2019	C4011000004		245437	Remit # 3 Check Date: 10/04/2019	Check Amount:	104.56
					50-3100-430-000-00-000-0000-0000	350012	1,519.68
Vendor: 177015 - K & D Factory Service, Inc.							
004703	10/04/2019	C4011000002		JULY 2019	Remit # 1 Check Date: 10/04/2019	Check Amount:	1,519.68
					50-3100-571-000-00-000-0000-0000	350571	176.40
004703	10/04/2019	C4011000003		JULY 2019	Check Date: 10/04/2019	Check Amount:	11,567.05
					50-3100-572-000-00-000-0000-0000	350572	11,567.05
Vendor: 205950 - NUTRITION, INC.							
004704	10/04/2019	C4011000005		137519	Check Date: 10/04/2019	Check Amount:	11,743.45
					50-3100-430-000-00-000-0000-0000	350012	291.00
004704	10/04/2019	C4011000006		1417419	Check Date: 10/04/2019	Check Amount:	181.00
					50-3100-430-000-00-000-0000-0000	350012	181.00
Vendor: 216500 - QUALITY AIR MECHANICAL, INC.							
004705	10/14/2019	C4016300001		4400471	Check Date: 10/04/2019	Check Amount:	- 472.00
					50-3100-460-000-00-000-0000-0000	350013	309.00
Vendor: 141881 - J.C. EHRlich CO., INC.							
004706	10/14/2019	C4016300002		SEPTEMBER 2019	Remit # 1 Check Date: 10/14/2019	Check Amount:	309.00
					50-3100-572-000-00-000-0000-0000	350572	35,310.41
004706	10/14/2019	C4016300003		SEPTEMBER 2019	Check Date: 10/14/2019	Check Amount:	6,440.79
					50-3100-572-000-00-000-0000-0000	350572	6,440.79
004706	10/14/2019	C4016300004		SEPTEMBER 2019	Check Date: 10/14/2019	Check Amount:	9,917.44
					50-3100-330-000-00-000-0000-0000	350033	9,917.44
Vendor: 205950 - NUTRITION, INC.							
004707	10/14/2019	C4016300005		144119	Check Date: 10/14/2019	Check Amount:	51,668.64
					50-3100-430-000-00-000-0000-0000	350012	175.00
Vendor: 216500 - QUALITY AIR MECHANICAL, INC.							
004708	10/14/2019	C4016300006		DILLON CONNER	Check Date: 10/14/2019	Check Amount:	175.00
					50-0480-000-000-00-000-482-0000-0000	150480R	28.35
004708	10/14/2019	C4016300007		LUCAS CONNOR	Check Date: 10/14/2019	Check Amount:	23.85
					50-0480-000-000-00-000-482-0000-0000	150480R	23.85
004708	10/14/2019	C4016300008		WYATT FARR	Check Date: 10/14/2019	Check Amount:	17.75
					50-0480-000-000-00-000-482-0000-0000	150480R	17.75
004708	10/14/2019	C4016300009		WARREN FARR	Check Date: 10/14/2019	Check Amount:	24.90
					50-0480-000-000-00-000-482-0000-0000	150480R	24.90
Vendor: 402944 - CATHERINE CARR							
004709	10/14/2019	C4016300010		MICHAEL WALKER	Check Date: 10/14/2019	Check Amount:	94.85
					50-0480-000-000-00-000-482-0000-0000	150480R	3.60
Vendor: 402945 - CATHI WALKER							
004710	10/14/2019	C4016300013		CHASE BUTTERS	Check Date: 10/14/2019	Check Amount:	3.60
					50-0480-000-000-00-000-482-0000-0000	150480R	12.40
Vendor: 600003 - TINA BUTTERS							
004711	10/14/2019	C4016300011		BREONNA FINK	Check Date: 10/14/2019	Check Amount:	12.40
					50-0480-000-000-00-000-482-0000-0000	150480R	13.80
Vendor: 600012 - TED FINK							
004712	10/14/2019	C4016300012		ZACHARY KIESS	Check Date: 10/14/2019	Check Amount:	13.80
					50-0480-000-000-00-000-482-0000-0000	150480R	29.04
Vendor: 600028 - LAURA KIESS							
004713	10/31/2019	C4024100001		337767	Check Date: 10/14/2019	Check Amount:	29.04
					50-3100-430-000-00-000-0000-0000	350012	29.04
Vendor: 134950 - D R CUPP							
004714	10/31/2019	C4024100002		248206	Remit # 1 Check Date: 10/31/2019	Check Amount:	401.00
					50-3100-430-000-00-000-0000-0000	350012	401.00
					50-3100-430-000-00-000-0000-0000	350012	435.89

* Denotes Non-Negotiable Transaction

- Payable Transaction P - Prenote d - Direct Deposit c - Credit Card Payment

Fund Accounting Check Register

PLGIT CAFETERIA FUND - From 10/01/2019 To 10/31/2019

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expend Amt
Vendor: 177015	10/31/2019	K & D Factory Service, Inc.			Remit # 1 Check Date: 10/31/2019	Check Amount:	435.89
004715	10/31/2019	C4024100003		DONATION	50-0480-000-000-000-481-000-0000	150480NK	69.28
Vendor: 203997	10/31/2019	NEW LOVE CENTER			Check Date: 10/31/2019	Check Amount:	69.28
004716	10/31/2019	C4024100004		CALEY ANDERSON	50-0480-000-000-000-482-000-0000	150480R	12.33
Vendor: 402955	10/31/2019	AMANDA ANDERSON			Check Date: 10/31/2019	Check Amount:	12.33
004717	10/31/2019	C4024100005		DEVIN HILLYARD	50-0480-000-000-000-482-000-0000	150480R	10.10
Vendor: 402956	10/31/2019	JANET HILLYARD			Check Date: 10/31/2019	Check Amount:	10.10
50-FOOD SERVICE FUND							67,074.62
Grand Total Manual Checks :							0.00
Grand Total Regular Checks :							67,074.62
Grand Total Direct Deposits:							0.00
Grand Total Credit Card Payments:							0.00
Grand Total All Checks :							67,074.62

- Payable Transaction * Denotes Non-Negotiable Transaction C - Credit Card Payment
P - Prenote d - Direct Deposit

Fund Accounting Check Register

GENERAL FUND - FNB - FROM 10/01/2019 TO 10/31/2019

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
FT00722	10/15/2019	M4014100128			10-2330-335-000-00-000-000-000-0000	233335	606.46
Vendor: 150455 - FNB BANK NA					Check Date: 10/15/2019	Check Amount:	606.46
					10-GENERAL FUND		606.46
					Grand Total Manual Checks :		606.46
					Grand Total Regular Checks :		0.00
					Grand Total Direct Deposits:		0.00
					Grand Total Credit Card Payments:		0.00
					Grand Total All Checks :		606.46

- Payable Transaction * Denotes Non-Negotiable Transaction C - Credit Card Payment
P - Prenote d - Direct Deposit

Fund Accounting Check Register

PLGIT GENERAL FUND - From 10/01/2019 To 10/31/2019

fackrgc

check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
050544	10/02/2019	L4009800001	20000252	474995594796	10-2380-610-000-10-040-000-000-0000	310415	32.78
050544	10/02/2019	L4009800002	20000253	756465367477	10-2360-640-000-00-000-000-000-0000	310847	341.31
050544	10/02/2019	L4009800003	20000252	566675755734	10-2380-610-000-10-040-000-000-0000	310415	32.46
050544	10/02/2019	L4009800004	20000302	443967998568	10-1110-756-000-30-010-023-000-0000	312125	56.24
050544	10/02/2019	L4009800005	20000290	799935785435	10-1110-610-000-30-010-000-000-0000	310102	41.54
050544	10/02/2019	L4009800006	20000295	448759837956	10-1211-610-000-30-020-000-000-0000	360504	67.35
050544	10/02/2019	L4009800007	20000306	888874946864	10-1342-610-000-30-010-025-000-0000	312938	177.54
050544	10/02/2019	L4009800008	20000306	888874946864	10-1342-640-000-30-010-025-000-0000	312939	336.76
Vendor: 104200 - SYNCHRONY BANK/AMAZON							1,085.98
050545	10/02/2019	C40097000Q1		092619	Remit # 2 Check Date: 10/02/2019	Check Amount:	75.00
					10-2620-810-000-00-000-000-0000	311062	
Vendor: 174475 - JERSEY SHORE BOROUGH							75.00
050546	10/02/2019	C4009700019		71239296	Check Date: 10/02/2019	Check Amount:	288.08
050546	10/02/2019	C4009700020		71239296	10-2620-531-000-00-070-000-000-0000	311756	
050546	10/02/2019	C4009700021		71239296	10-2620-531-000-30-010-000-000-0000	310134	240.08
050546	10/02/2019	C4009700022		71239296	10-2620-531-000-30-020-000-000-0000	310227	192.06
050546	10/02/2019	C4009700023		71239296	10-2620-531-000-10-040-000-000-0000	310422	144.05
050546	10/02/2019	C4009700024		71239296	10-2620-531-000-10-060-000-000-0000	310620	48.02
					10-2620-531-000-10-030-000-000-0000	310317	48.02
Vendor: 189200 - VERIZON BUSINESS SERVICES							960.31
050547	10/02/2019	C4009700002		570398-0365	Remit # 1 Check Date: 10/02/2019	Check Amount:	36.25
050547	10/02/2019	C4009700003		570753-8179	10-2620-531-000-00-070-000-000-0000	311756	
					10-2620-531-000-10-030-000-000-0000	310317	36.25
Vendor: 193200 - MCI COMM SERVICE							72.50
050548	10/02/2019	C4009700004		05120-58007	Check Date: 10/02/2019	Check Amount:	3,125.73
050548	10/02/2019	C4009700005		46119-21454	10-2620-422-000-10-030-000-000-0000	310313	
050548	10/02/2019	C4009700006		34774-31005	10-2620-422-000-30-010-000-000-0000	310131	619.49
050548	10/02/2019	C4009700007		85342-32005	10-2620-422-000-30-010-000-000-0000	310131	31.63
050548	10/02/2019	C4009700008		86119-21458	10-2620-422-000-30-020-000-000-0000	310224	32.85
050548	10/02/2019	C4009700009		16900-60006	10-2620-422-000-00-080-000-000-0000	311382	101.15
050548	10/02/2019	C4009700017		39560-57009	10-2620-422-000-30-020-000-000-0000	310224	5,796.94
050548	10/02/2019	C4009700018		39160-57007	10-2620-422-000-10-060-000-000-0000	310616	2,714.02
					10-2620-422-000-10-060-000-000-0000	310616	104.94
Vendor: 210800 - PPL ELECTRIC UTILITIES							12,526.75
050549	10/02/2019	C4009700010		08475-00	Remit # 2 Check Date: 10/02/2019	Check Amount:	70.65
					10-2620-424-000-10-030-000-000-0000	310315	
Vendor: 212700 - PINE CREEK MUNICIPAL AUTHORITY							70.65
050550	10/02/2019	C4009700011		570398-5560	Remit # 1 Check Date: 10/02/2019	Check Amount:	690.34
050550	10/02/2019	C4009700012		570398-5560	10-2620-531-000-00-070-000-000-0000	311756	
					10-2620-531-000-30-010-000-000-0000	310134	575.30

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

PLGIT GENERAL FUND - FROM 10/01/2019 TO 10/31/2019

fackrgc

check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
050550	10/02/2019	C4009700013		570398-5560	10-2620-531-000-30-020-000-000-0000	310227	460.24
050550	10/02/2019	C4009700014		570398-5560	10-2620-531-000-10-040-000-000-0000	310422	345.18
050550	10/02/2019	C4009700015		570398-5560	10-2620-531-000-10-060-000-000-0000	310620	115.06
050550	10/02/2019	C4009700016		570398-5560	10-2620-531-000-10-030-000-000-0000	310317	115.06
Vendor: 243970 - VERIZON							
050551	10/09/2019	C4012700001		35749768	Remit # 2 Check Date: 10/02/2019 10-0474-000-000-00-000-000-000-0000	Check Amount: 110474	2,301.18 4,238.00
Vendor: 118307 - BRICKSTREET INSURANCE							
050552	10/09/2019	C4012700002		HS91474914	10-2620-621-000-10-030-000-000-0000	Check Amount: 310375	4,238.00 29.90
050552	10/09/2019	C4012700003		HS91474915	10-2620-621-000-10-060-000-000-0000	310657	188.74
050552	10/09/2019	C4012700004		HS91474916	10-2620-621-000-30-020-000-000-0000	310229	180.54
050552	10/09/2019	C4012700005		HS91474917	10-2620-621-000-30-010-000-000-0000	312158	202.79
050552	10/09/2019	C4012700006		HS91474918	10-2620-621-000-00-070-000-000-0000	310962	14.94
Vendor: 140060 - DIRECT ENERGY BUSINESS							
050553	10/09/2019	C4012700015		070236	Check Date: 10/09/2019 10-2620-411-000-00-070-000-000-0000	Check Amount: 311303	616.91 413.93
050553	10/09/2019	C4012700016		070236	10-2620-411-000-30-010-000-000-0000	310129	2,519.97
050553	10/09/2019	C4012700017		070236	10-2620-411-000-10-030-000-000-0000	310311	306.67
050553	10/09/2019	C4012700018		070236	10-2620-411-000-10-040-000-000-0000	310417	976.79
050553	10/09/2019	C4012700019		070236	10-2620-411-000-10-060-000-000-0000	310638	230.95
050553	10/09/2019	C4012700020		070236	10-2620-411-000-30-020-000-000-0000	310223	999.50
Vendor: 161775 - FRED HAMM INC							
050554	10/09/2019	C4012700023		91500277381909	Check Date: 10/09/2019 10-2620-531-000-00-070-000-000-0000	Check Amount: 311756	5,447.81 161.63
050554	10/09/2019	C4012700024		91500277381909	10-2620-531-000-30-010-000-000-0000	310134	38.16
050554	10/09/2019	C4012700025		91500277381909	10-2620-531-000-30-020-000-000-0000	310227	3.07
050554	10/09/2019	C4012700026		91500277381909	10-2620-531-000-10-030-000-000-0000	310317	0.79
050554	10/09/2019	C4012700027		91500277381909	10-2620-531-000-10-040-000-000-0000	310422	47.54
050554	10/09/2019	C4012700028		91500277381909	10-2620-531-000-10-060-000-000-0000	310620	0.05
Vendor: 189200 - VERIZON BUSINESS SERVICES							
050555	10/09/2019	C4012700007		36220-67004	Remit # 1 Check Date: 10/09/2019 10-2620-622-000-00-070-000-000-0000	Check Amount: 311859	251.24 358.43
050555	10/09/2019	C4012700008		36220-67004	10-2620-422-000-00-070-000-000-0000	311785	1,433.72
050555	10/09/2019	C4012700009		39220-67028	10-2620-422-000-00-080-000-000-0000	311382	135.31
Vendor: 210800 - PPL ELECTRIC UTILITIES							
050556	10/09/2019	C4012700010		411006713647	Remit # 2 Check Date: 10/09/2019 10-2620-621-000-10-030-000-000-0000	Check Amount: 310375	1,927.46 233.50
050556	10/09/2019	C4012700011		411006713795	10-2620-621-000-30-010-000-000-0000	312158	421.99
050556	10/09/2019	C4012700012		411006774003	10-2620-621-000-00-070-000-000-0000	310962	219.80

* Denotes Non-Negotiable Transaction

- Payable Transaction P - Prenote d - Direct Deposit c - Credit Card Payment

Fund Accounting Check Register

PLGIT GENERAL FUND - FROM 10/01/2019 TO 10/31/2019

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
050556	10/09/2019	C4012700013		411006774250	10-2620-621-000-10-060-000-000-0000	310657	378.35
050556	10/09/2019	C4012700014		411006774458	10-2620-621-000-30-020-000-000-0000	310229	395.65
Vendor: 242000 - UGI CENTRAL PENN GAS, INC.							
050557	10/09/2019	C4012700021		570398-0365	10-2620-531-000-00-070-000-000-0000	311756	1,649.29
050557	10/09/2019	C4012700022		570398-5058	10-2620-531-000-00-070-000-000-0000	311756	36.68
Vendor: 243970 - VERIZON							
050558	10/09/2019	C4012700029		9838923566	Remit # 2 Check Date: 10/09/2019	Check Amount:	875.32
050558	10/09/2019	C4012700030		9838923566	10-2620-531-000-00-070-000-000-0000	311756	2,638.62
050558	10/09/2019	C4012700031		9838923566	10-2620-531-000-30-010-000-000-0000	310134	302.34
050558	10/09/2019	C4012700032		9838923566	10-2620-531-000-30-020-000-000-0000	310227	469.33
050558	10/09/2019	C4012700033		9838923566	10-2620-531-000-10-040-000-000-0000	310422	342.35
050558	10/09/2019	C4012700034		9838923566	10-2620-531-000-10-060-000-000-0000	310620	103.38
050558	10/09/2019	C4012700035		9838923566	10-2620-531-000-10-030-000-000-0000	310317	158.95
050558	10/09/2019	C4012700036		9838923566	10-3250-531-009-00-000-000-000-0000	329137	204.18
050558	10/09/2019	C4012700037		9838923566	10-2130-531-000-00-000-000-000-0000	311264	95.59
050558	10/09/2019	C4012700038		9838923566	10-1290-531-000-00-000-000-000-0000	340061	55.58
Vendor: 243975 - VERIZON WIRELESS							
050559	10/10/2019	C4013900001		UNIFORMS	Remit # 1 Check Date: 10/09/2019	Check Amount:	398.98
050560	10/10/2019	C4013900002		UNIFORMS	10-2620-610-000-00-000-000-000-0000	310939	4,769.30
Vendor: 154350 - DOUGLAS GARNER							
050561	10/10/2019	C4013900003		UNIFORMS	Remit # 1 Check Date: 10/10/2019	Check Amount:	109.99
Vendor: 220780 - CRAIG RODGERS							
050561	10/16/2019	C4017400001		76757-04003	Check Date: 10/10/2019	Check Amount:	65.00
050561	10/16/2019	C4017400002		38150-58008	10-2620-422-000-10-060-000-000-0000	310616	65.00
050561	10/16/2019	C4017400003		36950-58017	10-2620-422-000-30-010-000-000-0000	310131	31.83
050561	10/16/2019	C4017400004		83670-61003	10-2620-422-000-30-010-000-000-0000	310131	8,211.83
Vendor: 210800 - PPL ELECTRIC UTILITIES							
050733	10/25/2019	C4021500001		4798510062812785	Remit # 2 Check Date: 10/16/2019	Check Amount:	64.57
050733	10/25/2019	C4021500002		3935	10-0421-000-000-00-000-421-000-0000	110421V	28.92
050733	10/25/2019	C4021500003		7651	10-2190-610-190-30-020-000-000-0000	343916	8,337.15
050733	10/25/2019	C4021500004		7644	10-1110-610-000-10-040-000-000-0000	310405	2,000.71
050733	10/25/2019	C4021500005		3170	10-0480-000-000-00-000-000-000-0000	110480	-14.82
050733	10/25/2019	C4021500006		2337	10-2190-610-190-30-020-000-000-0000	343916	-1,474.40
050733	10/25/2019	C4021500007		6151	10-2271-580-000-30-020-000-000-0000	313737C	-1,474.40
050733	10/25/2019	C4021500008		4540	10-1225-610-000-30-020-000-000-0000	310295SP	14.82
					10-1110-580-390-10-000-020-000-0000	343935	360.00
							3.99
							1,889.84

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

C - Credit Card Payment

Fund Accounting Check Register

PLGIT GENERAL FUND - From 10/01/2019 To 10/31/2019

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
050733	10/25/2019	C4021500009		6198	10-1110-580-390-10-000-020-000-0000	343935	491.60
050733	10/25/2019	C4021500010		0389	10-1225-610-000-30-020-000-000-0000	310295SP	4.99
050733	10/25/2019	C4021500011		9554	10-2620-610-000-00-000-000-000-0000	310939	27.55
050733	10/25/2019	C4021500012		8999	10-2220-348-000-00-000-023-000-0000	311511	34.00
050733	10/25/2019	C4021500013		1296	10-2620-610-000-00-000-000-000-0000	310939	188.25
050733	10/25/2019	C4021500014		1871	10-2620-610-000-00-000-000-000-0000	310939	71.98
050733	10/25/2019	C4021500015		2093	10-5800-610-000-00-000-000-000-SUSP	999999	150.00
050733	10/25/2019	C4021500016		3913	10-2271-580-000-00-000-000-000-0000	313739C	157.30
050733	10/25/2019	C4021500017		3337	10-2271-580-000-30-020-000-000-0000	313737C	360.00
050733	10/25/2019	C4021500020		9157	10-2220-650-000-00-000-023-000-0000	311788	12.00
050733	10/25/2019	C4021500021		9101	10-2380-580-000-30-020-000-000-0000	310244	360.00
050733	10/25/2019	C4021500022		3502	10-2110-650-000-00-000-023-000-0000	SB2260	19.99
050733	10/25/2019	C4021500023		3262	10-2271-810-000-00-000-000-000-0000	311229	100.00
050733	10/25/2019	L4021600001	20000325	0229	10-2190-610-190-30-020-000-000-0000	343916	8.49
050733	10/25/2019	L4021600002	20000382	9820	10-1110-650-000-30-010-023-000-0000	312124	160.00
050733	10/25/2019	L4021600003	20000382	2157	10-1110-650-000-30-010-023-000-0000	312124	30.00
050733	10/25/2019	L4021600004	20000382	2157	10-1110-650-000-10-030-023-000-0000	310388	190.00
Vendor: 244275 - CARDMEMBER SERVICES							3,671.89
050734	10/25/2019	C4022000001		0804809.00	10-2620-424-000-00-070-000-000-0000	311911	209.78
050734	10/25/2019	C4022000002		4080692.00	10-2620-424-000-00-070-000-000-0000	311911	203.41
050734	10/25/2019	C4022000003		9081311.00	10-2620-424-000-00-070-000-000-0000	311911	331.88
050734	10/25/2019	C4022000004		6580703.00	10-2620-424-000-30-010-000-000-0000	310132	2,466.07
050734	10/25/2019	C4022000005		0802840.00	10-2620-424-000-30-010-000-000-0000	310132	68.67
050734	10/25/2019	C4022000006		6000956.00	10-2620-424-000-30-010-000-000-0000	310132	79.31
050734	10/25/2019	C4022000007		0804010.00	10-2620-424-000-30-010-000-000-0000	310132	209.78
050734	10/25/2019	C4022000008		6000957.00	10-2620-424-000-30-010-000-000-0000	310132	725.12
050734	10/25/2019	C4022000009		2000997.00	10-2620-424-000-30-010-000-000-0000	310132	79.31
050734	10/25/2019	C4022000010		6580337.00	10-2620-424-000-30-010-000-000-0000	310132	702.23
050734	10/25/2019	C4022000011		6000965.00	10-2620-424-000-30-020-000-000-0000	310225	2,311.57
050734	10/25/2019	C4022000012		6000980.00	10-2620-424-000-10-040-000-000-0000	310420	434.97
050734	10/25/2019	C4022000013		6000990.00	10-2620-424-000-10-040-000-000-0000	310420	1,352.46
050734	10/25/2019	C4022000014		9500960.00	10-2620-424-000-10-060-000-000-0000	310618	454.26
050734	10/25/2019	C4022000015		9501020.00	10-2620-424-000-10-060-000-000-0000	310618	239.96
050734	10/25/2019	C4022000016		0804006.00	10-2620-424-000-10-060-000-000-0000	310618	68.67

* Denotes Non-Negotiable Transaction

- Payable Transaction P - Prenote d - Direct Deposit c - Credit Card Payment

Fund Accounting Check Register

PLGIT GENERAL FUND - From 10/01/2019 to 10/31/2019

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
Vendor: 175800 - JERSEY SHORE AREA JOINT WATER				Remit # 1	Check Date: 10/25/2019	Check Amount:	9,937.45
AUTHORITY							
050735	10/09/2019	C4013100001		1798229	10-2540-442-000-00-000-000-0000	311024	601.06
050735	10/09/2019	C4013100002		1798229	10-1110-442-000-30-010-000-000-0000	312110	901.59
050735	10/09/2019	C4013100003		1798229	10-1110-442-000-30-020-000-000-0000	310242	901.58
050735	10/09/2019	C4013100004		1798229	10-1110-442-000-10-040-000-000-0000	310402	901.58
050735	10/09/2019	C4013100005		1798229	10-1110-442-000-10-030-000-000-0000	310302	300.52
050735	10/09/2019	C4013100006		1798229	10-1110-442-000-10-060-000-000-0000	310602	300.52
050735	10/09/2019	C4013100007		1795797	10-2540-442-000-00-000-000-000-0000	311024	601.06
050735	10/09/2019	C4013100008		1795797	10-1110-442-000-30-010-000-000-0000	312110	901.59
050735	10/09/2019	C4013100009		1795797	10-1110-442-000-30-020-000-000-0000	310242	901.58
050735	10/09/2019	C4013100010		1795797	10-1110-442-000-10-040-000-000-0000	310402	901.58
050735	10/09/2019	C4013100011		1795797	10-1110-442-000-10-030-000-000-0000	310302	300.52
050735	10/09/2019	C4013100012		1795797	10-1110-442-000-10-060-000-000-0000	310602	300.52
Vendor: 253210 - XEROX FINANCIAL SERVICES				Check Date: 10/25/2019		Check Amount:	7,813.70
050736	10/25/2019	C4022300001		1798229	10-2540-442-000-00-000-000-000-0000	311024	601.06
050736	10/25/2019	C4022300002		1798229	10-1110-442-000-30-010-000-000-0000	312110	901.59
050736	10/25/2019	C4022300003		1798229	10-1110-442-000-30-020-000-000-0000	310242	901.58
050736	10/25/2019	C4022300004		1798229	10-1110-442-000-10-040-000-000-0000	310402	901.58
050736	10/25/2019	C4022300005		1798229	10-1110-442-000-10-030-000-000-0000	310302	300.52
050736	10/25/2019	C4022300006		1798229	10-1110-442-000-10-060-000-000-0000	310602	300.52
050736	10/25/2019	C4022300007		1795797	10-2540-442-000-00-000-000-000-0000	311024	601.06
050736	10/25/2019	C4022300008		1795797	10-1110-442-000-30-010-000-000-0000	312110	901.59
050736	10/25/2019	C4022300009		1795797	10-1110-442-000-30-020-000-000-0000	310242	901.58
050736	10/25/2019	C4022300010		1795797	10-1110-442-000-10-040-000-000-0000	310402	901.58
050736	10/25/2019	C4022300011		1795797	10-1110-442-000-10-030-000-000-0000	310302	300.52
050736	10/25/2019	C4022300012		1795797	10-2540-442-000-00-000-000-000-0000	311024	601.06
050736	10/25/2019	C4022300013		1717222	10-1110-442-000-30-010-000-000-0000	312110	-6.60
050736	10/25/2019	C4022300014		1717222	10-1110-442-000-30-020-000-000-0000	310242	-9.90
050736	10/25/2019	C4022300015		1717222	10-1110-442-000-10-040-000-000-0000	310402	-9.91
050736	10/25/2019	C4022300016		1717222	10-1110-442-000-10-030-000-000-0000	310302	-9.91
050736	10/25/2019	C4022300017		1717222	10-1110-442-000-10-060-000-000-0000	310602	-3.31
050736	10/25/2019	C4022300018		1717222	10-1110-442-000-10-030-000-000-0000	310302	-3.31
Vendor: 253210 - XEROX FINANCIAL SERVICES				Check Date: 10/25/2019		Check Amount:	7,770.76

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

PLGIT GENERAL FUND - From 10/01/2019 To 10/31/2019

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
050737	10/30/2019	C4022900001		090714	10-3250-549-009-00-000-000-0000	329133	191.80
050737	10/30/2019	C4022900002		090714	10-2511-549-000-00-000-000-0000	343762	170.70
050737	10/30/2019	C4022900003		090714	10-2310-549-000-00-000-000-0000	310825	314.70
Vendor: 186200 - LOCK HAVEN EXPRESS					Remit # 1 Check Date: 10/30/2019	Check Amount:	677.20
050738	10/30/2019	C4022900006		145770	10-1110-810-000-10-040-000-000-0000	310430	140.00
Vendor: 207710 - PMEA					Remit # 2 Check Date: 10/30/2019	Check Amount:	140.00
050739	10/30/2019	C4022900004		061442	10-2310-549-000-00-000-000-0000	310825	515.33
050739	10/30/2019	C4022900005		061442	10-2511-549-000-00-000-000-0000	343762	240.17
Vendor: 235050 - SUN-GAZETTE COMPANY					Remit # 1 Check Date: 10/30/2019	Check Amount:	755.50
050740	10/31/2019	C4023300001		CONFERENCE REG	10-2271-580-000-30-010-000-000-0000	313736C	150.00
050740	10/31/2019	C4023300002		MEMBERSHIP	10-1110-810-000-30-010-000-000-0000	310106	35.00
Vendor: 207375 - PBEA					Remit # 1 Check Date: 10/31/2019	Check Amount:	185.00
10-GENERAL FUND							76,331.34
Grand Total Manual Checks :							0.00
Grand Total Regular Checks :							76,331.34
Grand Total Direct Deposits:							0.00
Grand Total Credit Card Payments:							0.00
Grand Total All Checks :							76,331.34

