

Jersey Shore Area School District
Board of Education – Regular Meeting
(held virtually using video conference calling)
Minutes of November 23, 2020

A. Opening

1. Call to Order: Mr. Allen, President, called the meeting to order at 7:25 p.m.

2. Roll Call:

Members Present: Mr. Craig Allen, Mr. David Becker, Mr. Harry Brungard, Ms. Patrice Doebler, Mrs. Angela Grant, Mr. Wayne Kinley, Mrs. Nancy Petrosky, Mrs. Michelle Stemler, Mrs. Mary Thomas and Dr. Brian T. Ulmer, Superintendent.

Others Present: Christopher Kenyon, Esq., Solicitor, Mr. Benjamin Enders, Board Secretary, Dr. Kenneth Dady, Jr., Assistant Superintendent and Robert Parker, Student Representative.

3. Pledge of Allegiance

B. Approvals

1. Minutes:

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

- | | |
|---------------------|---------------------------|
| a. October 12, 2020 | Regular Meeting (Virtual) |
| b. October 26, 2020 | Regular Meeting (Virtual) |

A roll call vote was taken as listed below:

David Becker	Yes	Harry Brungard	Yes
Patrice Doebler	Yes	Angela Grant	Yes
Wayne Kinley	Yes	Nancy Petrosky	Yes
Michelle Stemler	Yes	Mary Thomas	Yes
Craig Allen	Yes		

The vote was 9-yes and 0-no, motion carried.

2. Treasurer's Report:

Motion: A motion was made by Mary Thomas and seconded by Wayne Kinley to approve the following Treasurer's Reports as listed on the Agenda:

- | | |
|------------------------------------|--------------|
| a. October 2020 Treasurer's Report | (Attachment) |
| b. October 2020 Investment Report | (Attachment) |

A roll call vote was taken as listed below:

David Becker	Yes	Harry Brungard	Yes
Patrice Doebler	Yes	Angela Grant	Yes
Wayne Kinley	Yes	Nancy Petrosky	Yes
Michelle Stemler	Yes	Mary Thomas	Yes
Craig Allen	Yes		

The vote was 9-yes and 0-no, motion carried.

3. Approval of Bills:

Motion: A motion was made by Mary Thomas and seconded by Wayne Kinley to approve the following Bills as listed on the Agenda:

General Fund Month End Checks	618,511.99
General Fund Manual Checks	310,603.39
General Fund Prior Month Voided Checks	(90.00)
General Fund Muncy Electronic Payments	578,047.37
General Fund FNB Electronic Payments	556.39
Activity Fund Checks	2,287.67
Athletic Fund Checks	28,861.50
Food Service Fund Checks	418.72
Food Service Fund Muncy Electronic Payments	43,235.08
Payroll PLGIT Electronic Payments	481,255.49
Payroll Fund Checks	83,270.19
General Interfund Cash Transfers	1,345,187.33
Food Service Interfund Cash Transfers	38,726.02
Total	3,530,871.14

A roll call vote was taken as listed below:

David Becker	Yes	Harry Brungard	Yes
Patrice Doebler	Yes	Angela Grant	Yes
Wayne Kinley	Yes	Nancy Petrosky	Yes
Michelle Stemler	Yes	Mary Thomas	Yes
Craig Allen	Yes		

The vote was 9-yes and 0-no, motion carried.

C. Presentations

1. Communications:

- a. Dr. Ulmer presented update orders from the Department of Health effective November 22, 2020.

2. President's Report:

- a. An Executive session was held by the Board beginning at 6:30 p.m. for legal and personnel issues.

3. Intermediate Unit Report: None

4. Student Representative Report:

- a. Congratulations Cale Blakely and Carly McConnell, Students of the Month for November.
- b. Congratulations to Football team on their trip to PIAA states final game on November 28, 2020.
- c. FBLA #weSHOREcare – Making Seniors Smile project, on November 20, 2020 club members went around to senior living centers and decorated the sidewalks with inspirational messages for the residents and staff using chalk. The club will also be providing pizza parties for them throughout the next several weeks. Manor Care in Jersey Shore received a pizza party on November 23, 2020.
- d. Robert received some student perspective on the online classes held on Friday, November 27, 2020. (He was not in attendance as he was with FBLA.). Overall the students he spoke with were content with the work that is going on for their online classes. The only complaint most had was the lack of consistency with the apps and programs teachers were using and having to switch between platforms depending on what the particular teacher was using.

5. Superintendent's Report:

- Congratulations to the Football team on advancing to the PIAA AAAA Championship. Even more important was the email that was received on November 23, 2020 from Lampeter-Strasburg thanking JSASD for how respectful everyone was.
 - Thank you to JSASD partners at Susquehanna Trailways. They offered complimentary transportation to fans going to Hershey to support the team.
 - Thanked the District staff, students and parents. Closing a school is never something that is taken lightly and the staff did an amazing job. We know access issues hamper our students, but we did everything that we could to send them home with educational materials and to connect with them over two days and the staff did great work.
- a. 2019-2020 Year End Audit Report - Baker Tilly Virchow Krause, LLP
 - b. Updated Board Policies:
 - Policy 116 - Tutoring
 - Policy 117 - Homebound Instruction
 - Policy 122 - Extracurricular Activities
 - Policy 123 - Interscholastic Athletics
 - Policy 123.2 - Sudden Cardiac Arrest
 - c. Update of Policy 008 - Organizational chart and job description for Director of Building and Grounds. (The change in the Organizational Chart and Job Description for the Director of Buildings and Grounds is done to move the supervision of that position to myself as Superintendent. This will update the organizational structure so that central office administrators report to me. As we enter a feasibility study to look at revising our Capital Plan, it is critical that Mark and I are leading that major effort).

Motion: A motion was made by Mary Thomas and seconded by Wayne Kinley to add the following addendum items to Personnel items:

- m. appointment of Kristin Petruzzi to the Assistant Accountant for Payroll and Human Resources position, annual salary of \$47,500.00, effective January 4, 2021.

n. approval of an unpaid maternity leave beginning March 5, 2021 (approximately) thru May 28, 2021 (approximately) for employee #2020-21-13.

A roll call vote was taken as listed below:

David Becker	Yes	Harry Brungard	Yes
Patrice Doebler	Yes	Angela Grant	Yes
Wayne Kinley	Yes	Nancy Petrosky	Yes
Michelle Stemler	Yes	Mary Thomas	Yes
Craig Allen	Yes		

The vote was 9-yes and 0-no, motion carried.

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

Raye Bierly-Piatt Twp. – commented on spending money on another feasibility study, audit presentation, teacher contract and lunch at the high school during the pandemic.

Motion: A motion was made by Mary Thomas and seconded by Harry Brungard to close Courtesy of the Floor.

A roll call vote was taken as listed below:

David Becker	Yes	Harry Brungard	Yes
Patrice Doebler	Yes	Angela Grant	Yes
Wayne Kinley	Yes	Nancy Petrosky	Yes
Michelle Stemler	Yes	Mary Thomas	Yes
Craig Allen	Yes		

The vote was 9-yes and 0-no, motion carried.

E. Personnel Items:

1. Personnel Items

Motion: A motion was made by Mary Thomas and seconded by Nancy Petrosky to approve the following Personnel items as listed on the agenda:

a. the following bus drivers with Susquehanna Transit:

Edna Whitmyre
John O'Donnell

b. correction for stipends that were approved at the November 9, 2020 meeting:

- removal of the Graduation Project and Janna Riggle Advisor
- removal of Melissa Becker for the Elementary Band/Chorus stipend
- change of stipend amount for Nick Eischeid and Chris Lahr as Co-Department Leaders for Music to \$1,175.00 each
- addition of Nick Eischeid and Andrea Bower for the Elementary Band/Chorus stipend to be paid \$400 each

c. accepting a letter of resignation from Zakory Herman, Assistant Middle School wrestling coach, effective November 2, 2020.

d. accepting a letter of resignation from Robert Harrow, Head Middle School wrestling coach, effective November 16, 2020.

e. appointment of Ty Kanouff to a Head Middle School Wrestling coach position at a stipend of \$4086.00, (level 5 of the coaches' salary matrix), effective the 2020-2021 season.

f. appointment of Robert Harrow to an Assistant Middle School Wrestling coach position, at a stipend of \$2960.00, (level 5 of the coaches' salary matrix), effective the 2020-2021 season.

g. appointment of Aaron Hager as fulltime 1st Assistant Varsity Wrestling coach, at a stipend of \$4218.00, (level 4 of the coaches' salary matrix), effective the 2020-2021 season.

h. appointment of Collin Glorioso to an Assistant Varsity Wrestling coach, at a stipend of \$3268.80, (level 1 of the coaches' salary matrix), effective the 2020-2021 season.

i. the following as volunteer Wrestling coaches effective the 2020-2021 season:

Travis Andrus
Hayden Swartwood
Noah Ulmer

j. the retention of the following fall sport head coaches and sports as listed for the 2021-2022 school year:

Cross Country	Tyler Henry
Varsity Boys Soccer	Mitchell Cornelius
Varsity Football	Thomas Gravish
Varsity Girls Tennis	Ann Marie Dincher

k. appointment of Brandie Brion as a part time (5 hours per day) Learning Support Aide at Avis Elementary School, \$9.24 per hour, pending receipt of required employment documentation.

l. accepting a letter of resignation from Jacob Maneval, Head Girls Soccer coach, effective November 20, 2020.

m. appointment of Kristin Petruzzi to the Assistant Accountant for Payroll and Human Resources position, annual salary of \$47,500.00, effective January 4, 2021.

n. approval of an unpaid maternity leave beginning March 5, 2021 (approximately) thru May 28, 2021 (approximately) for employee #2020-21-13.

A roll call vote was taken as listed below:

David Becker	Yes	Harry Brungard	Yes
Patrice Doebler	Yes	Angela Grant	Yes
Wayne Kinley	Yes	Nancy Petrosky	Yes
Michelle Stemler	Yes	Mary Thomas	Yes
Craig Allen	Yes		

The vote was 9-yes and 0-no, motion carried.

F. Curriculum and Instruction: None

G. Building and Grounds: None

H. Finance:

1. Finance Items

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

- a. authorization to use the PPL Electric Utilities EITC funds (\$7500.00) towards the purchase of iPads for the Elementary Steam lab.
- b. authorization to use the \$65,000.00 CDC Health and Safety Funds to meet the requirements of the Health and Safety Plan and direct the administration to make such purchases.
- c. acceptance of the donation from the Gilhart Estate for scholarship opportunities.
- d. that the administration conduct business and pay appropriate district invoices with confirmation at the next available regular Board meeting.
- e. accepting the Financial Statements and Supplementary Information for the year ended June 30, 2020 as presented by Baker Tilly Virchow Krause, LLP, our independent auditors. (Attachment)
- f. a 60 month lease agreement with DeLage Landen Financial Services, Inc. for a copier in the High School Guidance Office, as budgeted. (Attachment)

A roll call vote was taken as listed below:

David Becker	Yes	Harry Brungard	Yes
Patrice Doebler	Yes	Angela Grant	Yes
Wayne Kinley	Yes	Nancy Petrosky	Yes
Michelle Stemler	Yes	Mary Thomas	Yes
Craig Allen	Yes		

The vote was 9-yes and 0-no, motion carried.

I. Miscellaneous

1. Miscellaneous Items:

Motion: A motion was made by Mary Thomas and seconded by David Becker to approve the following Miscellaneous items as listed on the agenda:

- a. an Articulation Agreement between University of Northwestern Ohio (UNOH) and Jersey Shore Area School District. (Attachment)
- b. the following policies at first read: (Attachments)
 - Policy 109 - Resource Materials
 - Policy 110 - Instructional Supplies
 - Policy 112 - Guidance Counseling
 - Policy 113.2 - Behavior Support
 - Policy 114 - Gifted education

c. the following policies at second read:

(Attachments)

Policy 108 - Adoption of Textbooks
Policy 113 - Special Education
Policy 113.1 - Discipline of Students with Disabilities
Policy 113.3 - Screening and Evaluations for Students with Disabilities
Policy 113.4 - Confidentiality of Special Education Student Information
Policy 626 - Federal Fiscal Compliance

d. the updated Extra Curricular Health and Safety Plan for Winter Sports.

(Attachment)

A roll call vote was taken as listed below:

David Becker	Yes	Harry Brungard	Yes
Patrice Doebler	Yes	Angela Grant	Yes
Wayne Kinley	Yes	Nancy Petrosky	Yes
Michelle Stemler	Yes	Mary Thomas	Yes
Craig Allen	Yes		

The vote was 9-yes and 0-no, motion carried.

J. Old Business: None

L. Executive Session: None

M. Adjournment:

The November 23, 2020 Regular Board Meeting (held virtually using video conference calling) was adjourned at 8:30 p.m.

Respectfully submitted,

Benjamin J. Enders
Board Secretary

**Jersey Shore Area School District
Treasurer's Report - Cash and Cash Equivalents
October 2020**

Bank Accounts	Beginning Balance	Received	Disbursed	Ending Balance
General Fund - FNB	\$ 91,704.79	\$ 569,726.79	\$ 516,685.08	\$ 144,746.50
General Fund - PSDLAF	52,677.32	0.31	-	52,677.63
General Fund - Muncy Bank & Trust	13,588,884.26	1,856,670.06	1,578,058.37	13,867,495.95
Activity/Other Trust Funds - Muncy Bank &	174,815.68	9,661.95	-	184,477.63
Athletics Fund - Muncy Bank & Trust	59,540.54	7,677.96	30,000.00	37,218.50
Food Service Fund - Muncy Bank & Trust	62,273.37	3,769.10	43,235.08	22,807.39
Payroll Fund - Muncy Bank & Trust	36.47	0.05	-	36.52
Capital Reserve - Muncy Bank & Trust	626,394.95	796.32	-	627,191.27
General Fund - PLGIT Class	1,171,456.88	3,576,685.26	2,488,138.73	2,260,003.41
General Fund - PLGIT Plus/Class	-	-	-	-
General Fund - PLGIT/I Class	-	-	-	-
Accounts Payable Fund - PLGIT Class	0.63	0.02	-	0.65
Activity/Other Trust Fund - PLGIT Class	24,574.06	0.26	2,227.67	22,346.65
Athletics Fund - PLGIT Class	47,277.38	30,000.46	28,861.50	48,416.34
Capital Reserve Fund - PLGIT Class	172.00	-	-	172.00
Capital Reserve Fund - PLGIT Plus/Class	-	-	-	-
Capital Reserve Fund - PLGIT/I Class	-	-	-	-
Food Service Fund - PLGIT Class	82,989.47	9,084.94	39,144.74	52,929.67
Ramsey Fund - PLGIT Class	49,498.16	7,500.51	-	56,998.67
Payroll Fund - PLGIT Class	399,867.17	1,383,918.47	1,405,945.68	377,839.96
Sechrist Scholarship Fund - PLGIT Class	84,381.90	0.87	-	84,382.77
Totals	\$ 16,516,545.03	\$ 7,455,493.33	\$ 6,132,296.85	\$ 17,839,741.51

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.