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

C - Credit Card Payment

Fund Accounting Check Register

MUNCY - GENERAL FUND - From 10/01/2019 To 10/31/2019

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
FT00693	10/02/2019	M4014100002		BE003602154C	10-0462-212-000-00-000-000-0000	110462-212	7,039.07
FT00693	10/02/2019	M4014100003		BE003602154C	50-0462-212-000-00-000-000-0000	150462-212	166.93
FT00693	10/02/2019	M4014100004		BE003602154C	10-0462-212-000-00-000-000-000-RTRE	110462-212R	128.00
Vendor: 137700 - DELTA DENTAL							
FT00694	10/02/2019	M4014100005		INV136229	10-2380-599-000-10-000-000-000-0000	310999-4	428.20
FT00694	10/02/2019	M4014100006		INV136229	10-2120-599-000-30-000-000-000-0000	310998-4	26.08
FT00694	10/02/2019	M4014100007		INV136230	10-2290-599-000-00-000-000-000-0000	340329-4	34.02
FT00694	10/02/2019	M4014100008		INV136230	10-2290-599-000-00-000-000-000-0000	340329-4	92.19
FT00694	10/02/2019	M4014100009		INV136231	10-2420-329-000-00-000-000-000-0000	360001-4	400.20
FT00694	10/02/2019	M4014100010		INV136232	10-2620-413-000-00-000-000-000-0000	310919-4	53.36
FT00694	10/02/2019	M4014100011		INV136233	10-1211-599-000-30-000-000-000-0000	340312-4	79.95
FT00694	10/02/2019	M4014100012		INV136233	10-1241-599-000-10-000-000-000-0000	340315-4	372.85
FT00694	10/02/2019	M4014100013		INV136233	10-1241-599-000-30-000-000-000-0000	340316-4	80.29
FT00694	10/02/2019	M4014100014		INV137684	10-1110-329-000-00-000-000-000-0000	310700-4	66.70
FT00694	10/02/2019	M4014100015		INV137684	10-1110-329-000-00-000-000-000-0000	310700-4	2,668.00
FT00694	10/02/2019	M4014100016		INV137684	10-1110-329-000-10-000-000-000-0000	310704-4	1,800.90
FT00694	10/02/2019	M4014100017		INV137684	10-1110-329-000-30-000-000-000-0000	310705-4	1,867.60
FT00694	10/02/2019	M4014100018		INV137684	10-1380-329-000-30-000-000-000-0000	312998-4	133.40
FT00694	10/02/2019	M4014100019		INV137684	10-1211-329-000-30-000-000-000-0000	340322-4	66.70
FT00694	10/02/2019	M4014100020		INV137684	10-1241-329-000-30-000-000-000-0000	340326-4	1,567.45
FT00694	10/02/2019	M4014100021		INV137685	10-2380-599-000-10-000-000-000-0000	310999-4	434.66
FT00694	10/02/2019	M4014100022		INV137685	10-2120-599-000-30-000-000-000-0000	310998-4	45.36
FT00694	10/02/2019	M4014100023		INV137686	10-2290-599-000-00-000-000-000-0000	340329-4	120.77
FT00694	10/02/2019	M4014100024		INV137687	10-2420-329-000-00-000-000-000-0000	360001-4	266.80
FT00694	10/02/2019	M4014100025		INV137688	10-2620-413-000-00-000-000-000-0000	310919-4	556.80
FT00694	10/02/2019	M4014100026		INV137689	10-1110-599-000-10-000-000-000-0000	310996-4	83.58
FT00694	10/02/2019	M4014100027		INV137689	10-1110-599-000-10-000-000-000-0000	310996-4	46.72
FT00694	10/02/2019	M4014100028		INV137689	10-1110-599-000-10-000-000-000-0000	310996-4	46.49
FT00694	10/02/2019	M4014100029		INV137689	10-2250-599-000-30-000-000-000-0000	311005-4	82.56
FT00694	10/02/2019	M4014100030		INV137689	10-1231-599-000-30-000-000-000-0000	340314-4	42.53
FT00694	10/02/2019	M4014100031		INV137689	10-1241-599-000-10-000-000-000-0000	340315-4	399.62
Vendor: 231001 - Source4Teachers							
FT00698	10/10/2019	M4014100037			10-1110-292-000-10-000-000-000-0000	Check Amount:	11,863.78
Vendor: 140145 - DISCOVERY BENEFITS, INC.							
					10-1110-292-000-10-000-000-000-0000	Check Amount:	2,000.00
					10-1110-292-000-10-000-000-000-0000	Check Amount:	2,000.00

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

c - Credit Card Payment

fackrqc

fackrqc

* Denotes Non-Negotiable Transaction

p - Prenote

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

MUNICY - GENERAL FUND - From 10/01/2019 To 10/31/2019

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
FT00710	10/16/2019	M4014100074		INV140647	10-2620-413-000-00-000-000-0000	310919-4	11.61
FT00710	10/16/2019	M4014100075		INV140648	10-1211-599-000-30-000-000-000-0000	340312-4	161.14
FT00710	10/16/2019	M4014100076		INV140648	10-1241-599-000-10-000-000-000-0000	340315-4	41.62
FT00710	10/16/2019	M4014100077		INV140648	10-1241-599-000-30-000-000-000-0000	340316-4	81.08
FT00710	10/16/2019	M4014100078		INV141558	10-1110-329-000-00-000-000-000-0000	310700-4	1,667.50
FT00710	10/16/2019	M4014100079		INV141558	10-1110-329-000-10-000-000-000-0000	310704-4	1,867.60
FT00710	10/16/2019	M4014100080		INV141558	10-1110-329-000-30-000-000-000-0000	310705-4	2,401.20
FT00710	10/16/2019	M4014100081		INV141558	10-1342-329-000-30-000-000-000-0000	312994-4	66.70
FT00710	10/16/2019	M4014100082		INV141558	10-1380-329-000-30-000-000-000-0000	312998-4	133.40
FT00710	10/16/2019	M4014100083		INV141558	10-1241-329-000-30-000-000-000-0000	340326-4	1,467.40
FT00710	10/16/2019	M4014100084		INV141559	10-2380-599-000-10-000-000-000-0000	310999-4	341.67
FT00710	10/16/2019	M4014100085		INV141559	10-2380-599-000-10-000-000-000-0000	310999-4	53.52
FT00710	10/16/2019	M4014100086		INV141560	50-3100-599-000-00-000-000-000-0000	350002-4	45.36
FT00710	10/16/2019	M4014100087		INV141561	10-2290-599-000-00-000-000-000-0000	340329-4	196.87
FT00710	10/16/2019	M4014100088		INV141562	10-2420-329-000-00-000-000-000-0000	360001-4	200.10
FT00710	10/16/2019	M4014100089		INV141563	10-1290-599-000-00-000-000-000-0000	310900-4	81.99
FT00710	10/16/2019	M4014100090		INV141563	10-1110-599-000-30-000-000-000-0000	310997-4	30.28
FT00710	10/16/2019	M4014100091		INV141563	10-1211-599-000-30-000-000-000-0000	340312-4	82.22
FT00710	10/16/2019	M4014100092		INV141563	10-1241-599-000-10-000-000-000-0000	340315-4	362.54
FT00710	10/16/2019	M4014100093		INV141563	10-1241-599-000-30-000-000-000-0000	340316-4	160.92
Vendor: 231001 - Source4Teachers							13,616.26
FT00713	10/25/2019	M4014100097		BE003623782C	10-0462-212-000-00-000-000-000-0000	110462-212	4,193.55
FT00713	10/25/2019	M4014100098		BE003623782C	50-0462-212-000-00-000-000-000-0000	150462-212	99.45
FT00713	10/25/2019	M4014100099		BE003623782C	10-0462-212-000-00-000-000-000-RTRE	110462-212R	303.00
Vendor: 137700 - DELTA DENTAL							4,596.00
FT00714	10/25/2019	M4014100100		INV143197	10-1110-329-000-10-000-000-000-0000	310704-4	133.40
FT00714	10/25/2019	M4014100101		INV143197	10-1110-329-000-00-000-000-000-0000	310700-4	2,134.40
FT00714	10/25/2019	M4014100102		INV143197	10-1110-329-000-10-000-000-000-0000	310704-4	1,800.90
FT00714	10/25/2019	M4014100103		INV143197	10-1110-329-000-30-000-000-000-0000	310705-4	2,801.40
FT00714	10/25/2019	M4014100104		INV143197	10-1380-329-000-30-000-000-000-0000	312998-4	133.40
FT00714	10/25/2019	M4014100105		INV143197	10-1211-329-000-10-000-000-000-0000	340321-4	133.40
FT00714	10/25/2019	M4014100106		INV143197	10-1211-329-000-30-000-000-000-0000	340322-4	66.70
FT00714	10/25/2019	M4014100107		INV143197	10-1241-329-000-30-000-000-000-0000	340326-4	1,767.55
FT00714	10/25/2019	M4014100108		INV144660	10-1110-329-000-30-000-000-000-0000	310705-4	133.40

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

C - Credit Card Payment

Fund Accounting Check Register

MUNCY - GENERAL FUND - From 10/01/2019 To 10/31/2019

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
FT00714	10/25/2019	M4014100109		INV144660	10-1110-329-000-00-000-000-0000	310700-4	1,067.20
FT00714	10/25/2019	M4014100110		INV144660	10-1110-329-000-10-000-000-0000	310704-4	3,668.50
FT00714	10/25/2019	M4014100111		INV144660	10-1110-329-000-30-000-000-0000	310705-4	2,734.70
FT00714	10/25/2019	M4014100112		INV144660	10-1241-329-000-30-000-000-0000	340326-4	1,000.50
Vendor: 231001 - Source4Teachers					Check Date: 10/25/2019	Check Amount:	17,575.45
FT00715	10/25/2019	M4014100113			78-0479-000-00-000-000-046-0000	178479DR	920.06
Vendor: 148125 - EXPERTPAY					Check Date: 10/25/2019	Check Amount:	920.06
FT00716	10/25/2019	M4014100114			10-0153-211-000-00-000-000-BCBS	110153BC	-2,231.45
FT00716	10/25/2019	M4014100115			50-0462-211-000-00-000-000-0000	150462-211	10,263.61
FT00716	10/25/2019	M4014100116			10-0462-211-000-00-000-000-0000	110462-211	382,219.32
FT00716	10/25/2019	M4014100117			10-0480-211-000-00-000-000-CPAY	110480C	34,257.06
FT00716	10/25/2019	M4014100118			10-0462-281-000-00-000-000-0000	110462-281	25,724.59
FT00716	10/25/2019	M4014100119			10-0153-211-000-00-000-000-BCBS	110153BC	9,047.72
Vendor: 188650 - LYCOMING COUNTY INSURANCE CONSORTIUM					Check Date: 10/25/2019	Check Amount:	459,280.85
FT00717	10/25/2019	M4014100120			78-0479-000-00-000-000-069-0000	178479 HSA	4,707.91
Vendor: 140145 - DISCOVERY BENEFITS, INC.					Check Date: 10/25/2019	Check Amount:	4,707.91
FT00723	10/25/2019	M4014100129		0001066408-IN	10-2514-810-000-00-000-000-0000	310917	308.75
Vendor: 140145 - DISCOVERY BENEFITS, INC.					Check Date: 10/25/2019	Check Amount:	308.75
10-GENERAL FUND							
50-FOOD SERVICE FUND							
78-PAYROLL FUND							
Grand Total Manual Checks :							523,333.49
Grand Total Regular Checks :							10,871.18
Grand Total Direct Deposits:							11,255.94
Grand Total Credit Card Payments:							0.00
Grand Total All Checks :							545,460.61

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

PLGIT GENERAL FUND - From 10/01/2019 To 10/31/2019

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
050651	10/30/2019	M4022700006		145770	10-1110-810-000-10-040-000-000-0000	310430	-140.00
Vendor: 207710 - PMEA ALL STATE FESTIVAL							
050684	10/30/2019	M4022700001		061442	10-2310-549-000-00-000-000-000-0000	310825	-140.00
050684	10/30/2019	M4022700002		061442	10-2511-549-000-00-000-000-000-0000	343762	-515.33
050684	10/30/2019	M4022700003		776390	10-3250-549-009-00-000-000-000-0000	329133	-240.17
050684	10/30/2019	M4022700004		42026	10-2511-549-000-00-000-000-000-0000	343762	-191.80
050684	10/30/2019	M4022700005		090714	10-2310-549-000-00-000-000-000-0000	310825	-170.70
Vendor: 235050 - SUN-GAZETTE COMPANY							
050713	11/06/2019	M4026300001		BATTERIES	Remit # 1 Check Date: 10/29/2019	Check Amount:	-314.70
					10-2620-610-000-00-000-000-000-0000	310939	-1,432.70
Vendor: 249400 - WILLARD BATTERY OUTLET							
050735	10/25/2019	M4022200001		1798229	Remit # 1 Check Date: 10/29/2019	Check Amount:	-234.00
050735	10/25/2019	M4022200002		1798229	10-2540-442-000-00-000-000-000-0000	311024	-234.00
050735	10/25/2019	M4022200003		1798229	10-1110-442-000-30-010-000-000-0000	312110	-601.06
050735	10/25/2019	M4022200004		1798229	10-1110-442-000-30-020-000-000-0000	310242	-901.59
050735	10/25/2019	M4022200005		1798229	10-1110-442-000-10-040-000-000-0000	310402	-901.58
050735	10/25/2019	M4022200006		1798229	10-1110-442-000-10-030-000-000-0000	310302	-901.58
050735	10/25/2019	M4022200007		1795797	10-1110-442-000-10-060-000-000-0000	310602	-300.52
050735	10/25/2019	M4022200008		1795797	10-2540-442-000-00-000-000-000-0000	311024	-601.06
050735	10/25/2019	M4022200009		1795797	10-1110-442-000-30-010-000-000-0000	312110	-901.59
050735	10/25/2019	M4022200010		1795797	10-1110-442-000-30-020-000-000-0000	310242	-901.58
050735	10/25/2019	M4022200011		1795797	10-1110-442-000-10-040-000-000-0000	310402	-901.58
050735	10/25/2019	M4022200012		1795797	10-1110-442-000-10-030-000-000-0000	310302	-300.52
Vendor: 253210 - XEROX FINANCIAL SERVICES							
					Check Date: 10/25/2019	Check Amount:	-300.52
							-7,813.70
10-GENERAL FUND							
							-9,620.40
Grand Total Manual Checks :							
							-9,620.40
Grand Total Regular Checks :							
							0.00
Grand Total Direct Deposits:							
							0.00
Grand Total Credit Card Payments:							
							0.00
							-9,620.40

- Payable Transaction * Denotes Non-Negotiable Transaction c - Credit Card Payment
P - Prenote d - Direct Deposit

Fund Accounting Check Register

PLGIT GENERAL FUND - From 09/01/2019 To 09/30/2019

fackrgc

Check# 00050541 Through Check# 00050541

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
050541	10/25/2019	M4021400001		7047	10-1225-610-000-10-040-000-000-0000	310460SP	-4.99
050541	10/25/2019	M4021400002		8636	10-1225-610-891-00-000-000-000-0000	340018-18	-3.99
050541	10/25/2019	M4021400003		6263	10-1110-348-000-00-000-023-000-0000	310702	-34.00
050541	10/25/2019	M4021400004		3978	10-2220-650-000-00-000-023-000-0000	311788	-31.75
050541	10/25/2019	M4021400005		7819	10-2271-810-000-00-000-000-000-0000	311229	-100.00
050541	10/25/2019	M4021400006	20000297	9333	10-5800-610-000-00-000-000-000-SUSP	999999	-742.50
050541	10/25/2019	M4021400007	20000298	7153	10-1110-610-432-00-000-020-000-0000	343911-20	-126.76
050541	10/25/2019	M4021400008	20000330	0148	10-2120-610-000-30-010-000-000-0000	310114	-25.00
050541	10/25/2019	M4021400009	20000330	0155	10-2120-610-000-30-010-000-000-0000	310114	-25.00
050541	10/25/2019	M4021400010	20000330	4530	10-2120-610-000-30-010-000-000-0000	310114	-75.00
050541	10/25/2019	M4021400011	20000330	3845	10-2120-610-000-30-010-000-000-0000	310114	-5.00
050541	10/25/2019	M4021400012	20000330	3928	10-2120-610-000-30-010-000-000-0000	310114	-5.00
050541	10/25/2019	M4021400013	20000330	4009	10-2120-610-000-30-010-000-000-0000	310114	-5.00
050541	10/25/2019	M4021400014	20000330	4181	10-2120-610-000-30-010-000-000-0000	310114	-5.00
050541	10/25/2019	M4021400015	20000330	4264	10-2120-610-000-30-010-000-000-0000	310114	-5.00
050541	10/25/2019	M4021400016	20000330	4348	10-2120-610-000-30-010-000-000-0000	310114	-5.00
050541	10/25/2019	M4021400017	20000330	4412	10-2120-610-000-30-010-000-000-0000	310114	-5.00
050541	10/25/2019	M4021400018	20000330	4595	10-2120-610-000-30-010-000-000-0000	310114	-5.00
050541	10/25/2019	M4021400019	20000330	4678	10-2120-610-000-30-010-000-000-0000	310114	-5.00
050541	10/25/2019	M4021400020	20000330	4751	10-2120-610-000-30-010-000-000-0000	310114	-5.00
050541	10/25/2019	M4021400021	20000330	0416	10-2120-610-000-30-010-000-000-0000	310114	-75.00
050541	10/25/2019	M4021400022	20000330	6494	10-2120-610-000-30-010-000-000-0000	310114	-75.00
050541	10/25/2019	M4021400023	20000330	1483	10-2120-610-000-30-010-000-000-0000	310114	-75.00
050541	10/25/2019	M4021400024	20000330	7835	10-2120-610-000-30-010-000-000-0000	310114	-45.00
050541	10/25/2019	M4021400025	20000330	7850	10-2120-610-000-30-010-000-000-0000	310114	-55.00
050541	10/25/2019	M4021400026	20000296	0941	10-2190-610-190-30-020-000-000-0000	343916	-156.72
050541	10/25/2019	M4021400027	20000330	9857	10-2120-610-000-30-010-000-000-0000	310114	-75.00
050541	10/25/2019	M4021400028	20000330	4549	10-2120-610-000-30-010-000-000-0000	310114	-100.00
050541	10/25/2019	M4021400029	20000330	0483	10-2120-610-000-30-010-000-000-0000	310114	-50.00
050541	10/25/2019	M4021400030	20000330	9164	10-2120-610-000-30-010-000-000-0000	310114	-75.00
Vendor: 244275 - CARDMEMBER SERVICES							-2,000.71
				Remit # 1	Check Date: 09/25/2019	Check Amount:	-2,000.71

10-GENERAL FUND

-2,000.71

- Payable Transaction * Denotes Non-Negotiable Transaction C - Credit Card Payment
P - Prenote d - Direct Deposit

Fund Accounting Check Register

PLGIT GENERAL FUND - From 09/01/2019 To 09/30/2019

fackrgc

Check# 00050541 Through Check# 00050541

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
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Grand Total Manual Checks :	-2,000.71
Grand Total Regular Checks :	0.00
Grand Total Direct Deposits:	0.00
Grand Total Credit Card Payments:	0.00
Grand Total All Checks :	-2,000.71

- Payable Transaction * Denotes Non-Negotiable Transaction C - Credit Card Payment

P - Prenote d - Direct Deposit

Fund Accounting Check Register

PLGIT PAYROLL - FROM 10/01/2019 TO 10/31/2019

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
058701	10/09/2019	C4013500001			78-0479-000-00-000-000-023-0000	178479CD	404.06
Vendor: 101250 - AFSOME COUNCIL 13							
058702	10/09/2019	C4013500002			Remit # 1 Check Date: 10/11/2019	Check Amount:	404.06
Vendor: 174953 - JSAEA, JULIE WAGNER							
058703	10/09/2019	C4013500003			78-0479-000-00-000-000-036-0000	178479JSEA	59.84
Vendor: 242564 - US DEPARTMENT OF EDUCATION							
058704	10/09/2019	C4013500004			Check Date: 10/11/2019	Check Amount:	59.84
Vendor: 250800 - WMSPT TEACHERS CREDIT UNION							
058709	10/23/2019	C4019900001			78-0479-000-00-000-000-072-0000	178479USDE	292.94
Vendor: 101250 - AFSOME COUNCIL 13							
058710	10/23/2019	C4019900002			Remit # 1 Check Date: 10/11/2019	Check Amount:	292.94
Vendor: 174325 - JSASD GENERAL FUND							
058711	10/23/2019	C4019900004			78-0479-000-00-000-000-026-0000	178479WTCU	5,546.00
Vendor: 174953 - JSAEA, JULIE WAGNER							
058712	10/23/2019	C4019900009			Remit # 1 Check Date: 10/25/2019	Check Amount:	292.94
Vendor: 175050 - JERSEY SHORE AREA EDUCATION FOUNDATION							
058713	10/23/2019	C4019900007			78-0479-000-00-000-000-023-0000	178479CD	404.06
Vendor: 188950 - LYCOMING UNITED WAY							
058714	10/23/2019	C4019900006			Remit # 1 Check Date: 10/25/2019	Check Amount:	404.06
Vendor: 189758 - MADISON NATIONAL LIFE INS. CO., INC.							
058715	10/23/2019	C4019900008			78-0479-000-00-000-000-067-0000	178479BBDP	31,397.90
Vendor: 200800 - MUNICIPAL & SCHOOL INCOME TAX							
058716	10/23/2019	C4019900005			Check Date: 10/25/2019	Check Amount:	373.35
Vendor: 207625 - PHEAA							
058717	10/23/2019	C4019900010			Remit # 3 Check Date: 10/25/2019	Check Amount:	31,771.25
Vendor: 242564 - US DEPARTMENT OF EDUCATION							
058718	10/23/2019	C4019900011			78-0479-000-00-000-000-036-0000	178479JSEA	59.84
Vendor: 250800 - WMSPT TEACHERS CREDIT UNION							
058720	10/29/2019	C4023100004			Check Date: 10/25/2019	Check Amount:	59.84
Vendor: 117310 - CARLENE BOWERS							
058721	10/29/2019	C4023100001			78-0479-000-00-000-000-072-0000	178479USDE	292.94
Vendor: 160175 - HAB-EMS							
058722	10/29/2019	C4023100002			Remit # 1 Check Date: 10/25/2019	Check Amount:	292.94
Vendor: 160175 - HAB-EMS							
058722	10/29/2019	C4023100002			78-0479-000-00-000-000-030-0000	178479OPT	747.04
Vendor: 160175 - HAB-EMS							
058722	10/29/2019	C4023100002			Remit # 1 Check Date: 10/29/2019	Check Amount:	747.04
Vendor: 160175 - HAB-EMS							
058722	10/29/2019	C4023100002			78-0479-000-00-000-000-030-0000	178479OPT	1,415.60
Vendor: 160175 - HAB-EMS							
058722	10/29/2019	C4023100002			Check Date: 10/29/2019	Check Amount:	1,415.60
Vendor: 160175 - HAB-EMS							
058722	10/29/2019	C4023100002			78-0479-000-00-000-000-030-0000	178479OPT	231.37

* Denotes Non-Negotiable Transaction

- Payable Transaction P - Prenote d - Direct Deposit c - Credit Card Payment

Fund Accounting Check Register

PLGIT PAYROLL - FROM 10/01/2019 TO 10/31/2019

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expend Amt
058722	10/29/2019	C4023100003			78-0402-000-000-00-000-000-000-0010	178402GF	-4.63
Vendor: 212775 - PINE CREEK TOWNSHIP					Remit # 1 Check Date: 10/29/2019	Check Amount:	226.74
					78-PAYROLL FUND		70,834.77
					Grand Total Manual Checks :		0.00
					Grand Total Regular Checks :		70,834.77
					Grand Total Direct Deposits:		0.00
					Grand Total Credit Card Payments:		0.00
					Grand Total All Checks :		70,834.77

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

C - Credit Card Payment

d - Direct Deposit

Fund Accounting Check Register

PLGIT PAYROLL - From 10/01/2019 To 10/31/2019

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
FT00692	10/02/2019	M4014100001			78-0478-000-00-000-000-031-0000	178478STAT	19,886.38
Vendor: 141960 - E-TIDES							
FT00695	10/10/2019	M4014100032			78-0479-000-00-000-000-040-0000	178479PS	289.11
FT00695	10/10/2019	M4014100033			78-0471-000-00-000-000-000-0000	178471	97,671.55
Vendor: 216000 - PSERS							
FT00696	10/10/2019	M4014100034			78-0479-000-00-000-000-058-0000	178479 125F	884.16
FT00696	10/10/2019	M4014100035			78-0479-000-00-000-000-059-0000	178479 125D	365.00
Vendor: 123600 - CBIZ							
FT00697	10/10/2019	M4014100036			78-0479-000-00-000-000-403-0000	178403	1,249.16
Vendor: 148003 - EPARS							
FT00701	10/15/2019	M4014100040			78-0478-000-00-000-000-028-0000	178478FED	17,824.45
FT00701	10/15/2019	M4014100041			78-0472-000-00-000-000-000-0000	178472	55,680.38
FT00701	10/15/2019	M4014100042			78-0472-000-00-000-000-000-0000	178472	77,039.20
Vendor: 141900 - EFTPS							
FT00702	10/16/2019	M4014100043			78-0478-000-00-000-000-031-0000	178478STAT	18,017.23
Vendor: 141960 - E-TIDES							
FT00707	10/11/2019	M4014100044			78-0471-000-00-000-000-000-0000	178471	150,736.81
FT00707	10/11/2019	M4014100045			10-0471-000-00-000-000-000-0000	110471	19,068.67
Vendor: 310900 - VOYA FINANCIAL							
FT00711	10/24/2019	M4014100094			78-0479-000-00-000-000-058-0000	178479 125F	183.68
FT00711	10/24/2019	M4014100095			78-0479-000-00-000-000-059-0000	178479 125D	150.25
Vendor: 123600 - CBIZ							
FT00712	10/24/2019	M4014100096			78-0479-000-00-000-000-403-0000	178403	333.93
Vendor: 148003 - EPARS							
FT00718	10/28/2019	M4014100121			78-0478-000-00-000-000-028-0000	178478FED	884.16
FT00718	10/28/2019	M4014100122			78-0472-000-00-000-000-000-0000	178472	365.00
FT00718	10/28/2019	M4014100123			78-0472-000-00-000-000-000-0000	178472	1,249.16
Vendor: 141900 - EFTPS							
FT00719	10/30/2019	M4014100124			78-0478-000-00-000-000-031-0000	178478STAT	17,704.45
Vendor: 141960 - E-TIDES							
FT00720	10/29/2019	M4014100125			78-0472-000-00-000-000-000-0000	178472	17,704.45
FT00720	10/29/2019	M4014100126			78-0472-000-00-000-000-000-0000	178472	55,860.48
Vendor: 141900 - EFTPS							
FT00721	10/30/2019	M4014100127			78-0478-000-00-000-000-032-0000	178478UNEP	76,869.28
Vendor: 141960 - E-TIDES							
FT00721	10/30/2019	M4014100127			78-0478-000-00-000-000-032-0000	178478UNEP	17,977.49
Vendor: 141900 - EFTPS							
FT00721	10/30/2019	M4014100127			78-0478-000-00-000-000-032-0000	178478UNEP	150,707.25
Vendor: 141960 - E-TIDES							
FT00721	10/30/2019	M4014100127			78-0478-000-00-000-000-032-0000	178478UNEP	19,042.55
Vendor: 141900 - EFTPS							
FT00721	10/30/2019	M4014100127			78-0478-000-00-000-000-032-0000	178478UNEP	19,042.55
Vendor: 141960 - E-TIDES							
FT00721	10/30/2019	M4014100127			78-0478-000-00-000-000-032-0000	178478UNEP	38.98
Vendor: 141900 - EFTPS							
FT00721	10/30/2019	M4014100127			78-0478-000-00-000-000-032-0000	178478UNEP	9.12
Vendor: 141960 - E-TIDES							
FT00721	10/30/2019	M4014100127			78-0478-000-00-000-000-032-0000	178478UNEP	48.10
Vendor: 141900 - EFTPS							
FT00721	10/30/2019	M4014100127			78-0478-000-00-000-000-032-0000	178478UNEP	2,449.29

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

c - Credit Card Payment

PLGIT PAYROLL - From 10/01/2019 To 10/31/2019

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
Vendor: 241700 - UC TAX							
FT00724	10/31/2019	M4014100130			Check Date: 10/30/2019 78-0478-000-00-000-000-031-0000	Check Amount: 178478STAT	2,449.29 9.65
Vendor: 141960 - E-TIDES							
FT00725	10/28/2019	M4014100131			Check Date: 10/31/2019 78-0471-000-00-000-000-000-0000	Check Amount: 178471	9.65 199.80
FT00725	10/28/2019	M4014100132			10-0471-000-00-000-000-000-0000	110471	163.44
Vendor: 310900 - VOYA FINANCIAL							
					Check Date: 10/28/2019	Check Amount:	363.24
10-GENERAL FUND							
							313.69
78-PAYROLL FUND							
							498,320.06
Grand Total Manual Checks :							
							498,633.75
Grand Total Regular Checks :							
							0.00
Grand Total Direct Deposits:							
							0.00
Grand Total Credit Card Payments:							
							0.00
Grand Total All Checks :							
							498,633.75

- payable Transaction
* Denotes Non-Negotiable Transaction
P - Prenote
d - Direct Deposit

Fund Accounting Check Register

PLGIT GENERAL FUND - FROM 11/26/2019 TO 11/26/2019

fackrgc

check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
050755	11/08/2019	L4029300001	20000232	1431632	10-0480-000-120-00-000-000-0000	110480-120	237.00
050755	11/19/2019	L4031100001	20000232	1434291	10-0480-000-120-00-000-000-0000	110480-120	129.00
050755	11/19/2019	L4031100002	20000232	1433899	10-0480-000-120-00-000-000-0000	110480-120	129.00
050755	11/19/2019	L4031100003	20000232	1433592	10-0480-000-120-00-000-000-0000	110480-120	129.00
Vendor: 101270 - ASSETGENIE, INC. dba/AG iREPAIR					Remit # 1 Check Date: 11/26/2019	Check Amount:	624.00
050756	11/01/2019	C4025700001		20192020-04	10-1807-899-217-10-000-020-000-0000	340056-20	11,500.00
Vendor: 103450 - ALL THINGS BRIGHT & BEAUTIFUL					Check Date: 11/26/2019	Check Amount:	11,500.00
050757	11/01/2019	C4025700002		CONFERENCE REIMB	10-1110-580-390-10-000-020-000-0000	343935	198.06
Vendor: 106135 - TAMMY ANDERSON					Check Date: 11/26/2019	Check Amount:	198.06
050758	11/01/2019	C4025700003		- MILEAGE	10-2140-581-000-00-000-000-0000	311618M	13.34
Vendor: 106145 - STACEY ANDERSON					Check Date: 11/26/2019	Check Amount:	13.34
050759	11/01/2019	C4025700004		CONFERENCE MILE	10-2271-581-000-30-010-000-000-0000	313627M	111.36
Vendor: 107018 - SHEENA ARMBRUSTER					Check Date: 11/26/2019	Check Amount:	111.36
050760	11/18/2019	C4031000021		261449	10-2620-430-000-10-040-000-000-0000	310421	388.80
Vendor: 108510 - AUTOMATED LOGIC CONTRACTING SERVICES					Remit # 1 Check Date: 11/26/2019	Check Amount:	388.80
050761	11/01/2019	C4025700066	20000126	1911-022544	10-2620-610-000-30-020-000-000-0000	310228	12.84
050761	11/01/2019	C4025700067	20000126	1910-021787	10-2620-610-000-10-030-000-000-0000	310319	6.33
050761	11/01/2019	C4025700068	20000126	1910-021014	10-2620-610-000-30-010-000-000-0000	310135	28.05
050761	11/08/2019	L4029300002	20000368	1910-020620	10-1380-610-000-30-010-025-000-0000	312978	726.79
050761	11/08/2019	L4029300003	20000372	1910-020621	10-1380-610-000-30-010-025-000-0000	312978	2,448.53
050761	11/18/2019	C4031000001	20000126	1911-023537	10-2620-610-000-10-060-000-000-0000	310622	78.70
050761	11/18/2019	C4031000002	20000126	1911-023465	10-2620-610-000-10-060-000-000-0000	310622	113.09
050761	11/19/2019	L4031100004	20000440	1911-023492	10-1380-610-000-30-010-025-000-0000	312978	363.13
050761	11/19/2019	L4031100005	20000423	1911-023344	10-1380-610-000-30-010-025-000-0000	312978	187.30
Vendor: 108815 - BLUETARP FINANCIAL, INC.					Remit # 2 Check Date: 11/26/2019	Check Amount:	3,964.76
050762	11/08/2019	L4029300004	20000393	163504242	10-1380-610-000-30-010-025-000-0000	312978	525.00
Vendor: 109050 - B & H PHOTO-VIDEO INC					Remit # 1 Check Date: 11/26/2019	Check Amount:	525.00
050763	11/18/2019	C4031000022		BT1507490	10-2310-330-000-00-000-000-000-0000	310819	7,500.00
Vendor: 109400 - BAKER TILLY VIRCHOW KRAUSE, LLP					Remit # 1 Check Date: 11/26/2019	Check Amount:	7,500.00
050764	11/18/2019	C4031000017	19000455	123928	10-1340-610-000-30-010-025-000-0000	312918	1.81
Vendor: 111911 - JES RESTAURANT EQUIPMENT					Check Date: 11/26/2019	Check Amount:	1.81
050765	11/18/2019	C4031000023		5914597	10-2620-610-000-00-000-000-000-0000	310939	360.42
Vendor: 113250 - BEST PLUMBING SPECIALTIES INC					Remit # 1 Check Date: 11/26/2019	Check Amount:	360.42
050766	11/18/2019	C4031000048		02214878	10-1211-610-000-30-020-000-000-0000	360504	2.39

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

PLGIT GENERAL FUND - From 11/26/2019 To 11/26/2019

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
050766	11/18/2019	C4031000049		01157649	10-1211-610-000-30-020-000-000-0000	360504	102.17
050766	11/18/2019	C4031000050		02204587	10-1211-610-000-30-020-000-000-0000	360504	22.98
050766	11/19/2019	L4031100020	20000280	02214838	10-1211-610-000-30-010-000-000-0000	360502	94.45
Vendor: 115100 - LINGLE'S							
050767	11/18/2019	C4031000024		2000716	10-2271-580-000-30-010-000-000-0000	313736C	221.99
050767	11/18/2019	C4031000025		2000716	10-2271-580-000-30-010-000-000-0000	313736C	25.00
050767	11/18/2019	C4031000026		2000697	10-2120-580-000-30-010-000-000-0000	310113	40.00
050767	11/18/2019	C4031000027		2000623	10-1290-322-000-00-000-000-000-0000	311650-IU	80,339.22
050767	11/20/2019	C4031900002		2000675	10-2260-580-000-00-000-000-000-0000	311969	140.52
Vendor: 115900 - BLAST INTERMEDIATE UNIT 17							
050768	11/18/2019	C4031000028		186106	10-2620-610-000-00-000-000-000-0000	310939	80,569.74
Vendor: 118000 - BRADCO SUPPLY COMPANY							
050769	11/18/2019	C4031000029		MILEAGE	10-2620-581-000-00-000-000-000-0000	310938M	141.90
Vendor: 119050 - FREDERICK BROWN							
050770	11/18/2019	C4031000031		WS1909/0011	10-1233-322-000-30-000-000-000-0000	340724	51.04
Vendor: 119962 - BUCKS COUNTY INTERMEDIATE UNIT #22							
050771	11/08/2019	L4029300005	20000371	69642	10-1380-610-000-30-010-025-000-0000	312978	51.04
050771	11/08/2019	L4029300006	20000371	69433	10-1380-610-000-30-010-025-000-0000	312978	4,381.02
050771	11/08/2019	L4029300009	20000275	69723	10-1380-610-000-30-010-025-000-0000	312978	4,381.02
050771	11/08/2019	L4029300010	20000275	69702	10-1380-610-000-30-010-025-000-0000	312978	193.47
050771	11/18/2019	C4031000003	20000127	69432	10-2620-610-000-00-000-000-000-0000	310939	242.41
050771	11/18/2019	C4031000004	20000127	69414	10-2620-610-000-30-010-000-000-0000	310135	72.44
050771	11/18/2019	C4031000005	20000127	69434	10-2620-610-000-30-020-000-000-0000	310228	25.99
050771	11/18/2019	C4031000006	20000127	68834	10-2620-610-000-10-060-000-000-0000	310622	105.96
Vendor: 121100 - BUTTORFFS HARDWARE							
050772	11/08/2019	L4029300011	20000421	313975	10-2380-610-000-30-010-025-000-0000	312114	55.45
Vendor: 122597 - CAREERSAFE							
050773	11/19/2019	L4031100006	20000042	81257	10-5800-610-000-00-000-000-000-SUSP	999999	18.42
Vendor: 123360 - CASCADE SCHOOL SUPPLIES							
050774	11/08/2019	L4029300036	20000429	CTL01354	10-1110-640-390-10-000-020-000-0000	343896	64.44
050774	11/19/2019	L4031100029	20000443	CTL01373	10-1110-640-390-10-000-020-000-0000	343896	778.58
Vendor: 124250 - CENTER ON TEACHING & LEARNING							
050775	11/08/2019	L4029300012	20000331	INV56573	10-2620-610-000-00-000-000-000-0000	310939	150.00
050775	11/18/2019	C4031000007	20000138	INV56659	10-2620-610-000-30-020-000-000-0000	310228	16.50

* Denotes Non-Negotiable Transaction

- Payable Transaction P - Prenote d - Direct Deposit c - Credit Card Payment

Fund Accounting Check Register

PLGIT GENERAL FUND - From 11/26/2019 To 11/26/2019

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Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
050775	11/19/2019	L4031100007	20000400	INV56734	10-2620-610-000-30-010-000-000-0000	310135	2,100.00
050775	11/19/2019	L4031100008	20000400	INV56734	10-2620-610-000-30-020-000-000-0000	310228	1,800.00
Vendor: 127200 - CLARKSON CHEMICAL CO INC							
050776	11/20/2019	C4031900005		DECEMBER 2019	Remit # 1 Check Date: 11/26/2019	Check Amount:	6,127.39
050776	11/20/2019	C4031900006		DECEMBER 2019	10-0462-213-000-00-000-000-0000	110462-213	1,154.61
					50-0462-213-000-00-000-000-0000	150462-213	16.10
Vendor: 128250 - CM REGENT LLC							
050777	11/18/2019	C4031000020		391930	Remit # 1 Check Date: 11/26/2019	Check Amount:	1,170.71
					10-1110-610-000-30-010-000-000-0000	310102	180.00
Vendor: 128997 - THE COLLEGE BOARD							
050778	11/01/2019	C4025700007		LICENSE RENEWAL	Remit # 2 Check Date: 11/26/2019	Check Amount:	180.00
					10-2620-810-000-00-000-000-0000	311062	35.00
Vendor: 129750 - COMMONWEALTH OF PENNSYLVANIA							
050779	11/18/2019	C4031000030		CM34831	Remit # 6 Check Date: 11/26/2019	Check Amount:	-
					10-2540-442-000-00-000-000-0000	311024	-179.40
050779	11/18/2019	C4031000032		IN226635	10-2540-442-000-00-000-000-0000	311024	212.54
050779	11/18/2019	C4031000033		IN213158	10-2540-442-000-00-000-000-0000	311024	178.88
050779	11/20/2019	C4031900007		IN225080	10-2540-442-000-00-000-000-0000	311024	44.46
Vendor: 129867 - COMPLETE DOCUMENT SOLUTIONS							
050780	11/18/2019	C4031000034		196441	Check Date: 11/26/2019	Check Amount:	256.48
					10-2620-430-000-30-010-000-000-0000	310133	817.00
Vendor: 130795 - CORECOMM SOLUTIONS INC							
050781	11/19/2019	L4031100022	20000387	3429620326	Remit # 1 Check Date: 11/26/2019	Check Amount:	817.00
					10-1110-610-000-30-020-000-000-0000	310203	4.08
050781	11/19/2019	L4031100023	20000433	3429620326	10-2260-610-000-00-000-000-0000	311964	30.58
050781	11/19/2019	L4031100024	20000433	3429620326	10-2530-610-000-00-000-000-0000	311786	9.59
050781	11/19/2019	L4031100025	20000433	3429620326	10-2590-610-000-00-000-000-0000	310914	31.37
050781	11/19/2019	L4031100026	20000433	3429620326	10-2620-610-000-00-070-000-000-0000	311758	32.85
050781	11/19/2019	L4031100027	20000433	3429620326	10-2711-610-000-00-000-000-0000	311038	9.59
Vendor: 130830 - STAPLES ADVANTAGE							
050782	11/01/2019	C4025700010		25970	Remit # 2 Check Date: 11/26/2019	Check Amount:	118.06
					10-2620-610-000-00-000-000-0000	310939	893.35
050782	11/01/2019	C4025700034		26094	10-2620-610-000-00-000-000-0000	310939	114.21
050782	11/18/2019	C4031000035		26295	10-2620-610-000-10-060-000-000-0000	310622	44.22
Vendor: 133550 - CREST/GOOD MFG. CO., INC.							
050783	11/01/2019	C4025700011		CONFERENCE MILE	Remit # 1 Check Date: 11/26/2019	Check Amount:	1,051.78
					10-2360-581-000-00-000-000-0000	310845M	121.22
050783	11/01/2019	C4025700012		CONFERENCE REIMB	10-2360-580-000-00-000-000-0000	310845	92.33
Vendor: 135865 - DR. KENNETH J DADY JR							
050784	11/01/2019	C4025700013		BE003623782A	Remit # 2 Check Date: 11/26/2019	Check Amount:	213.55
					10-0462-212-000-00-000-000-0000	110462-212	1,008.00
050784	11/01/2019	C4025700014		BE003623782A	10-0462-212-000-00-000-000-0000	110462-212	-16.00
050784	11/01/2019	C4025700015		BE003623782A	50-0462-212-000-00-000-000-0000	150462-212	24.00

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PLGIT GENERAL FUND - FROM 11/26/2019 TO 11/26/2019

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Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
050784	11/01/2019	C4025700016		BE003623782A	10-0480-212-000-00-000-000-0000	110480DCBR	4.00
050784	11/01/2019	C4025700017		BE003623782A	10-5800-212-000-00-000-000-000-RTRE	310985R	100.00
Vendor: 137700 - DELTA DENTAL							
050785	11/01/2019	C4025700019		01-59501	Remit # 2 Check Date: 11/26/2019	Check Amount:	1,120.00
050785	11/01/2019	C4025700020		01-59497	10-2620-610-000-10-030-000-0000	310319	105.65
					10-2620-610-000-10-030-000-0000	310319	631.57
Vendor: 140600 - DOTTERER EQUIPMENT							
050786	11/18/2019	C4031000036		CT45586	Check Date: 11/26/2019	Check Amount:	737.22
					10-2620-610-000-00-000-000-0000	310939	21.60
Vendor: 141725 - THOMAS L DUNLAP LLC							
050787	11/01/2019	C4025700022		4496857	Remit # 1 Check Date: 11/26/2019	Check Amount:	21.60
					10-2620-430-000-30-010-000-000-0000	310133	42.00
050787	11/01/2019	C4025700035		4704241	10-2620-430-000-00-070-000-000-0000	311757	67.00
Vendor: 141881 - J.C. EHRLICH CO., INC.							
050788	11/19/2019	L4031100009	20000405	V2281070	Remit # 1 Check Date: 11/26/2019	Check Amount:	109.00
					10-1110-650-000-10-030-023-000-0000	310388	86.60
050788	11/19/2019	L4031100010	20000405	V2281070	10-1110-650-000-10-040-023-000-0000	310480	328.10
050788	11/19/2019	L4031100011	20000405	V2281070	10-1110-650-000-10-060-023-000-0000	310665	86.60
050788	11/19/2019	L4031100012	20000405	V2281070	10-1110-650-000-30-010-023-000-0000	312124	408.60
050788	11/19/2019	L4031100013	20000405	V2281070	10-1110-650-000-30-020-023-000-0000	312216	328.10
Vendor: 141885 - E PLUS TECHNOLOGY INC							
050789	11/01/2019	C4025700021		CONFERENCE REIMB	Remit # 3 Check Date: 11/26/2019	Check Amount:	1,238.00
					10-1110-580-390-10-000-020-000-0000	343935	66.48
Vendor: 142419 - ANGELA L EATON							
050790	11/18/2019	C4031000037		MILEAGE	Check Date: 11/26/2019	Check Amount:	66.48
					10-1110-581-000-10-000-000-000-0000	311182M	63.80
Vendor: 146695 - NICHOLAS EISCHEID							
050791	11/01/2019	C4025700023		CONFERENCE REIMB	Check Date: 11/26/2019	Check Amount:	63.80
					10-1110-580-432-00-000-020-000-0000	343914-20	12.68
Vendor: 147435 - MARY ENGEL							
050792	11/18/2019	C4031000038		UNIFORMS	Check Date: 11/26/2019	Check Amount:	12.68
					10-2620-610-000-00-000-000-000-0000	310939	44.97
Vendor: 147800 - WILLIAM ESPOSITO							
050793	11/19/2019	L4031100014	20000397	PAWIL332678	Check Date: 11/26/2019	Check Amount:	44.97
					10-1380-610-000-30-010-025-000-0000	312978	991.54
Vendor: 148700 - FASTENAL COMPANY							
050794	11/19/2019	L4031100015	20000350	SI-120336	Remit # 1 Check Date: 11/26/2019	Check Amount:	991.54
					10-2620-610-000-10-030-000-000-0000	310319	310.28
050794	11/19/2019	L4031100016	20000350	SI-120336	10-2620-610-000-10-060-000-000-0000	310622	171.90
050794	11/19/2019	L4031100017	20000350	SI-120336	10-2620-610-000-30-010-000-000-0000	310135	1,462.32
050794	11/19/2019	L4031100018	20000350	SI-120336	10-2620-610-000-30-020-000-000-0000	310228	1,879.14
Vendor: 150230 - FILTERSOURCE.COM							
050795	11/08/2019	L4029300013	20000381	2417095	Check Date: 11/26/2019	Check Amount:	3,823.64
					10-1110-610-000-30-010-000-000-0000	310102	99.00
Vendor: 151150 - FLINN SCIENTIFIC INC							
					Remit # 1 Check Date: 11/26/2019	Check Amount:	99.00

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- Payable Transaction

P - Prenote

d - Direct Deposit

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Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
050796	11/01/2019	C4025700069	20000130	S038527845.002	10-2620-610-000-10-040-000-000-0000	310424	28.75
050796	11/01/2019	C4025700070	20000130	S038490755.001	10-2620-610-000-10-030-000-000-0000	310319	310.20
050796	11/01/2019	C4025700071	20000130	S038578953.001	10-2620-610-000-00-000-000-000-0000	310939	923.60
050796	11/08/2019	L4029300014	20000389	S038350579.001	10-2620-610-000-30-010-000-000-0000	310135	1,162.40
050796	11/18/2019	C4031000008	20000130	S038527845.001	10-2620-610-000-10-040-000-000-0000	310424	258.75
050796	11/18/2019	C4031000009	20000130	S038005340.007	10-2620-610-000-30-020-000-000-0000	310228	-40.32
050796	11/18/2019	C4031000010	20000130	S038698362.001	10-2620-610-000-30-010-000-000-0000	310135	89.80
050796	11/20/2019	C4031900001	20000130	S038846075.001	10-2620-610-000-30-010-000-000-0000	310135	661.95
Vendor: 153250 - FRIEDMAN ELECTRIC SUPPLY COMPANY							
050797	11/01/2019	C4025700036		37908	Remit # 1 Check Date: 11/26/2019	Check Amount:	3,395.13
					10-2620-610-000-30-010-000-000-0000	310135	111.24
Vendor: 154025 - G I ELECTRIC							
050798	11/01/2019	C4025700024		NOVEMBER 2019	Remit # 1 Check Date: 11/26/2019	Check Amount:	111.24
					10-2720-513-000-00-000-000-000-0000	310954	300.00
Vendor: 154340 - DOUG GARMEN							
050799	11/18/2019	C4031000011	20000131	9345951637	Check Date: 11/26/2019	Check Amount:	300.00
					10-2620-610-000-30-020-000-000-0000	310228	67.52
050799	11/18/2019	C4031000012	20000131	9348280208	Check Date: 11/26/2019	Check Amount:	59.58
					10-2620-610-000-30-020-000-000-0000	310228	59.58
050799	11/18/2019	C4031000013	20000131	9348280208	Check Date: 11/26/2019	Check Amount:	186.68
Vendor: 158000 - GRAINGER							
050800	11/01/2019	C4025700025		NA 19-09	Remit # 3 Check Date: 11/26/2019	Check Amount:	135.00
					10-2620-430-000-10-040-000-000-0000	310421	135.00
Vendor: 166410 - HILLING LAND SURVEYING							
050801	11/08/2019	L4029300015	20000418	12789	Check Date: 11/26/2019	Check Amount:	135.00
					10-1380-752-170-30-000-000-000-0000	343940	712.00
Vendor: 171535 - INDUSTRIAL TRAINING UNLIMITED CORPORATION							
050802	11/18/2019	C4031000039		MN00011213	Check Date: 11/26/2019	Check Amount:	712.00
					10-2330-330-000-00-000-000-000-0000	311810	192.00
Vendor: 171600 - INFOCON CORPORATION							
050803	11/01/2019	C4025700026		MILEAGE	Remit # 1 Check Date: 11/26/2019	Check Amount:	192.00
					10-2380-581-000-10-060-000-000-0000	310612M	48.14
050803	11/01/2019	C4025700027		MILEAGE	Check Date: 11/26/2019	Check Amount:	48.14
					10-2380-581-000-10-030-000-000-0000	310323M	48.14
050803	11/01/2019	C4025700028		CONFERENCE MILE	Check Date: 11/26/2019	Check Amount:	440.80
					10-1110-580-390-10-000-020-000-0000	343935	440.80
Vendor: 173950 - JON S JEAN							
050804	11/18/2019	C4031000040		9	Remit # 1 Check Date: 11/26/2019	Check Amount:	537.08
					10-1380-635-000-30-010-025-000-0000	340556	423.54
050804	11/20/2019	C4031900018		21	Check Date: 11/26/2019	Check Amount:	62.40
					10-2120-635-000-30-010-000-000-0000	340304	62.40
Vendor: 174275 - J S A S D CAFETERIA ACCOUNT							
050805	11/18/2019	C4031000041		EOM - RAUCH	Remit # 1 Check Date: 11/26/2019	Check Amount:	485.94
					10-2340-860-000-00-000-000-000-0000	343943	50.00
Vendor: 175058 - JERSEY SHORE EDUCATION FOUNDATION							
050806	11/19/2019	L4031100019	20000446	20190395	Check Date: 11/26/2019	Check Amount:	50.00
					10-2590-610-000-00-000-000-000-0000	310914	181.69

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- Payable Transaction P - Prenote d - Direct Deposit C - Credit Card Payment

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check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Check Amount:	Expend Amt
Vendor: 175950 - JMJ PRINTING PARTNERS								
050807	11/08/2019	L4029300016	20000410	1-0069487309	10-2620-430-000-00-070-000-000-0000	311757	181.69	1,153.80
Vendor: 176000 - JOHNSON CONTROLS								
050808	11/01/2019	C4025700029		CONFERENCE MILE	10-1110-580-432-00-000-020-000-0000	343914-20	1,153.80	116.00
050808	11/01/2019	C4025700074		CONFERENCE REIMB	10-1110-580-432-00-000-020-000-0000	343914-20	16.50	
Vendor: 176070 - ADRIENNE JOHNSTON								
050809	11/18/2019	C4031000042		17794	10-1241-323-000-30-000-000-000-0000	311711	132.50	1,892.00
050809	11/18/2019	C4031000043		17794	10-1442-323-000-30-000-000-000-0000	311703	12,012.00	
050809	11/18/2019	C4031000044		17804	10-1241-323-000-30-000-000-000-0000	311711	95.00	
050809	11/18/2019	C4031000045		17804	10-1442-323-000-30-000-000-000-0000	311703	484.50	
Vendor: 176600 - JUSTICEWORKS YOUTHCARE INC								
050810	11/08/2019	L4029300017	20000384	248859	10-2620-762-000-30-010-000-000-0000	310169	14,483.50	9,344.35
Vendor: 177015 - K & D Factory Service, Inc.								
050811	11/01/2019	C4025700030		102019120	10-2514-810-000-00-000-000-000-0000	310917	9,344.35	37.50
050811	11/01/2019	C4025700031		102019120	10-2514-810-000-00-000-000-000-0000	310917	45.00	
Vendor: 177151 - KADES-MARGOLIS CORPORATION								
050812	11/01/2019	C4025700032		CONFERENCE MILE	10-1110-580-390-10-000-020-000-0000	343935	82.50	124.12
050812	11/01/2019	C4025700033		CONFERENCE REIMB	10-1110-580-390-10-000-020-000-0000	343935	78.19	
Vendor: 177780 - HEATHER KARSTETTER								
050813	11/01/2019	C4025700018		179	10-2620-430-000-30-010-000-000-0000	310133	202.31	1,200.00
Vendor: 179325 - DWIGHT A. DAUBERMAN								
050814	11/01/2019	C4025700038		MILEAGE	10-2660-581-000-00-000-000-000-0000	343947	1,200.00	26.50
050814	11/18/2019	C4031000046		MILEAGE	10-2660-581-000-00-000-000-000-0000	343947	27.55	
Vendor: 181170 - JOSEPH KOCH								
050815	11/18/2019	C4031000018	20000132	30777	10-2620-610-000-00-070-000-000-0000	311758	54.05	64.00
Vendor: 182100 - L J C DISTRIBUTORS								
050816	11/08/2019	L4029300018	20000414	2845061019	10-2150-610-000-10-000-000-000-0000	340205	64.00	58.62
Vendor: 182300 - LAKESHORE LEARNING MATERIALS								
050817	11/01/2019	C4025700039		INV40798	10-1442-323-000-30-000-000-000-0000	311703	58.62	167.58
Vendor: 183597 - LEARNWELL SERVICES								
050818	11/18/2019	C4031000047		82945656	10-2620-610-000-30-020-000-000-0000	310228	167.58	61.00
Vendor: 184725 - IEZZER LUMBER CO								
050819	11/18/2019	C4031000051		000776821	10-2832-549-000-00-000-000-000-0000	310956	61.00	174.92
050819	11/18/2019	C4031000052		000776821	10-2511-549-000-00-000-000-000-0000	343762	217.50	

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- Payable Transaction P - Prenote d - Direct Deposit c - Credit Card Payment

Fund Accounting Check Register

PLGIT GENERAL FUND - FROM 11/26/2019 TO 11/26/2019

fackrgc

check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
050819	11/18/2019	C4031000053		000776821	10-2310-549-000-00-000-000-0000	310825	30.30
Vendor: 186200 - LOCK HAVEN EXPRESS							
050820	11/18/2019	C4031000101		91500277381910	10-2620-531-000-00-070-000-000-0000	311756	422.72
050820	11/18/2019	C4031000102		91500277381910	10-2620-531-000-30-010-000-000-0000	310134	154.88
050820	11/18/2019	C4031000103		91500277381910	10-2620-531-000-30-020-000-000-0000	310227	5.69
050820	11/18/2019	C4031000104		91500277381910	10-2620-531-000-10-030-000-000-0000	310317	0.12
050820	11/18/2019	C4031000105		91500277381910	10-2620-531-000-10-040-000-000-0000	310422	6.51
050820	11/18/2019	C4031000106		91500277381910	10-2620-531-000-10-060-000-000-0000	310620	15.16
050820	11/18/2019	C4031000106		91500277381910	10-2620-531-000-10-060-000-000-0000	310620	0.17
Vendor: 189200 - VERIZON BUSINESS SERVICES							
050821	11/01/2019	C4025700072	20Q00134	66026581	10-2620-610-000-00-000-000-0000	310939	182.53
Vendor: 189325 - MSC INDUSTRIAL SUPPLY CO.							
050822	11/18/2019	C4031000054		81945 (WEGMANS)	10-1211-610-000-30-010-000-000-0000	360502	71.96
Vendor: 189700 - STEPHANIE MACHMER							
050823	11/18/2019	C4031000055		13266471	10-2350-330-000-00-000-000-0000	310835	53.22
Vendor: 191493 - MARSHALL, DENNEHEY, WARNER, COLEMAN & GOGGIN							
050824	11/18/2019	C4031000056		570398-7972	10-2620-531-000-00-000-000-0000	311510	37.48
050824	11/18/2019	C4031000057		570398-8200	10-2620-531-000-00-070-000-000-0000	311756	403.17
050824	11/18/2019	C4031000058		570398-8200	10-2620-531-000-30-010-000-000-0000	310134	335.99
050824	11/18/2019	C4031000059		570398-8200	10-2620-531-000-30-020-000-000-0000	310227	268.79
050824	11/18/2019	C4031000060		570398-8200	10-2620-531-000-10-040-000-000-0000	310422	201.59
050824	11/18/2019	C4031000061		570398-8200	10-2620-531-000-10-060-000-000-0000	310620	67.20
050824	11/18/2019	C4031000062		570398-8200	10-2620-531-000-10-030-000-000-0000	310317	67.20
Vendor: 193200 - MCI COMM SERVICE							
050825	11/18/2019	C4031000063		27151200	10-2620-610-000-10-040-000-000-0000	310424	1,381.42
050825	11/18/2019	C4031000064		294503	10-2620-610-000-10-040-000-000-0000	310424	170.00
Vendor: 195859 - R E MICHEL COMPANY, LLC							
050826	11/01/2019	C4025700005		MILEAGE	10-1110-581-000-00-000-000-0000	310740M	-36.49
050826	11/01/2019	C4025700006		MILEAGE	10-1110-581-000-00-000-000-0000	310740M	133.51
Vendor: 196280 - ANDREA BOWERS							
050827	11/01/2019	C4025700041		296303	10-0180-000-000-00-000-000-0000	110180	54.52
050827	11/01/2019	C4025700042		296307	10-0180-000-000-00-000-000-0000	110180	70.76
Vendor: 200400 - R R MOTTER AGENCY							
050828	11/18/2019	C4031000065		MILEAGE	10-2620-581-000-00-000-000-0000	310938M	125.28
							26,145.00
							515.00
							26,660.00
							14.50

* Denotes Non-Negotiable Transaction

P - Prenote

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PLGIT GENERAL FUND - FROM 11/26/2019 TO 11/26/2019