JERSEY SHORE AREA SCHOOL DISTRICT
TREASURER'S REPORT - INVESTMENTS
FOR THE MONTH ENDED
October 31, 2020

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

Fund Accounting Check Register

PLGIT GENERAL FUND - From 11/24/2020 To 11/24/2020

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Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A. S. N.	Expended Amt
00052343	11/18/2020	C4161000002		100120JSSD-DS	10-2310-820-000-000-000-LEGL	343893LEGL	231.50
00052343	11/18/2020	C4161000003		092220JSSD-DS	10-2310-820-000-000-000-LEGL	343893LEGL	323.75
Vendor: 100412 - ACE COURT REPORTING, INC.							
00052344	11/17/2020	C4160300014	21000316	50629	10-2260-329-431-000-000-021-000-0000	343885-21	555.25
Vendor: 100550 - ACHIEVE3000, INC.							
00052345	11/13/2020	L4158500003	21000068	1511417	10-0480-000-120-000-000-000-0000	110480-120	623.00
00052345	11/17/2020	L4160400001	21000068	1511771	10-0480-000-120-000-000-000-0000	110480-120	89.00
00052345	11/17/2020	L4160400002	21000068	1511694	10-0480-000-120-000-000-000-0000	110480-120	504.00
Vendor: 101270 - ASSETGENIE, INC. dba/AG iREPAIR							
00052346	11/13/2020	L4158500004	21000408	1778995	10-2490-610-000-10-030-000-000-0000	360401	89.77
00052346	11/13/2020	L4158500005	21000408	1778995	10-2490-610-000-10-040-000-000-0000	360402	89.77
00052346	11/13/2020	L4158500006	21000408	1778995	10-2490-610-000-10-060-000-000-0000	360403	89.77
00052346	11/13/2020	L4158500007	21000408	1778995	10-2490-610-000-30-010-000-000-0000	360404	89.77
00052346	11/13/2020	L4158500008	21000408	1778995	10-2490-610-000-30-020-000-000-0000	360405	89.77
Vendor: 102935 - ALLIED 100 LLC							
00052347	11/16/2020	C4159700013		20202021-04	10-1807-899-217-10-000-021-000-0000	340056-21	448.85
Vendor: 103450 - ALL THINGS BRIGHT & BEAUTIFUL							
00052348	11/16/2020	C4159700005		3113453574	10-2620-423-000-10-030-000-000-0000	310314	11,500.00
Vendor: 105750 - AMERIGAS							
00052349	11/16/2020	C4159700006		70847501000	10-2620-424-000-10-030-000-000-0000	310315	65.00
00052349	11/16/2020	C4159700007		70847500000	10-2620-424-000-10-030-000-000-0000	310315	393.63
Vendor: 106480 - APPALACHIAN UTILITIES INC							
00052350	11/13/2020	L4158500009	21000414	AD19596664	10-2220-756-000-00-000-023-000-0000	340734	521.00
00052350	11/13/2020	L4158500010	21000126	A07925161	10-1110-756-986-00-000-000-000-0000		914.63
Vendor: 106550 - APPLE COMPUTER INC							
00052351	11/16/2020	C4159700008		68182	10-2220-756-000-00-000-023-000-0000	340734	1,699.00
Vendor: 107700 - ASSOCIATED CONTROLS INC							
00052352	11/13/2020	L4158500011	21000474	2011-080298	10-1380-610-000-30-010-025-000-0000	312978	29,832.00
00052352	11/13/2020	L4158500025	21000443	2011-079271	10-1380-610-000-30-010-025-000-0000	312978	31,531.00
00052352	11/13/2020	L4158500026	21000444	2011-079275	10-1380-610-000-30-010-025-000-0000	312978	253.91
00052352	11/16/2020	C4159700009	21000133	2011-179163	10-2620-610-000-00-000-000-000-0000	310939	253.91
00052352	11/16/2020	C4159700010	21000133	2010-077617	10-2620-610-000-30-020-000-000-0000	310228	253.91
00052352	11/16/2020	C4159700011	21000133	2010-077046	10-2620-610-000-10-040-000-000-0000	310424	253.91
00052352	11/16/2020	C4159700012	21000133	2010-075705	10-2620-610-000-10-030-000-000-0000	310319	253.91
Vendor: 107700 - ASSOCIATED CONTROLS INC							
00052352	11/13/2020	L4158500011	21000474	2011-080298	10-1380-610-000-30-010-025-000-0000	312978	253.91
00052352	11/13/2020	L4158500025	21000443	2011-079271	10-1380-610-000-30-010-025-000-0000	312978	628.63
00052352	11/13/2020	L4158500026	21000444	2011-079275	10-1380-610-000-30-010-025-000-0000	312978	261.70
00052352	11/16/2020	C4159700009	21000133	2011-179163	10-2620-610-000-00-000-000-000-0000	310939	3,896.73
00052352	11/16/2020	C4159700010	21000133	2010-077617	10-2620-610-000-30-020-000-000-0000	310228	69.30
00052352	11/16/2020	C4159700011	21000133	2010-077046	10-2620-610-000-10-040-000-000-0000	310424	121.35
00052352	11/16/2020	C4159700012	21000133	2010-075705	10-2620-610-000-10-030-000-000-0000	310319	9.48

* Denotes Non-Negotiable Transaction

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

Fund Accounting Check Register

PLGIT GENERAL FUND - From 11/24/2020 To 11/24/2020

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A. S. N.	Expended Amt
Vendor: 108815 - BLUEFARP FINANCIAL, INC.							
00052353	11/16/2020	C4159700014		23454	Remit # 2 Check Date: 11/24/2020	Check Amount:	4,996.68
					10-2270-240-000-00-000-0000-0000	310811	490.00
00052353	11/16/2020	C4159700015		23663	10-2270-240-000-00-000-0000-0000	310811	367.50
Vendor: 111913 - MELISSA BECKER							
00052354	11/16/2020	C4159700016		MILEAGE	Check Date: 11/24/2020	Check Amount:	857.50
					10-1110-581-000-00-000-0000-0000	310740M	73.60
Vendor: 113700 - JOHN A BEVERIDGE							
00052355	11/13/2020	L4158500055	21000296	02333618	Check Date: 11/24/2020	Check Amount:	73.60
					10-1211-610-000-30-020-000-0000-0000	360504	16.65
00052355	11/13/2020	L4158500056	21000276	02332336	10-1211-610-000-30-010-000-0000-0000	360502	70.06
00052355	11/17/2020	C4160300018	21000512	01177217	10-1211-610-000-10-040-000-0000-0000	360500	46.45
Vendor: 115100 - LINGLE'S							
00052356	11/16/2020	C4159700017		2100639	Remit # 1 Check Date: 11/24/2020	Check Amount:	133.16
					10-2220-538-000-00-000-023-000-0000	311079	678.40
00052356	11/16/2020	C4159700018		2100615	10-2272-580-000-00-000-000-0000-0000	313739NC	575.00
00052356	11/16/2020	C4159700019		2100584	10-1290-322-000-00-000-000-0000-00IU	311650-IU	68,633.86
00052356	11/16/2020	C4159700020		2100712	10-2380-580-000-10-040-000-000-0000	310428	225.00
00052356	11/16/2020	C4159700021		2100712	10-2380-580-000-30-010-000-000-0000	310151	225.00
Vendor: 115900 - BLAST INTERMEDIATE UNIT 17							
00052357	11/16/2020	C4159700023		MILEAGE	Remit # 2 Check Date: 11/24/2020	Check Amount:	70,337.26
					10-2620-581-000-00-000-000-0000-0000	310938M	14.38
Vendor: 119050 - FREDERICK BROWN							
00052358	11/13/2020	L4158500012	21000267	73288	Check Date: 11/24/2020	Check Amount:	14.38
					10-1380-610-000-30-010-025-000-0000	312978	117.39
00052358	11/13/2020	L4158500013	21000270	73041	10-1380-610-000-30-010-025-000-0000	312978	323.85
00052358	11/16/2020	C4159700024	21000134	73040	10-2620-610-000-00-070-000-000-0000	311758	4.99
00052358	11/16/2020	C4159700025	21000134	73311	10-2620-610-000-00-000-000-000-0000	310939	118.99
00052358	11/16/2020	C4159700026	21000134	73015	10-2620-610-000-00-000-000-000-0000	310939	115.25
00052358	11/16/2020	C4159700027	21000134	73254	10-2620-610-000-30-010-000-000-0000	310135	39.91
00052358	11/16/2020	C4159700028	21000134	73016	10-2620-610-000-30-010-000-000-0000	310135	38.81
00052358	11/16/2020	C4159700029	21000134	73042	10-2620-610-000-30-020-000-000-0000	310228	165.21
00052358	11/16/2020	C4159700030	21000134	73250	10-2620-610-000-30-020-000-000-0000	310228	157.03
00052358	11/16/2020	C4159700031	21000134	73044	10-2620-610-000-10-040-000-000-0000	310424	12.05
00052358	11/16/2020	C4159700032	21000134	73043	10-2620-610-000-10-060-000-000-0000	310622	20.79
00052358	11/16/2020	C4159700033	21000134	72480	10-2620-610-000-10-030-000-000-0000	310319	83.66
Vendor: 121100 - BUTTORFFS HARDWARE							
00052359	11/13/2020	L4158500016	21000439	3180680	Remit # 1 Check Date: 11/24/2020	Check Amount:	1,197.93
					10-1110-756-986-00-000-000-000-0000	387.53	
00052359	11/13/2020	L4158500017	21000439	3180680	10-2220-650-000-00-000-023-000-0000	311788	255.07
00052359	11/16/2020	C4159700034	19000664	TCH5043	10-1110-650-000-30-010-023-000-0000	312124	1,017.34

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

C - Credit Card Payment

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JERSEY SHORE AREA SCHOOL DIST

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Fund Accounting Check Register

PLGIT GENERAL FUND - From 11/24/2020 To 11/24/2020

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Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A. S. N.	Expended Amt
00052359	11/17/2020	L4160400003	21000497	4078373	10-1380-650-663-30-110-021-000-0000		2,820.16
00052359	11/17/2020	L4160400019	21000496	4099188	10-1380-756-169-30-010-025-000-0000		885.60
Vendor: 121413 - CDW-GOVERNMENT					Remit # 1 Check Date: 11/24/2020	Check Amount:	5,365.70
00052360	11/17/2020	L4160400004	21000499	4071282	10-2220-438-000-30-020-023-000-0000	310250	1,304.70
Vendor: 121413 - TEQLEASE					Remit # 2 Check Date: 11/24/2020	Check Amount:	1,304.70
00052361	11/13/2020	L4158500014	21000203	51185865 RI	10-1110-610-000-30-010-000-000-0000	310102	136.62
Vendor: 122900 - CAROLINA BIOLOGICAL SUPPLY CO					Remit # 1 Check Date: 11/24/2020	Check Amount:	136.62
00052362	11/13/2020	L4158500015	21000021	15916	10-5800-610-000-00-000-000-000-SUSP	999999	446.50
Vendor: 123360 - CASCADE SCHOOL SUPPLIES					Remit # 1 Check Date: 11/24/2020	Check Amount:	446.50
00052363	11/16/2020	C4159700035		ACT 30	10-1140-322-000-10-000-000-000-0000		1,710.00
00052363	11/18/2020	C4161000001		2100000483	10-1140-322-000-10-000-000-000-0000		47.50
Vendor: 124705 - CENTRAL INTERMEDIATE UNIT #10					Remit # 1 Check Date: 11/24/2020	Check Amount:	1,757.50
00052364	11/17/2020	C4160300001		REFUND	10-6111-000-000-00-000-000-0000	210000	1,193.51
Vendor: 124825 - HARRY M. CHAMPION, JR.					Check Date: 11/24/2020	Check Amount:	1,193.51
00052365	11/16/2020	C4159700001		TITLE IV REFUND	10-2120-610-431-30-020-021-000-0000	343785-MS	89.10
Vendor: 125100 - LYNNANN CHARNEGO					Remit # 2 Check Date: 11/24/2020	Check Amount:	89.10
00052366	11/16/2020	C4159700036	21000136	INV59606	10-2620-610-000-10-040-000-000-0000	310424	145.20
00052366	11/16/2020	C4159700037	21000136	INV59667	10-2620-610-000-30-020-000-000-0000	310228	145.20
00052366	11/16/2020	C4159700038	21000136	INV59605	10-2620-610-000-10-040-000-000-0000	310424	19.50
00052366	11/17/2020	C4160300015	21000136	INV59781	10-2620-610-000-00-000-000-000-0000	310939	2,700.00
Vendor: 127200 - CLARKSON CHEMICAL CO INC					Remit # 1 Check Date: 11/24/2020	Check Amount:	3,009.90
00052367	11/17/2020	C4160300016		DECEMBER 2020	10-0462-213-000-00-000-000-000-0000	110462-213	1,144.05
00052367	11/17/2020	C4160300017		DECEMBER 2020	50-0462-213-000-00-000-000-000-0000	150462-213	16.10
Vendor: 128250 - CM REGENT LLC					Remit # 1 Check Date: 11/24/2020	Check Amount:	1,160.15
00052368	11/17/2020	C4160300021		1178005	10-2620-810-000-00-000-000-000-0000	311062	250.00
Vendor: 129750 - COMMONWEALTH OF PENNSYLVANIA					Remit # 1 Check Date: 11/24/2020	Check Amount:	250.00
00052369	11/16/2020	C4159700040		1157015	10-2620-810-000-00-000-000-000-0000	311062	65.00
Vendor: 129750 - COMMONWEALTH OF PENNSYLVANIA					Remit # 2 Check Date: 11/24/2020	Check Amount:	65.00
00052370	11/16/2020	C4159900014		JAN 21-DEC 21	10-2620-810-000-00-000-000-000-0000	311062	35.00
Vendor: 129750 - COMMONWEALTH OF PENNSYLVANIA					Remit # 6 Check Date: 11/24/2020	Check Amount:	35.00
00052371	11/16/2020	C4159700041		IN316726	10-2540-442-000-00-000-000-000-0000	311024	70.45
Vendor: 129867 - COMPLETE DOCUMENT SOLUTIONS					Check Date: 11/24/2020	Check Amount:	70.45
00052372	11/13/2020	L4158500027	21000426	201324	10-2620-610-000-30-010-000-000-0000	310135	1,761.70
00052372	11/16/2020	C4159700045		201335	10-2620-430-000-30-020-000-000-0000	310226	145.00