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Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Check Amount:	Expended Amt
Vendor: 200455 - RICHARD MOYER								
050829	11/01/2019	C4025700043		16416	10-2620-430-000-30-010-000-0000	310133	14.50	150.00
050829	11/01/2019	C4025700044		16416	10-2620-430-000-30-020-000-0000	310226	75.00	75.00
050829	11/01/2019	C4025700045		16416	10-2620-430-000-10-040-000-0000	310421	75.00	75.00
Vendor: 201763 - NAGLE ELEVATOR INSPECTION & TESTING								
050830	11/18/2019	C4031000014	20000135	045636	10-2620-610-000-00-000-000-0000	310939	300.00	182.34
050830	11/18/2019	C4031000015	20000135	045845	10-2620-610-000-00-000-000-0000	310939	47.10	47.10
050830	11/18/2019	C4031000016	20000135	045845	10-2620-430-000-00-000-000-0000	310932	12.01	12.01
Vendor: 201785 - NAPA AUTO PARTS								
050831	11/08/2019	L4029300022	20000395	I108185	10-1380-610-000-30-010-025-000-0000	312978	241.45	3,935.88
Vendor: 205000 - NIVERT METAL SUPPLY, INC.								
050832	11/01/2019	C4025700046		1930209469	Remit # 1 Check Date: 11/26/2019	Check Amount:	3,935.88	88.00
Vendor: 207800 - PACE ANALYTICAL SERVICES, LLC								
050833	11/01/2019	C4025700047		REFUND	Remit # 1 Check Date: 11/26/2019	Check Amount:	88.00	79.96
050833	11/18/2019	C4031000067		MILEAGE	10-2120-581-000-10-040-000-0000	310447M	54.52	54.52
Vendor: 208950 - JENNIFER PATTERSON								
050834	11/18/2019	C4031000068		2116	Check Date: 11/26/2019	Check Amount:	134.48	290.00
Vendor: 209578 - PEELING PRODUCTIONS								
050835	11/18/2019	C4031000070		83670-61003	Check Date: 11/26/2019	Check Amount:	290.00	28.74
050835	11/20/2019	C4031900010		86119-21458	10-2730-422-000-00-000-000-0000	311365	112.86	112.86
050835	11/20/2019	C4031900011		16900-60006	10-2620-422-000-30-020-000-0000	310224	4,666.97	32.10
050835	11/20/2019	C4031900012		85342-32005	10-2620-422-000-30-020-000-0000	310224	752.36	5,593.03
050835	11/20/2019	C4031900013		46119-21454	10-2620-422-000-30-010-000-0000	310131	10.26	10.26
Vendor: 210800 - PPL ELECTRIC UTILITIES								
050836	11/18/2019	C4031000066		834833	Remit # 2 Check Date: 11/26/2019	Check Amount:	10.26	10.26
Vendor: 210850 - PA ONE CALL SYSTEM INC								
050837	11/20/2019	C4031900003		DECEMBER 2019	Remit # 1 Check Date: 11/26/2019	Check Amount:	10.26	527.63
050837	11/20/2019	C4031900004		DECEMBER 2019	10-0462-214-000-00-000-000-0000	110462-214	17.42	545.05
Vendor: 210900 - CM-REGENT, LLC								
050838	11/18/2019	C4031000069		45/75-19-20-076	Remit # 1 Check Date: 11/26/2019	Check Amount:	7,225.00	7,225.00
Vendor: 211375 - PENNSYLVANIA TRUST								
050839	11/01/2019	C4025700049		13888	Check Date: 11/26/2019	Check Amount:	7,225.00	591.85
Vendor: 212780 - PINE MOUNTAIN AUTO REPAIR								
050840	11/19/2019	L4031100021	200000444	30372	Check Date: 11/26/2019	Check Amount:	591.85	42.71
					10-2540-610-000-00-000-000-0000	310897		

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Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Check Amount:	Expend Amt
Vendor: 213630 - POSTAGE PROS PLUS								
050841	11/20/2019	L4031800001	20000452	2646673	10-1110-650-000-000-023-000-0000	310774	42.71	277.95
050841	11/20/2019	L4031800002	20000452	2646673	10-1110-650-000-30-010-023-000-0000	312124	243.95	
Vendor: 213875 - PRECISION ROLLER								
050842	11/08/2019	L4029300023	20000406	27700	Remit # 1 Check Date: 11/26/2019	Check Amount:	521.90	500.00
050842	11/08/2019	L4029300024	20000406	27700	10-1110-650-000-10-040-023-000-0000	310480	1,000.00	
Vendor: 214480 - PRINTERMECH								
050843	11/20/2019	C4031900008		DECEMBER 2019	Check Date: 11/26/2019	Check Amount:	1,500.00	
050843	11/20/2019	C4031900009		DECEMBER 2019	10-0462-215-000-00-000-000-0000	110462-215	515.12	
Vendor: 215990 - PSEA HEALTH AND WELFARE FUND								
050844	11/18/2019	C4031000071		41161	10-0480-215-000-00-000-000-CPAY	110480V	444.96	
Vendor: 216350 - PYRAMID HEALTHCARE, INC.								
050845	11/08/2019	L4029300025	20000416	2193409	Check Date: 11/26/2019	Check Amount:	1,710.00	
050845	11/08/2019	L4029300026	20000416	2277210	10-5800-610-000-00-000-000-SUSP	999999	14.80	
050845	11/08/2019	L4029300027	20000416	2277210	10-5800-610-000-00-000-000-SUSP	999999	-20.30	
Vendor: 216600 - QUILL CORPORATION								
050846	11/08/2019	L4029300029	20000284	269782	Remit # 1 Check Date: 11/26/2019	Check Amount:	14.80	
050846	11/08/2019	L4029300030	20000284	256177	10-1340-610-000-30-010-025-000-0000	312918	562.84	
050846	11/20/2019	L4031800006	20000284	275229	10-1340-610-000-30-010-025-000-0000	312918	403.55	
050846	11/20/2019	L4031800007	20000284	279830	10-1340-610-000-30-010-025-000-0000	312918	618.47	
Vendor: 218320 - REINHART FOOD SERVICE								
050847	11/01/2019	C4025700048		MILEAGE	Remit # 1 Check Date: 11/26/2019	Check Amount:	2,312.53	
Vendor: 219350 - GEMMA RINELLA								
050848	11/08/2019	L4029300031	20000388	208124143066	Check Date: 11/26/2019	Check Amount:	63.57	
Vendor: 225102 - SCHOOL SPECIALTY								
050849	11/18/2019	C4031000019		EDDR 698	Remit # 1 Check Date: 11/26/2019	Check Amount:	51.94	
Vendor: 226150 - ELIZABETH SEGRAVES								
050850	11/18/2019	C4031000072		MILEAGE	Check Date: 11/26/2019	Check Amount:	1,320.00	
Vendor: 227125 - VINCENT SHEARER								
050851	11/18/2019	C4031000073		246036	Remit # 1 Check Date: 11/26/2019	Check Amount:	145.00	
050851	11/18/2019	C4031000074		246053	10-2620-610-000-00-000-000-0000	310939	145.00	
050851	11/18/2019	C4031000075		247515	10-2620-610-000-00-000-000-0000	310939	23.72	
050851	11/18/2019	C4031000076		247517	10-2620-610-000-00-000-000-0000	310939	6.92	
050851	11/18/2019	C4031000077		247544	10-2620-610-000-00-000-000-0000	310939	128.83	

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Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
050851	11/18/2019	C4031000078		247876	10-2620-610-000-00-000-0000	310939	24.50
050851	11/18/2019	C4031000079		248011	10-2620-610-000-00-000-0000	310939	23.81
050851	11/18/2019	C4031000080		248017	10-2620-610-000-00-000-0000	310939	-12.52
050851	11/18/2019	C4031000081		248102	10-2620-610-000-00-000-0000	310939	16.07
050851	11/18/2019	C4031000082		248216	10-2620-610-000-00-000-0000	310939	16.05
Vendor: 228000 - SHORE AUTO PARTS INC							
050852	11/08/2019	L4029300032	20000269	2847335	Remit # 1 Check Date: 11/26/2019	Check Amount:	244.18
050852	11/08/2019	L4029300033	20000419	2844477	10-3210-610-000-30-010-000-0000	310141	225.80
050852	11/08/2019	L4029300034	20000407	2849160	10-3210-430-000-30-010-000-0000	310138	32.50
050852	11/18/2019	C4031000083		2857900	10-3210-610-000-30-010-000-0000	310141	203.75
					10-3210-430-000-30-020-000-0000	310230	120.00
Vendor: 228700 - ROBERT M SIDES							
050853	11/20/2019	L4031800003	20000336	ARS/13990328	Remit # 1 Check Date: 11/26/2019	Check Amount:	582.05
					10-1380-430-000-30-010-025-000-0000	310969	120.00
Vendor: 230400 - SNAP-ON INDUSTRIAL							
050854	11/01/2019	C4025700051		NOVEMBER 2019	Remit # 1 Check Date: 11/26/2019	Check Amount:	120.00
050854	11/01/2019	C4025700052		NOVEMBER 2019	10-1110-562-000-00-000-000-0000	312839	63,468.07
					10-1290-562-000-00-000-000-0000	343945	42,938.70
Vendor: 234835 - SUGAR VALLEY RURAL CHARTER SCHOOL							
050855	11/18/2019	C4031000084		061613	Remit # 1 Check Date: 11/26/2019	Check Amount:	106,406.77
050855	11/18/2019	C4031000085		235870	10-2832-549-000-00-000-000-0000	310956	707.58
050855	11/18/2019	C4031000086		235808	10-2310-549-000-00-000-000-0000	310825	45.33
					10-2511-549-000-00-000-000-0000	343762	307.64
Vendor: 235050 - SUN-GAZETTE COMPANY							
050856	11/08/2019	L4029300035	20000412	2479261A	Remit # 2 Check Date: 11/26/2019	Check Amount:	1,060.55
					10-2150-610-000-10-000-000-0000	340205	366.95
Vendor: 235400 - SUPER DUPER PUBLICATIONS							
050857	11/18/2019	C4031000087		NOVEMBER 2019	Remit # 1 Check Date: 11/26/2019	Check Amount:	366.95
050857	11/18/2019	C4031000088		NOVEMBER 2019	10-2720-513-000-00-000-000-0000	310954	61,569.47
050857	11/18/2019	C4031000089		BUS #2140	10-2750-513-000-00-000-000-0000	311192	3,403.34
050857	11/18/2019	C4031000090		BUS #262	10-2730-390-000-00-000-000-0000	343942	1,337.60
050857	11/18/2019	C4031000091		17277	10-2730-390-000-00-000-000-0000	343942	1,494.02
050857	11/18/2019	C4031000092		17277	10-3210-513-000-30-010-000-0000	310139	607.81
					10-0153-000-000-00-000-253-000-0000	110253	264.42
Vendor: 235850 - SUSQUEHANNA TRAILWAYS COMPANY							
050858	11/19/2019	L4031100028	20000398	20868938	Remit # 1 Check Date: 11/26/2019	Check Amount:	68,676.66
					10-3210-610-000-30-010-000-0000	310141	649.97
Vendor: 235995 - SWEETWATER MUSICAL INSTRUMENT COMPANY							
050859	11/20/2019	L4031800008	20000214	099225	Check Date: 11/26/2019	Check Amount:	649.97
Vendor: 236699 - T.L.C. FUELS INC.							
050860	11/18/2019	C4031000093		201911	Check Date: 11/26/2019	Check Amount:	1,776.75
					10-2620-430-000-10-060-000-0000	310619	1,001.58

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P - Prenote

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Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Check Amount:	Check Date:	Check Amount:	Expend Amt
Vendor: 239665 - TIADAGHTON VALLEY MUNICIPAL AUTHORITY										
050861	11/18/2019	C4031000094		OCTOBER 2019	10-2660-390-00-000-020-000-SROF	343880-20	1,001.58	11/26/2019	1,001.58	
050861	11/18/2019	C4031000095		OCTOBER 2019	10-2660-390-00-000-000-0000	340308	2,777.78	11/26/2019	2,777.78	
Vendor: 239675 - TIADAGHTON VALLEY REGIONAL POLICE DEPT										
050862	11/18/2019	C4031000096		27334	10-2620-424-000-00-070-000-0000	311911	3,638.98	11/26/2019	3,638.98	
Vendor: 241300 - TULPEHOCKEN WATER										
050863	11/18/2019	C4031000097		411007863565	Remit # 1 Check Date: 11/26/2019	343772	6,416.76	11/26/2019	6,416.76	
050863	11/18/2019	C4031000098		411007368144	10-2620-621-000-00-080-000-0000	343772	149.20	11/26/2019	149.20	
Vendor: 242000 - UGI CENTRAL PENN GAS, INC.										
050864	11/01/2019	C4025700053		NOVEMBER 2019	10-2620-621-000-10-040-000-0000	310488	149.20	11/26/2019	149.20	
Vendor: 242305 - U S POSTAL SERVICE										
050865	11/01/2019	C4025700065		079202-2	Remit # 4 Check Date: 11/26/2019	340721	61.33	11/26/2019	61.33	
Vendor: 242385 - UNIVERSAL COMMUNITY BEHAVIORAL HEALTH, INC.										
050866	11/18/2019	C4031000099		JSOCT19	10-1442-329-000-30-000-000-MDWS	340032-MDWS	705.41	11/26/2019	705.41	
Vendor: 243306 - UPBEAT OUTREACH										
050867	11/18/2019	C4031000100		570753-5221	Remit # 1 Check Date: 11/26/2019	340721	766.74	11/26/2019	766.74	
Vendor: 243970 - VERIZON										
050868	11/01/2019	C4025700054		MILEAGE	10-2540-532-000-00-000-000-0000	340721	2,000.00	11/26/2019	2,000.00	
Vendor: 245145 - PAUL WAGNER										
050869	11/01/2019	C4025700055		CONFERENCE REIMB	Remit # 1 Check Date: 11/26/2019	343935	469.00	11/26/2019	469.00	
Vendor: 245950 - COURTNEY WEIDLER										
050870	11/08/2019	L4029300039	20000281	9727	10-1110-340-169-00-000-020-000-UODD	343804-20	469.00	11/26/2019	469.00	
Vendor: 247275 - WEGMAN'S FOOD MARKETS INC										
050871	11/01/2019	C4025700073		02204587	Check Date: 11/26/2019	310317	75.00	11/26/2019	75.00	
050871	11/08/2019	L4029300037	20000271	111065	Remit # 2 Check Date: 11/26/2019	310938M	328.12	11/26/2019	328.12	
050871	11/08/2019	L4029300038	20000279	111045	10-2620-581-000-00-000-000-0000	310938M	20.30	11/26/2019	20.30	
050871	11/08/2019	L4029300040	20000277	443685	Remit # 1 Check Date: 11/26/2019	343935	328.12	11/26/2019	328.12	
050871	11/08/2019	L4029300041	20000277	111790	10-1110-580-390-10-000-020-000-0000	343935	20.30	11/26/2019	20.30	
050871	11/08/2019	L4029300042	20000277	110357	Check Date: 11/26/2019	360502	84.60	11/26/2019	84.60	
050871	11/08/2019	L4029300043	20000271	110958	10-1211-610-000-30-010-000-000-0000	360502	306.40	11/26/2019	306.40	
050871	11/08/2019	L4029300044	20000271	113856	Remit # 1 Check Date: 11/26/2019	312938	306.40	11/26/2019	306.40	
050871	11/08/2019	L4029300045	20000271	110262	10-1342-610-000-30-010-025-000-0000	312938	-22.98	11/26/2019	-22.98	
050871	11/19/2019	L4031100030	20000271	113758	10-1342-610-000-30-010-025-000-0000	312938	47.63	11/26/2019	47.63	

* Denotes Non-Negotiable Transaction

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Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
050871	11/19/2019	14031100031	20000271	113464	10-1342-610-000-30-010-025-000-0000	312938	12.19
050871	11/19/2019	14031100032	20000271	111516	10-1342-610-000-30-010-025-000-0000	312938	152.51
050871	11/19/2019	14031100033	20000279	111483	10-1211-610-000-30-010-000-000-0000	360502	23.62
050871	11/20/2019	14031800005	20000277	110609	10-1340-610-000-30-010-025-000-0000	312918	115.59
Vendor: 247350 - WEIS MARKETS, INC.							
050872	11/01/2019	C4025700056		JERSHOSCH1910	Remit # 2 Check Date: 11/26/2019	Check Amount:	1,113.50
050872	11/01/2019	C4025700057		JERSHOSCH1910	10-2620-610-000-00-000-000-000-0000	310939	85.00
050872	11/01/2019	C4025700058		JERSHOSCH1910	10-2620-610-000-30-010-000-000-0000	310135	76.50
050872	11/01/2019	C4025700059		JERSHOSCH1910	10-1380-610-000-30-010-025-000-0000	312978	314.50
Vendor: 247500 - WELD TEC SERVICE & SALES							
050873	11/18/2019	C4031000107		MILEAGE	Check Date: 11/26/2019	Check Amount:	476.00
050873	11/18/2019	C4031000108		MILEAGE	10-1110-581-000-10-030-000-000-0000	310358M	5.80
050873	11/18/2019	C4031000108		MILEAGE	10-1110-581-000-10-030-000-000-0000	310358M	5.80
Vendor: 247670 - JANICE WELSHANS							
050874	11/01/2019	C4025700059		MILEAGE	Check Date: 11/26/2019	Check Amount:	11.60
050874	11/01/2019	C4025700059		MILEAGE	10-2360-581-000-00-000-000-000-0000	310845M	155.44
Vendor: 247750 - JILL WENRICH							
050875	11/08/2019	14029300046	20000411	SI1821936	Check Date: 11/26/2019	Check Amount:	155.44
050875	11/08/2019	14029300046	20000411	SI1821936	10-1110-610-000-10-060-000-000-0000	310604	115.05
Vendor: 248200 - WEST MUSIC CO							
050876	11/01/2019	C4025700060		1068612	Remit # 1 Check Date: 11/26/2019	Check Amount:	115.05
050876	11/01/2019	C4025700060		1068612	10-2360-810-000-00-000-000-000-0000	310848	275.00
Vendor: 250375 - WILLIAMSPORT LYCOMING CHAMBER OF COMMERCE							
050877	11/18/2019	C4031000109		685	Remit # 1 Check Date: 11/26/2019	Check Amount:	275.00
050877	11/18/2019	C4031000110		686	10-3210-513-000-30-010-000-000-0000	310139	1,408.70
050877	11/18/2019	C4031000111		687	10-3210-513-000-30-010-000-000-0000	310139	2,242.50
050877	11/18/2019	C4031000112		695	10-1211-513-000-10-040-000-000-0000	310458	222.25
050877	11/18/2019	C4031000113		696	10-1342-513-000-30-010-025-000-0000	310966	95.14
050877	11/18/2019	C4031000114		701	10-1110-513-000-30-010-000-000-0000	310160	446.90
050877	11/18/2019	C4031000115		702	10-1110-513-432-00-000-020-000-0000	343940-20	8,250.00
050877	11/18/2019	C4031000116		702	10-1802-513-217-10-000-020-000-0000	340055-20	5,520.00
050877	11/18/2019	C4031000117		702	10-1804-390-217-10-000-020-000-0000	343937-20	1,380.00
050877	11/18/2019	C4031000118		703	10-2730-390-000-00-000-000-000-0000	343942	1,828.27
050877	11/18/2019	C4031000119		704	10-2730-390-000-00-000-000-000-0000	343942	3,179.66
050877	11/18/2019	C4031000120		711	10-2720-513-000-00-000-000-000-0000	310954	1,850.10
050877	11/18/2019	C4031000121		712	10-2720-513-000-00-000-000-000-0000	310954	1,323.00
050877	11/18/2019	C4031000121		713	10-2720-513-000-00-000-000-000-0000	310954	52.86
050877	11/18/2019	C4031000122		714	10-2720-513-000-00-000-000-000-0000	310954	441.99
050877	11/18/2019	C4031000123		715	10-2730-390-000-00-000-000-000-0000	343942	390.24

* Denotes Non-Negotiable Transaction

- Payable Transaction

P - Prenote

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

PLGIT GENERAL FUND - From 11/26/2019 To 11/26/2019

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
050877	11/18/2019	C4031000124		716	10-2730-390-000-00-000-000-0000	343942	499.87
050877	11/18/2019	C4031000125		688	10-0153-000-000-00-000-253-000-0000	110253	160.10
050877	11/18/2019	C4031000126		692	10-0153-000-000-00-000-253-000-0000	110253	202.34
050877	11/18/2019	C4031000127		697	10-0153-000-000-00-000-253-000-0000	110253	325.04
050877	11/18/2019	C4031000128		689	10-0153-000-000-00-000-253-000-0000	110253	160.90
050877	11/18/2019	C4031000129		690	10-0153-000-000-00-000-253-000-0000	110253	153.72
050877	11/18/2019	C4031000130		691	10-0153-000-000-00-000-253-000-0000	110253	95.14
050877	11/18/2019	C4031000131		693	10-0153-000-000-00-000-253-000-0000	110253	141.78
050877	11/18/2019	C4031000132		694	10-0153-000-000-00-000-253-000-0000	110253	91.95
050877	11/18/2019	C4031000133		698	10-0153-000-000-00-000-253-000-0000	110253	246.94
050877	11/18/2019	C4031000134		699	10-0153-000-000-00-000-253-000-0000	110253	377.58
050877	11/18/2019	C4031000135		700	10-0153-000-000-00-000-253-000-0000	110253	780.64
050877	11/20/2019	C4031900014		NOVEMBER 2019	10-2720-513-000-00-000-000-000-0000	310954	81,531.25
050877	11/20/2019	C4031900015		NOVEMBER 2019	10-2750-513-000-00-000-000-000-0000	311192	10,346.76
050877	11/20/2019	C4031900016		NOVEMBER 2019	10-0153-000-000-00-000-000-000-WNDK	110153W	-495.45
Vendor: 250840 - WINDECKER ENTERPRISES, INC.							
050878	11/01/2019	C4025700062		NR00021451	10-0480-000-120-00-000-000-000-0000	110480-120	123,250.17
050878	11/18/2019	C4031000136		RT00301039	10-1110-756-000-30-020-023-000-0000	312217	16,517.20
050878	11/18/2019	C4031000137		PO00007047	10-1110-756-000-30-010-023-000-0000	312125	15,762.00
050878	11/18/2019	C4031000138		PO00007047	10-1110-756-000-30-020-023-000-0000	312217	20,190.00
050878	11/18/2019	C4031000139		PO00007047	10-1110-756-000-10-040-023-000-0000	310478	20,371.00
050878	11/18/2019	C4031000140		PO00007047	10-1110-756-000-10-030-023-000-0000	310389	17,671.00
050878	11/18/2019	C4031000141		PO00007047	10-1110-756-000-10-060-023-000-0000	310666	6,899.00
Vendor: 251350 - WINTHROP RESOURCES CORPORATION							
050879	11/18/2019	C4031000142		MILEAGE	10-2620-581-000-00-000-000-000-0000	310938M	6,899.00
Vendor: 252050 - HENRY WOODRING							
050880	11/08/2019	L4029300047	20000385	162807309	10-2540-610-000-00-000-000-000-0000	310897	104,309.20
050880	11/18/2019	C4031000143		098466872	10-2120-442-000-30-010-000-000-0000	310766	49.88
050880	11/18/2019	C4031000144		098466873	10-2540-442-000-00-000-000-000-0000	311024	49.88
050880	11/18/2019	C4031000145		098625310	10-2540-442-000-00-000-000-000-0000	311024	1,152.00
Vendor: 253200 - XEROX CORPORATION							
050881	11/01/2019	C4025700063		1820219	10-1110-442-000-30-010-000-000-0000	312110	187.16
050881	11/18/2019	C4031000146		1837126	10-2540-442-000-00-000-000-000-0000	311024	1,682.24
050881	11/18/2019	C4031000147		1837126	10-1110-442-000-30-010-000-000-0000	312110	1,659.27
Vendor: 253200 - XEROX CORPORATION							
050881	11/01/2019	C4025700063		1820219	10-1110-442-000-30-010-000-000-0000	312110	4,680.67
050881	11/18/2019	C4031000146		1837126	10-2540-442-000-00-000-000-000-0000	311024	395.00
050881	11/18/2019	C4031000147		1837126	10-1110-442-000-30-010-000-000-0000	312110	601.06
050881	11/18/2019	C4031000147		1837126	10-1110-442-000-30-010-000-000-0000	312110	901.59

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

PLGIT GENERAL FUND - From 11/26/2019 To 11/26/2019

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
050881	11/18/2019	C4031000148		1837126	10-1110-442-000-30-020-000-000-0000	310242	901.58
050881	11/18/2019	C4031000149		1837126	10-1110-442-000-10-040-000-000-0000	310402	901.58
050881	11/18/2019	C4031000150		1837126	10-1110-442-000-10-030-000-000-0000	310302	300.52
050881	11/18/2019	C4031000151		1837126	10-1110-442-000-10-060-000-000-0000	310602	300.52
050881	11/20/2019	C4031900017		1853240	10-1110-442-000-30-010-000-000-0000	312110	395.00
Vendor: 253210 - XEROX FINANCIAL SERVICES							
050882	11/01/2019	C4025700064		8758	10-1807-899-217-10-000-020-000-0000	340056-20	4,696.85
Vendor: 254430 - YOUR GUARDIAN ANGEL PRESCHOOL PRE-K							
COUNTS							
050883	11/08/2019	L4029300048	20000422	380335	10-1380-610-000-30-010-025-000-0000	312978	248.85
Vendor: 300810 - PAXTON PATTERSON							
050884	11/20/2019	L4031800004	20000441	5828833	10-1380-610-000-30-010-025-000-0000	312978	248.85
Vendor: 321325 - SPARKFUN ELECTRONICS							
050885	11/01/2019	C4025700050		CONFERENCE REIMB	10-1110-580-390-10-000-020-000-0000	343935	971.45
Vendor: 401508 - BRITTANY SMITH							
050886	11/01/2019	C4025700037		CONFERENCE REIMB	10-1110-580-390-10-000-020-000-0000	343935	64.26
Vendor: 402500 - BETH KELLER							
050887	11/01/2019	C4025700009		REFUND	10-6111-000-000-000-000-000-0000	210000	103.50
Vendor: 402744 - CORELOGIC							
050888	11/01/2019	C4025700061		REFUND	10-6111-000-000-000-000-000-0000	210000	874.91
Vendor: 402953 - CONNOR WINSLOW							
050889	11/01/2019	C4025700008		REFUND	10-0421-000-000-000-000-000-0000	110421	874.91
Vendor: 402954 - GEORGIA CARSON							
050890	11/18/2019	C4031000152		REFUND	10-6111-000-000-000-000-000-0000	210000	605.82
Vendor: 402959 - PAUL MEIXEL							
							605.82
							5.00
							5.00
							1,659.72
							1,659.72
10-GENERAL FUND							
29-ATHLETIC FUND							
50-FOOD SERVICE FUND							
							667,025.79
							17.42
							40.10
Grand Total Manual Checks :							
Grand Total Regular Checks :							
Grand Total Direct Deposits:							
Grand Total Credit Card Payments:							
Grand Total All Checks :							

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

c - Credit Card Payment

Jersey Shore Area School District

Financial Statements and
Supplementary Information

June 30, 2019

Jersey Shore Area School District

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Independent Auditors' Report

To the Board of Directors of
Jersey Shore Area School District

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activity, each major fund, and the aggregate remaining fund information of Jersey Shore Area School District (the "District"), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activity, each major fund and the aggregate remaining fund information of Jersey Shore Area School District as of June 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis ("MD&A") on pages 3 through 15, Schedule of the District's Proportionate Share of the Net Pension Liability on page 56, Schedule of the District's Pension Contributions on page 57, Schedule of the District's Proportionate Share of the Net OPEB Liability on page 58, Schedule of the District's OPEB Contributions on page 59 and Schedule of Changes in the District's Total OPEB Liability and Related Ratios on page 60 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), is presented on page 61 for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 22, 2019, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Baker Tilly Virchow Krause, LLP

Williamsport, Pennsylvania
November 22, 2019

Jersey Shore Area School District

Management's Discussion and Analysis (Unaudited)

The Management's Discussion and Analysis of the Jersey Shore Area School District's financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2019. The intent of this discussion and analysis is to look at the District's financial performance as a whole; readers should also review the notes to the basic financial statements and financial statements to enhance their understanding of the District's financial performance.

The Management Discussion and Analysis ("MD&A") is an element of the reporting model adopted by the Governmental Accounting Standards Board ("GASB") in their Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*.

Using the Single Audit Report

The Single Audit consists of the management's discussion and analysis, the government-wide perspective financial statements, the fund perspective financial statements, the notes to the financial statements, and the Single Audit reports and schedules. These statements are organized so that the reader can understand the District as an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial activities.

The first two statements are government-wide financial statements - the Statement of Net Position and the Statement of Activities. These provide both long-term and short-term information about the District's overall financial status.

The remaining statements are fund financial statements that focus on individual parts of the District's operations in more detail than the government-wide statements. The governmental funds statements illustrate how general District services were financed in the short term as well as what remains for future spending. Proprietary fund statements offer short and long-term financial information about the activities that the District operates like a business. For our District, this is the Food Service Fund. Fiduciary fund statements provide information about financial relationships where the District acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong.

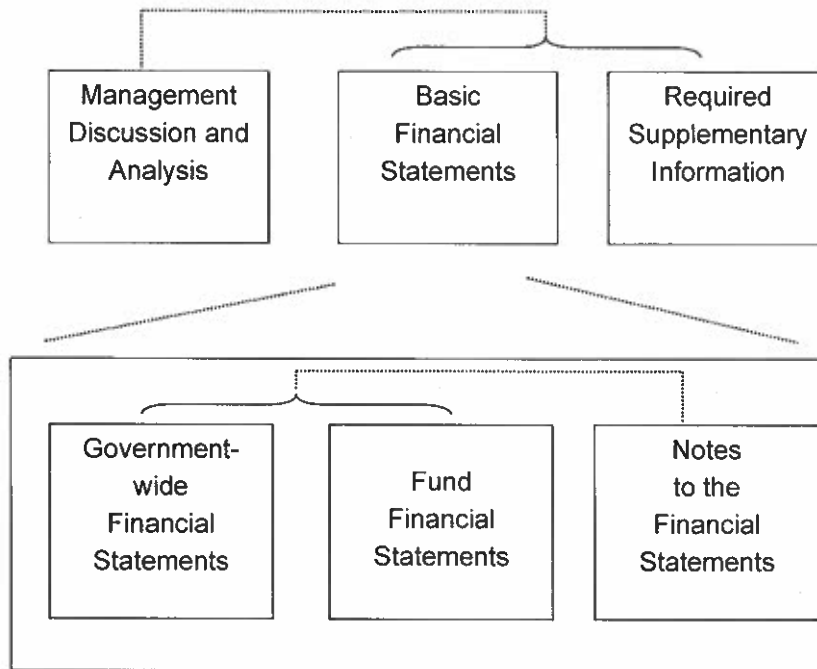
The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

Jersey Shore Area School District

Management's Discussion and Analysis
(Unaudited)

Figure A-1 shows how the required parts of the Financial Section are arranged and relate to one another:

Figure A-1
Required Components of
Jersey Shore Area School District's
Financial Report



Jersey Shore Area School District

Management's Discussion and Analysis (Unaudited)

Figure A-2 summarizes the major features of the District's financial statements, including the portion of the District they cover and the types of information they contain. The remainder of this overview section of management discussion and analysis explains the structure and contents of each of the statements.

**Figure A-2
Major Features of Jersey Shore Area School District's
Government-Wide and Fund Financial Statements**

	Government-wide Statements	Fund Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire District (except fiduciary funds)	The activities of the District that are not proprietary or fiduciary, such as education, administration and community services	Activities the District operates similar to private business - Food Services	Instances in which the District is the trustee or agent to someone else's resources - Scholarship Funds
Required financial statements	Statement of net position Statement of activities	Balance Sheet Statement of revenues, expenditures, and changes in fund balance	Statement of net position Statement of revenues, expenses and changes in net position Statement of cash flows	Statement of fiduciary net position Statement of changes in fiduciary net position
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, deferred outflows and deferred inflows, both financial and capital, and short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, as well as certain deferred outflows and deferred inflows of resources; no capital assets included	All assets and liabilities, deferred outflows and deferred inflows, both financial and capital, and short-term and long-term	All assets and liabilities, both short- term and long-term
Type of inflow- outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid	All revenues and expenses during year, regardless of when cash is received or paid

Jersey Shore Area School District

Management's Discussion and Analysis (Unaudited)

Overview of Financial Statements

Government-Wide Statements

The government-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the District's net position and how it has changed. Net position, the difference between the District's assets, deferred outflows of resources, liabilities and deferred inflows of resources is one way to measure the District's financial health or position.

Over time, increases or decreases in the District's net position is an indication of whether its financial health is improving or deteriorating, respectively.

To assess the overall health of the District, you need to consider additional non-financial factors, such as changes in the District's property tax base and the performance of the students.

The government-wide financial statements of the District are divided into two categories:

- **Governmental activities** - All of the District's basic services are included here, such as instruction, administration and community services. Property taxes and state and federal subsidies and grants finance most of these activities.
- **Business type activities** - The District operates a food service operation and charges fees to staff, students and visitors to help it cover the costs of the food service operation.

Jersey Shore Area School District

Management's Discussion and Analysis
(Unaudited)

Fund Financial Statements

The District's fund financial statements, which begin on page 18, provide detailed information about the most significant funds - not the District as a whole. Some funds are required by state law and by bond requirements.

Governmental funds - Most of the District's activities are reported in governmental funds, which focus on the determination of financial position and change in financial position, not on income determination. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the District's operations and the services it provides.

Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

Proprietary funds - These funds are used to account for District activities that are similar to business operations in the private sector; or where the reporting is on determining net income, financial position, changes in financial position, and a significant portion of funding through user charges. When the District charges customers for services it provides - whether to outside customers or to other units in the District - these services are generally reported in proprietary funds. The Food Service Fund is the District's proprietary fund and is the same as the business-type activity we report in the government-wide statements, but provides more detail and additional information, such as cash flows.

Fiduciary funds - The District is the trustee, or fiduciary, for some scholarship funds. All of the District's fiduciary activities are reported in separate Statements of Fiduciary Net Position on page 26. We exclude these activities from the District's other financial statement because the District cannot use these assets to finance its operations.

Jersey Shore Area School District

Management's Discussion and Analysis (Unaudited)

Financial Analysis of the District as a Whole

The District's total net position (deficit) was \$(40,877,687) at June 30, 2019.

Table A-1
Fiscal Years Ended June 30, 2019 and 2018
Net Position

	Governmental Activities		Business-Type Activity		Total		Change
	2019	2018	2019	2018	2019	2018	
Current and other assets	\$ 13,765,372	\$ 12,361,635	\$ 109,437	\$ 156,759	\$ 13,874,809	\$ 12,518,394	\$ 1,356,415
Capital assets	47,841,772	50,239,628	41,230	55,625	47,883,002	50,295,253	(2,412,251)
Deferred outflows of resources	8,328,156	10,365,139	144,299	201,366	8,472,455	10,566,505	(2,094,050)
Total assets and deferred outflow of resources	69,935,300	72,966,402	294,966	413,750	70,230,266	73,380,152	(3,149,886)
Current liabilities	7,564,297	7,858,260	112,462	106,192	7,676,759	7,964,452	(287,693)
Noncurrent liabilities	97,956,918	104,175,340	1,246,155	1,281,854	99,203,073	105,457,194	(6,254,121)
Deferred inflows of resources	4,136,013	2,045,503	92,108	138,532	4,228,121	2,184,035	2,044,086
Total liabilities and deferred inflow of resources	109,657,228	114,079,103	1,450,725	1,526,578	111,107,953	115,605,681	(4,497,728)
Net position							
Net investment in capital assets	17,924,349	17,331,698	41,230	55,625	17,965,579	17,387,323	578,256
Restricted	-	-	-	-	-	-	-
Unrestricted	(57,646,277)	(58,444,399)	(1,196,989)	(1,168,453)	(58,843,266)	(59,612,852)	769,586
Total net position	\$ (39,721,928)	\$ (41,112,701)	\$ (1,155,759)	\$ (1,112,828)	\$ (40,877,687)	\$ (42,225,529)	\$ 1,347,842

Most of the District's net position is invested in capital assets (buildings, land, and equipment). The remaining unrestricted net position (deficit) is composed of committed and unassigned amounts, net of the District's net pension liability pursuant to GASB Statement No. 68 and other postemployment benefits liability pursuant to GASB Statement No. 75. The committed balances are amounts set-aside to fund future expenditures or capital projects as planned by the District.

Jersey Shore Area School District

Management's Discussion and Analysis (Unaudited)

The results of this year's operations as a whole are reported in the Statement of Activities on page 17. All expenses are reported in the first column. Specific charges, grants, revenues and subsidies that directly relate to specific expense categories are represented to determine the final amount of the District's activities that are supported by other general revenues. The two largest general revenues are the Basic Education Subsidy provided by the State of Pennsylvania, and the local taxes assessed to community taxpayers.

Table A-2 takes the information from that Statement, rearranges it slightly, so you can see our total revenues and expenses of both the Governmental Activities and the Business-type Activity of the District.

Table A-2
Fiscal Years Ended June 30, 2019 and 2018
Changes in Net Position

	Governmental Activities		Business-Type Activities		Total		
	2019	2018	2019	2018	2019	2018	Change
Revenues							
Program revenues:							
Charges for services	\$ 110,894	\$ 83,432	\$ 426,374	\$ 434,077	\$ 537,268	\$ 517,509	\$ 19,759
Operating grants and contributions	11,538,572	11,396,634	831,888	857,645	12,370,460	12,254,279	116,181
General revenues							
Property taxes	13,089,405	12,645,351	-	-	13,089,405	12,645,351	444,054
Other taxes	4,416,772	4,291,677	-	-	4,416,772	4,291,677	125,095
Grants, subsidies, and contributions, unrestricted	13,112,563	13,018,088	-	-	13,112,563	13,018,088	94,475
Other	428,508	209,094	3,223	1,166	431,731	210,260	221,471
Total revenues	42,696,714	41,644,276	1,261,485	1,292,888	43,958,199	42,937,164	1,021,035
Expenses:							
Instruction	27,059,358	28,085,498	-	-	27,059,358	28,085,498	(1,026,140)
Instructional student support	4,163,144	4,038,396	-	-	4,163,144	4,038,396	124,748
Administrative and financial support	2,826,270	2,805,233	-	-	2,826,270	2,805,233	21,037
Operation and maintenance of plant	4,252,350	4,251,350	-	-	4,252,350	4,251,350	1,000
Pupil transportation	1,592,390	1,687,601	-	-	1,592,390	1,687,601	(95,211)
Student activities	783,401	795,479	-	-	783,401	795,479	(12,078)
Refund of prior year revenues	-	25,519	-	-	-	25,519	(25,519)
Interest on long-term debt	629,028	622,152	-	-	629,028	622,152	6,876
Food services	-	-	1,304,416	1,348,949	1,304,416	1,348,949	(44,533)
Total expenses	41,305,941	42,311,228	1,304,416	1,348,949	42,610,357	43,660,177	(1,049,820)
Increase (decrease) in net position	\$ 1,390,773	\$ (666,952)	\$ (42,931)	\$ (56,061)	\$ 1,347,842	\$ (723,013)	\$ 2,070,855

Jersey Shore Area School District

Management's Discussion and Analysis (Unaudited)

Table A-3 shows the District's eight largest functions - instructional programs, instructional student support, administrative, operation and maintenance of plant, pupil transportation, student activities, community services, interest on long term debt as well as each program's net cost (total cost less revenues generated by the activities). This table also shows the net costs offset by the other unrestricted grants, subsidies and contributions to show the remaining financial needs supported by local taxes and other miscellaneous revenues.

Table A-3
Fiscal Years Ended June 30, 2019 and 2018
Governmental Activities

	Total Cost of Services		Net Cost of Services		Changes in Net Cost of Services
	2019	2018	2019	2018	
Functions/Programs:					
Instruction	\$ 27,059,358	\$ 28,085,498	\$ 19,205,768	\$ 20,089,227	\$ (883,459)
Instructional student support	4,163,144	4,038,396	3,688,192	3,553,363	134,829
Administrative and financial support	2,826,270	2,805,233	2,528,364	2,483,058	45,306
Operation and maintenance of plant	4,252,350	4,251,350	3,900,717	3,862,205	38,512
Pupil transportation	1,592,390	1,687,601	229,611	272,911	(43,300)
Student activities	783,401	795,479	634,840	652,408	(17,568)
Refund of prior year revenues	-	25,519	-	25,519	(25,519)
Interest on long-term debt	629,028	622,152	(531,017)	(107,529)	(423,488)
Total governmental activities	<u>\$ 41,305,941</u>	<u>\$ 42,311,228</u>	29,656,475	30,831,162	(1,174,687)
Less unrestricted grants, subsidies			13,112,563	13,018,088	94,475
Total needs from local taxes and other revenues			<u>\$ 16,543,912</u>	<u>\$ 17,813,074</u>	<u>\$ (1,269,162)</u>

Jersey Shore Area School District

Management's Discussion and Analysis (Unaudited)

Table A-4 reflects the activities of the Food Service program, the only Business-type activity of the District.

Table A-4
Fiscal Years Ended June 30, 2019 and 2018
Business-Type Activity

	Total Cost of Services		Net Cost of Services		Changes in Net Cost of Services
	2019	2018	2019	2018	
Functions/Programs					
Food services	\$ 1,304,416	\$ 1,348,949	\$ 46,154	\$ 57,227	\$ (11,073)
Less investment earnings			(3,223)	(1,166)	(2,057)
Total business-type activity			\$ 42,931	\$ 56,061	\$ (13,130)

The Statement of Revenues, Expenses and Changes in Fund Net Position for the proprietary fund will further detail the actual results of operations. This program should be self-supporting. Net cost of services decreased \$13,130.

The District Funds

At June 30, 2019, the District's governmental funds reported a combined fund balance of \$8,393,218, which is an increase of \$1,477,292. The primary reason for this increase is better than expected tax collections.

The General Fund had a beginning fund balance of \$6,139,975 and an ending fund balance of \$7,238,919 at June 30, 2019. Revenues and other financing sources increased from \$41,659,612 to \$42,619,138. Expenditures and other financing uses decreased from \$41,861,220 to \$41,520,194.

Jersey Shore Area School District

Management's Discussion and Analysis
(Unaudited)

Table A-5 shows a comparison of General Fund expenditures from 2017-18 to 2018-19. Most functions increased due to an increase in salaries and retirement contributions. The decrease in Regular Education and Special Education was due to staff reduction. The decrease in Fund Transfers and corresponding increase in Debt Service was due to a change in the accounting for debt service payments.

**Table A-5
General Fund Expenditure
Comparison**

Function		Expenditures		Variance	Percent Change
		2019	2018		
1100	Regular Education	\$ 18,217,458	\$ 19,100,362	\$ (882,904)	(4.62) %
1200	Special Education	5,728,068	5,836,553	(108,485)	(1.86) %
1300	Vocational Education	1,045,989	1,027,313	18,676	1.82 %
1400	Other Instructional Programs	134,220	102,134	32,086	31.42 %
1500	Nonpublic School Programs	10,993	-	10,993	100.00 %
1800	Pre-Kindergarten Programs	306,000	340,000	(34,000)	(10.00) %
2100	Support Services Pupil	1,367,221	1,350,931	16,290	1.21 %
2200	Support Services Instructional Staff	1,230,053	1,253,533	(23,480)	(1.87) %
2300	Support Services Administration	2,515,219	2,525,302	(10,083)	(0.40) %
2400	Support Services Pupil Health	411,138	396,393	14,745	3.72 %
2500	Support Services Pupil Business	848,454	828,580	19,874	2.40 %
2600	Operation and Maintenance	3,309,156	3,123,992	185,164	5.93 %
2700	Student Transportation Services	1,816,793	1,748,408	68,385	3.91 %
2800	Support Services Pupil Central	42,902	52,486	(9,584)	(18.26) %
2900	Other Support Services	-	550	(550)	(100.00) %
3200	Student Activities	756,648	767,447	(10,799)	(1.41) %
5100	Debt Service / Other Expenditures and Financing Uses	3,279,882	25,519	3,254,363	12,752.71 %
5200	Fund Transfers	500,000	3,381,717	(2,881,717)	(85.21) %
		<u>\$ 41,520,194</u>	<u>\$ 38,479,503</u>	<u>\$ (341,026)</u>	<u>(0.81) %</u>

Jersey Shore Area School District

Management's Discussion and Analysis (Unaudited)

The District's revenues were \$42.6 million in 2018/19, which were up 2.30 percent from the previous year. General Fund revenues for the District come from three primary categories. Local sources approximately make up 43 percent of the total revenue, state sources make up 55 percent, and federal sources are 2 percent. Most of the local revenue comes from tax levies set by School Code, fees, tuition, and donations.

Local revenues increased due to an increase in real estate taxes and better than expected collections. State revenues increased mainly from subsidies for Basic Education Funding and the state's share of the contribution to the pension system.

**Table A-6
General Fund Revenue Comparison**

Category	2019	2018	Variance	% Change	
Local sources 6000	\$ 18,377,337	\$ 17,739,298	\$ 638,039	3.6	%
State sources 7000	23,527,714	23,371,198	156,516	0.67	%
Federal sources 8000	672,141	549,116	123,025	22.40	
Other Financing Sources 9000	41,946	-	41,946	100.00	%
Total	<u>\$ 42,619,138</u>	<u>\$ 41,659,612</u>	<u>\$ 959,526</u>	2.30	%

General Fund Budget

During the fiscal year, the Board of Directors may authorize revisions to the original budget to accommodate differences from the original budget to the actual expenditures of the District. All adjustments are again confirmed at the time the annual audit is accepted. A schedule showing the District's original and final budget amounts compared with amounts actually paid and received is provided on page 22.

The District applies for federal, state, and local grants. These grants cannot always be anticipated in the budgeting process. Transfers between specific categories of expenditures/financing uses may occur during the year.

Jersey Shore Area School District

Management's Discussion and Analysis
(Unaudited)

Capital Asset and Debt Administration

Capital Assets

At June 30, 2019, the District invested in a broad range of capital assets, including land, buildings and furniture, and equipment. At June 30, 2019, the investment in capital assets, net of depreciation, was \$47,841,772, a decrease of \$2,397,856. For details on the specific line-item changes, see Note 6 on page 38.

**Table A-7
Governmental Activities
Capital Assets**

	2019	2018
Land	\$ 13,692,781	\$ 13,692,781
Site improvements	3,453,233	3,400,756
Buildings	66,011,171	65,980,655
Furniture and equipment	13,701,123	13,633,328
Less accumulated depreciation	(49,016,536)	(46,467,892)
Capital assets, net	<u>\$ 47,841,772</u>	<u>\$ 50,239,628</u>

Debt Administration

As of July 1, 2018, the District had total outstanding bond and note principal of \$32,234,000. The District made principal payments of \$2,650,000 during the year. The District ended the year with outstanding bond and note principal of \$29,584,000 as of June 30, 2019.

**Table A-8
Outstanding Debt**

General Obligation Bonds and Notes	2019	2018
Series of 2012 GOB	\$ 160,000	\$ 165,000
Series of 2013 GOB	4,425,000	4,430,000
Series of 2015 GOB	6,740,000	6,950,000
Series A of 2015 GOB	130,000	765,000
Series AA of 2015 GON	5,171,000	5,771,000
Series AAA of 2015 GON	961,000	1,709,000
Series AAAA of 2015 GON	2,062,000	2,449,000
Series of 2017 GON	9,935,000	9,995,000
	<u>\$ 29,584,000</u>	<u>\$ 32,234,000</u>

Jersey Shore Area School District

Management's Discussion and Analysis (Unaudited)

Other obligations include capital leases, accrued vacation pay and sick leave for specific employees of the District, as well as other post-employment and pension obligations. More detailed information about our long-term liabilities is included in Notes 7 through 13 to the financial statements.

The District's general obligation bond rating is S&P A+/Stable (Underlying). Additional security is also provided for the bonds by the Commonwealth of Pennsylvania Act 150 School District Intercept Program. The Act provides for undistributed state aid to be diverted to bond holders in the event of default.

Contacting the District Financial Management

Our financial report is designed to provide our citizens, taxpayers, parents, students, investors and creditors with a general overview of the District's finances and to show the Board's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, please contact Benjamin J. Enders, Business Manager/Board Secretary at Jersey Shore Area School District, 175 A & P Drive, Jersey Shore, PA 17740, (570) 398-5050.

Jersey Shore Area School District

Statement of Net Position
June 30, 2019

	Governmental Activities	Business Type Activity	Total
Assets and Deferred Outflows of Resources			
Current Assets			
Cash and cash equivalents	\$ 9,276,125	\$ 212,716	\$ 9,488,841
Other receivables	120,783	656	121,439
Taxes receivable, net	991,523	-	991,523
Internal balances	271,392	(271,392)	-
Due from other governments	2,198,374	134,717	2,333,091
Inventories	13,100	32,740	45,840
Prepaid expenses	239,776	-	239,776
Total current assets	13,111,073	109,437	13,220,510
Capital Assets	47,841,772	41,230	47,883,002
Assets Held for Capital Projects	654,299	-	654,299
Total assets	61,607,144	150,667	61,757,811
Deferred Outflows of Resources			
Pension	7,358,575	144,299	7,502,874
Other postemployment benefits (OPEB)	865,640	-	865,640
Unamortized refunding charges	103,941	-	103,941
Total deferred outflows of resources	8,328,156	144,299	8,472,455
Total assets and deferred outflows of resources	\$ 69,935,300	\$ 294,966	\$ 70,230,266
Liabilities, Deferred Inflows of Resources and Net Position			
Liabilities			
Current liabilities:			
Current portion of long-term debt	\$ 2,656,000	\$ -	\$ 2,656,000
Current portion of capital leases payable	192,027	-	192,027
Accounts payable	544,229	36,600	580,829
Accrued salaries and benefits	3,815,723	31,915	3,847,638
Payroll deductions and withholdings	128,187	-	128,187
Accrued interest	203,858	-	203,858
Unearned revenue	24,273	43,947	68,220
Total current liabilities	7,564,297	112,462	7,676,759
Noncurrent liabilities:			
Long-term debt	26,928,000	-	26,928,000
Capital leases payable	141,396	-	141,396
Compensated absences	719,485	3,880	723,365
Other postemployment benefits	12,748,312	-	12,748,312
Net pension liability	57,419,725	1,242,275	58,662,000
Total noncurrent liabilities	97,956,918	1,246,155	99,203,073
Total liabilities	105,521,215	1,358,617	106,879,832
Deferred Inflows of Resources			
Pension	3,110,700	92,108	3,202,808
Other postemployment benefits (OPEB)	1,025,313	-	1,025,313
Total deferred outflows of resources	4,136,013	92,108	4,228,121
Net Position (Deficit)			
Net investment in capital assets	17,924,349	41,230	17,965,579
Unrestricted	(57,646,277)	(1,196,989)	(58,843,266)
Total net position (deficit)	(39,721,928)	(1,155,759)	(40,877,687)
Total liabilities, deferred inflows of resources and net position (deficit)	\$ 69,935,300	\$ 294,966	\$ 70,230,266

See notes to financial statements

Jersey Shore Area School District

Statement of Activities

Year Ended June 30, 2019

	Program Revenues		Net (Expense) Revenues and Changes in Net Position		
	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activity	Total
Governmental Activities					
Instruction	\$ (27,059,358)	\$ 7,821,903	\$ (19,205,768)	\$ (19,205,768)	
Operation and maintenance of plant services	(4,252,350)	339,630	(3,900,717)	(3,900,717)	
Instructional student support	(4,163,144)	474,952	(3,688,192)	(3,688,192)	
Administration and financial support services	(2,826,270)	297,906	(2,528,364)	(2,528,364)	
Student activities	(783,401)	81,357	(634,840)	(634,840)	
Pupil transportation	(1,592,390)	1,362,779	(229,611)	(229,611)	
Interest on bonds payable	(629,028)	1,160,045	531,017	531,017	
Total governmental activities	(41,305,941)	11,538,572	(29,656,475)	(29,656,475)	
Business-Type Activity					
Food service	(1,304,416)	831,888		(46,154)	(46,154)
Total	\$ (42,610,357)	\$ 12,370,460		(46,154)	(29,702,629)
General Revenues					
Grants, subsidies and contributions not restricted			13,112,563	-	13,112,563
Property taxes levied for general purposes, net			13,089,405	-	13,089,405
Other taxes levied			4,416,772	-	4,416,772
Investment earnings			281,192	3,223	284,415
Miscellaneous income			105,986	-	105,986
Gain on disposal of capital assets			41,330	-	41,330
Total general revenues			31,047,248	3,223	31,050,471
Change in net position			1,390,773	(42,931)	1,347,842
Net Position, Beginning			(41,112,701)	(1,112,828)	(42,225,529)
Net Position, Ending			\$ (39,721,928)	\$ (1,155,759)	\$ (40,877,687)

See notes to financial statements

Jersey Shore Area School District

Balance Sheet - Governmental Funds

June 30, 2019

	Major Funds		Totals
	General	Capital Projects	
Assets			
Cash and cash equivalents	\$ 9,276,125	\$ 654,299	\$ 9,930,424
Due from other funds	445,748	500,000	945,748
Other receivables	120,783	-	120,783
Taxes receivable, net	991,523	-	991,523
Due from other governments	2,198,374	-	2,198,374
Inventories	13,100	-	13,100
Prepaid expenses	239,776	-	239,776
Total assets	\$ 13,285,429	\$ 1,154,299	\$ 14,439,728
Liabilities			
Accounts payable	\$ 544,229	\$ -	\$ 544,229
Due to other funds	674,356	-	674,356
Accrued salaries and benefits	3,815,723	-	3,815,723
Unearned revenue	24,273	-	24,273
Payroll deductions and withholdings	128,187	-	128,187
Total liabilities	5,186,768	-	5,186,768
Deferred Inflows of Resources			
Unearned revenue - taxes	859,742	-	859,742
Fund Balances			
Nonspendable	252,876	-	252,876
Committed	4,055,153	1,154,299	5,209,452
Unassigned	2,930,890	-	2,930,890
Total fund balances	7,238,919	1,154,299	8,393,218
Total liabilities and fund balances	\$ 13,285,429	\$ 1,154,299	\$ 14,439,728

See notes to financial statements

Jersey Shore Area School District

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position

June 30, 2019

Total Fund Balance - Governmental Funds \$ 8,393,218

Amounts reported for governmental activities
in the statement of net position are different because:

Capital assets used in governmental activities are not reported as assets in governmental funds. The cost of assets is \$96,858,308 and the accumulated depreciation is \$49,016,536

47,841,772

Property taxes receivable will be collected this year, but are not available soon enough to pay for the current period's expenditures, and therefore are deferred in the funds.

859,742

Deferred resources, outflows and inflows, are not reported in governmental funds

Deferred outflow of resources - pension

7,358,575

Deferred outflow of resources - OPEB

865,640

Deferred outflow of resources - Unamortized refunding charges

103,941

Deferred inflow of resources - pension

(3,110,700)

Deferred inflow of resources - OPEB

(1,025,313)

4,192,143

Long-term liabilities, including bonds payable, are not due and payable in the current period, and therefore are not reported as liabilities in the funds.

Long-term liabilities at year end consist of:

Bonds payable

(29,584,000)

Capital leases payable

(333,423)

Accrued interest on bonds

(203,858)

Compensated absences

(719,485)

Other postemployment benefits

(12,748,312)

Net pension liability

(57,419,725)

(101,008,803)

Total Net Position - Governmental Activities

\$ (39,721,928)

Jersey Shore Area School District**Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds**
Year Ended June 30, 2019

	Major Funds		Totals
	General	Capital Projects	
Revenues			
Local sources	\$ 18,377,337	\$ 13,847	\$ 18,391,184
State sources	23,527,714	-	23,527,714
Federal sources	672,141	-	672,141
Total revenues	42,577,192	13,847	42,591,039
Expenditures			
Instruction	25,442,728	-	25,442,728
Support services	11,540,936	-	11,540,936
Noninstructional services	756,648	-	756,648
Facilities acquisition, construction, and improvement services	-	135,499	135,499
Debt service	3,279,882	-	3,279,882
Total expenditures	41,020,194	135,499	41,155,693
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources (Uses)	1,556,998	(121,652)	1,435,346
Other Financing Sources (Uses)			
Transfers in	-	500,000	500,000
Proceeds from the sale of capital assets	41,946	-	41,946
Transfers out	(500,000)	-	(500,000)
Total other financing sources (uses), net	(458,054)	500,000	41,946
Net changes in fund balances	1,098,944	378,348	1,477,292
Fund Balances, Beginning	6,139,975	775,951	6,915,926
Fund Balances, Ending	\$ 7,238,919	\$ 1,154,299	\$ 8,393,218

See notes to financial statements

Jersey Shore Area School District

Reconciliation of the Governmental Funds Statement of Revenues,
Expenditures and Changes in Fund Balance to the Statement of Activities
Year Ending June 30, 2019

Total Net Changes in Fund Balances - Governmental Funds**\$ 1,477,292**

Amounts reported for governmental activities in the statement of net position are different because:

Capital outlays are reported in governmental funds as expenditures. However, in the statements of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeds capital outlays in the period.

Capital outlays	168,874	
Depreciation expense	<u>(2,566,115)</u>	(2,397,241)

Capital assets used in governmental activities are not reported as assets in the governmental funds. Thus, upon the disposal of a capital asset, the governmental funds record proceeds from sale, in the statement of activities these proceeds reduce the net loss on disposal.

(615)

Because some property taxes will not be collected for several months after the District's fiscal year ends, they are not considered as "available" revenues in the governmental funds. Deferred Inflows of resources - tax revenues increased by this amount this year.

64,346

The issuance of long-term debt (e.g. bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums and discounts when debt is first issued, whereas these amounts are capitalized and amortized in the statement of activities. During the fiscal year ended June 30, 2019, the following transactions factor into this reconciliation:

Retirement of principal of long-term debt	2,650,000	
Deferred outflow of resources - amortization of refunding charges	<u>(12,728)</u>	
Retirement of principal of capital leases	<u>340,507</u>	2,977,779

Interest on long-term debt in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, interest expense is recognized as the interest accrues, regardless of when it is due. The additional interest accrued in the statement of activities over the amount due is shown here.

13,582

Other postemployment benefits payable are considered long-term in nature, and are not reported as liabilities within the funds. Such liabilities are, however, reported within the statement of net position, and changes in these liabilities are reflected within the statement of activities. This amount represents the change in other postemployment benefits payable and associated deferred outflows of resources and deferred inflows of resources for the year ended June 30, 2019.

(603,384)

In the statement of activities, certain operating expenses, compensated absences (vacations and sick days), are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used. This amount represents the difference between the amount earned versus the amount used.

2,602

The net pension liability is considered long-term in nature, and is not reported as a liability within the funds. Such liability is, however, reported within the statement of net position, and changes in this liability is reflected within the statement of activities. This amount represents the change in the net pension liability and associated deferred outflows of resources and deferred inflows of resources for the year ended June 30, 2019.