* Denotes Non-Negotiable Transaction

- 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.	Expended Amt
00052372	11/16/2020	C4159700046		201324-2	10-2620-430-000-30-010-000-000-0000	310133	515.00
00052372	11/16/2020	C4159700047		201323	10-2620-430-000-10-030-000-000-0000	310316	335.00
Vendor: 130795 - CORECOMM SOLUTIONS INC							
00052373	11/13/2020	L4158500018	21000308	INV166370	Remit # 1 Check Date: 11/24/2020	Check Amount:	2,756.70
Vendor: 133520 - CREATIVE SAFETY SUPPLY							
00052374	11/17/2020	L4160400005	21000476	7064823	10-2220-756-000-00-000-023-000-0000	340734	3,122.04
00052374	11/17/2020	L4160400006	21000476	7064992	10-2220-756-000-00-000-023-000-0000	340734	535.50
Vendor: 135299 - CXTEC							
00052375	11/13/2020	L4158500028	21000477	24990	Remit # 1 Check Date: 11/24/2020	Check Amount:	3,657.54
Vendor: 136950 - DEFENSE SOAP							
00052376	11/13/2020	L4158500019	21000456	202501748995	10-1110-640-000-10-030-000-000-0000	310305	198.00
00052376	11/13/2020	L4158500020	21000456	202501748995	10-1110-640-000-10-040-000-000-0000	310406	21.13
00052376	11/13/2020	L4158500021	21000456	202501748995	10-1110-640-000-10-060-000-000-0000	310605	42.27
00052376	11/13/2020	L4158500022	21000456	202501748995	10-1110-640-150-10-000-000-000-0000		21.13
00052376	11/13/2020	L4158500023	21000456	202501748995	10-1110-640-169-10-000-000-000-0000		9,000.00
Vendor: 137800 - DELTA EDUCATION							
00052377	11/13/2020	L4158500024	21000240	3003381	Remit # 1 Check Date: 11/24/2020	Check Amount:	3,000.00
Vendor: 138210 - DEMOULIN BROTHERS & COMPANY							
00052378	11/16/2020	C4159700048		CT49853	10-2620-610-000-00-000-000-000-0000	310939	12,084.53
00052378	11/16/2020	C4159700049		CT49837	10-2620-610-000-00-000-000-000-0000	310939	282.10
00052378	11/16/2020	C4159700050		CT49775	10-2620-610-000-00-000-000-000-0000	310939	282.10
Vendor: 141725 - THOMAS L DUNLAP LLC							
00052379	11/16/2020	C4159700051		8357080	Remit # 1 Check Date: 11/24/2020	Check Amount:	282.10
00052379	11/16/2020	C4159700052		8560967	10-2620-430-000-30-010-000-000-0000	310133	34.99
00052379	11/16/2020	C4159700053		8560967	50-3100-460-000-00-000-000-000-0000	350013	14.80
Vendor: 141881 - J.C. EHRlich CO., INC.							
00052380	11/13/2020	L4158500033	21000375	5425-394508	10-2620-430-000-30-010-000-000-0000	310133	39.76
00052380	11/13/2020	L4158500034	21000372	5425-394510	10-2620-430-000-00-070-000-000-0000	311757	89.55
Vendor: 143250 - ECONOMY AUTO PARTS INC							
00052381	11/17/2020	L4160400007	21000511	9999	Remit # 1 Check Date: 11/24/2020	Check Amount:	44.00
00052381	11/17/2020	L4160400008	21000511	9999	10-1380-610-000-30-010-025-000-0000	312978	44.00
00052381	11/17/2020	L4160400009	21000511	9999	10-1380-610-000-30-010-025-000-0000	312978	324.00
00052381	11/17/2020	L4160400010	21000511	9999	Remit # 1 Check Date: 11/24/2020	Check Amount:	70.00
00052381	11/17/2020	L4160400011	21000511	9999	10-1110-348-000-10-030-023-000-0000	310386	438.00
00052381	11/17/2020	L4160400012	21000511	9999	10-1110-348-000-10-040-023-000-0000	310484	517.66
00052381	11/17/2020	L4160400013	21000511	9999	10-1110-348-000-10-060-023-000-0000	310663	340.83
00052381	11/17/2020	L4160400014	21000511	9999	Remit # 1 Check Date: 11/24/2020	Check Amount:	858.49
00052381	11/17/2020	L4160400015	21000511	9999	10-1110-348-000-30-020-023-000-0000	312214	426.00
00052381	11/17/2020	L4160400016	21000511	9999	10-1110-348-169-30-010-023-000-0000		639.00
							426.00
							639.00
							3,750.00

* Denotes Non-Negotiable Transaction

- 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.	Expended Amt
Vendor: 143550 - EDPUZZLE, INC.					Check Date: 11/24/2020	Check Amount:	5,880.00
00052382	11/13/2020	L4158500035	21000434	J151882	10-2620-610-000-30-010-000-0000-0000	310135	1,974.75
Vendor: 147025 - ELERY W. NAU, INC.					Check Date: 11/24/2020	Check Amount:	1,974.75
00052383	11/16/2020	C4159700054		REFUND	10-6999-000-000-000-000-0000-0000	210034	12.00
Vendor: 147990 - HALEY ENDERS					Check Date: 11/24/2020	Check Amount:	12.00
00052384	11/13/2020	L4158500036	21000158	38055	10-3250-610-000-000-000-0000-0000	329044	1,047.25
Vendor: 148115 - EVERYTHING MEDICAL LLC					Remit # 1 Check Date: 11/24/2020	Check Amount:	1,047.25
00052385	11/13/2020	L4158500001	21000384	235890	10-2250-640-000-10-040-000-0000-0000	310410	231.55
Vendor: 148290 - ABDO					Check Date: 11/24/2020	Check Amount:	231.55
00052386	11/16/2020	C4159900059		20201031-105342A	10-2310-310-000-000-000-0000-0000	311912	780.00
Vendor: 149540 - WILMINGTON TRUST FEE COLLECTIONS					Remit # 1 Check Date: 11/24/2020	Check Amount:	780.00
00052387	11/13/2020	L4158500037	21000200	2518324	10-1110-610-000-30-010-000-0000-0000	310102	43.92
00052387	11/13/2020	L4158500038	21000406	2515524	10-1110-610-000-30-010-000-0000-0000	310102	545.00
Vendor: 151150 - FLINN SCIENTIFIC INC					Remit # 1 Check Date: 11/24/2020	Check Amount:	588.92
00052388	11/16/2020	C4159700042	21000138	S042170385.001	10-2620-610-000-10-040-000-0000-0000	310424	53.16
00052388	11/16/2020	C4159700043	21000138	S042425127.001	10-2620-610-000-30-010-000-0000-0000	310135	18.63
00052388	11/16/2020	C4159700044	21000138	S042302955.001	10-2620-610-000-30-010-000-0000-0000	310135	822.06
Vendor: 153250 - COOPER ELECTRIC COMPANY					Remit # 2 Check Date: 11/24/2020	Check Amount:	893.85
00052389	11/13/2020	L4158500039	21000449	466792	10-1110-610-000-10-030-000-0000-0000	310304	84.74
Vendor: 153860 - FUN and FUNCTION					Check Date: 11/24/2020	Check Amount:	84.74
00052390	11/16/2020	C4159700056		38754	10-2620-610-000-10-040-000-0000-0000	310424	183.60
Vendor: 154025 - G I ELECTRIC					Remit # 1 Check Date: 11/24/2020	Check Amount:	183.60
00052391	11/13/2020	L4158500040	21000298	01749538	10-1342-640-000-30-010-025-000-0000	312939	2,415.00
Vendor: 157200 - GOODHEART-WILCOX PUBLISHER					Check Date: 11/24/2020	Check Amount:	2,415.00
00052392	11/13/2020	L4158500041	21000488	9798740	10-1110-610-000-30-020-000-0000-0000	310203	530.95
00052392	11/16/2020	L4159300048	21000162	9751072	10-1110-610-000-30-010-000-0000-0000	310102	288.58
Vendor: 157600 - GOPHER					Remit # 2 Check Date: 11/24/2020	Check Amount:	819.53
00052393	11/13/2020	L4158500042	21000362	10281822-01	10-1110-610-000-30-010-000-0000-0000	310102	690.02
Vendor: 159200 - GRIZZLY INDUSTRIAL, INC.					Remit # 1 Check Date: 11/24/2020	Check Amount:	690.02
00052394	11/16/2020	C4159700002		TITLE IV REFUND	10-2120-610-431-30-020-021-000-0000	343785-MS	60.06
Vendor: 165900 - DANIELE MILLER					Check Date: 11/24/2020	Check Amount:	60.06
00052395	11/13/2020	L4158500044	21000131	INV409485	10-1110-348-000-10-030-023-000-0000	310386	681.27
00052395	11/13/2020	L4158500045	21000131	INV409485	10-1110-348-000-10-040-023-000-0000	310484	1,703.18
00052395	11/13/2020	L4158500046	21000131	INV409485	10-1110-348-000-10-060-023-000-0000	310663	681.27

* Denotes Non-Negotiable Transaction

- 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.	Expended Amt
00052395	11/13/2020	L4158500047	21000131	INV409485	10-1110-348-000-30-010-023-000-0000	312122	2,043.83
00052395	11/13/2020	L4158500048	21000131	INV409485	10-1110-348-000-30-020-023-000-0000	312214	1,703.18
Vendor: 168140 - INFOBASE							
00052396	11/16/2020	C4159700055		MN00014710	Remit # 1 Check Date: 11/24/2020	Check Amount:	6,812.73
					10-2330-330-000-00-000-000-0000	311810	200.00
Vendor: 171600 - INFOCON CORPORATION							
00052397	11/13/2020	L4158500043	21000404	103536	Remit # 1 Check Date: 11/24/2020	Check Amount:	200.00
					10-1110-640-000-10-030-000-000-0000	310305	38.90
Vendor: 171722 - INSTITUTE FOR MULTI-SENSORY EDUCATION							
00052398	11/16/2020	C4159700057		MILEAGE	Check Date: 11/24/2020	Check Amount:	38.90
					10-2380-581-000-10-060-000-000-0000	310612M	43.13
00052398	11/16/2020	C4159700058		MILEAGE	Check Date: 11/24/2020	Check Amount:	43.12
					10-2380-581-000-10-030-000-000-0000	310323M	43.12
00052398	11/16/2020	C4159700059		MILEAGE	Check Date: 11/24/2020	Check Amount:	43.13
					10-2380-581-000-10-060-000-000-0000	310612M	43.13
00052398	11/16/2020	C4159700060		MILEAGE	Check Date: 11/24/2020	Check Amount:	43.12
					10-2380-581-000-10-030-000-000-0000	310323M	43.12
Vendor: 173950 - JON S JEAN							
00052399	11/16/2020	C4159700064		TSHIRT ORDER	Remit # 1 Check Date: 11/24/2020	Check Amount:	172.50
					10-2120-610-000-30-010-000-000-0000	310114	800.00
Vendor: 174988 - JERSEY SHORE KEY CLUB							
00052400	11/16/2020	C4159900060		MATT TAYLOR	Check Date: 11/24/2020	Check Amount:	800.00
					10-2340-860-000-00-000-000-000-0000	343943	50.00
Vendor: 175058 - JERSEY SHORE EDUCATION FOUNDATION							
00052401	11/16/2020	C4159700003		TITLE IV REFUND	Check Date: 11/24/2020	Check Amount:	50.00
					10-2120-610-431-30-020-021-000-0000	343785-MS	9.50
Vendor: 175980 - LINDSAY JOHNSON							
00052402	11/16/2020	C4159700061		21ST CENT REFUND	Check Date: 11/24/2020	Check Amount:	9.50
					10-1110-610-432-00-000-021-000-0000	343911-21	113.37
Vendor: 176070 - ADRIENNE JOHNSTON							
00052403	11/13/2020	L4158500049	21000452	532904	Check Date: 11/24/2020	Check Amount:	113.37
					10-2250-640-000-10-030-000-000-0000	310307	500.00
00052403	11/13/2020	L4158500050	21000453	532902	Check Date: 11/24/2020	Check Amount:	580.00
					10-2250-640-000-30-010-000-000-0000	310117	580.00
00052403	11/13/2020	L4158500051	21000454	532906	Check Date: 11/24/2020	Check Amount:	554.98
					10-2250-640-000-10-040-000-000-0000	310410	554.98
00052403	11/13/2020	L4158500052	21000455	532901	Check Date: 11/24/2020	Check Amount:	514.18
					10-2250-640-000-30-020-000-000-0000	310217	514.18
00052403	11/13/2020	L4158500053	21000451	532905	Check Date: 11/24/2020	Check Amount:	500.00
					10-2250-640-000-10-060-000-000-0000	310608	500.00
Vendor: 176545 - JUNIOR LIBRARY GUILD							
00052404	11/16/2020	C4159700062		102020120	Remit # 1 Check Date: 11/24/2020	Check Amount:	2,649.16
					10-2514-810-000-00-000-000-000-0000	310917	40.00
Vendor: 177151 - KADES-MARGOLIS CORPORATION							
00052405	11/16/2020	C4159700063		EDUC 573	Remit # 2 Check Date: 11/24/2020	Check Amount:	40.00
					10-2834-240-000-00-000-000-000-0000	340712	1,695.00
Vendor: 177880 - STEVEN KEEN							
00052406	11/17/2020	L4160400012	21000468	309382	Remit # 1 Check Date: 11/24/2020	Check Amount:	1,695.00
					10-1110-610-000-30-010-000-000-0000	310102	298.31
Vendor: 178700 - KELVIN EDUCATIONAL							
00052407	11/16/2020	C4159700065		210018	Check Date: 11/24/2020	Check Amount:	298.31
					10-2720-513-000-00-000-000-000-0000	310954	90.20
Vendor: 179225 - KEYSTONE CENTRAL SCHOOL DISTRICT							
00052407	11/16/2020	C4159700065		210018	Remit # 4 Check Date: 11/24/2020	Check Amount:	90.20
					10-2720-513-000-00-000-000-000-0000	310954	90.20

* Denotes Non-Negotiable Transaction

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Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A. S. N.	Expended Amt
00052408	11/16/2020	C4159900001	21000140	33772	10-2620-610-000-000-000-0000	310939	230.00
Vendor:	182100	- L J C DISTRIBUTORS			Remit # 1 Check Date: 11/24/2020	Check Amount:	230.00
00052409	11/13/2020	L4158500054	21000309	4664261020	10-1342-610-000-30-010-025-000-0000	312938	785.20
Vendor:	182300	- LAKESHORE LEARNING MATERIALS			Remit # 1 Check Date: 11/24/2020	Check Amount:	785.20
00052410	11/13/2020	L4158500064	21000491	INV98494	10-1231-640-000-10-030-000-000-0000		21.95
Vendor:	183599	- LEARNING WITHOUT TEARS			Check Date: 11/24/2020	Check Amount:	21.95
00052411	11/17/2020	L4160400013	21000438	98506596 RI	10-2540-610-000-00-000-000-0000	310897	315.60
Vendor:	185621	- LINDENMEYR MUNRO			Remit # 1 Check Date: 11/24/2020	Check Amount:	315.60
00052412	11/16/2020	C4159900002		88203823	10-2620-610-000-30-010-000-000-0000	310135	44.60
Vendor:	187420	- LOWE'S			Remit # 1 Check Date: 11/24/2020	Check Amount:	44.60
00052413	11/16/2020	C4159900005		99861982	10-2620-610-000-30-020-000-000-0000	310228	120.78
00052413	11/17/2020	C4160300019	21000142	28738563	10-2620-610-000-00-000-000-0000	310939	35.93
Vendor:	189325	- MSC INDUSTRIAL SUPPLY CO.			Remit # 1 Check Date: 11/24/2020	Check Amount:	156.71
00052414	11/13/2020	L4158500057	21000418	IN0740460	10-2490-610-000-30-010-000-000-0000	360404	356.59
00052414	11/13/2020	L4158500058	21000383	IN0739458	10-2490-610-000-10-040-000-000-0000	360402	231.21
Vendor:	189500	- WILLIAM V MACGILL & CO			Remit # 1 Check Date: 11/24/2020	Check Amount:	587.80
00052415	11/13/2020	L4158500059	21000425	INV91842398	10-1110-610-000-30-010-000-000-0000	310102	335.59
Vendor:	190350	- MAKERBOT INDUSTRIES LLC			Remit # 1 Check Date: 11/24/2020	Check Amount:	335.59
00052416	11/16/2020	C4159900003		13401077	10-2350-330-000-00-000-000-0000	310835	1,377.05
00052416	11/18/2020	C4161000004		13418310	10-2350-330-000-00-000-000-0000	310835	1,530.00
Vendor:	191493	- MARSHALL ,DENNEHEY, WARNER, COLEMAN & GOGGIN			Remit # 1 Check Date: 11/24/2020	Check Amount:	2,907.05
00052417	11/13/2020	L4158500060	21000398	0056128-IN	10-1110-610-432-00-000-021-000-0000	343911-21	491.29
Vendor:	194735	- MENDEZ FOUNDATION			Remit # 1 Check Date: 11/24/2020	Check Amount:	491.29
00052418	11/16/2020	C4159700022		MILEAGE	10-1110-581-000-00-000-000-0000	310740M	40.83
Vendor:	196280	- ANDREA BOWERS			Remit # 1 Check Date: 11/24/2020	Check Amount:	40.83
00052419	11/16/2020	C4159900004		311492	10-2620-522-000-00-000-000-0000	310935	1,454.00
Vendor:	200400	- R R MOTTER AGENCY			Check Date: 11/24/2020	Check Amount:	1,454.00
00052420	11/16/2020	C4159900006		MILEAGE	10-1430-581-000-00-000-000-0000	310771M	144.90
Vendor:	201770	- TODD NAGY			Check Date: 11/24/2020	Check Amount:	144.90
00052421	11/16/2020	C4159900030	21000171	032247	10-2620-610-000-00-000-000-0000	310939	126.72
00052421	11/16/2020	C4159900031	21000171	028958	10-2620-610-000-00-000-000-0000	310939	322.27
00052421	11/16/2020	C4159900032	21000171	028357	10-2620-610-000-00-000-000-0000	310939	14.78
00052421	11/16/2020	C4159900033	21000171	029085	10-2620-610-000-00-000-000-0000	310939	32.16

* Denotes Non-Negotiable Transaction

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00052421	11/16/2020	C4159900034	21000171	029853	10-2620-610-000-000-000-0000	310939	141.70
00052421	11/16/2020	C4159900035	21000171	029937	10-2620-610-000-000-000-0000	310939	13.77
00052421	11/16/2020	C4159900036	21000171	029991	10-2620-610-000-000-000-0000	310939	14.72
00052421	11/16/2020	C4159900037	21000171	030109	10-2620-610-000-000-000-0000	310939	108.94
00052421	11/16/2020	C4159900038	21000171	031325	10-2620-610-000-000-000-0000	310939	126.94
Vendor: 201785 - TONER AUTO PARTS, INC.							
00052422	11/13/2020	L4158500061	21000423	953981	10-1110-610-000-30-010-000-0000	310102	902.00
00052422	11/13/2020	L4158500062	21000188	938924	10-1110-610-000-30-010-000-0000	310102	197.84
Vendor: 201800 - NASCO							
00052423	11/13/2020	L4158500063	21000403	2321	Remit # 1 Check Date: 11/24/2020	Check Amount:	128.64
Vendor: 204905 - NIAGARA FILTRATION							
00052424	11/17/2020	L4160400014	21000422	I147359	Remit # 1 Check Date: 11/24/2020	Check Amount:	326.48
Vendor: 205000 - NIVERT METAL SUPPLY, INC.							
00052425	11/16/2020	C4159900012		MILEAGE	10-2620-610-000-000-000-0000	310938M	1,553.54
Vendor: 207470 - FRED PACKARD							
00052426	11/16/2020	C4159900007		122988	10-2620-610-000-30-010-000-0000	310135	2.30
Vendor: 207629 - P STONE INC							
00052427	11/16/2020	C4159900008		2030266294	10-2620-430-000-30-010-000-0000	310133	2.30
00052427	11/16/2020	C4159900009		2030265101	10-2620-430-000-30-010-000-0000	310133	53.11
00052427	11/16/2020	C4159900010		2030265374	10-2620-430-000-10-060-000-0000	310619	50.00
00052427	11/16/2020	C4159900011		2030264218	10-2620-430-000-30-010-000-0000	310133	50.00
00052427	11/17/2020	C4160300020		2030267366	10-2620-430-000-30-010-000-0000	310133	50.00
Vendor: 207800 - PACE ANALYTICAL SERVICES, LLC							
00052428	11/16/2020	C4159900013		MILEAGE	Remit # 1 Check Date: 11/24/2020	Check Amount:	288.00
Vendor: 208950 - JENNIFER PATTERSON							
00052429	11/16/2020	C4159900015		17JERSEYSD	10-2120-581-000-000-000-0000	343996	36.23
Vendor: 210180 - PENN STATE UNIVERSITY							
00052430	11/16/2020	C4159900016		0000882267	Remit # 11 Check Date: 11/24/2020	Check Amount:	36.23
Vendor: 210850 - PA ONE CALL SYSTEM INC							
00052431	11/16/2020	C4159700039		DECEMBER 2020	10-2620-610-000-000-000-0000	310939	36.23
Vendor: 210900 - CM-REGENT, LLC							
00052432	11/17/2020	L4160400015	21000433	1872334-00	Remit # 1 Check Date: 11/24/2020	Check Amount:	50.00
Vendor: 211800 - PERMA-BOUND							
00052433	11/16/2020	L4159300003	21000299	5132448708	10-0462-214-000-000-000-0000	110462-214	50.00
Vendor: 211800 - PERMA-BOUND							
00052433	11/16/2020	L4159300003	21000299	5132448708	Remit # 1 Check Date: 11/24/2020	Check Amount:	50.00
Vendor: 211800 - PERMA-BOUND							
00052433	11/16/2020	L4159300003	21000299	5132448708	10-2150-610-000-10-000-000-0000	340205	56.20
Vendor: 211800 - PERMA-BOUND							
00052433	11/16/2020	L4159300003	21000299	5132448708	Remit # 1 Check Date: 11/24/2020	Check Amount:	56.20
Vendor: 211800 - PERMA-BOUND							
00052433	11/16/2020	L4159300003	21000299	5132448708	10-1110-640-000-30-020-000-0000	310204	517.59
Vendor: 211800 - PERMA-BOUND							
00052433	11/16/2020	L4159300003	21000299	5132448708	Remit # 1 Check Date: 11/24/2020	Check Amount:	517.59
Vendor: 211800 - PERMA-BOUND							
00052433	11/16/2020	L4159300003	21000299	5132448708	10-1110-640-000-30-020-000-0000	310204	594.00
Vendor: 211800 - PERMA-BOUND							
00052433	11/16/2020	L4159300003	21000299	5132448708	Remit # 1 Check Date: 11/24/2020	Check Amount:	594.00
Vendor: 211800 - PERMA-BOUND							
00052433	11/16/2020	L4159300003	21000299	5132448708	10-2150-610-000-10-000-000-0000	340205	69.99
Vendor: 211800 - PERMA-BOUND							

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Vendor: 212350 - PHONAK, LLC							
00052434	11/16/2020	L4159300004	21000441	27953	Remit # 1	11/24/2020	69.99
					10-1110-650-000-10-030-023-000-0000	310388	500.00
00052434	11/16/2020	L4159300005	21000441	27953	10-1110-650-000-10-040-023-000-0000	310480	1,250.00
00052434	11/16/2020	L4159300006	21000441	27953	10-1110-650-000-10-060-023-000-0000	310665	350.00
00052434	11/16/2020	L4159300007	21000441	27941	10-1110-650-000-30-010-023-000-0000	312124	300.00
Vendor: 214480 - PRINTERMECH							
00052435	11/16/2020	C4159900061		DECEMBER 2020	Check Date: 11/24/2020	Check Amount:	2,400.00
					10-0462-215-000-00-000-000-0000	110462-215	526.40
00052435	11/16/2020	C4159900062		DECEMBER 2020	10-0480-215-000-00-000-000-CPAY	110480V	463.50
Vendor: 215990 - PSEA HEALTH AND WELFARE FUND							
00052436	11/16/2020	L4159300008	21000119	S1414754.001	Check Date: 11/24/2020	Check Amount:	989.90
					10-5800-610-000-00-000-000-SUSP	999999	82.10
00052436	11/16/2020	L4159300009	21000017	S1414037.009	10-5800-610-000-00-000-000-SUSP	999999	50.60
Vendor: 216376 - PYRAMID SCHOOL PRODUCTS							
00052437	11/16/2020	C4159900017		I-022765	Remit # 1	11/24/2020	132.70
					10-2380-580-000-30-020-000-0000	310244	1,425.00
Vendor: 216475 - QBS, INC.							
00052438	11/16/2020	L4159300010	21000280	492950	Check Date: 11/24/2020	Check Amount:	1,425.00
					10-1340-610-000-30-010-025-000-0000	312918	-40.81
00052438	11/16/2020	L4159300011	21000280	489785	10-1340-610-000-30-010-025-000-0000	312918	365.13
00052438	11/16/2020	L4159300012	21000280	494775	10-1340-610-000-30-010-025-000-0000	312918	915.39
00052438	11/16/2020	L4159300013	21000280	477106	10-1340-610-000-30-010-025-000-0000	312918	575.60
Vendor: 218320 - REINHART FOOD SERVICE							
00052439	11/16/2020	L4159300014	21000442	42483AMG	Remit # 1	11/24/2020	1,815.31
					10-1110-610-432-00-000-021-000-0000	343911-21	253.00
Vendor: 220661 - ROCKET MATH LLC							
00052440	11/16/2020	C4159700004		TITLE IV REFUND	Check Date: 11/24/2020	Check Amount:	253.00
					10-2120-610-431-30-020-021-000-0000	343785-MS	21.90
Vendor: 224070 - MICHELLE MOORE							
00052441	11/16/2020	L4159300015	21000045	208126330462	Check Date: 11/24/2020	Check Amount:	21.90
					10-5800-610-000-00-000-000-SUSP	999999	221.28
00052441	11/16/2020	L4159300017	21000051	208126425247	10-5800-610-000-00-000-000-SUSP	999999	152.64
00052441	11/17/2020	L4160400016	21000038	208126311911	10-5800-610-000-00-000-000-SUSP	999999	1.70
Vendor: 225101 - SCHOOL SPECIALTY INC.							
00052442	11/16/2020	L4159300016	21000389	208126387128	Remit # 1	11/24/2020	375.62
					10-1110-610-000-30-010-000-0000	310102	24.88
Vendor: 225102 - SCHOOL SPECIALTY							
00052443	11/16/2020	C4159900018		BALLFIELD FENCE	Remit # 1	11/24/2020	24.88
					10-2620-430-000-00-000-000-1111	310138	1,217.00
Vendor: 227983 - SHOEMAKER FENCING							
00052444	11/16/2020	L4159300018	21000343	2978903	Remit # 1	11/24/2020	1,217.00
					10-3210-430-000-30-010-000-0000	310138	326.50
00052444	11/16/2020	C4159900019		2999352	10-1110-430-000-10-060-000-0000	310601	110.00
Vendor: 228700 - ROBERT M SIDES							
					Remit # 1	11/24/2020	436.50
					10-1110-430-000-10-060-000-0000	310601	110.00