(143,588)

Change in Net Position of Governmental Activities**\$ 1,390,773**

Jersey Shore Area School District

Statement of Revenues, Expenditures and Change in Fund Balance -
Budget and Actual - General Fund
Year Ended June 30, 2019

	Original and Final Budget	Actual	Variance with Final Budget Favorable (Unfavorable)
Revenues			
Local sources	\$ 17,583,701	\$ 18,377,337	\$ 793,636
State sources	23,140,648	23,527,714	387,066
Federal sources	546,898	672,141	125,243
Total revenues	41,271,247	42,577,192	1,305,945
Expenditures			
Regular programs	18,260,949	18,217,458	43,491
Special programs	5,765,939	5,728,068	37,871
Vocational education programs	831,408	1,045,989	(214,581)
Other instructional programs	159,716	134,220	25,496
Nonpublic school programs	-	10,993	(10,993)
Pre-Kindergarten	340,000	306,000	34,000
Pupil personnel	1,497,460	1,367,221	130,239
Instructional staff	1,404,752	1,230,053	174,699
Administration	2,455,477	2,515,219	(59,742)
Pupil health	403,810	411,138	(7,328)
Business	885,751	848,454	37,297
Operation and maintenance of plant services	3,397,523	3,309,156	88,367
Student transportation services	1,703,918	1,816,793	(112,875)
Support services - central	11,636	42,902	(31,266)
Student activities	852,989	756,648	96,341
Debt service	3,280,419	3,279,882	537
Total expenditures	41,251,747	41,020,194	231,553
Excess of Revenues Over Expenditures Before Other Financing Sources (Uses)	19,500	1,556,998	1,537,498
Other Financing Sources (Uses)			
Proceeds from the sale of capital assets	5,000	41,946	36,946
Interfund transfers	-	(500,000)	(500,000)
Budgetary reserve	(135,000)	-	135,000
Total other financing sources (uses)	(130,000)	(458,054)	(328,054)
Net change in fund balances	(110,500)	1,098,944	1,209,444
Fund Balance, Beginning	5,574,708	6,139,975	565,267
Fund Balance, Ending	\$ 5,464,208	\$ 7,238,919	\$ 1,774,711

See notes to financial statements

Jersey Shore Area School District

Statement of Net Position (Deficit) - Proprietary Fund - Food Service

June 30, 2019

Assets and Deferred Outflows of Resources

Current Assets

Cash and cash equivalents	\$ 212,716
Due from other funds	174,356
Due from other governments	134,717
Other receivables	656
Inventories	32,740

Total current assets 555,185

Capital Assets

41,230

Total assets 596,415

Deferred Outflows of Resources - Pension

144,299

Total assets and deferred outflows of resources \$ 740,714

Liabilities, Deferred Inflows of Resources and Net Position

Liabilities

Current liabilities:

Accounts payable	\$ 36,600
Due to other funds	445,748
Accrued salaries and benefits	31,915
Unearned revenue	43,947

Total current liabilities 558,210

Noncurrent liabilities:

Compensated absences	3,880
Net pension liability	1,242,275

Total noncurrent liabilities 1,246,155

Total liabilities 1,804,365

Deferred Inflows of Resources - Pension

92,108

Net Position (Deficit)

Net investment in capital assets	41,230
Unreserved	(1,196,989)

Total net position (deficit) (1,155,759)

Total liabilities, deferred inflows of resources and net position (deficit) \$ 740,714

See notes to financial statements

Jersey Shore Area School District

Statement of Revenues, Expenses and Change in Fund Net Position -
Proprietary Fund - Food Service
Year Ended June 30, 2019

Operating Revenues

Food service revenues	\$ 426,374
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Operating Expenses

Supplies	99,952
Salaries	353,191
Employee benefits	253,908
Depreciation	14,395
Purchased property service	12,243
Other purchased service	570,727

Total operating expenses	1,304,416
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Operating loss	(878,042)
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Nonoperating Revenues

Federal sources	718,906
State sources	112,982
Earnings on investments	3,223

Total nonoperating revenues	835,111
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Net loss	(42,931)
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Net Position, Beginning	(1,112,828)
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Net Position, Ending	\$ (1,155,759)
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Jersey Shore Area School District**Statement of Cash Flows - Proprietary Fund - Food Service**

Year Ended June 30, 2019

Cash Flows from Operating Activities

Cash received from students, teachers and others	\$ 417,744
Cash paid to suppliers for goods and services	(662,132)
Cash paid to employees for service	(631,153)
Internal activity - payments from other funds	158,620
Net cash used in operating activities	(716,921)

Cash Flows from Non-Capital Financing Activities

Federal sources	628,163
State sources	100,745
Net cash provided by non-capital financing activities	728,908

Cash Flows from Investing Activities

Interest income	3,223
Increase in cash and cash equivalents	15,210

Cash and Cash Equivalents, Beginning

197,506

Cash and Cash Equivalents, Ending

\$ 212,716

Supplemental Disclosure of Noncash Transactions

USDA donated commodities	\$ 87,433
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Reconciliation of Operating Loss to Net Cash Used in Operating Activities

Operating loss	\$ (878,042)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Depreciation	14,395
Changes in assets, deferred outflows of resources, liabilities and deferred inflow of resources:	
Inventory	6,614
Other receivables	278
Deferred outflows of resources	57,067
Accounts payable	14,176
Due from (to) other funds, net	158,620
Accrued salaries and benefits	30,913
Compensated absences	(29,741)
Unearned revenue	(8,908)
Net pension liability	(35,869)
Deferred inflows of resources	(46,424)
Net cash used in operating activities	\$ (716,921)

See notes to financial statements

Jersey Shore Area School District**Statement of Fiduciary Net Position - Fiduciary Funds**

June 30, 2019

	Private Purpose Trusts	Agency
Assets		
Assets		
Cash and cash equivalents	\$ 146,915	\$ 175,615
Due from other funds	86,692	-
Total assets	<u>\$ 233,607</u>	<u>\$ 175,615</u>
Liabilities and Net Position		
Liabilities		
Due to other funds	\$ -	86,692
Due to student groups	-	88,923
Total liabilities	<u>-</u>	<u>\$ 175,615</u>
Net Position		
Restricted	<u>233,607</u>	
Total liabilities and net position	<u>\$ 233,607</u>	

See notes to financial statements

Jersey Shore Area School District**Statement of Changes in Fiduciary Net Position - Fiduciary Funds**
Year Ended June 30, 2019

	<u>Private Purpose Trusts</u>
Additions	
Local sources	\$ 86,129
Deductions	
Scholarships awarded	<u>113,010</u>
Decrease in net position	(26,881)
Net Position, Beginning	<u>260,488</u>
Net Position, Ending	<u><u>\$ 233,607</u></u>

Jersey Shore Area School District

Notes to Financial Statements

June 30, 2019

1. Nature of Operations and Summary of Significant Accounting Policies

The major accounting principles and practices followed by the Jersey Shore Area School District (the "District") are summarized below:

Nature of Operations

The District provides elementary and secondary education to the residents of the Borough of Jersey Shore, the surrounding Boroughs of Avis and Salladasburg, and the Townships of Anthony, Bastress, Brown, Crawford, Cummings, Limestone, McHenry, Mifflin, Nippenose, Piatt, Pine Creek, Porter, and Watson, as located within the District's geographic bounds in Lycoming and Clinton Counties, Pennsylvania.

The District assesses the taxpayers of these municipalities based upon taxing powers at its disposal. The ability of the District's taxpayers to pay their assessments is dependent upon economic and other factors affecting the taxpayers.

Reporting Entity

The reporting entity has been defined in accordance with the criteria established in Governmental Accounting Standards Board ("GASB") Statement 14, as amended by GASB Statements 39, 61 and 80. The specific criteria used in determining whether other organizations should be included in the District's financial reporting entity are financial accountability, fiscal dependency and legal separation.

As defined above, there are no other related organizations that should be included in the District's financial statements, nor is the District considered to be a component unit of any other government.

Basis of Presentation - Government-Wide Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities. These financial statements report financial information for the District as a whole, excluding fiduciary activities, on a full accrual, economic-resource basis. Individual funds are not displayed, but the statements distinguish governmental activities, generally supported by taxes and District general revenues from business-type activities, generally financed in whole or in part with fees charged to customers. The District's General and Capital Projects Funds are classified as governmental activities. The District's Food Service Fund is classified as a business-type activity.

The statement of activities reports the expenses of a given function or program offset by program revenues directly connected with that function or program. A function is an assembly of similar activities and may include portions of a fund or summarize more than one fund to capture the expenses and program revenues associated with a distinct functional activity. Program revenues include (1) charges for services to users of the District's services, (2) operating grants and contributions that finance annual operating activities and (3) capital grants and contributions that fund the acquisition, construction, or rehabilitation of capital assets. These revenues are subject to externally imposed restrictions to these program uses. Taxes and other revenue sources not properly included with program revenues are reported as general revenues.

Jersey Shore Area School District

Notes to Financial Statements

June 30, 2019

Basis of Presentation - Fund Financial Statements

The accounts of the District are organized on the basis of funds, each of which constitutes a separate accounting entity. The operations of each fund are accounted for within a separate set of self-balancing accounts that comprises its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balances, revenues, and expenditures/expenses. Resources are allocated to, and accounted for, in individual funds based upon the purpose for which they are to be spent. The District uses the following fund types:

Governmental Fund Types

Governmental funds are those through which most governmental functions of the District are financed. The acquisition, use, and balances of the District's expendable financial resources, and the related liabilities are accounted for through governmental funds. The following is a description of the governmental funds of the District:

General Fund

The General Fund accounts for the general operations of the District and all financial transactions not accounted for in another fund. The General Fund is a major fund.

Capital Projects Fund

The Capital Project Fund accounts for the financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The Capital Projects Fund is a major fund.

Proprietary Fund Type

Proprietary funds account for the operations of the District that are financed and operated in a manner similar to those often found in the private sector. The fund included in this category is the Food Service Fund, which accounts for the Cafeteria operations of the District. The Food Service Fund distinguishes between operating revenues and expenses and non-operating items. Operating revenues consist of charges for food served. Operating expenses consist mainly of food and food preparation costs, supplies, and other direct costs. All other revenues and expenses are reported as non-operating.

Fiduciary Fund Types

Fiduciary funds account for the assets held by the District as a trustee or agent for individuals, private organizations, and/or other governmental units. The funds included in this category are:

Agency Fund

The Agency Fund accounts for the assets held by the District in a purely custodial capacity for specific other persons, organizations, or governments. Generally, there is no trust agreement that affects the degree of management involvement and the length of time that the resources are held. This fund is comprised of the Student Activities Fund.

Private Purpose Trust Fund

Private Purpose Trust Funds are used to account for assets held by the District in a trustee capacity for individuals and private organizations. This fund, known as the Student Awards Fund, has a net position of \$233,607 at June 30, 2019 that is primarily restricted for school awards.

Measurement Focus

Government-Wide Financial Statements

The government-wide financial statements are prepared using the economic resources measurement focus. With this measurement focus, all assets, deferred outflows of resources, liabilities, and deferred inflows of resources associated with the operation of the District are included on the statement of net position. The statement of activities presents increases (i.e., revenues) and decreases (i.e., expenses) in the District's net total assets.

Fund Financial Statements

Governmental funds are accounted for using the current financial resources measurement focus. With this measurement focus, only current assets, deferred outflows of resources, current liabilities, and deferred inflows of resources generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

Proprietary funds are also accounted for using the economic resources measurement focus.

Jersey Shore Area School District

Notes to Financial Statements
June 30, 2019

Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made, regardless of the measurement focus applied.

Accrual Basis

Government-wide financial statements and the proprietary and fiduciary fund type financial statements are prepared using the accrual basis of accounting. For exchange transactions, revenues are recognized when earned, and expenses are recognized when incurred (i.e., when each party gives and receives essentially equal value when the exchange takes place). Non-exchange transactions, in which the District receives value without directly giving equal value in return, requires tax revenues to be recognized in the year levied while grant revenue, entitlements, and appropriations are recognized when grantor eligibility requirements are met.

Modified Accrual Basis

Governmental funds use the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined, and "available" means collectible within the current period or soon enough thereafter to be used to pay the liabilities of the current period. The District considers property and other taxes as available if they are collected within 60 days after year end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures, other than principal and interest on bonds payable, compensated absences, and claims and judgments, are recorded when the related fund liability is incurred. Principal and interest on bonds payable, compensated absences, and claims and judgments are recorded as fund liabilities when due and unpaid.

The District reports unearned revenue on its fund financial statements. Unearned revenue arises when potential revenues do not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenues may also arise when the District receives resources before it has a legal claim to them, as when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the liability for unearned revenue is removed and revenue is recognized.

Allocation of Indirect Expenses

The District allocates certain building-related costs to the proprietary fund.

Jersey Shore Area School District

Notes to Financial Statements

June 30, 2019

Budgets and Budgetary Accounting

An operating budget is adopted each year for the General Fund on a modified accrual basis of accounting.

The Pennsylvania School Code dictates specific procedures relative to adoption of the District's budget and reporting of its financial statements, specifically:

- The District, before levying annual school taxes, is required to prepare an operating budget for the succeeding fiscal year.
- The District is required to have the budget printed, or otherwise made available for public inspection, at least twenty (20) days prior to the date set for the adoption of the budget. Final action may not be taken on any proposed budget in which the estimated expenditures exceed two thousand dollars (\$2,000) until after ten (10) days public notice.
- The Board may make transfers of funds appropriated to any particular item of expenditure by legislative action during the last nine months of the fiscal year. An affirmative vote of a majority of all members of the Board is required.
- Fund balances in budgetary funds may be appropriated based on resolutions passed by the Board, which authorize the District to make expenditures. Appropriations lapse at the end of the fiscal period. In order to preserve a portion of an appropriation for which expenditure has been committed by a purchase order, contract, or other form of commitment, an encumbrance is recorded. Encumbrances outstanding at year end are reported as reservations of fund balances.
- Included in the General Fund budget are program budgets as prescribed by the state and federal agencies funding these programs. These budgets are approved on a program-by-program basis by the state or federal funding agency.
- Capital budgets are implemented for capital improvements and capital projects in the Capital Projects Fund. All transactions of the Capital Projects Fund are approved by the Board prior to commitment, thereby constructively achieving budgetary control.
- An Enterprise Fund budget is not adopted; however, a formal budget is prepared and approved by management and expenditures are controlled on the basis of this budget.

Cash and Cash Equivalents

Cash and cash equivalents consist of cash and cash management liquid asset funds that are carried at cost. The District considers all investments purchased with an original maturity of three months or less (excluding certain short-term instruments which are classified as investments) to be cash equivalents.

Inventories

Inventories are valued at last unit cost in accordance with the recommendations of the Food and Nutrition Service of the Department of Agriculture and are expensed as used. Food commodities donated by the federal government are valued at an estimated market value. Textbooks and instructional and custodial supplies are generally charged to expense upon acquisition.

Jersey Shore Area School District

Notes to Financial Statements
June 30, 2019

Capital Assets

General capital assets are those assets not specifically related to activities reported in the proprietary fund. These assets generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net position but are not reported in the fund financial statements. Capital assets used by the proprietary fund are reported both in the business-type activity of the government-wide statement of net position and in the fund financial statements.

All capital assets are stated at cost or estimated cost, net of accumulated depreciation. Donated capital assets are reported at their acquisition value at date of receipt. The District maintains a capitalization threshold of \$1,500. Improvements are capitalized; the costs of normal maintenance and repairs that do not add to the value of the asset or materially extend an asset's life are not.

All capital assets except land and construction in progress are depreciated. Construction in progress costs are accumulated until the project is complete and placed in service. At that time, the costs are transferred to the appropriate asset class, and depreciation begins.

Depreciation is computed using the straight-line method over the following estimated useful lives:

	Governmental Activities	Business-Type Activity
Land improvements	15 - 20 years	N/A
Buildings and improvements	20 - 40 years	N/A
Furniture and equipment	5 - 20 years	5 - 10 years

The District does not have any infrastructure capital assets.

Interest is capitalized on assets acquired with tax-exempt debt. The amount of interest to be capitalized is calculated by offsetting interest expense incurred from the date of the borrowing until completion of the project with interest earned on invested proceeds over the same period.

Assets Held for Capital Projects

Assets held for capital projects represent cash and investments held by the District's Capital Projects Fund.

Deferred Outflows/Inflows of Resources

In addition to assets, the District will sometimes report a separate section for deferred outflows (inflows) of resources. This separate financial statement element represents a consumption (acquisition) of net position that applies to a future period and so will not be recognized as an outflow (inflow) of resources until that time.

Compensated Absences

The District's collective bargaining agreements with its professional and support employees specify the sick leave and vacation leave policies. Administrative personnel, while not party to these agreements, are generally provided similar benefits. The agreements generally provide for payment of accumulated sick leave, at retirement, based upon years of service and days accumulated. The rate paid varies by position. Vacation leave is available only to administrative and twelve month support employees. Vacation pay is earned in the year in which the service has been performed. Employees are entitled to accrue an annual designated number of vacation days, which carry over from year to year.

Jersey Shore Area School District

Notes to Financial Statements
June 30, 2019

Pension

The District provides eligible employees with retirement benefits through the Public School Employer's Retirement System (PSERS), a governmental cost-sharing multiple-employer defined benefit pension plan. PSERS was established as of July 18, 1917, under the provisions of Public Law 1043, No. 343.

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of PSERS and additions to/deductions from PSERS's fiduciary net position have been determined on the same basis as they are reported by PSERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Other Postemployment Benefits

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of PSERS and the Jersey Shore Area School District Postemployment Benefits Plan (the "Jersey Shore OPEB Plan") and additions to/deductions from PSERS and the Jersey Shore OPEB plans' fiduciary net position have been determined on the same basis as they are reported by PSERS and the Jersey Shore OPEB plan. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Governmental Fund Balance Classification/Policies and Procedures

In accordance with GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, the District classifies its governmental fund balances as follows:

- *Non-spendable* - includes fund balance amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints, such as inventory.
- *Restricted* - includes fund balance amounts that are constrained for specific purposes which are externally imposed by providers, such as creditors, or amounts constrained due to constitutional provisions or enabling legislation.
- *Committed* - includes fund balance amounts that are constrained for specific purposes that are internally imposed by the District through formal action of the District's "highest level of decision-making authority" which do not lapse at year-end.
 - The School Board of the District is its highest level of decision-making authority, and
 - The School Board commits funds through a formal board motion.
- *Assigned* - includes fund balance amounts that are constrained for specific purposes that are internally imposed by the District.
 - The School Board of the District authorized the District Business Manager to assign funds to specific purposes.
 - The School Board passed a board motion authorizing assignments for activities as contemplated by the Board.
- *Unassigned* - includes positive fund balance within the General Fund which has not been classified within the above mentioned categories and negative fund balances in other governmental funds.

Jersey Shore Area School District

Notes to Financial Statements

June 30, 2019

In governmental funds, when an expenditure is incurred that can be paid using either restricted or unrestricted resources, the District's policy is generally to apply the expenditure toward restricted resources first and then to unrestricted resources.

When an expenditure is incurred that can be paid using either committed, assigned, or unassigned amounts, the District's policy is generally to apply the expenditure to committed resources, then to assigned resources, and then to unassigned resources.

Restricted Net Position

When both restricted and unrestricted resources are available for use, the District's policy is to use restricted resources first, and then unrestricted resources as needed.

Eliminations and Internal Balances

Transactions and balances between governmental activities have been eliminated in the government-wide financial statements. Residual amounts due between governmental activities and the business-type activity are labeled "internal balances" on the statement of net position.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Adoption of New Accounting Principles

The District adopted GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements* in 2019. Statement No. 88 enhances information included in the notes to the financial statements related to debt, including lines of credit, collateral for debt, and terms of events of default with significant finance related consequences. Statement No. 88 expanded and enhanced disclosures surrounding debt, but otherwise did not have a material impact on the District's financial statements.

2. Joint Ventures

The District and other surrounding educational agencies created a joint venture, the Lycoming County Insurance Consortium Pooled Trust (the "Trust"). The District self-insures through the Trust for certain health care benefits it provides to current and former employees. The Trust has purchased an excess policy which covers employee health benefit claims in excess of \$250,000. Claims are recognized as an expense when paid (cash basis), which management believes is not materially different from the accrual basis for the year ended June 30, 2019. The District made payments for health care benefit claims approximating \$4,714,000 to the Trust during the fiscal year ended June 30, 2019. Audited financial statements of the Trust are available in the District's Business Office.

Jersey Shore Area School District

Notes to Financial Statements

June 30, 2019

3. Cash and Cash Equivalents

At June 30, 2019, the District's cash and cash equivalents include deposits with local financial institutions, the Pennsylvania Local Government Investment Trust, the Pennsylvania School District Liquid Asset Fund and various petty cash balances (\$2,129) held throughout the School District.

Pennsylvania statutes provide for the investment of governmental funds in certain authorized investment types, including U.S. Treasury bills, other short-term U.S. and Pennsylvania government obligations, and insured or collateralized time deposits and certificates of deposit. The statutes do not prescribe regulations related to demand deposits; however, they do allow the pooling of governmental funds for cash management and investment purposes. Act 72 requires all governmental (public funds) deposits not insured by the Federal Depository Insurance Corporation (FDIC) to be collateralized by the financial institution.

The Pennsylvania Local Government Investment Trust ("PLGIT") is a common law trust organized to provide Pennsylvania local governments with a convenient method of pooling their cash for temporary investment. PLGIT functions similarly to a money market fund, seeking to maintain a net asset value of \$1 per share. Participants purchase "shares" in PLGIT, which invests the proceeds in obligations of the United States Government, its agencies, or instrumentalities; obligations of the Commonwealth of Pennsylvania, its agencies, instrumentalities, or political subdivisions; and deposits in savings accounts, time deposits, or share accounts of institutions insured by the Federal Deposit Insurance Corporation to the extent that such accounts are so insured, and for any amounts above the insured maximum, provided that approved collateral as provided by law is pledged by the depository. Shares may be withdrawn at any time in any amount, with no liquidity fees or redemption gates. PLGIT/PLGIT PLUS have received an "AAAm" rating from Standard & Poor's, an independent credit rating agency. At June 30, 2019, the carrying amount of the District's deposits with PLGIT was \$1,992,359 and the bank balance was \$2,124,264.

The Pennsylvania School District Liquid Asset Fund ("PSDLAF") is a common law trust organized to provide Pennsylvania school districts with a convenient method of pooling their cash for temporary investment. Assets with PSDLAF are invested in accordance with Title 24 of the Pennsylvania Statutes Article 4, Section 440.1 (2001). Each participant owns shares of PSDLAF, which invests the pooled assets. Such assets are not considered deposits pursuant to GASB Nos. 3 and 40, and as such are not subject to custodial credit risk. Due to the short-term nature and liquidity of the investments held within these pools, the fair value of the underlying investments approximates amortized cost. Shares with PSDLAF may be withdrawn at any time in any amount, with no liquidity fees or redemption gates. At June 30, 2019, the carrying amount and bank balance of the District's deposits with PSDLAF was \$52,051.

Custodial Credit Risk is the risk that in the event of a bank failure, the District will not recover its deposit or will not be able to recover collateral securities that are in the possession of an outside party. The District does not have a formal deposit policy for custodial credit risk. As of June 30, 2019, the carrying amount of the District's deposits with local financial institutions was \$8,419,131 and the bank balance was \$8,558,330. Of the bank balance, \$8,284,148 was exposed to custodial credit risk, as these deposits were not covered by depository insurance but rather were collateralized with a Federal Home Loan Bank letter of credit or with securities held by the pledging financial institution, but not in the District's name.

Jersey Shore Area School District

Notes to Financial Statements
June 30, 2019

4. Property Taxes

Real estate taxes for the District, which is comprised of a two-county area, are collected from the Borough of Jersey Shore and surrounding municipalities and townships. The tax on real estate by county, as levied by the board, for public school purposes for fiscal 2019 is as follows:

Clinton County 12.9608 mills (\$12.9608 per \$1,000 of assessed valuation)

Lycoming County 17.7513 mills (\$17.7513 per \$1,000 of assessed valuation)

Assessed valuations of property are determined by each County and the elected tax collectors are responsible for collection. The schedule for real estate taxes levied for each fiscal year is as follows:

July 1	Levy date
July 1 - August 31	2% discount period
September 1 - October 31	Face payment period
November 1 - June 30	10% penalty period
July 30	Lien date

Estimated collectible delinquent real estate taxes at June 30, 2019 were as follows:

<u>Outstanding Balance</u>	<u>Estimated Uncollectible</u>	<u>Estimated Collectible</u>
\$ 1,034,632	\$ 43,109	\$ 991,523

Tax Abatement Program

The District provides property tax abatements under the Clean and Green Program. The Clean and Green Program is a preferential tax assessment program that bases property taxes on use values rather than fair market values. This ordinarily results in a tax savings for landowners. The Pennsylvania General Assembly enacted the program in 1974 as a tool to encourage protection of the Commonwealth's valuable farmland, forestland and open spaces. A property must be ten acres in size and in Agricultural Use, Agricultural Reserve, or Forest Reserve. Agricultural Use applications may be less than 10 acres in size if the property is capable of generating at least \$2,000 annually in farm income. The amount of District real estate taxes abated under this program during the fiscal year ended June 30, 2019 was approximately \$756,000.

Jersey Shore Area School District

Notes to Financial Statements
June 30, 2019

5. Due from Other Governments

The amount reported in the General Fund at June 30, 2018 as due from other governments is summarized below:

	General Fund	Food Service	Total
Local source revenues	\$ 467,274	\$ -	\$ 467,274
State source revenues	1,659,357	32,428	1,691,785
Federal source revenues	71,743	102,289	174,032
Total	<u>\$ 2,198,374</u>	<u>\$ 134,717</u>	<u>\$ 2,333,091</u>

Amounts due from the federal and state government are primarily federal grants and state subsidies receivable from the Commonwealth of Pennsylvania, Department of Education at June 30, 2019. The amount due from local governments represents miscellaneous taxes collected by other governments on the District's behalf, but not remitted to the District as of June 30, 2019.

6. Capital Assets

The changes in the District's capital assets in 2019 are summarized as follows:

	Balance July 1, 2018	Acquisitions	Dispositions/ Transfers	Balance June 30, 2019
Governmental Activities				
Capital assets, not being depreciated,				
Land	\$ 13,692,781	\$ -	\$ -	\$ 13,692,781
Capital assets, being depreciated:				
Land improvements	3,400,756	52,477	-	3,453,233
Buildings and improvements	65,980,655	30,516	-	66,011,171
Furniture and equipment	13,633,328	85,881	(18,086)	13,701,123
Total capital assets, being depreciated	<u>83,014,739</u>	<u>168,874</u>	<u>(18,086)</u>	<u>83,165,527</u>
Less accumulated depreciation:				
Land improvements	(2,637,140)	(106,612)	-	(2,743,752)
Buildings and improvements	(32,429,703)	(1,773,504)	-	(34,203,207)
Furniture and equipment	(11,401,049)	(685,999)	17,471	(12,069,577)
Total accumulated depreciation	<u>(46,467,892)</u>	<u>(2,566,115)</u>	<u>17,471</u>	<u>(49,016,536)</u>
Total capital assets, being depreciated	<u>36,546,847</u>	<u>(2,397,241)</u>	<u>(615)</u>	<u>34,148,991</u>
Governmental activities capital assets, net	<u>\$ 50,239,628</u>	<u>\$ (2,397,241)</u>	<u>\$ (615)</u>	<u>\$ 47,841,772</u>

Jersey Shore Area School District

Notes to Financial Statements

June 30, 2019

Business-Type Activity

Furniture and equipment	\$ 846,577	\$ -	\$ -	\$ 846,577
Less accumulated depreciation	<u>(790,952)</u>	<u>(14,395)</u>	<u>-</u>	<u>(805,347)</u>
Business-type activity capital assets, net	<u>\$ 55,625</u>	<u>\$ (14,395)</u>	<u>\$ -</u>	<u>\$ 41,230</u>

Governmental activities depreciation expense is allocated among the District's functional expenses as follows:

Instruction	\$ 1,451,770
Operation and maintenance of plant services	1,045,205
Instructional student support	54,581
Student activities	10,617
Administration and financial support services	1,806
Pupil transportation	<u>2,136</u>
Total	<u>\$ 2,566,115</u>

7. Long-Term Debt

General Obligation Bonds

In 2012, the District issued a \$9,995,000 General Obligation Bond, Series of 2012, due in varying annual installments plus interest at rates ranging from 1.25 percent to 2.875 percent through maturity in 2029. The proceeds from the issuance of the bond were used for the purpose of paying the costs of acquiring, designing, constructing, furnishing, and equipping alterations, additions, renovations, and other improvements to the Jersey Shore Elementary School building and other facilities of the District, and to pay the costs of issuing and insuring the bonds. This bond was partially currently refunded in 2018 through the issuance of the District's General Obligation Note, Series of 2017. The bond amount remaining after the refunding, \$170,000, has a new interest rate ranging from 2.0 percent to 2.5 percent.

In 2013, the District issued a \$4,455,000 General Obligation Bond, Series of 2013, due in varying annual installments plus interest at rates ranging from 1.15 percent to 2.85 percent through maturity in 2030. The proceeds from the issuance of the bond were used for the purpose of paying the costs of acquiring, designing, constructing, furnishing, and equipping alterations, additions, renovations, and other improvements to the Jersey Shore Elementary School building and other facilities of the District, and to pay the costs of issuing and insuring the bonds.

In 2015, the District issued a \$7,340,000 General Obligation Bond, Series of 2015, due in varying annual installments plus interest at rates ranging from 2.0 percent to 2.25 percent through maturity in 2026. The proceeds from the issuance of the bond were used for the purpose of refunding \$7,225,000 of the District's General Obligation Bonds, Series of 2010, and to pay the costs of issuing the bonds.