* Denotes Non-Negotiable Transaction

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00052445	11/16/2020	L4159300019	21000323	5904	10-2660-610-000-000-0000-0000	340692	4,798.75
Vendor:	229925	- SMITH RADIO, LLC			Check Date: 11/24/2020	Check Amount:	4,798.75
00052446	11/13/2020	L4158500029	21000077	INV136561	10-1110-348-000-10-030-023-000-0000	310386	1,216.00
00052446	11/13/2020	L4158500030	21000077	INV136561	10-1110-348-000-10-040-023-000-0000	310484	1,900.00
00052446	11/13/2020	L4158500031	21000077	INV136561	10-1110-348-000-10-060-023-000-0000	310663	1,216.00
Vendor:	234780	- EDMENTUM, INC.			Remit # 1 Check Date: 11/24/2020	Check Amount:	4,332.00
00052447	11/16/2020	C4159900020		STUDENT BILLING	10-0421-000-000-000-000-0000-0000	110421	15,019.15
00052447	11/16/2020	C4159900021		NOVEMBER 2020	10-1110-562-000-00-000-000-0000-0000	312839	75,865.98
00052447	11/16/2020	C4159900022		NOVEMBER 2020	10-1290-562-000-00-000-000-0000-0000	343945	39,804.68
Vendor:	234835	- SUGAR VALLEY RURAL CHARTER SCHOOL			Remit # 1 Check Date: 11/24/2020	Check Amount:	130,689.81
00052448	11/16/2020	L4159300020	21000463	1717188	10-2511-610-000-00-000-000-0000-0000	343763	124.30
Vendor:	235408	- SUPERIOR BUSINESS SOLUTIONS			Remit # 1 Check Date: 11/24/2020	Check Amount:	124.30
00052449	11/16/2020	C4159900023		BUS 262 AIDE	10-2730-390-000-00-000-000-0000-0000	343942	1,458.87
00052449	11/16/2020	C4159900024		BUS 2140 AIDE	10-2730-390-000-00-000-000-0000-0000	343942	1,244.00
00052449	11/16/2020	C4159900025		NOVEMBER 2020	10-2720-513-000-00-000-000-0000-0000	310954	59,460.81
00052449	11/16/2020	C4159900026		NOVEMBER 2020	10-2750-513-000-00-000-000-0000-0000	311192	4,119.00
Vendor:	235850	- SUSQUEHANNA TRAILWAYS COMPANY			Remit # 1 Check Date: 11/24/2020	Check Amount:	66,282.68
00052450	11/16/2020	C4159900027		MEMBERSHIP	10-2511-810-000-00-000-000-0000-0000	360354	50.00
Vendor:	235900	- SVASBO			Remit # 1 Check Date: 11/24/2020	Check Amount:	50.00
00052451	11/16/2020	L4159300021	21000416	163553	10-1270-610-000-00-000-000-0000-0000	340572	418.00
Vendor:	235913	- SUSQUEHANNA VALLEY MOBILITY SERVICES			Check Date: 11/24/2020	Check Amount:	418.00
00052452	11/16/2020	C4159900028		202015	10-2620-430-000-10-060-000-000-0000	310619	1,060.14
Vendor:	239665	- TIADAGHTON VALLEY MUNICIPAL AUTHORITY			Check Date: 11/24/2020	Check Amount:	1,060.14
00052453	11/16/2020	C4159900029		NOVEMBER 2020	10-2660-390-000-00-000-000-0000-0000	340308	6,111.20
Vendor:	239675	- TIADAGHTON VALLEY REGIONAL POLICE DEPT			Check Date: 11/24/2020	Check Amount:	6,111.20
00052454	11/18/2020	C4161000005		INV264589	10-2540-610-000-00-000-000-0000-0000	310897	1,120.65
Vendor:	240175	- TOPP COPY PRODUCTS			Remit # 1 Check Date: 11/24/2020	Check Amount:	1,120.65
00052455	11/16/2020	C4159900039		27334	10-2620-424-000-00-070-000-000-0000	311911	168.00
Vendor:	241300	- TULPEHOCKEN MOUNTAIN SPRING WATER, INC.			Remit # 1 Check Date: 11/24/2020	Check Amount:	168.00
00052456	11/16/2020	L4159300026	21000100	IN11205928	10-1110-348-000-30-010-023-000-0000	312122	4,445.00
Vendor:	241307	- TURNITIN, LLC			Remit # 1 Check Date: 11/24/2020	Check Amount:	4,445.00
00052457	11/13/2020	L4158500032	21000370	DIR7540040	10-2250-640-000-10-040-000-000-0000	310410	252.31
Vendor:	241900	- USBORNE & KANE MILLER BOOKS			Remit # 1 Check Date: 11/24/2020	Check Amount:	252.31

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00052458	11/16/2020	C4159900040		POSTAGE	10-2540-532-000-00-000-000-0000	340721	2,000.00
Vendor: 242305 - U S POSTAL SERVICE							
00052459	11/16/2020	C4159900041		MILEAGE	10-1110-581-000-00-000-000-0000	310740M	96.60
Vendor: 246450 - JANET J WASSON							
00052460	11/16/2020	L4159300023	21000349	96035135	10-2620-430-000-10-040-000-0000	310421	2,807.00
00052460	11/16/2020	L4159300024	21000349	96035135	10-2620-430-000-30-010-000-0000	310133	2,807.00
00052460	11/16/2020	L4159300025	21000349	96035135	10-2620-430-000-30-020-000-0000	310226	2,807.00
Vendor: 246725 - TREMCO/WEATHERPROOFING TECHNOLOGIES, INC.							
00052461	11/16/2020	L4159300027	21000277	8809	10-1211-610-000-30-010-000-0000	360502	277.15
00052461	11/16/2020	L4159300028	21000277	8810	10-1211-610-000-30-010-000-0000	360502	100.02
Vendor: 247275 - WEGMAN'S FOOD MARKETS INC							
00052462	11/16/2020	L4159300029	21000279	113553	10-1340-610-000-30-010-025-000-0000	312918	377.17
00052462	11/16/2020	L4159300030	21000279	111341	10-1340-610-000-30-010-025-000-0000	312918	146.58
00052462	11/16/2020	L4159300031	21000279	111895	10-1340-610-000-30-010-025-000-0000	312918	102.03
00052462	11/16/2020	L4159300032	21000290	113300	10-1340-610-000-30-010-025-000-0000	312918	131.80
00052462	11/16/2020	L4159300033	21000290	111166	10-1342-610-000-30-010-025-000-0000	312938	34.29
00052462	11/16/2020	L4159300034	21000290	113633	10-1342-610-000-30-010-025-000-0000	312938	63.64
00052462	11/16/2020	L4159300035	21000290	111273	10-1342-610-000-30-010-025-000-0000	312938	152.34
00052462	11/16/2020	L4159300036	21000290	111836	10-1342-610-000-30-010-025-000-0000	312938	82.37
00052462	11/16/2020	L4159300037	21000290	111885	10-1342-610-000-30-010-025-000-0000	312938	101.27
00052462	11/16/2020	L4159300038	21000290	113098	10-1342-610-000-30-010-025-000-0000	312938	38.60
00052462	11/16/2020	L4159300039	21000290	112598	10-1342-610-000-30-010-025-000-0000	312938	88.24
00052462	11/16/2020	L4159300040	21000275	113383	10-1342-610-000-30-010-025-000-0000	360502	11.05
00052462	11/16/2020	L4159300049	21000279	111341	10-1211-610-000-30-010-000-0000	360502	79.12
00052462	11/16/2020	L4159300050	21000279	111094	10-1340-610-000-30-010-025-000-0000	312918	102.05
00052462	11/17/2020	L4160400017	21000290	111296	10-1340-610-000-30-010-025-000-0000	312918	123.56
00052462	11/17/2020	L4160400018	21000279	109373	10-1342-610-000-30-010-025-000-0000	312938	69.33
Vendor: 247350 - WEIS MARKETS, INC.							
00052463	11/16/2020	L4159300041	21000364	84833	10-1340-610-000-30-010-025-000-0000	312918	118.70
00052463	11/16/2020	L4159300042	21000364	84856	10-1380-610-000-30-010-025-000-0000	312978	1,444.97
00052463	11/16/2020	L4159300043	21000371	84862	10-1380-610-000-30-010-025-000-0000	312978	470.00
00052463	11/16/2020	L4159300044	21000450	32359	10-1380-610-000-30-010-025-000-0000	312978	118.50
00052463	11/16/2020	C4159900042		JERSHOSCH2010	10-1380-610-000-30-010-025-000-0000	312978	1,359.64
Vendor: 247350 - WEIS MARKETS, INC.							
00052463	11/16/2020	L4159300041	21000364	84833	10-1340-610-000-30-010-025-000-0000	312918	480.50
00052463	11/16/2020	L4159300042	21000364	84856	10-1380-610-000-30-010-025-000-0000	312978	85.00
00052463	11/16/2020	L4159300043	21000371	84862	10-1380-610-000-30-010-025-000-0000	312978	
00052463	11/16/2020	L4159300044	21000450	32359	10-1380-610-000-30-010-025-000-0000	312978	
00052463	11/16/2020	C4159900042		JERSHOSCH2010	10-1380-610-000-30-010-025-000-0000	312978	

* Denotes Non-Negotiable Transaction

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Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A. S. N.	Expended Amt
00052463	11/16/2020	C4159900043		JERSHOSCH2010	10-2620-610-000-30-010-000-000-0000	310135	76.50
00052463	11/16/2020	C4159900044		JERSHOSCH2010	10-1380-610-000-30-010-025-000-0000	312978	323.00
Vendor: 247500 - WELD TEC SERVICE & SALES							
00052464	11/16/2020	C4159900045		MILEAGE	10-1110-581-000-00-000-000-000-0000	310740M	60.95
Vendor: 248880 - KATIE WERT							
00052465	11/16/2020	C4159900046		1071536	10-2360-810-000-00-000-000-000-0000	310848	275.00
Vendor: 250375 - WILLIAMSPORT LYCOMING CHAMBER OF COMMERCE							
00052466	11/16/2020	C4159900047		NOVEMBER 2020	10-2720-513-000-00-000-000-000-0000	310954	87,939.43
00052466	11/16/2020	C4159900048		NOVEMBER 2020	10-2750-513-000-00-000-000-000-0000	311192	9,512.79
00052466	11/16/2020	C4159900049		NOVEMBER 2020	10-0153-000-000-00-000-000-WNDK	110153W	-267.66
00052466	11/16/2020	C4159900050		824	10-1110-513-432-00-000-021-000-0000	343940-21	6,375.00
00052466	11/16/2020	C4159900051		825	10-1804-513-217-10-000-021-000-0000	340055-21	5,280.00
00052466	11/16/2020	C4159900052		825	10-1804-390-217-10-000-021-000-0000	343937-21	1,320.00
00052466	11/16/2020	C4159900053		826	10-2730-390-000-00-000-000-000-0000	343942	2,890.60
00052466	11/16/2020	C4159900054		827	10-2730-390-000-00-000-000-000-0000	343942	1,748.78
00052466	11/16/2020	C4159900055		828	10-2720-513-000-00-000-000-000-0000	310954	1,057.20
Vendor: 250840 - WINDECKER ENTERPRISES, INC.							
00052467	11/16/2020	L4159300045	21000410	1829870	Remit # 1 Check Date: 11/24/2020	Check Amount:	115,856.14
00052467	11/16/2020	L4159300046	21000319	1826135	10-1110-640-000-10-030-000-000-0000	310305	975.35
Vendor: 251115 - WILSON LANGUAGE TRAINING CORPORATION							
00052468	11/17/2020	C4160300023		RT00318433	10-1110-640-000-10-060-000-000-0000	310605	1,209.82
Vendor: 251350 - WINTHROP RESOURCES CORPORATION							
00052469	11/16/2020	C4159900056		MILEAGE	Remit # 1 Check Date: 11/24/2020	Check Amount:	15,762.00
00052470	11/16/2020	L4159300047	21000378	ARINV55435203	10-3210-610-000-30-010-000-000-0000	310141	3,335.99
Vendor: 252050 - HENRY WOODRING							
00052471	11/17/2020	C4160300024		011715271	Remit # 1 Check Date: 11/24/2020	Check Amount:	3,335.99
Vendor: 252100 - WOODWIND & BRASSWIND							
00052472	11/16/2020	C4159900057		2309534	10-1110-442-000-30-010-000-000-0000	312110	192.32
00052472	11/17/2020	C4160300025		2335970	Remit # 1 Check Date: 11/24/2020	Check Amount:	192.32
00052472	11/17/2020	C4160300026		2335970	10-2540-442-000-00-000-000-000-0000	311024	395.00
00052472	11/17/2020	C4160300027		2335970	10-1110-442-000-30-010-000-000-0000	312110	601.06
00052472	11/17/2020	C4160300028		2335970	10-1110-442-000-30-020-000-000-0000	310242	901.59
00052472	11/17/2020	C4160300028		2335970	10-1110-442-000-10-040-000-000-0000	310402	901.58

* Denotes Non-Negotiable Transaction

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

Fund Accounting Check Register

PLGIT GENERAL FUND - From 11/24/2020 To 11/24/2020

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A. S. N.	Expended Amt
00052472	11/17/2020	C4160300029		2335970	10-1110-442-000-10-030-000-000-0000	310302	300.52
00052472	11/17/2020	C4160300030		2335970	10-1110-442-000-10-060-000-000-0000	310602	300.52
Vendor: 253210 - XEROX FINANCIAL SERVICES							
00052473	11/16/2020	C4159900058		16609	10-1807-899-217-10-000-021-000-0000	340056-21	4,301.85
Vendor: 254430 - YOUR GUARDIAN ANGEL PRESCHOOL PRE-K							
COUNT'S							
00052474	11/16/2020	L4159300001	21000341	388972	10-1380-610-000-30-010-025-000-0000	312978	169.20
00052474	11/16/2020	L4159300002	21000271	388814	10-1380-610-000-30-010-025-000-0000	312978	247.00
Vendor: 300810 - PAXTON PATTERSON							
00052475	11/17/2020	C4160300022		MILEAGE	10-2130-581-000-00-000-000-0000	310792M	416.20
Vendor: 400939 - KEVIN RICHARDS							
00052476	11/17/2020	C4160300002		REFUND	10-6111-000-00-000-000-000-0000	210000	90.68
Vendor: 402396 - WELLS FARGO REAL ESTATE TAX SERVICES, LLC							
00052477	11/16/2020	C4159700066		REFUND	10-6999-000-00-000-000-000-0000	210034	517.09
Vendor: 403167 - TIFFANY KILPATRICK							
00052478	11/17/2020	C4160300012		REFUND	10-0480-000-120-00-000-000-0000	110480-120	3.00
Vendor: 403168 - SANDRA GALLICK							
00052479	11/17/2020	C4160300013		REFUND	10-0480-000-120-00-000-000-0000	110480-120	3.00
Vendor: 403169 - ELIZABETH PETERSON							
00052480	11/17/2020	C4160300003		REFUND	10-6111-000-00-000-000-000-0000	210000	5.00
Vendor: 403170 - THE ESTATE OF HARRY L. BRAIM							
00052481	11/17/2020	C4160300004		REFUND	10-6111-000-00-000-000-000-0000	210000	16.00
Vendor: 403171 - BARBARA WALKER							
00052482	11/17/2020	C4160300005		REFUND	10-6111-000-00-000-000-000-0000	210000	1,224.40
Vendor: 403172 - RICHARD HARTZEL							
00052483	11/17/2020	C4160300006		REFUND	10-6111-000-00-000-000-000-0000	210000	50.55
Vendor: 403173 - DUNLAP FARMS							
00052484	11/17/2020	C4160300007		REFUND	10-6111-000-00-000-000-000-0000	210000	50.55
Vendor: 403174 - TRISHA LUPOLE							
00052485	11/17/2020	C4160300008		REFUND	10-6111-000-00-000-000-000-0000	210000	126.24
Vendor: 403175 - CLELLON FORMAR III							
00052486	11/17/2020	C4160300009		REFUND	10-6111-000-00-000-000-000-0000	210000	126.24
Vendor: 403176 - STEVEN GOODLING							
00052487	11/17/2020	C4160300010		REFUND	10-6111-000-00-000-000-000-0000	210000	70.00
Vendor: 403177 - TRISHA LUPOLE							
00052488	11/17/2020	C4160300011		REFUND	10-6111-000-00-000-000-000-0000	210000	1,376.76
Vendor: 403178 - RICHARD HARTZEL							
00052489	11/17/2020	C4160300012		REFUND	10-6111-000-00-000-000-000-0000	210000	1,376.76
Vendor: 403179 - CLELLON FORMAR III							
00052490	11/17/2020	C4160300013		REFUND	10-6111-000-00-000-000-000-0000	210000	1,338.91
Vendor: 403180 - STEVEN GOODLING							
00052491	11/17/2020	C4160300014		REFUND	10-6111-000-00-000-000-000-0000	210000	1,338.91
Vendor: 403181 - STEVEN GOODLING							
00052492	11/17/2020	C4160300015		REFUND	10-6111-000-00-000-000-000-0000	210000	1,243.95

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

PLGIT GENERAL FUND - From 11/24/2020 To 11/24/2020

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
00052487	11/17/2020	C4160300010		REFUND	10-61111-000-000-000-000-0000	210000	1,224.40
Vendor:		403177 - STEPHEN OBERG			Check Date:	11/24/2020	Check Amount:
00052488	11/17/2020	C4160300011		REFUND	10-61111-000-000-000-000-0000	210000	2,270.57
Vendor:		403178 - RONALD BONNELL			Check Date:	11/24/2020	Check Amount:
		10-GENERAL FUND					618,171.89
		50-FOOD SERVICE FUND					340.10
		Grand Total Manual Checks :					0.00
		Grand Total Regular Checks :					618,511.99
		Grand Total Direct Deposits:					0.00
		Grand Total Credit Card Payments:					0.00
		Grand Total All Checks :					618,511.99

Fund Accounting Check Register

PLGIT GENERAL FUND - From 10/01/2020 To 10/31/2020

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A. S. N.	Expended Amt
00052185	10/07/2020	C4143000010	20000659	P934200LHEHMDYBM	50-3100-610-000-00-000-000-0000	350015	-15.50
00052185	10/07/2020	L4143100001	21000221	449334978367	10-2540-610-000-00-000-000-0000	310897	125.86
00052185	10/07/2020	L4143100002	21000261	955658597556	10-2660-610-987-00-000-000-0000		39.24
00052185	10/07/2020	L4143100003	21000212	579687547646	10-1110-610-000-30-020-000-000-0000	310203	7.99
00052185	10/07/2020	L4143100004	21000257	644437775598	10-1110-756-986-00-000-000-0000		7,824.09
00052185	10/07/2020	L4143100005	21000178	4339643334557	10-1211-610-000-30-010-000-000-0000	360502	40.92
00052185	10/07/2020	L4143100006	21000258	886348846474	10-1110-756-986-00-000-000-0000		2,068.17
00052185	10/07/2020	L4143100007	21000221	849569839834	10-2540-610-000-00-000-000-0000	310897	323.64
00052185	10/07/2020	L4143100008	21000236	668466345535	10-1110-610-411-10-110-021-000-0000	343980-21	748.55
00052185	10/07/2020	L4143100009	21000233	678834538869	10-1110-610-411-10-110-021-000-0000	343980-21	938.50
00052185	10/07/2020	L4143100010	21000236	473799845574	10-1110-610-411-10-110-021-000-0000	343980-21	48.44
00052185	10/07/2020	L4143100011	21000233	458638466595	10-1110-610-411-10-110-021-000-0000	343980-21	47.40
00052185	10/07/2020	L4143100012	21000212	793949373596	10-1110-610-000-30-020-000-000-0000	310203	26.54
00052185	10/07/2020	L4143100013	21000263	999985689496	10-2660-610-987-00-000-000-0000		87.90
00052185	10/07/2020	L4143100014	21000236	699336746753	10-1110-610-411-10-110-021-000-0000	343980-21	26.02
00052185	10/07/2020	L4143100015	21000233	847734565648	10-1110-610-411-10-110-021-000-0000	343980-21	17.99
00052185	10/07/2020	L4143100016	21000283	456948763487	10-1110-756-986-00-000-000-0000		699.50
00052185	10/07/2020	L4143100017	21000258	684587654746	10-1110-756-986-00-000-000-0000		730.83
00052185	10/07/2020	L4143100018	21000236	638845758669	10-1110-610-411-10-110-021-000-0000	343980-21	70.11
00052185	10/07/2020	L4143100019	21000233	446879463348	10-1110-610-411-10-110-021-000-0000	343980-21	105.47
00052185	10/07/2020	L4143100020	21000233	863344984587	10-1110-610-411-10-110-021-000-0000	343980-21	31.96
00052185	10/07/2020	L4143100021	21000295	988358585877	10-1110-640-000-30-010-000-000-0000	310103	235.80
00052185	10/07/2020	L4143100022	21000304	854449338869	10-2360-610-000-00-000-000-0000	310846	79.99
00052185	10/07/2020	L4143100023	21000291	475783696978	10-1342-610-000-30-010-025-000-0000	312938	101.98
00052185	10/07/2020	L4143100024	21000315	935987566657	10-1110-610-000-30-010-000-000-0000	310102	220.00
00052185	10/07/2020	L4143100025	21000322	589848968648	10-2540-610-000-00-000-000-0000	310897	29.75
00052185	10/07/2020	L4143100026	21000256	888735484933	10-2250-610-000-30-010-000-000-0000	310116	65.29
00052185	10/07/2020	L4143100027	21000260	689538573593	10-1211-610-000-30-010-000-000-0000	360502	99.98
00052185	10/07/2020	L4143100028	21000317	434558537834	10-2250-640-000-10-040-000-000-0000	310410	93.89
00052185	10/07/2020	L4143100029	21000253	683979693447	10-1110-640-000-30-010-000-000-0000	310103	102.40
00052185	10/07/2020	L4143100030	21000286	976533699435	10-1380-610-000-30-010-025-000-0000	312978	353.46
00052185	10/07/2020	L4143100031	21000288	435433593596	10-1380-610-000-30-010-025-000-0000	312978	331.11
00052185	10/07/2020	L4143100032	21000325	833564596939	10-1211-610-000-30-010-000-000-0000	360502	39.95

Vendor: 104200 - SYNCHRONY BANK/AMAZON

Remit # 2 Check Date: 10/07/2020 Check Amount: 15,747.22

* Denotes Non-Negotiable Transaction

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

Fund Accounting Check Register

PLGIT GENERAL FUND - From 10/01/2020 To 10/31/2020

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A. S. N.	Expended Amt
00052186	10/07/2020	C4143000003		074947	10-2620-411-000-00-070-000-0000	311303	581.78
00052186	10/07/2020	C4143000004		074947	10-2620-411-000-30-010-000-0000	310129	1,953.31
00052186	10/07/2020	C4143000005		074947	10-2620-411-000-30-020-000-0000	310223	1,065.13
00052186	10/07/2020	C4143000006		074947	10-2620-411-000-10-040-000-0000	310417	1,224.77
00052186	10/07/2020	C4143000007		074947	10-2620-411-000-10-060-000-0000	310638	286.47
00052186	10/07/2020	C4143000008		074947	10-2620-411-000-10-030-000-0000	310311	246.09
Vendor: 161775 - FRED HAMM INC							
00052187	10/07/2020	C4143000001		CONFERENCE REG	10-2271-580-000-30-010-025-000-0000	343907C	5,357.55
Vendor: 207480 - PACIA							
00052188	10/07/2020	C4143000002		DOLLY ODEN	Remit # 2 Check Date: 10/07/2020	Check Amount:	105.00
Vendor: 207630 - PCEA							
00052189	10/07/2020	C4143000009		08475-00	10-2620-424-000-10-030-000-0000	311023	25.00
Vendor: 212700 - PINE CREEK MUNICIPAL AUTHORITY							
00052190	10/19/2020	C4146400001		DOLLY ODEN	Remit # 1 Check Date: 10/07/2020	Check Amount:	74.38
00052190	10/19/2020	C4146400002		JEFFREY MILLER	10-2271-580-000-30-010-000-0000	313736C	25.00
00052190	10/19/2020	C4146400003		ROCK GRISWOLD	10-2271-580-000-30-010-000-0000	313736C	25.00
Vendor: 210180 - PENN STATE							
00052325	10/28/2020	L4150900009	21000428	61082	Remit # 6 Check Date: 10/19/2020	Check Amount:	75.00
Vendor: 110670 - HASSINGER & COMPANY INC.							
00052326	10/28/2020	L4150900013	21000429	2100677	Remit # 1 Check Date: 10/29/2020	Check Amount:	14,989.10
00052326	10/28/2020	C4151200001		2100677	10-2660-610-987-00-000-000-0000	10,841.90	10,841.90
Vendor: 115900 - BLAST INTERMEDIATE UNIT 17							
00052327	10/28/2020	L4150900010	21000306	14992	Remit # 2 Check Date: 10/29/2020	Check Amount:	80,654.24
Vendor: 116015 - DICE SURGICAL and HOME HEALTH CENTER							
00052328	10/28/2020	L4150900001	21000411	2827609	Check Date: 10/29/2020	Check Amount:	98.75
00052328	10/28/2020	L4150900002	21000411	2827609	10-1110-756-986-10-030-023-000-0000	575.59	575.59
00052328	10/28/2020	L4150900003	21000411	2944824	10-1110-756-986-10-040-023-000-0000	851.95	851.95
00052328	10/28/2020	L4150900004	21000411	2888218	10-1110-756-986-10-060-023-000-0000	1,021.32	1,021.32
00052328	10/28/2020	L4150900005	21000411	2765227	10-1110-756-987-30-010-023-000-0000	580.20	580.20
00052328	10/28/2020	L4150900006	21000411	2765227	10-1110-756-987-30-020-023-000-0000	4,622.28	4,622.28
00052328	10/28/2020	L4150900007	21000411	2765227	10-2220-756-986-00-000-023-000-0000	3,471.10	3,471.10
00052328	10/28/2020	L4150900008	21000411	2765227	10-2220-756-987-00-000-023-000-0000	12,615.87	12,615.87
00052328	10/28/2020	L4150900015	21000411	3435151	10-1110-756-986-10-040-023-000-0000	6,305.85	6,305.85
00052328	10/28/2020	L4150900016	21000411	3435151	10-1110-756-986-10-060-023-000-0000	2,837.97	2,837.97
* Denotes Non-Negotiable Transaction							
				P - Prenote	d - Direct Deposit	C - Credit Card Payment	Page 2
				# - Payable Transaction	JERSEY SHORE AREA SCHOOL DIST		
							11/03/2020 03:13:18 PM