In 2015, the District issued a \$2,555,000 General Obligation Bond, Series A of 2015, due in varying annual installments plus interest at a fixed rate of 2.0 percent through maturity in 2024. The proceeds from the issuance of the bond were used for the purpose of refunding the District's General Obligation Bonds, Series A of 2010, and to pay the costs of issuing the bonds.

Direct Borrowings

In 2015, the District issued a \$6,102,000 General Obligation Note, Series AA of 2015, due in varying annual installments plus interest at a fixed rate of 1.66 percent through maturity in 2022. The proceeds from the issuance of the note were used for the purpose of refunding \$5,955,000 of the District's General Obligation Bonds, Series AA of 2010, and to pay the costs of issuing the note.

Jersey Shore Area School District

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June 30, 2019

In 2015, the District issued a \$3,898,000 General Obligation Note, Series AAA of 2015, due in varying annual installments plus interest at a fixed rate of 1.13 percent through maturity in 2021. The proceeds from the issuance of the note were used for the purpose of refunding the District's General Obligation Bonds, Series AAA of 2010, and to pay the costs of issuing the note.

In 2016, the District issued a \$3,147,000 General Obligation Note, Series AAAA of 2015, due in varying annual installments plus interest at a fixed rate of 2.17 percent through maturity in 2024. The proceeds from the issuance of the note were used for the purpose of currently refunding the District's General Obligation Bonds, Series of 2011, and to pay the costs of issuing the note.

In 2018, the District issued a \$9,995,000 General Obligation Note, Series of 2017, due in varying annual installments plus interest at rates ranging from 1.88 percent to 4.25 percent through maturity in 2028. The proceeds from the issuance of the note were used for the purpose of partially currently refunding the District's General Obligation Bonds, Series of 2012, and to pay the costs of issuing the note.

The changes in long-term debt during fiscal 2019, by debt instrument, are as follows:

	Balance at July 1, 2018	Additions	Retirements	Balance at June 30, 2019	Current Portion June 30, 2019
Series of 2012 GOB	\$ 165,000	\$ -	\$ 5,000	\$ 160,000	\$ 5,000
Series of 2013 GOB	4,430,000	-	5,000	4,425,000	5,000
Series of 2015 GOB	6,950,000	-	210,000	6,740,000	170,000
Series A of 2015 GOB	765,000	-	635,000	130,000	25,000
Series AA of 2015 GON	5,771,000	-	600,000	5,171,000	1,240,000
Series AAA of 2015 GON	1,709,000	-	748,000	961,000	755,000
Series AAAA of 2015 GON	2,449,000	-	387,000	2,062,000	394,000
Series of 2017 GON	9,995,000	-	60,000	9,935,000	62,000
Total Debt	<u>\$ 32,234,000</u>	<u>\$ -</u>	<u>\$ 2,650,000</u>	<u>\$ 29,584,000</u>	<u>\$ 2,656,000</u>

Total interest expense on long-term debt in 2019 was \$629,028. No interest was capitalized (i.e., added to the carrying value of capital assets) in 2019. No interest is reported as a direct expense in the statement of activities.

Debt service to maturity on the general obligation bonds and direct borrowings (general obligation notes) at June 30, 2019 is summarized as follows:

Years ending June 30:	General Obligation Bonds		Direct Borrowings		Total
	Principal	Interest	Principal	Interest	
2020	\$ 205,000	\$ 277,129	\$ 2,451,000	\$ 308,806	\$ 3,241,934
2021	130,000	273,779	2,504,000	268,051	3,175,830
2022	120,000	271,254	2,575,000	224,223	3,190,477
2023	1,725,000	252,779	491,000	196,503	2,665,282
2024	1,765,000	217,854	494,000	186,007	2,662,861
2025-2029	6,235,000	713,849	9,614,000	1,019,082	17,581,930
2030	1,275,000	38,253	-	-	1,313,253
Total	<u>\$11,455,000</u>	<u>\$2,044,896</u>	<u>\$18,129,000</u>	<u>\$2,202,672</u>	<u>\$33,831,568</u>

Jersey Shore Area School District

Notes to Financial Statements
June 30, 2019

8. Capital Leases

The District has entered into certain lease agreements which are accounted for as capital leases. Following is a schedule of changes in capital leases for the year ended June 30, 2019, as well as a schedule, by year, of the future minimum lease payments under capital leases together with the present value of the net minimum lease payments as of June 30, 2019, as related to the District's governmental activities:

	Balance July 1, 2018	Additions	Payments	Balance June 30, 2019
Capital leases, various	\$ 673,930	\$ -	\$ 340,507	\$ 333,423
Years ending June 30:				
2020			\$ 192,027	
2021			141,396	
Total minimum lease payments			333,423	
Current portion			192,027	
Long-term portion			\$ 141,396	

9. Compensated Absences

Vacation

District employees who are required to work on a twelve-month schedule are credited with vacation at rates that vary with length of service or job classification. Vacation (for most employee categories) may be taken or accumulated within certain limits and is paid prior to retirement or termination at the employee's current rate of pay.

Sick Leave

Most District employees are credited with ten to twelve days of sick leave and may accumulate such days based on employee classifications. Sick leave (for most employee categories) may be taken or accumulated within certain limits and is paid prior to retirement or termination at the contractual or Board-approved rate.

The changes in the District's compensated absences in 2019 are summarized as follows:

Governmental activities:	
Balance, July 1, 2018	\$ 722,087
Increase	362,128
Decrease	(364,730)
Balance, June 30, 2019	\$ 719,485
Business-type activity:	
Balance, July 1, 2018	\$ 3,710
Increase	1,861
Decrease	(1,691)
Balance, June 30, 2019	\$ 3,880

Jersey Shore Area School District

Notes to Financial Statements
June 30, 2019

10. Accrued Salaries and Benefits

Accrued salaries and benefits in the General Fund totaling \$3,815,723 represent salaries of \$1,725,183, the District's share of Social Security taxes of \$123,932 for teachers' services during the 2018-2019 school term, which are paid during July and August 2019, retirement plan expense of \$1,932,430, and other benefits expense of \$34,178 applicable to the accrued salaries at June 30, 2019. Accrued salaries and benefits in the Food Service Fund totaling \$31,915 represent retirement plan expense of \$31,673, and other benefits expense of \$242.

11. Other Post-Employment Benefits (OPEB)

Jersey Shore Area School District Postemployment Benefits Plan

General Information about the OPEB Plan

Plan Description and Benefits Provided

The District's defined benefit OPEB plan, Jersey Shore Area School District Postemployment Benefits Plan, provides full coverage in health care benefits for teachers who retire at age 50 or later, up to age 65, who have 15 or more years credited service with the District. The District also provides full coverage in individual health care benefits for administrators who retire at age 53 or later, up to age 65, and who have at least 7 years of service with the District. The retiree pays the cost for dependent coverage. The cost of such coverage for retirees and spouses is primarily funded through annual appropriations from the District's General Fund. The plan is unfunded and no financial report is prepared. These benefits are accounted for in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. Retired employees who are ineligible under the above requirements and choose to participate in the medical plan must pay 100 percent of the fixed rate cost of such coverage. The Jersey Shore Area School District OPEB Plan is a single employer defined benefit OPEB plan administered by the District. No assets are accumulated in a trust that meet the criteria in paragraph 4 of GASB Statement No. 75.

Employees Covered by Benefit Terms

At July 1, 2018, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	29
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	276
Total	305

Total OPEB Liability

The District's total OPEB liability as of June 30, 2019 was \$10,200,312, was measured as of July 1, 2018, and was determined by an actuarial valuation as of that date.

Jersey Shore Area School District

Notes to Financial Statements

June 30, 2019

Actuarial Assumptions and Other Inputs

The total OPEB liability in the July 1, 2018 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Interest rate	2.98%
Salary increases	2.5% cost of living adjustment, 1% real wage growth, and for teachers and administrators a merit increase which varies by age from 2.75% to 0%
Discount rate	2.98%
Healthcare cost trend rates	6.0% in 2018, and 5.5% in 2019 through 2021. Rates gradually decrease from 5.4% in 2022 to 3.8% in 2075 and later based on the Society of Actuaries Long-Run Medical Cost Trend Model
Retirees' share of benefit-related costs	Retiree contributions are assumed to increase at the same rate as the Health Care Cost Trend Rate.

The discount rate was based on S&P Municipal Bond 20 Year High Grade Rate Index at July 1, 2018.

For mortality rates, separate rates are assumed preretirement and postretirement using the rates assumed in the PSERS defined benefit pension plan actuarial valuation. Incorporated into the table are rates projected generationally by the Buck Modified 2016 projection scale to reflect mortality improvement.

The actuarial assumptions used in the July 1, 2018 valuation were based on the results of an actuarial experience study for the period May 2017.

Changes in the Total OPEB Liability

	Total OPEB Liability
Balance at July 1, 2018	\$ 10,171,974
Changes for the year:	
Service cost	647,286
Interest	332,450
Changes of benefit terms	(2,626)
Differences between expected and actual experience	368,276
Changes in assumptions or other inputs	(951,844)
Benefit payments	(365,204)
Net changes	28,338
Balance at June 30, 2019	\$ 10,200,312

Changes in assumptions or other inputs reflect a change in the discount rate from 3.13 percent in 2017 to 2.98 percent in 2018. Election assumptions changed from 100% to 90% for subsidized Teachers and Administrators, and from 80% to 60% for unsubsidized Teachers and Administrators.

Jersey Shore Area School District

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Sensitivity of the Total OPEB Liability to Changes in the Discount Rate

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.98 percent) or 1-percentage-point higher (3.98 percent) than the current discount rate:

	1% Decrease (1.98%)	Discount Rate (2.98%)	1% Increase (3.98%)
Total OPEB Liability	\$ 10,995,806	\$ 10,200,312	\$ 9,447,395

Sensitivity of the Total OPEB Liability to Changes in the Healthcare Cost Trend Rates.

The following presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Healthcare Cost Trend Rates	1% Increase
Total OPEB Liability	\$ 8,935,958	\$ 10,200,312	\$ 11,690,557

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

For the year ended June 30, 2019, the District recognized OPEB expense of \$926,139. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Benefit payments subsequent to the measurement date (July 1, 2018)	\$ 303,843	\$ -
Differences between expected and actual experience	334,796	-
Changes of assumptions or other inputs	20,794	865,313
Total	<u>\$ 659,433</u>	<u>\$ 865,313</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years ending June 30:	
2020	\$ (50,971)
2021	(50,971)
2022	(50,971)
2023	(50,971)
2024	(50,971)
Thereafter	(254,868)
Total	<u>\$ (509,723)</u>

PSERS Health Insurance Premium Assistance Program

General Information about the PSERS Health Insurance Premium Assistance Program

PSERS provides Premium Assistance which is a governmental cost sharing, multiple-employer OPEB plan for all eligible retirees who qualify and elect to participate. Employer contribution rates for Premium Assistance are established to provide reserves in the Health Insurance Account that are sufficient for the payment of Premium Assistance benefits for each succeeding year. Effective January 1, 2002 under the provisions of Act 9 of 2001, participating eligible retirees are entitled to receive premium assistance payments equal to the lesser of \$100 per month or their out-of-pocket monthly health insurance premium. To receive premium assistance, eligible retirees must obtain their health insurance through either their school employer or the PSERS' Health Options Program ("HOP"). As of June 30, 2018, there were no assumed future benefit increases to participating eligible retirees.

Premium Assistance Eligibility Criteria

Retirees of PSERS can participate in the Premium Assistance program if they satisfy the following criteria:

- Have 24 ½ or more years of service, or
- Are a disability retiree, or
- Have 15 or more years of service and retired after reaching superannuation age, and
- Participate in the HOP or employer-sponsored health insurance program.

Employer Contributions

The District's contractually required contribution rate for the fiscal year ended June 30, 2019 was 0.83 percent of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to PSERS from the District were \$135,207 for the year ended June 30, 2019.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2019, the District reported a liability of \$2,548,000 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by rolling forward PSERS' total OPEB liability as of June 30, 2017 to June 30, 2018. The District's proportion of the net OPEB liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2019, the District's proportion was 0.1222 percent, which was a decrease of 0.0035 percent from its proportion measured as of June 30, 2018.

Jersey Shore Area School District

Notes to Financial Statements

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For the year ended June 30, 2019, the District recognized OPEB expense of \$109,000. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 40,000	\$ 96,000
Difference between expected and actual experience	16,000	-
Net differences between projected and actual investment earnings	4,000	-
District contributions subsequent to the measurement date	135,207	-
Changes in proportion	11,000	64,000
	<u>\$ 206,207</u>	<u>\$ 160,000</u>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Years ending June 30:	
2020	\$ (17,000)
2021	(17,000)
2022	(17,000)
2023	(18,000)
2024	(18,000)
Thereafter	(2,000)
Total	<u>\$ (89,000)</u>

Actuarial Assumptions

The Total OPEB Liability as of June 30, 2018, was determined by rolling forward the System's Total OPEB Liability as of June 30, 2017 to June 30, 2018 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method - Entry Age Normal - level percent of pay
- Investment return - 2.98 percent - S&P 20 Year Municipal Bond Rate
- Salary growth - Effective average of 5.00 percent, comprised of inflation of 2.75 percent and 2.25 percent for real wage growth and for merit or seniority increases
- Premium Assistance reimbursement is capped at \$1,200 per year
- Assumed Healthcare cost trends were applied to retirees with less than \$1,200 in premium assistance per year
- Mortality rates were based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale
- Participation rate:
 - Eligible retirees will elect to participate Pre age 65 at 50 percent
 - Eligible retirees will elect to participate Post age 65 at 70 percent

Jersey Shore Area School District

Notes to Financial Statements
June 30, 2019

The following assumptions were used to determine the contribution rate:

- The results of the actuarial valuation as of June 30, 2016 determined the employer contribution rate for fiscal year 2018
- Cost Method: Amount necessary to assure solvency of Premium Assistance through the third fiscal year after the valuation date
- Asset valuation method: Market Value
- Participation rate: 63 percent of eligible retirees are assumed to elect premium assistance
- Mortality rates and retirement ages were based on the RP-2000 Combined Healthy Annuitant Tables with age set back 3 for both males and females for healthy annuitants and for dependent beneficiaries. For disabled annuitants, the RP-2000 Combined Disabled Tables with age set back 7 years for males and 3 years for females for disabled annuitants. (A unisex table based on the RP-2000 Combined Healthy Annuitant Tables with age set back 3 years for both genders assuming the population consists of 25 percent males and 75 percent females is used to determine actuarial equivalent benefits).

Investments consist primarily of short term assets designed to protect the principal of the plan assets. The expected rate of return on OPEB plan investments was determined using the OPEB asset allocation policy and best estimates of geometric real rates of return for each asset class.

The OPEB plan's policy in regard to the allocation of invested plan assets is established and may be amended by the PSERS Board. Under the program, as defined in the retirement code employer contribution rates for Premium Assistance are established to provide reserves in the Health Insurance Account that are sufficient for the payment of Premium Assistance benefits for each succeeding year.

OPEB - Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	5.9 %	0.03 %
US Core Fixed Income	92.8 %	1.2 %
Non-US Developed Fixed	1.3 %	0.4 %
	<u>100.0 %</u>	

The above was the Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2018.

Discount Rate

The discount rate used to measure the Total OPEB Liability was 2.98 percent. Under the plan's funding policy, contributions are structured for short term funding of Premium Assistance. The funding policy sets contribution rates necessary to assure solvency of Premium Assistance through the third fiscal year after the actuarial valuation date. The Premium Assistance account is funded to establish reserves that are sufficient for the payment of Premium Assistance benefits for each succeeding year. Due to the short term funding policy, the OPEB plan's fiduciary net position was not projected to be sufficient to meet projected future benefit payments, therefore the plan is considered a "pay-as-you-go" plan. A discount rate of 2.98 percent which represents the S&P 20 year Municipal Bond Rate at June 30, 2018, was applied to all projected benefit payments to measure the total OPEB liability.

Jersey Shore Area School District

Notes to Financial Statements
June 30, 2019

Sensitivity of PSERS Net OPEB Liability to Change in Healthcare Cost Trend Rates

Healthcare cost trends were applied to retirees receiving less than \$1,200 in annual Premium Assistance. As of June 30, 2018, retirees Premium Assistance benefits are not subject to future healthcare cost increases. The annual Premium Assistance reimbursement for qualifying retirees is capped at a maximum of \$1,200. The actual number of retirees receiving less than the \$1,200 per year cap is a small percentage of the total population and has a minimal impact on Healthcare Cost Trends as depicted below.

The following presents PSERS' net OPEB liability for June 30, 2018 calculated using current Healthcare cost trends as well as what PSERS' net OPEB liability would be if its health cost trends were 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease	Healthcare Trends Cost	1% Increase
PSERS Net OPEB Liability	\$ 2,547,000	\$ 2,548,000	\$ 2,548,000

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the net OPEB liability, calculated using the discount rate of 3.13 percent, as well as what the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage point lower (1.98 percent) or 1-percentage-point higher (3.98 percent) than the current rate:

	1% Decrease 1.98%	Discount Rate 2.98%	1% Increase 3.98%
District's proportionate share of the net OPEB liability	\$ 2,898,000	\$ 2,548,000	\$ 2,258,000

OPEB Plan Fiduciary Net Position

Detailed information about PSERS' fiduciary net position is available in PSERS Comprehensive Annual Financial Report which can be found on the System's website at www.psers.pa.gov.

12. Termination Benefits

Under the Consolidated Omnibus Budget Reconciliation Act ("COBRA"), the District provides health care benefits to eligible former employees and their dependents. Requirements are outlined by the federal government for this coverage. The premium plus a 2 percent administrative fee is paid in full by the eligible participant. This program is offered up to a period of 18 months (36 months for an employee with dependents) after an employee's termination date. At June 30, 2019, there was one participant covered under COBRA.

Annually, the District provides for a retirement stipend of \$5,000 for teachers who voluntarily retire after having reached at least 53 years of age and 15 or more years of credited service. Such stipends are payable in the year the employee officially retires.

The cost of this benefit is recognized on a "pay as you go" basis, and amounted to \$10,000 covering two participants for the year ended June 30, 2019.

Jersey Shore Area School District

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June 30, 2019

The District provides a retirement stipend for administrators retiring with at least 7 years of service and having reached 55 years of age. The maximum retirement stipend is \$14,000. There was \$13,000 of benefits paid attributed to one administrator retiring during the year ended June 30, 2019.

13. Retirement Plan

As of June 30, 2019, the District reported the following amounts in the accompanying financial statements related to their participation in the Public School Employees' Retirement System ("PSERS"):

	Governmental Activities	Business-Type Activity	Total
Deferred Outflow of Resources	\$ 7,358,575	\$ 144,299	\$ 7,502,874
Net Pension Liability	57,419,725	1,242,275	58,662,000
Deferred Inflow of Resources	3,110,700	92,108	3,202,808

Plan Description

PSERS is a governmental cost-sharing multiple-employer defined benefit pension plan that provides retirement benefits to public school employees of the Commonwealth of Pennsylvania. The members eligible to participate in the System include all full-time public school employees, part-time hourly public school employees who render at least 500 hours of service in the school year, and part-time per diem public school employees who render at least 80 days of service in the school year in any of the reporting entities in Pennsylvania. PSERS issues a publicly available financial report that can be obtained at www.psers.state.pa.us.

Benefits Provided

PSERS provides retirement, disability, and death benefits. Members are eligible for monthly retirement benefits upon reaching (a) age 62 with at least 1 year of credited service; (b) age 60 with 30 or more years of credited service; or (c) 35 or more years of service regardless of age. Act 120 of 2010 (Act 120) preserves the benefits of existing members and introduced benefit reductions for individuals who become new members on or after July 1, 2011. Act 120 created two new membership classes, Membership Class T-E (Class T-E) and Membership Class T-F (Class T-F). To qualify for normal retirement, Class T-E and Class T-F members must work until age 65 with a minimum of 3 years of service or attain a total combination of age and service that is equal to or greater than 92 with a minimum of 35 years of service. Benefits are generally equal to 2 percent or 2.5 percent, depending upon membership class, of the member's final average salary (as defined in the Code) multiplied by the number of years of credited service. For members whose membership started prior to July 1, 2011, after completion of five years of service, a member's right to the defined benefits is vested and early retirement benefits may be elected. For Class T-E and Class T-F members, the right to benefits is vested after ten years of service.

Participants are eligible for disability retirement benefits after completion of five years of credited service. Such benefits are generally equal to 2 percent or 2.5 percent, depending upon membership class, of the member's final average salary (as defined in the Code) multiplied by the number of years of credited service, but not less than one-third of such salary nor greater than the benefit the member would have had at normal retirement age. Members over normal retirement age may apply for disability benefits.

Jersey Shore Area School District

Notes to Financial Statements
June 30, 2019

Death benefits are payable upon the death of an active member who has reached age 62 with at least one year of credited service (age 65 with at least three years of credited service for Class T-E and Class T-F members) or who has at least five years of credited service (ten years for Class T-E and Class T-F members). Such benefits are actuarially equivalent to the benefit that would have been effective if the member had retired on the day before death.

Member Contributions

Active members who joined the System prior to July 22, 1983, contribute at 5.25 percent (Membership Class T-C) or at 6.50 percent (Membership Class T-D) of the member's qualifying compensation.

Members who joined the System on or after July 22, 1983, and who were active or inactive as of July 1, 2001, contribute at 6.25 percent (Membership Class T-C) or at 7.50 percent (Membership Class T-D) of the member's qualifying compensation.

Members who joined the System after June 30, 2001 and before July 1, 2011, contribute at 7.50 percent (automatic Membership Class T-D). For all new hires and for members who elected Class T-D membership, the higher contribution rates began with service rendered on or after January 1, 2002.

Members who joined the System after June 30, 2011, automatically contribute at the Membership Class T-E rate of 7.5 percent (base rate) of the member's qualifying compensation. All new hires after June 30, 2011, who elect Class T-F membership, contribute at 10.3 percent (base rate) of the member's qualifying compensation. Membership Class T-E and Class T-F are affected by a "shared risk" provision in Act 120 of 2010 that in future fiscal years could cause the Membership Class T-E contribution rate to fluctuate between 7.5 percent and 9.5 percent and Membership Class T-F contribution rate to fluctuate between 10.3 percent and 12.3 percent.

Employer Contributions

The District's contractually required contribution rate for the fiscal year ended June 30, 2019 was 32.60 percent of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to PSERS from the District were \$5,411,066 for the year ended June 30, 2019.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources

At June 30, 2019, the District reported a liability of \$58,662,000 for its proportionate share of the PSERS net pension liability. The PSERS net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by rolling forward the PSERS total pension liability as of June 30, 2017 to June 30, 2018. The District's proportion of the PSERS net pension liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2018, the District's proportion was 0.1222 percent, which was a decrease from its proportion measured as of June 30, 2017 of 0.0035 percent.

Jersey Shore Area School District

Notes to Financial Statements
June 30, 2019

For the year ended June 30, 2019, the District recognized pension expense of approximately \$5,127,000. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in proportion between Governmental and Business-Type Activities	\$ 24,808	\$ 24,808
Difference between expected and actual experience	472,000	908,000
Changes in assumptions	1,092,000	-
Net difference between projected and actual investment earnings	288,000	-
Changes in proportion	215,000	2,270,000
District contributions subsequent to the measurement date	5,411,066	-
Total	<u>\$ 7,502,874</u>	<u>\$ 3,202,808</u>

\$5,411,066 reported as deferred outflows of resources related to pensions resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years ending June 30:	
2020	\$ 323,000
2021	(217,000)
2022	(992,000)
2023	(225,000)
Total	<u>\$ (1,111,000)</u>

Actuarial Assumptions

The total pension liability as of June 30, 2018 was determined by rolling forward the System's total pension liability as of the June 30, 2017 to June 30, 2018 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method - Entry Age Normal - level percent of pay.
- Investment return - 7.25 percent, includes inflation at 2.75 percent.
- Salary growth - Effective average of 5.00 percent, comprised of inflation of 2.75 percent and 2.25 percent for real wage growth and for merit or seniority increases.
- Mortality rates were based on the RP-2014 Mortality Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

Jersey Shore Area School District

Notes to Financial Statements

June 30, 2019

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The pension plan's policy in regard to the allocation of invested plan assets is established and may be amended by the Board. Plan assets are managed with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the pension.

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global public equity	20.0 %	5.2 %
Fixed income	36.0	2.2
Commodities	8.0	3.2
Absolute return	10.0	3.5
Risk parity	10.0	3.9
Infrastructure/MLPs	8.0	5.2
Real estate	10.0	4.2
Alternative investments	15.0	6.7
Cash	3.0	0.4
Financing (LIBOR)	(20.0)	0.9
	<u>100 %</u>	

The above was the PSERS Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2018.

Discount Rate

The discount rate used to measure the total pension liability was 7.25 percent. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the District's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability, calculated using the discount rate of 7.25 percent, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.25 percent) or 1-percentage-point higher (8.25 percent) than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
District's proportionate share of the net pension liability	\$ 72,716,000	\$ 58,662,000	\$ 46,779,000

Jersey Shore Area School District

Notes to Financial Statements
June 30, 2019

Pension Plan Fiduciary Net Position

Detailed information about PSERS' fiduciary net position is available in PSERS Comprehensive Annual Financial Report which can be found on the System's website at www.psers.pa.gov.

14. Internal Balances / Interfund Balances and Transfers

At June 30, 2019, various operating funds owed amounts to and were due amounts from other funds. These amounts, which represent short-term borrowings that are expected to be repaid within the next fiscal year, consisted of the following:

	<u>Due From</u>	<u>Due To</u>
General Fund:		
Food Service Fund	\$ 445,748	\$ 174,356
Capital Projects Fund	-	500,000
Food Service Fund, General Fund	174,356	445,748
Capital Projects Fund, General Fund	500,000	-
Fiduciary Funds:		
Private Purpose Trust Funds	86,692	-
Agency Fund	-	86,692
Total	<u>\$ 1,206,796</u>	<u>\$ 1,206,796</u>

The following summarizes interfund transfers made during the year ended June 30, 2019:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund:		
Capital Projects Fund	\$ -	\$ 500,000
Capital Projects Fund, General Fund	500,000	-
Total	<u>\$ 500,000</u>	<u>\$ 500,000</u>

Transfers were made from the General Fund to the Capital Projects Fund for current and future capital projects.

Jersey Shore Area School District

Notes to Financial Statements

June 30, 2019

15. Fund Balance Classifications

The District presents its governmental fund balances by level of constraint in the aggregate on its balance sheet - governmental funds. The individual specific purposes of each constraint are presented below:

	<u>General Fund</u>	<u>Capital Projects Fund</u>	<u>Total</u>
Non-spendable for:			
Inventory	\$ 13,100	\$ -	\$ 26,200
Prepaid expenses	239,776	-	479,552
Total non-spendable	<u>\$ 252,876</u>	<u>\$ -</u>	<u>\$ 505,752</u>
Committed for:			
Medical reserves	\$ 850,000	\$ -	\$ 850,000
PSERS	2,780,000	-	2,780,000
Future PlanCon J approvals	380,303	-	380,303
Legal matters	44,850	-	44,850
Capital projects	-	1,154,299	1,154,299
Total committed	<u>\$ 4,055,153</u>	<u>\$ 1,154,299</u>	<u>\$ 5,209,452</u>

16. Significant Group Concentrations of Credit Risk

The District's operations are located in Clinton and Lycoming Counties of Pennsylvania. Its service area is located within the geographic bounds of the District. The District assesses taxpayers within its service area based upon taxing powers at its disposal. The ability of each of the District's taxpayers to honor their assessed obligations to the District is dependent upon economic and other factors affecting the taxpayers.

17. Commitments and Contingencies

Grant Programs

The District participates in both state and federally assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. The District is potentially liable for any expenditure which may be disallowed pursuant to the terms of these grant programs. Management is not aware of any material items of noncompliance that may result in the disallowance of program expenditures.

Environmental

The District maintains heating and fuel storage and sewage treatment facilities. The District is potentially liable for any expenditure associated with compliance to mandated regulations and any assessments by regulatory authorities related to these or other similarly situated facilities.

Jersey Shore Area School District

Notes to Financial Statements

June 30, 2019

18. Non-Monetary Transactions

The District receives USDA Donated Commodities in the Food Service Fund (Enterprise Fund), which is a proprietary fund type. These donated commodities are valued at an estimated market value and recognized as federal revenue with unused commodities recorded as inventory. The total revenue recognized by the District in connection with this program amounted to \$94,048 for the year ended June 30, 2019.

19. Transactions with Other LEA's

The District is a member of B.L.A.S.T. Intermediate Unit 17. Through the membership, the District is able to secure various special services, including special education.

20. Effect of New Accounting Standards on Current-Period Financial Statements

The GASB has approved the following:

- Statement No. 84, *Fiduciary Activities*
- Statement No. 87, *Leases*
- Statement No. 89, *Accounting for Interest Incurred Before the End of a Construction Period*
- Statement No. 90, *Majority Equity Interests - an Amendment of GASB Statements No. 14 and No. 61*
- Statement No. 91, *Conduit Debt Obligations*

When they become effective, application of these standards may restate portions of these financial statements.

21. Subsequent Event

Issuance of Long-term Debt

In October 2019, the District issued its General Obligation Bonds, Series of 2019, in the principal amount of \$4,585,000, for the purpose of currently refunding the District's General Obligation Bonds, Series of 2013, outstanding in the aggregate principal amount of \$4,425,000, and to pay the costs of issuing the bonds. The bonds are due in semi-annual installments beginning in March 2020, plus interest at rates ranging from 2.0 percent to 5.0 percent per annum, with the final maturity scheduled for September 2029.