Fund Accounting Check Register

PLGIT GENERAL FUND - From 10/01/2020 To 10/31/2020

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A. S. N.	Expended Amt
00052328	10/28/2020	L4150900017	21000411	3435151	10-2220-756-987-00-000-023-000-0000		7,388.62
Vendor:	121413	- CDW-GOVERNMENT			Remit # 1	Check Date: 10/29/2020	Check Amount: 40,404.78
00052329	10/28/2020	L4150900011	21000412	INV59580	10-2660-610-987-00-000-000-0000-0000		2,616.84
00052329	10/28/2020	L4150900012	21000417	INV59584	10-2660-610-987-00-000-000-0000-0000		19,476.00
Vendor:	127200	- CLARKSON CHEMICAL CO INC			Remit # 1	Check Date: 10/29/2020	Check Amount: 22,092.84
00052330	10/28/2020	L4150900014	21000421	S1428385.002	10-2660-610-987-00-000-000-0000-0000		1,040.40
Vendor:	210750	- PENNSYLVANIA PAPER & SUPPLY COMPANY			Remit # 1	Check Date: 10/29/2020	Check Amount: 1,040.40
00052331	10/28/2020	L4150900018	21000345	2610760	10-2660-610-987-00-000-000-0000-0000		2,437.00
Vendor:	228700	- ROBERT M SIDES			Remit # 1	Check Date: 10/29/2020	Check Amount: 2,437.00
00052332	10/30/2020	C4152300012	21000092	EES00004400	10-1110-650-000-30-010-023-000-0000 312124		7,954.73
00052332	10/30/2020	C4152300013	21000092	EES00004400	10-1110-650-000-10-040-023-000-0000 310480		6,376.65
00052332	10/30/2020	C4152300014	21000092	EES00004400	10-1110-650-000-30-020-023-000-0000 312216		6,376.65
00052332	10/30/2020	C4152300015	21000092	EES00004400	10-1110-650-000-10-030-023-000-0000 310388		2,550.66
00052332	10/30/2020	C4152300016	21000092	EES00004400	10-1110-650-000-10-060-023-000-0000 310665		2,550.66
00052332	10/30/2020	C4152300017	21000472	KPO010903	10-1110-650-000-30-010-023-000-0000 312124		58.75
Vendor:	182500	- LANCASTER LEBANON IU 13			Remit # 2	Check Date: 10/30/2020	Check Amount: 25,868.10
00052333	10/30/2020	C4152300001		570753-8179	10-2620-531-000-10-030-000-000-0000 310317		37.05
00052333	10/30/2020	C4152300002		570398-0365	10-2620-531-000-00-070-000-000-0000 311756		37.05
00052333	10/30/2020	C4152300003		570398-7972	10-2620-531-000-00-000-000-000-0000 311510		38.11
00052333	10/30/2020	C4152300004		570398-8200	10-2620-531-000-00-070-000-000-0000 311756		446.35
00052333	10/30/2020	C4152300005		570398-8200	10-2620-531-000-30-010-000-000-0000 310134		371.96
00052333	10/30/2020	C4152300006		570398-8200	10-2620-531-000-30-020-000-000-0000 310227		297.57
00052333	10/30/2020	C4152300007		570398-8200	10-2620-531-000-10-040-000-000-0000 310422		223.17
00052333	10/30/2020	C4152300008		570398-8200	10-2620-531-000-10-060-000-000-0000 310620		74.39
00052333	10/30/2020	C4152300009		570398-8200	10-2620-531-000-10-030-000-000-0000 310317		74.39
Vendor:	193200	- MCI COMM SERVICE			Check Date: 10/30/2020	Check Amount: 1,600.04	
00052334	10/30/2020	C4152300011		UNIFORMS	10-2620-610-000-00-000-000-000-0000 310939		33.99
Vendor:	220780	- CRAIG RODGERS			Check Date: 10/30/2020	Check Amount: 33.99	
00052335	10/30/2020	C4152300010		OCTOBER 2020	10-1290-562-000-00-000-000-000-0000 343945		100,000.00
Vendor:	234835	- SUGAR VALLEY RURAL CHARTER SCHOOL			Remit # 1	Check Date: 10/30/2020	Check Amount: 100,000.00

10-GENERAL FUND 310,618.89

50-FOOD SERVICE FUND -15.50

Fund Accounting Check Register

PLGIT GENERAL FUND - From 10/01/2020 To 10/31/2020

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
Grand Total Manual Checks :							0.00
Grand Total Regular Checks :							310,603.39
Grand Total Direct Deposits:							0.00
Grand Total Credit Card Payments:							0.00
Grand Total All Checks :							310,603.39

Fund Accounting Check Register

PLGIT GENERAL FUND - From 09/01/2020 To 09/30/2020

fackrgc

Check# 00052029 Through Check# 00052029

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
000052029	09/18/2020	L4137300002	21000169	300020540	10-1110-610-000-30-010-000-000-0000	310102	90.00
000052029	10/19/2020	M4146300001	21000169	300020540	10-1110-610-000-30-010-000-000-0000	310102	-90.00

Vendor: 104300 - AMERICAN ASSOCIATION OF TEACHERS OF

Check Date: 09/29/2020 Check Amount: 0.00

GERMAN

10-GENERAL FUND	0.00
Grand Total Manual Checks :	-90.00
Grand Total Regular Checks :	90.00
Grand Total Direct Deposits:	0.00
Grand Total Credit Card Payments:	0.00
Grand Total All Checks :	0.00

Fund Accounting Check Register

MUNICIPALITY OF MUNCY - GENERAL FUND - From 10/01/2020 To 10/31/2020

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A. S. N.	Expended Amt
*EFT01074	10/29/2020	M4152000001	21000374	944789944947	10-2660-610-987-00-000-000-0000		87.90
*EFT01074	10/29/2020	M4152000002	21000253	544776745467	10-1110-640-000-30-010-000-0000	310103	96.17
*EFT01074	10/29/2020	M4152000003	21000253	785468698644	10-1110-640-000-30-010-000-0000		264.09
*EFT01074	10/29/2020	M4152000004	21000321	438469836638	10-1342-610-000-30-010-025-000-0000	312938	40.97
*EFT01074	10/29/2020	M4152000005	21000310	439577685356	10-1380-610-000-30-010-025-000-0000	312978	158.97
*EFT01074	10/29/2020	M4152000006	21000356	438969989758	10-2360-610-000-00-000-000-0000	310846	17.84
*EFT01074	10/29/2020	M4152000007	21000321	447999699995	10-1342-610-000-30-010-025-000-0000	312938	61.96
*EFT01074	10/29/2020	M4152000008	21000335	987678975468	10-1110-610-040-00-000-000-0000	343981	380.86
*EFT01074	10/29/2020	M4152000009	21000419	449545999834	10-1380-610-000-30-010-025-000-0000	312978	49.99
*EFT01074	10/29/2020	M4152000010	21000393	674764885736	10-1110-610-432-00-000-021-000-0000	343911-21	128.15
*EFT01074	10/29/2020	M4152000011	21000397	695954749577	10-1110-610-000-10-040-000-000-0000	310405	127.63
*EFT01074	10/29/2020	M4152000012	21000397	578384333693	10-1110-610-000-10-040-000-000-0000	310405	37.99
*EFT01074	10/29/2020	M4152000013	21000396	453566433953	10-1110-610-432-00-000-021-000-0000	343911-21	123.96
*EFT01074	10/29/2020	M4152000014	21000400	668354636758	50-3100-610-000-00-000-000-0000	350015	144.99
*EFT01074	10/29/2020	M4152000015	21000377	467538889633	10-1380-610-000-30-010-025-000-0000	312978	106.37
*EFT01074	10/29/2020	M4152000016	21000366	457746345666	10-1342-610-000-30-010-025-000-0000	312938	54.48
*EFT01074	10/29/2020	M4152000017	21000393	759798494667	10-1110-610-432-00-000-021-000-0000	343911-21	339.73
*EFT01074	10/29/2020	M4152000018	21000396	934383377395	10-1110-610-432-00-000-021-000-0000	343911-21	302.20
*EFT01074	10/29/2020	M4152000019	21000415	863385666679	10-1342-610-000-30-010-025-000-0000	312938	79.98
*EFT01074	10/29/2020	M4152000020		FEES			25.00
*EFT01074	10/29/2020	M4152000021	21000350	939894537957	10-2380-610-000-30-020-000-000-0000	310220	53.19
*EFT01074	10/29/2020	M4152000022	21000357	434389864687	10-1110-610-000-10-040-000-000-0000	310405	174.16
*EFT01074	10/29/2020	M4152000023	21000333	963786394369	10-1380-610-000-30-010-025-000-0000	312978	491.11
*EFT01074	10/29/2020	M4152000024	21000368	465965657796	10-1110-756-986-00-000-000-0000		432.99
*EFT01074	10/29/2020	M4152000025	21000342	488439887985	10-1380-610-000-30-010-025-000-0000	312978	234.67
*EFT01074	10/29/2020	M4152000026	21000342	984983788957	10-1380-610-000-30-010-025-000-0000	312978	506.10
*EFT01074	10/29/2020	M4152000027	21000333	437774689767	10-1380-610-000-30-010-025-000-0000	312978	182.40
*EFT01074	10/29/2020	M4152000028	21000333	459887659735	10-1380-610-000-30-010-025-000-0000		19.80
*EFT01074	10/29/2020	M4152000029	21000331	454443397648	10-2511-610-000-00-000-000-0000	343763	27.99
*EFT01074	10/29/2020	M4152000030	21000333	447933335737	10-1380-610-000-30-010-025-000-0000	312978	175.72
*EFT01074	10/29/2020	M4152000031	21000333	855674837479	10-1380-610-000-30-010-025-000-0000		85.05
*EFT01074	10/29/2020	M4152000032	21000356	879984686456	10-2360-610-000-00-000-000-0000	310846	21.59
*EFT01074	10/29/2020	M4152000033	21000333	454863387365	10-1380-610-000-30-010-025-000-0000	312978	953.73
*EFT01074	10/29/2020	M4152000034	21000348	443566396696	50-3100-610-000-00-000-000-0000	350015	74.98

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

MUNICIPALITY - GENERAL FUND - From 10/01/2020 To 10/31/2020

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A. S. N.	Expended Amt
*EFT01074	10/29/2020	M4152000035	21000347	839553975696	10-1342-610-000-30-010-025-000-0000	312938	29.88
*EFT01074	10/29/2020	M4152000036	21000353	438774565764	10-1110-610-432-00-000-021-000-0000	343911-21	196.75
*EFT01074	10/29/2020	M4152000037	21000369	636868866583	10-2360-650-000-00-000-023-000-0000	311542	64.97
*EFT01074	10/29/2020	M4152000038	21000397	467664557844	10-1110-610-000-10-040-000-000-0000	310405	9.90
Vendor: 104200 - SYNCHRONY BANK/AMAZON							
*EFT01076	10/01/2020	M4152000041		411006774458	10-2620-621-000-30-020-000-000-0000	310229	957.56
Vendor: 242000 - UGI CENTRAL PENN GAS, INC.							
*EFT01077	10/01/2020	M4152000042		HS02060732	10-2620-621-000-10-040-000-000-0000	310488	125.10
Vendor: 140060 - DIRECT ENERGY BUSINESS							
*EFT01080	10/08/2020	M4152000046		34774-31005	10-2620-422-000-30-010-000-000-0000	310131	30.79
*EFT01080	10/08/2020	M4152000047		05120-58007	10-2620-422-000-10-030-000-000-0000	310313	2,436.60
*EFT01080	10/08/2020	M4152000048		36950-58017	10-2620-422-000-30-010-000-000-0000	310131	50.19
*EFT01080	10/08/2020	M4152000049		39160-57007	10-2620-422-000-10-060-000-000-0000	310616	93.75
*EFT01080	10/08/2020	M4152000050		39560-57009	10-2620-422-000-10-060-000-000-0000	310616	1,814.26
*EFT01080	10/08/2020	M4152000051		38150-58008	10-2620-422-000-30-010-000-000-0000	310131	9,349.82
*EFT01080	10/08/2020	M4152000052		76757-04003	10-2620-422-000-10-060-000-000-0000	310616	28.97
Vendor: 210800 - PPL ELECTRIC UTILITIES							
*EFT01081	10/07/2020	M4152000053		570398-5058	10-2620-531-000-00-070-000-000-0000	311756	840.69
*EFT01081	10/07/2020	M4152000054		91500277382009	10-2620-531-000-00-070-000-000-0000	311756	160.27
*EFT01081	10/07/2020	M4152000055		91500277382009	10-2620-531-000-30-010-000-000-0000	310134	43.52
*EFT01081	10/07/2020	M4152000056		91500277382009	10-2620-531-000-30-020-000-000-0000	310227	7.82
*EFT01081	10/07/2020	M4152000057		91500277382009	10-2620-531-000-10-030-000-000-0000	310317	11.58
*EFT01081	10/07/2020	M4152000058		91500277382009	10-2620-531-000-10-040-000-000-0000	310422	36.44
*EFT01081	10/07/2020	M4152000059		91500277382009	10-2620-531-000-10-060-000-000-0000	310620	4.35
*EFT01081	10/07/2020	M4152000060		570398-0365	10-2620-531-000-00-070-000-000-0000	311756	37.27
Vendor: 243970 - VERIZON							
*EFT01085	10/09/2020	M4152000067			78-0479-000-000-00-000-000-046-0000	178479DR	1,141.94
Vendor: 148125 - EXPERTPAY							
*EFT01086	10/14/2020	M4152000068		INV195053	10-1110-329-000-00-000-000-000-0000	310700-4	200.10
*EFT01086	10/14/2020	M4152000069		INV195053	10-1110-329-000-10-000-000-000-0000	310704-4	1,000.50
*EFT01086	10/14/2020	M4152000070		INV195053	10-1110-329-000-30-000-000-000-0000	310705-4	2,601.30
*EFT01086	10/14/2020	M4152000071		INV195053	10-1241-329-000-30-000-000-000-0000	340326-4	133.40
*EFT01086	10/14/2020	M4152000072		INV188468	10-2620-413-000-00-000-000-000-0000	310919-4	692.27
*EFT01086	10/14/2020	M4152000073		INV189995	10-2420-329-000-00-000-000-000-0000	360001-4	400.20