Jersey Shore Area School District

Schedule of the District's Proportionate Share of the Net Pension Liability

Year Ended June 30, 2019

	2019	2018	2017	2016	2015
District's proportion of the net pension liability	0.1222%	0.1257%	0.1250%	0.1307%	0.1313%
District's proportionate share of the net pension liability	\$ 58,662,000	\$ 62,081,000	\$ 61,946,000	\$ 56,613,000	\$ 51,969,000
District's covered-employee payroll	\$ 16,458,273	\$ 16,742,204	\$ 16,182,935	\$ 16,816,298	\$ 16,460,732
District's proportionate share of the net pension liability as a percentage of its covered-employee payroll	356.43%	370.81%	382.79%	336.66%	315.71%

The District adopted the provisions of Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*, for the year ended June 30, 2015 to conform with accounting principles generally accepted in the United States of America. Therefore, information for years prior to 2015 is not available for reporting.

Jersey Shore Area School District

Schedule of the District's Pension Contributions

Year Ended June 30, 2019

	2019	2018	2017	2016	2015
Contractually required contribution	\$ 5,365,429	\$ 5,313,975	\$ 4,725,417	\$ 4,204,075	\$ 3,374,450
Contributions in relation to the contractually required contribution	(5,365,429)	(5,313,975)	(4,725,417)	(4,204,075)	(3,374,450)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 16,458,273	\$ 16,742,204	\$ 16,182,935	\$ 16,816,298	\$ 16,460,732
Contributions as a percentage of covered-employee payroll	32.60%	31.74%	29.20%	25.00%	20.50%

The District adopted the provisions of Governmental Accounting Standards Board Statement No. 68, *Accounting and Financial Reporting for Pensions - an amendment of GASB Statement No. 27*, for the year ended June 30, 2015 to conform with accounting principles generally accepted in the United States of America. Therefore, information for years prior to 2015 is not available for reporting.

Jersey Shore Area School District

Schedule of the District's Proportionate Share of the Net OPEB Liability
Year Ended June 30, 2019

	2019	2018	2017
District's proportion of the OPEB liability	0.1222%	0.1257%	0.1250%
District's proportionate share of the OPEB liability	\$ 2,548,000	\$ 2,561,000	\$ 2,692,000
District's covered-employee payroll	\$ 16,458,273	\$ 16,742,204	\$ 16,182,935
District's proportionate share of the OPEB liability as a percentage of its covered-employee payroll	15.48%	15.30%	16.63%
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	0.00%	0.00%

The District adopted the provisions of Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, for the year ended June 30, 2018 to conform with accounting principles generally accepted in the United States of America. Information for years prior to 2017 is not available for reporting.

Jersey Shore Area School District

Schedule of the District's OPEB Contributions
Year Ended June 30, 2019

	2019	2018	2017
Contractually required contribution	\$ 136,604	\$ 138,960	\$ 134,318
Contributions in relation to the contractually required contribution	(136,604)	(138,960)	(4,725,417)
Contribution deficiency (excess)	\$ -	\$ -	\$ (4,591,099)
District's covered-employee payroll	\$ 16,458,273	\$ 16,742,204	\$ 16,182,935
Contributions as a percentage of covered-employee payroll	0.83%	0.83%	0.83%

The District adopted the provisions of Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, for the year ended June 30, 2018 to conform with accounting principles generally accepted in the United States of America. Information for years prior to 2017 is not available for reporting.

Jersey Shore Area School District

Schedule of Changes in the District's Total OPEB Liability and Related Ratios
Year Ended June 30, 2019

	<u>2019</u>	<u>2018</u>
Total OPEB Liability		
Service cost	\$ 647,286	\$ 647,657
Interest cost	332,450	251,396
Changes of benefit terms	(2,626)	-
Differences between expected and actual experience	368,276	-
Changes in assumptions	(951,844)	24,954
Benefit payments, including refunds of member contributions	<u>(365,204)</u>	<u>(437,761)</u>
Net change in total OPEB liability	28,338	486,246
Total OPEB Liability, Beginning	<u>10,171,974</u>	<u>9,685,728</u>
Total OPEB Liability, Ending	<u>10,200,312</u>	<u>10,171,974</u>
Covered-employee Payroll	<u>\$ 16,143,911</u>	<u>\$ 16,486,846</u>
Total OPEB liability as a percentage of covered-employee payroll	<u>63.18%</u>	<u>61.70%</u>

The District adopted the provisions of Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, for the year ended June 30, 2018 to conform with accounting principles generally accepted in the United States of America. Information for years prior to 2018 is not available for reporting.

Jersey Shore Area School District

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

Federal Grantor/Program Title	Source Code	Federal CFDA Number	Pass Through Grantor's Number	Grant Period Beginning/Ending Date	Program or Award Amount	Total Received for the Year	Accrued (Deferred) Revenue at July 1, 2018	Revenue Recognized	Total Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2019	Passed Through to Subrecipients June 30, 2019
U.S. Department of Education											
Passed through the Pennsylvania Department of Education:											
Title I Grants to Local Educational Agencies	I	84.010	013-180203	7/01/17-9/30/18	\$ 419,906	\$ 27,994	\$ 19,806	\$ 8,188	\$ 8,188	\$ -	\$ -
Title I Grants to Local Educational Agencies	I	84.010	013-190203	7/01/18-9/30/19	492,020	492,020	-	492,020	492,020	-	-
Total, Title I Grants to Local Educational Agencies						520,014	19,806	500,208	500,208	-	-
Improving Teacher Quality State Grants	I	84.367	020-190203	7/1/18-9/30/19	95,756	95,756	-	95,756	95,756	-	-
Student Support and Academic Enrichment Program	I	84.424	144-180203	7/1/17-9/30/18	10,406	6,937	6,937	-	30,159	10,053	-
Student Support and Academic Enrichment Program	I	84.424	144-190203	7/1/17-9/30/18	30,159	20,106	-	30,159	30,159	-	-
Total, Student Support and Academic Enrichment Program						27,043	6,937	30,159	30,159	10,053	-
Career and Technical Education - Basic Grants to States (Perkins IV)	I	84.048	380-180065	7/1/17-9/30/18	36,421	36,421	-	36,421	36,421	-	-
Passed through BLAST IU 17:											
Special Education Cluster (IDEA)	I	84.027	N/A	7/1/17-6/30/18	440,019	40,019	40,019	-	-	-	-
Special Education - Grants to States (IDEA, Part B)	I	84.027	N/A	7/1/18-6/30/19	417,676	374,667	-	417,676	417,676	43,069	-
Passed through Lancaster-Lebanon IU 13:											
Special Education Cluster (IDEA)	I	84.027	062-17-0-033	7/1/17-6/30/18	50,000	49,540	41,468	8,052	8,052	-	-
Special Education - Grants to States (IDEA, Part B)	I	84.027	062-18-0-033	7/1/18-6/30/19	25,000	-	-	18,621	18,621	18,621	-
Passed through IU 1:											
Special Education Cluster (IDEA)	I	84.027	N/A	7/1/17-6/30/18	5,000	5,000	5,000	-	-	-	-
Special Education - Grants to States (IDEA, Part B)	I	84.027	N/A	7/1/18-6/30/19	5,000	469,166	86,507	444,349	444,349	61,690	-
Total, Special Education Cluster						1,149,400	113,250	1,107,893	1,107,893	71,743	-
Total U.S. Department of Education											
U.S. Department of Agriculture											
Passed through the Pennsylvania Department of Education:											
Child Nutrition Cluster:											
National School Lunch Program	I	10.555	N/A	7/1/17-6/30/18	N/A	8,497	8,497	-	-	-	-
National School Lunch Program	I	10.555	N/A	7/1/18-6/30/19	N/A	414,464	-	493,309	493,309	78,845	-
School Breakfast Program	I	10.553	N/A	7/1/17-6/30/18	N/A	3,048	3,048	-	-	-	-
School Breakfast Program	I	10.553	N/A	7/1/18-6/30/19	N/A	108,106	-	131,550	131,550	23,444	-
Passed through the Pennsylvania Department of Agriculture:											
Child Nutrition Cluster:											
Value of USDA donated Commodities	I	10.555	N/A	7/1/18-6/30/19	N/A	87,433	(39,355)	94,048	94,048	(32,740)	-
Total Child Nutrition Cluster/Total US Department of Agriculture						621,548	(27,810)	718,907	718,907	69,549	-
Total Expenditures of Federal Awards						\$ 1,770,948	\$ 85,440	\$ 1,826,800	\$ 1,826,800	\$ 141,292	\$ -

Legends: (A) Total Amount of Commodities Received from Department of Agriculture

(B) Beginning Inventory at July 1

(C) Total Amount of Commodities Used

(D) Ending Inventory at June 30

Source Codes D = Direct Funding

I = Indirect Funding

Jersey Shore Area School District

Notes to Schedule of Expenditures of Federal Awards
June 30, 2019

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activity of the Jersey Shore Area School District (the "District") under programs of the federal government for the year ended June 30, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the schedule presents only a selected portion of the operations of the District, it is not intended to and does not present the financial position, changes in net position or cash flows of the District.

2. Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the accrual or modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

The underlying accounting records for some grant programs, primarily those involving governmental activities (i.e., General Fund), are maintained on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred. The accounting records for other grant programs, including those involving business-type activities (i.e., Food Service Fund), are maintained on the accrual basis, i.e., when the revenue has been earned and the liability is incurred.

3. Indirect Cost Rate

The District has not elected to use the 10 percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**Independent Auditors' Report on Internal Control
Over Financial Reporting and on Compliance
and Other Matters Based on an Audit of
Financial Statements Performed in Accordance
with *Government Auditing Standards***

To the Board of Directors of
Jersey Shore Area School District

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activity, each major fund, and the aggregate remaining fund information of Jersey Shore Area School District (the "District"), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated November 22, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting ("internal control") to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Baker Tilly Virchow Krause, LLP

Williamsport, Pennsylvania
November 22, 2019

**Independent Auditors' Report on Compliance
for the Major Federal Program and Report on
Internal Control Over Compliance Required
by the Uniform Guidance**

To the Board of Directors of
Jersey Shore Area School District

Report on Compliance for the Major Federal Program

We have audited Jersey Shore Area School District's (the "District") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the District's major federal program for the year ended June 30, 2019. The District's major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the District's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the District's compliance with those requirements.

Opinion on the Major Federal Program

In our opinion, Jersey Shore Area School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2019.

Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on its major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for its major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Williamsport, Pennsylvania
November 22, 2019

Jersey Shore Area School District

Schedule of Findings and Questioned Costs
Year Ended June 30, 2019

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards

Internal control over major federal program:

- Material weakness(es) identified? yes X no
- Significant deficiency(ies) identified? yes X none reported

Type of auditors' report issued on compliance for major federal program: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes X no

Identification of major federal program:

CFDA Number(s)	Name of Federal Program or Cluster
84.010	Title I Grants to Local Educational Agencies

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? X yes no

Jersey Shore Area School District

Schedule of Findings and Questioned Costs
Year Ended June 30, 2019

Section II - Findings - Financial Statement Findings

None.

Section III - Federal Award Findings and Questioned Costs

None.

Section IV - Summary Schedule of Prior Audit Findings

There were no findings or questioned costs noted in the June 30, 2018 Single Audit.

Conferences Attendees				
Date	Name of Conference	Conference Facility	Conference Location	Attendees
11/1/2019	Fall for Innovation - Option B	First Community Foundation Partnership	Williamsport, PA	HReeder
11/12/2019	Impacts of Poverty	Genetti Hotel	Williamsport, PA	Segraves
11/15/2019	College and Career Readiness Conference	Penn College of Technology	Williamsport, PA	Jbarnhart/Sweitzer
11/22/2019	2019 PA Business Ed Association	Harrisburg-Hershey Holiday Inn	Grantville, PA	Griswold
1/3-6/2020	Am Historical Assoc. Annual Meeting	New York Hilton	New York, NY	JessicaGeorge/Greene
1/10-13/2020	Eastern Athletic Trainers Assoc.		Mashantucket, CT	JacquelineGeorge

Field Trips				
Date	Student Group	Destination Facility	Destination Location	Chaperones
11/15/2019	HS - Gr 8-12 Band	Selinsgrove High School	Selinsgrove, PA	Lahr/Sgreene/Walk/1 Approved Band Parent
11/15/2019	HS - Gr 11-12 Key Club	JS Middle School	Jersey Shore, PA	English
11/21/2019	HS - Gr 11-12 CTE	Penn College of Technology	Williamsport, PA	Wheeland
11/22/2019	HS - Gr 9-12 FBLA	The New Love Center/Area Business	Jersey Shore, PA	Oden
11/22/2019	HS - Gr 8-12 Band	Danville High School	Danville, PA	Lahr/Sgreene/Walk/Bhenry/Pgarrett
12/3/2019	HS - Gr 9-12 FBLA	All JSASD Schools/1st UM Church	Jersey Shore, Avis, Sall, PA	Oden
12/3/2019	HS - Gr 9-12 FBLA	Downtown Jersey Shore	Jersey Shore, PA	Oden/Jmiller
12/6/2019	HS - Gr 11-12 National Art H S	Various Business in JS	Jersey Shore, PA	Keim/Bierly
12/6/2019	JSASD - Life Skills	Wmspt. Movie, Long Island Pizza	Williamsport, PA	Wheeler/Koon/Hoffman/Woleslagle/Stiffler/Hershberger/TSS/Garrett
12/12/2019	AE - Gr K-5	Roxy Movie Theater	Lock Haven, PA	Karstetter/McGhee/Eaton/Bsmith/Keller/Cweidler/Verrelli/Confer/Gwert/Neidig/Anderson/Bomboy/Titus/Baney/Nurse/Colvin/Hughes/Jameson/Bassett
12/13/2019	SE - Gr K-5	Roxy Movie Theater	Lock Haven, PA	Marriott/Higgins/Robinson/Gill/Kinley/Barth/Rcrist/Leiswerth/Dittmar/Rinella/Davis/Kanouff/Lupold/Ferland/Allen/Bower/Bdittmar/School Nurse
12/13/2019	HS - Gr 9-12 FBLA	The New Love Center/Area Business	Jersey Shore, PA	Oden
12/16/2019	MS - Gr 6-8 Chorus	Tiadaughton Sr Ctr, Manor Care, JSASD Elementary Schools	Jersey Shore, PA	Bowers/Eischeid/1 Vol Parent
1/7/2020	HS - Gr 9-12 FBLA	Penn College of Technology	Williamsport, PA	Oden/Griswold/Jmiller/Bhartman/Jwason/Allen/NPaulhamus/SYorks/Machmer/Nbower/Jbest/Yorks
5/1/2020	SE - Gr 2	Discovery Space	State College, PA	Kinley/Gill/Tsechrist/Hensler/Allen/Bilbay
5/20-21/2020	JSASD - Gr 4	Waterdale Environmental Center		SamSmith/Rogers/TyWelshans/Dolan-Ward/Dconfair/Decker/Lorson/Eck/ 5 TBD

Vandalism Report				
Date	Building	Damage	Outcome	Dollar Amount for Repair
None				

RESOLUTION

WHEREAS, on June 27, 2006, the Pennsylvania legislature passed Act 1 of Special Session 2006, entitled the "Taxpayer Relief Act" (hereinafter "Act 1");

WHEREAS, Act 1 requires school districts to limit tax increases to the level set by an inflation index unless the tax increase is approved by voters in a referendum or the school district obtains from the Department of Education or a court of common pleas certain referendum exceptions;

WHEREAS, Act 1 does, however, allow a board of school directors to elect to adopt a resolution indicating that it will not raise the rate of any tax for the support of the public schools for the following fiscal year by more than its index, provided this resolution must be adopted no later than 110 days prior to the date of the election immediately preceding the upcoming fiscal year;

WHEREAS, the Jersey Shore Area School District index for the 2020-2021 fiscal year is 3.6%;

WHEREAS, the Jersey Shore Area School District Board of Directors has made the decision that it shall not raise the rate of any tax for the support of the public school for the 2020-2021 fiscal year by more than its index.

AND NOW, on this 25th day of November, 2019 it is hereby RESOLVED by the Jersey Shore Area School District (hereinafter "District") Board of Directors (hereinafter "Board") the following:

1. The Board certifies that it will not increase any school district tax for the 2020-2021 school year at a rate that exceeds the index as calculated by the Pennsylvania Department of Education.
2. The Board certifies that it will comply with the procedures set forth in Section 687, of the Pennsylvania Public School Code (hereinafter "School Code"), 24 P.S. §6-687, for the adoption of its proposed and final budget.
3. The Board certifies that increasing any tax at a rate less than or equal to the index will be sufficient to balance its final budget of the 2020-2021 fiscal year.
4. The Administration of the District will submit the District's information on a proposed increase in the rate of a tax levied for the support of the District to the Pennsylvania Department of Education on the uniform form prepared by the Pennsylvania Department of Education no later than five days after the Board's adoption of this Resolution.
5. The Administration of the District will send a copy of this Resolution to the Pennsylvania Department of Education no later than five days after the Board's adoption of this Resolution.
6. The Board understands and agrees that by passing this Resolution it is not eligible to seek referendum exceptions under Section 333(f) of Act 1 and is not eligible to

request approval from the voters through a referendum to increase a tax rate by more than the index as established for the 2020-2021 fiscal year.

7. Once this Resolution is passed, the Administration of the District is not required to comply with the preliminary budget requirements set forth in paragraphs (a) and (c) of Section 311 of Act 1. Provided, however:
- (a) The Board understands and agrees that, upon receipt of the information submitted by the District as set forth in paragraphs 4 and 5 above, the Pennsylvania Department of Education shall compare the District's proposed percentage increase in the rate of the tax with the index.
 - (b) Within ten days of the receipt of this information, the Pennsylvania Department of Education shall inform the District whether its proposed tax rate increase is less than or equal to the index.
 - (c) If the Pennsylvania Department of Education determines that the District's proposed increase in the rate of the District's tax exceeds the index, the District is subject to the preliminary budget requirements as set forth in paragraph (a) and (c) of Section 311 of Act 1.

JERSEY SHORE AREA SCHOOL DISTRICT
Jersey Shore, Pennsylvania

By: _____
Craig Allen, President

ATTEST:

Benjamin J. Enders, Secretary

(SEAL)

JSAMS Club Information

Club	Brief Description:	Advisor
Band/Jazz Band	Jazz Band, meets TBA. We play pop and jazz music different from the regular band music.	Nick Eischeid
Builders Club (MS Kiwanis)		Tracy Silvis
C3: Committed Christians Club	Host Friday night activity nights for the Middle School throughout the year. Share and spread positive and kind message. Gather food for the foodbank, and clothing for love center.	Matthew Hartman Chris Nagle Monica Richards Kurt Jones
Chorus/Select Singers	Select Singers	Andrea Bowers
Constitutional Convention	Goes to Constitutional Convention and Model U.N conventions yearly.	Rebecca Baller Jeffrey Klugh
Future Business Leaders of America - Middle Level		Vickie Allen Jan Wasson
Healthy Hearts Club	Promotes healthy lifestyles throughout the school year. Club members make posters, meet to have wellness activities, and support the high school's branch of the club. The club also promotes and supports the American Heart Association through the annual Hoops For Heart event.	Jodie Chappel Emily Buttorff or Erin Bonsell
Military and Law Enforcement Support Club	Collects items and ships care packages and Easter eggs to deployed service men and women. Care baskets and cards to local veterans. Police appreciation gifts throughout the year.	Ruth LeVan Corrine Fravel
Outdoor Club	-Service, education and fun activities to promote conservation of environment. -School Recycling program	Jeffrey Klugh Sean Weaver
Student Council		Lynnann Charnego
TAG Club: DC Trip (similar to a Class Advisor)	Small group to organize DC trip	Nichole Bechdel
Yearbook: Bullpup Memories	Works throughout the year to create the middle school yearbook.	Sarah Kuehne

Club	Brief Description	Advisor
American Red Cross Club	An extension of the local Red Cross Unit. Hosting blood drives for community.	Melissa Williamson
Bible Club	Provides opportunity to read/discuss Bible passages and teachings. Student run & led.	James Watson
*New Club – 2019-20 Card Club	Provide a space where students who are interested in card games can play together, make friendships, and learn from each other in a welcoming environment.	Jacob Maneval
Drama Club	Learn more about and to actively participate in technical and performance aspects of theatre.	Michele Long
FBLA 9th	To further the goals of FBLA within the Jersey Shore Area School District. All participate in Regional Competition, may qualify for States or Nationals.	Jeff Miller
FBLA	To further the goals of FBLA within the Jersey Shore Area School District. All participate in Regional Competition, may qualify for States or Nationals.	Dolly Oden
Heart Club	Promote health and wellness in our school and community. Supports American Heart Association.	Sheena Armbruster
Jazz Band	Offers students additional time to practice their instruments. It is also used as additional time to listen and discuss jazz music and concepts. Occasionally club time is used for additional rehearsal time for the extra-curricular jazz band.	Chris Lahr
IT Club	Promotes Information Technology/Computer related fields. Organizational skills/LAN Party fundraisers	Scott Alexander
Indoor Track & Field Club	Allows winter training for spring track preparation, all students welcome.	Robert Fox
Manufacturing Club	Design and fabricate mass production/large scale real life projects.	Brent Wheeland
Constitutional Convention & Model UN	Academic competitions with other districts.	Jessica George Timothy Greene Mike Harvey James Smith
Music Club	Connects students through various methodologies of music. Focuses on exploration of genres & mediums through auditions & performances.	Jonathan Palumbo
Key Club	Key Club is part of Kiwanis International, making it an international organization as well. Activities focus on community service, fundraising, and leadership development	Jodi English

National Art Honor Society	Promotes art advocacy with art projects in school/community. Must have GPA of 90% or higher in all art classes.	Sarah Keim
National English Honor Society	Supports development of hardworking/diligent students striving to support community and excel in academics. Required 90% in English.	Brooke Menzen
Outdoor Club	Extension of Physical Education and our life time fitness activities. The clubs purpose is to connect high school age students to our amazing Tiadaghton state forest. Community service.	Eric Hess Bill Ferguson Jeff Miller James Smith
National Honors Society	Student who meet specific academic, extra-curricular, and volunteer requirements are eligible to be inducted into this organization.	Holly Barto
Pep Club	Meet with information regarding student-section and athletics events	Serena Henry
Renaissance Club	Executive committee of carefully selected students to work with teachers to improve school climate and atmosphere. Extension of School Wide Positive Behavior program using Jostens Renaissance program.	Jonathan Palumbo Teri Bauman
Rho Kappa National Social Studies Honor Society	Academic club of seniors only, students participate in the numerous competitions like Con-Con & Mock Trial, Government Day and Law Day.	James Smith Tim Greene
Sign Language Club	Teaches students American Sign Language as well as different aspects to the Deaf Culture.	Julie Wagner
Spanish National Honor Society/Club	Academic Society focused on Spanish Language, excellence in Secondary education & promoting continuity of interest in Spanish culture, must maintain cumulative average of 90%, 92% in Spanish. 10th grade or above.	Debra Bressler
Spectrum Club	Provides students of all gender, race, religion, culture, sexual orientation, and economic background a safe place to socialize and support each other.	Michele Long
Student Council	Government body for the high school. A member of the National Association of Student Councils & the PA Association.	Michele Persun
Young Democrats	Intends to allow people to express and discuss political opinions. Allows students to take part in community service through local organizations.	Jessica George
Youth Development Task Force (YDTF)	The YDTF's purpose is to continuously support, monitor, work, and raise awareness on mental and physical health issues of our youth in a countywide leadership organization.	Jodi English

Classes	Brief Description	Advisor
Class of 2020	Senior Class	Michele Long Janna Riggle
Class of 2021	Junior Class	Melissa Williamson Brooke Menzen
Class of 2022	Sophomore Class	Jessica George Julie Wagner
Class of 2023	Freshman Class	Charlotte Bierly Sarah Keim



Book	Board Policy Manual
Section	700 Property
Title	Student - Staff Memorials/Honorariums
Code	702.1
Status	
Legal	1. 24 P.S. 216 2. 24 P.S. 703 3. Pol. 706 - Property Records

Purpose

Jersey Shore Area School District recognizes that memorials established upon school district property must be proposed, reviewed, and adopted cognizant of concepts of equality, proper concern for all students, staff and community members, appropriateness of memorials, and best usage of available property. Memorials will be considered for students and current and retired staff members. The School Board or its designee reserves the right to accept or deny any memorial gift.

Authority

Recommended Memorials[1]

Memorials may be established if there is no cost to the school or school district. Appropriate memorials may include, but are not limited to:

1. Scholarships in memory of a deceased student and/or staff member.
2. Donated items or other materials recommended by the school principal (or designee) to the Jersey Shore Area School Board for approval and acceptance to the school library. Donated items may include a plate with wording limited to "Donated in Memory/Honor of "student/staff name" or "In Memory/Honor of "student/staff name" and the deceased's legal name and dates of birth and death as well as the donor's name. Disposal of the donated item, due to its being outdated or obsolete is at the discretion of the school principal (or designee). The school principal (or designee) will make every reasonable attempt to return the item to its original donor or family.
3. Non-conditional monetary contributions to a particular school activity, department, or event. The school principal must recommend acceptance to the Jersey Shore Area School Board for approval.
4. Equipment donated with recommendation of the Superintendent to the Jersey Shore Area School Board. An engraved plate no larger than two (2) by six (6) inches may be affixed to the equipment and may include wording limited to "Donated in Memory of "student/staff name" or "In Memory/Honor of "student/staff name" and dates of birth and death, as well as the donor's name. Disposal of the donated item, due to its being outdated or obsolete is at

the discretion of the school principal (or designee). The school principal (or designee) will make every reasonable attempt to return the item to its original donor or family.

5. A flower bouquet may be on display at graduation ceremonies in a location deemed appropriate by the school principal (or designee). At the discretion of the school principal (or designee) and the concurrence of the next of kin, a deceased student's diploma may be presented posthumously to a family member of the deceased. Such a presentation would be in the same manner and at the same place in the program as if the student had received the diploma.
6. Planting of a shrub, or perennial on school grounds may be permitted provided that the location has received prior approval by the Superintendent, Supervisor of Buildings & Grounds, and School Board prior to planting with the understanding that the tree, shrub, or perennial may not survive weather conditions, will be maintained by the school district and may be removed if deemed appropriate and necessary for the overall operation and plan of the campus. If a plant must be removed, the district will replace with a similar one.
7. Moving forward policy records will be kept.

Since there are currently a number of plaques and other assorted markers on grounds and in buildings throughout the Jersey Shore Area School District, the following guidelines shall apply:
[1][2]

1. Current memorials, markers or plaques installed prior to (date of policy), will remain in place, with maintenance and/or care by the school or school district. Trees, shrubs, or perennials which die will be removed by the school district's maintenance department. Oversight for these decisions will be made by the school principal (or designee) and/or the Supervisor of Buildings and Grounds. The school principal (or designee) will make every reasonable attempt to return the item to its original donor or family.

Spontaneous Temporary Memorials/Expressions Following a Death[1]

The Jersey Shore Area School District is sensitive to the emotional needs of our school community during times of crisis. Tragic incidents or deaths may be observed by spontaneous expressions of grief, support, or sympathy for a victim and/or their family. These expressions often have taken the form of banners, locker decorations, flowers, or gatherings. So that no human life is interpreted to be more or less important than others, the following procedures shall be followed:

1. In enforcing this policy it is imperative that students and staff involved are treated in a sensitive manner by explaining the reasons for the policy to students, staff, parents and/or guardians.
2. A moment of silence may be offered at the district or school level.
3. Since expressions of grief are often emotional and cathartic, individual or trained professionals should be available to appropriately address need.
4. Decorations or displays should be limited to an area designated by the school principal (or designee). Principals (or designee) should use discretion as to their appropriateness and when they are to be removed.
5. Candles and other flammable items cannot be permitted on school grounds without the permission of the Superintendent.
6. Gatherings on school property without the presence of an appropriate adult will not be allowed without permission by the school principal.
7. Consideration should be given to the victim's family for "formal memorial observances" on school property; however, the Superintendent and the Jersey Shore Area School Board shall be given the final consideration in decision making.

*Current legal interpretations indicate that a district may not be involved in planning religious content, but may not infringe upon the right of non-school personnel to express themselves.[1][3]

Unacceptable Memorial Gifts and Practices

Memorials and practices that are deemed not acceptable by the school or school district are those that:

- 1. Alter school activities or the school schedule.
- 2. Require the permanent retirement or discontinued use of school property for more than six years.
- 3. Infringe on the separation of church and state.
- 4. Require the use of public funds for purchase.
- 5. Permanent "property" memorials to those who have committed suicide, a serious form of illegal behavior, or those that glamorize the method of death.
- 6. Present a potential health, safety risk, or violate school district rules, regulations, and procedures.

Delegation of Responsibility

In the event of a crisis on campus that results in multiple items being left to honor or memorialize student(s)/staff, the school district reserves the right to eliminate, donate, or move the items to a more appropriate location in order that those items would not be in violation of "Unacceptable Memorial Gifts" 1-6.

**JERSEY SHORE AREA SCHOOL DISTRICT
BOARD OF SCHOOL DIRECTORS**

**2020
CALENDAR OF MEETINGS
7:00 p.m.**

REGULAR MEETING I	REGULAR MEETING II
January 13	January 27
February 10	February 24
March 9	March 23
April 13	April 27
May 11	May 26 (Tuesday)
June 8	June 22
No Meeting	July 27
August 10	August 24
September 14	September 28
October 12	October 26
November 9	November 23
	December 7 (Reorganization)