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

MUNICIPALITY OF MUNCY - GENERAL FUND - From 10/01/2020 To 10/31/2020

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A. S. N.	Expended Amt
*EFT01086	10/14/2020	M4152000074		INV189997	10-2250-599-000-10-000-000-000-0000	311004-4	79.38
*EFT01086	10/14/2020	M4152000075		INV189997	10-1211-599-000-30-000-000-000-0000	340312-4	80.29
*EFT01086	10/14/2020	M4152000076		INV189997	10-1241-599-000-30-000-000-000-0000	340316-4	84.82
*EFT01086	10/14/2020	M4152000077		INV189997	10-2420-329-000-00-000-000-000-0000	360001-4	238.14
*EFT01086	10/14/2020	M4152000078		INV189993	10-2380-599-000-10-000-000-000-0000	310999-4	90.72
*EFT01086	10/14/2020	M4152000079		INV189994	50-3100-599-000-00-000-000-000-0000	350002-4	111.36
*EFT01086	10/14/2020	M4152000080		INV189996	10-2620-413-000-00-000-000-000-0000	310919-4	763.23
*EFT01086	10/14/2020	M4152000081		INV191519	10-1290-599-000-00-000-000-000-0000	310900-4	47.40
*EFT01086	10/14/2020	M4152000082		INV191519	10-2250-599-000-30-000-000-000-0000	311005-4	79.72
*EFT01086	10/14/2020	M4152000083		INV191519	10-1211-599-000-10-000-000-000-0000	340311-4	81.42
*EFT01086	10/14/2020	M4152000084		INV191516	50-3100-599-000-00-000-000-000-0000	350002-4	47.29
*EFT01086	10/14/2020	M4152000085		INV191518	10-2620-413-000-00-000-000-000-0000	310919-4	770.60
*EFT01086	10/14/2020	M4152000086		INV191517	10-2290-599-000-00-000-000-000-0000	340329-4	28.35
*EFT01086	10/14/2020	M4152000087		INV191515	10-2380-599-000-30-000-000-000-0000	311000-4	86.98
*EFT01086	10/14/2020	M4152000088		INV192558	10-1110-599-000-10-000-000-000-0000	310996-4	84.82
*EFT01086	10/14/2020	M4152000089		INV192558	10-1211-599-000-30-000-000-000-0000	340312-4	45.59
*EFT01086	10/14/2020	M4152000090		INV192557	10-2620-413-000-00-000-000-000-0000	310919-4	245.44
*EFT01086	10/14/2020	M4152000091		INV192556	10-2420-329-000-00-000-000-000-0000	360001-4	266.80
*EFT01086	10/14/2020	M4152000092		INV192555	50-3100-599-000-00-000-000-000-0000	350002-4	187.90
*EFT01086	10/14/2020	M4152000093		INV192554	10-2380-599-000-10-000-000-000-0000	310999-4	89.36
*EFT01086	10/14/2020	M4152000094		INV192554	10-2380-599-000-30-000-000-000-0000	311000-4	86.41
*EFT01086	10/14/2020	M4152000095		INV195054	10-2620-413-000-00-000-000-000-0000	310919-4	216.38
*EFT01086	10/14/2020	M4152000096		INV195055	10-1241-599-000-10-000-000-000-0000	340315-4	80.17
*EFT01086	10/14/2020	M4152000097		INV195058	10-2620-413-000-00-000-000-000-0000	310919-4	530.25
*EFT01086	10/14/2020	M4152000098		INV192553	10-1110-329-000-00-000-000-000-0000	310700-4	1,000.50
*EFT01086	10/14/2020	M4152000099		INV192553	10-1110-329-000-10-000-000-000-0000	310704-4	2,401.20
*EFT01086	10/14/2020	M4152000100		INV192553	10-1110-329-000-30-000-000-000-0000	310705-4	4,935.80
*EFT01086	10/14/2020	M4152000101		INV192553	10-1380-329-000-30-000-000-000-0000	312998-4	266.80
*EFT01086	10/14/2020	M4152000102		INV192553	10-1241-329-000-30-000-000-000-0000	340326-4	400.20
*EFT01086	10/14/2020	M4152000103		INV195056	10-1110-329-000-00-000-000-000-0000	310700-4	533.60
*EFT01086	10/14/2020	M4152000104		INV195056	10-1110-329-000-10-000-000-000-0000	310704-4	1,400.70
*EFT01086	10/14/2020	M4152000105		INV195056	10-1110-329-000-30-000-000-000-0000	310705-4	2,634.65
Vendor: 231001 - Source4Teachers							Check Amount: 23,024.04
*EFT01087	10/14/2020	M4152000106		BE004106033A	10-0462-212-000-00-000-000-000-0000	110462-212	1,020.00

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

MUNICIPALITY - GENERAL FUND - From 10/01/2020 To 10/31/2020

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A. S. N.	Expended Amt
*EFT01087	10/14/2020	M4152000107		BE004106033A	50-0462-212-000-00-000-000-0000	150462-212	24.00
*EFT01087	10/14/2020	M4152000108		BE004106033A	10-5800-212-000-00-000-000-RTRE	310985R	108.00
Vendor: 137700 - DELTA DENTAL							
*EFT01088	10/14/2020	M4152000109		BE004137993C	10-0462-212-000-00-000-000-0000	110462-212	1,152.00
*EFT01088	10/14/2020	M4152000110		BE004137993C	50-0462-212-000-00-000-000-0000	150462-212	7,341.26
*EFT01088	10/14/2020	M4152000111		BE004137993C	10-0462-212-000-00-000-000-RTRE	110462-212R	172.74
Vendor: 137700 - DELTA DENTAL							
*EFT01089	10/14/2020	M4152000112		BE004106033C	10-0462-212-000-00-000-000-0000	110462-212	8,158.00
*EFT01089	10/14/2020	M4152000113		BE004106033C	50-0462-212-000-00-000-000-0000	150462-212	6,307.98
*EFT01089	10/14/2020	M4152000114		BE004106033C	10-0462-212-000-00-000-000-RTRE	110462-212R	148.42
Vendor: 137700 - DELTA DENTAL							
*EFT01090	10/14/2020	M4152000115		200911432627	10-0462-211-000-00-000-000-0000	150462-211	443.00
*EFT01090	10/14/2020	M4152000116		200911432627	10-0462-211-000-00-000-000-0000	110462-211	6,899.40
*EFT01090	10/14/2020	M4152000117		200911432627	10-0480-211-000-00-000-000-CPAY	110480C	9,798.79
*EFT01090	10/14/2020	M4152000118		200911432627	10-0462-281-000-00-000-000-0000	110462-281	387,650.52
*EFT01090	10/14/2020	M4152000119		200911432627	10-0153-211-000-00-000-000-BCBS	110153BC	32,868.79
*EFT01090	10/14/2020	M4152000120		200911432627	10-0153-000-00-000-000-000-0000	110153	26,862.13
Vendor: 188650 - LYCOMING COUNTY INSURANCE CONSORTIUM							
*EFT01092	10/14/2020	M4152000123		9863688794	10-2620-531-000-00-070-000-000-0000	311756	7,558.29
*EFT01092	10/14/2020	M4152000124		9863688794	10-2620-531-000-30-010-000-000-0000	310134	-1,345.05
*EFT01092	10/14/2020	M4152000125		9863688794	10-2620-531-000-30-020-000-000-0000	310227	463,393.47
*EFT01092	10/14/2020	M4152000126		9863688794	10-2620-531-000-10-040-000-000-0000	310422	1,291.01
*EFT01092	10/14/2020	M4152000127		9863688794	10-2620-531-000-10-060-000-000-0000	310620	286.94
*EFT01092	10/14/2020	M4152000128		9863688794	10-2620-531-000-10-030-000-000-0000	310317	375.01
*EFT01092	10/14/2020	M4152000129		9863688794	10-3250-531-009-00-000-000-000-0000	329137	326.95
*EFT01092	10/14/2020	M4152000130		9863688794	10-2130-531-000-00-000-000-000-0000	311264	97.60
*EFT01092	10/14/2020	M4152000131		9863688794	10-1290-531-000-00-000-000-000-0000	340061	149.33
*EFT01092	10/14/2020	M4152000132		9863688794	10-2220-650-431-00-000-021-000-0000	340696-21	196.48
Vendor: 243975 - VERIZON WIRELESS							
*EFT01095	10/15/2020	M4152000137		39220-67028	10-2620-422-000-00-080-000-000-0000	311382	91.74
*EFT01095	10/15/2020	M4152000138		36220-67004	10-2620-622-000-00-070-000-000-0000	311859	51.73
*EFT01095	10/15/2020	M4152000139		36220-67004	10-2620-422-000-00-070-000-000-0000	311785	400.10
*EFT01095	10/15/2020	M4152000140		75230-67000	10-2620-422-000-10-040-000-000-0000	310418	3,266.89
Vendor: 210800 - PPL ELECTRIC UTILITIES							
							145.32
							640.87
							2,563.49
							6,799.72
							10,149.40

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

MUNICIPALITY - GENERAL FUND - From 10/01/2020 To 10/31/2020

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A. S. N.	Expended Amt
*EFT01096	10/15/2020	M4152000141		HS02091804	10-2620-621-000-00-070-000-000-0000	310962	32.33
*EFT01096	10/15/2020	M4152000142		HS02091800	10-2620-621-000-10-030-000-000-0000	310375	28.16
*EFT01096	10/15/2020	M4152000143		HS02091801	10-2620-621-000-10-060-000-000-0000	310657	188.45
*EFT01096	10/15/2020	M4152000144		HS02091802	10-2620-621-000-30-020-000-000-0000	310229	163.91
*EFT01096	10/15/2020	M4152000145		HS02091803	10-2620-621-000-30-010-000-000-0000	312158	271.79
Vendor: 140060 - DIRECT ENERGY BUSINESS							
*EFT01097	10/16/2020	M4152000146		411006774250	10-2620-621-000-10-060-000-000-0000	310657	750.55
*EFT01097	10/16/2020	M4152000147		411006713795	10-2620-621-000-30-010-000-000-0000	312158	1,268.68
*EFT01097	10/16/2020	M4152000148		411006713647	10-2620-621-000-10-030-000-000-0000	310375	461.14
*EFT01097	10/16/2020	M4152000149		411006774003	10-2620-621-000-00-070-000-000-0000	310962	466.57
Vendor: 242000 - UGI CENTRAL PENN GAS, INC.							
*EFT01101	10/22/2020	M4152000155		78-0479-000-000-00-000-000-069-0000	178479 HSA		2,946.94
*EFT01101	10/22/2020	M4152000155		78-0479-000-000-00-000-000-069-0000	178479 HSA		5,243.45
Vendor: 140145 - DISCOVERY BENEFITS, INC.							
*EFT01104	10/23/2020	M4152000159		78-0479-000-000-00-000-000-046-0000	178479DR		5,243.45
*EFT01104	10/23/2020	M4152000159		78-0479-000-000-00-000-000-046-0000	178479DR		1,013.64
Vendor: 148125 - EXPERTPAY							
*EFT01107	10/26/2020	M4152000165		INV187437	10-1110-329-000-30-000-000-000-0000	310705-4	1,013.64
*EFT01107	10/26/2020	M4152000166		INV187932	10-1110-329-000-00-000-000-000-0000	310700-4	133.40
*EFT01107	10/26/2020	M4152000167		INV187932	10-1110-329-000-30-000-000-000-0000	310705-4	733.70
*EFT01107	10/26/2020	M4152000168		INV191514	10-1110-329-000-00-000-000-000-0000	310700-4	133.40
*EFT01107	10/26/2020	M4152000169		INV191514	10-1110-329-000-10-000-000-000-0000	310704-4	1,334.00
*EFT01107	10/26/2020	M4152000170		INV191514	10-1110-329-000-10-000-000-000-0000	310704-4	1,667.50
*EFT01107	10/26/2020	M4152000171		INV191514	10-1110-329-000-30-000-000-000-0000	310705-4	2,668.00
*EFT01107	10/26/2020	M4152000172		INV191514	10-1241-329-000-10-000-000-000-0000	340325-4	200.10
*EFT01107	10/26/2020	M4152000173		INV195057	10-1241-329-000-30-000-000-000-0000	340326-4	133.40
*EFT01107	10/26/2020	M4152000174		CR012110	10-2420-329-000-00-000-000-000-0000	360001-4	400.20
*EFT01107	10/26/2020	M4152000175		CR012110	10-1110-599-000-30-000-000-000-0000	310997-4	47.06
*EFT01107	10/26/2020	M4152000176		CR012110	10-1241-599-000-30-000-000-000-0000	340316-4	80.17
*EFT01107	10/26/2020	M4152000177		INV196175	10-2420-329-000-00-000-000-000-0000	360001-4	-238.14
*EFT01107	10/26/2020	M4152000178		INV196176	10-2380-599-000-10-000-000-000-0000	310999-4	43.43
*EFT01107	10/26/2020	M4152000179		INV196177	50-3100-599-000-00-000-000-000-0000	350002-4	118.51
*EFT01107	10/26/2020	M4152000180		INV196178	10-2420-329-000-00-000-000-000-0000	360001-4	133.40
*EFT01107	10/26/2020	M4152000181		INV196179	10-2620-413-000-00-000-000-000-0000	310919-4	343.86
*EFT01107	10/26/2020	M4152000182		INV196179	10-1110-599-000-10-000-000-000-0000	310996-4	79.61
*EFT01107	10/26/2020	M4152000183		INV196179	10-1241-599-000-10-000-000-000-0000	340315-4	42.30
*EFT01107	10/26/2020	M4152000183		INV196179	10-1241-599-000-30-000-000-000-0000	340316-4	40.60

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

C - Credit Card Payment

Fund Accounting Check Register

MUNICIPALITY - GENERAL FUND - From 10/01/2020 To 10/31/2020

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A. S. N.	Expended Amt
*EFT01107	10/26/2020	M4152000184		INV197666	10-2380-599-000-10-000-000-000-0000	310999-4	182.80
*EFT01107	10/26/2020	M4152000185		INV197667	50-3100-599-000-00-000-000-000-0000	350002-4	174.40
*EFT01107	10/26/2020	M4152000186		INV197668	10-2420-329-000-00-000-000-000-0000	360001-4	133.40
*EFT01107	10/26/2020	M4152000187		INV197669	10-1225-599-000-10-000-000-000-0000	340318-4	166.13
*EFT01107	10/26/2020	M4152000188		INV197669	10-1211-599-000-30-000-000-000-0000	340312-4	81.42
*EFT01107	10/26/2020	M4152000189		INV197669	10-1241-599-000-30-000-000-000-0000	340316-4	79.95
*EFT01107	10/26/2020	M4152000190		INV197665	10-1241-599-000-30-000-000-000-0000	340316-4	133.40
*EFT01107	10/26/2020	M4152000191		INV197665	10-1110-329-000-00-000-000-000-0000	310700-4	1,667.50
*EFT01107	10/26/2020	M4152000192		INV197665	10-1110-329-000-10-000-000-000-0000	310704-4	2,334.50
*EFT01107	10/26/2020	M4152000193		INV197665	10-1110-329-000-30-000-000-000-0000	310705-4	2,868.10
*EFT01107	10/26/2020	M4152000194		INV197665	10-1211-329-000-30-000-000-000-0000	340322-4	66.70
*EFT01107	10/26/2020	M4152000195		INV197665	10-1241-329-000-30-000-000-000-0000	340326-4	400.20
Vendor: 231001 - Source4Teachers							Check Amount: 16,383.00
*EFT01108	10/26/2020	M4152000196			10-2514-810-000-00-000-000-000-0000	310917	335.75
Vendor: 140145 - DISCOVERY BENEFITS, INC.							Check Amount: 335.75
*EFT01112	10/28/2020	M4152000202		69986801	10-2540-442-000-00-000-000-000-0000	311024	927.00
Vendor: 135828 - DE LAGE LANDEN FINANCIAL SERVICES, INC.							Check Amount: 927.00
*EFT01113	10/28/2020	M4152000203		46119-21454	10-2620-422-000-30-010-000-000-0000	310131	505.30
*EFT01113	10/28/2020	M4152000204		16900-60006	10-2620-422-000-30-020-000-000-0000	310224	4,552.41
*EFT01113	10/28/2020	M4152000205		83670-61003	10-2730-422-000-00-000-000-000-0000	311365	27.13
*EFT01113	10/28/2020	M4152000206		86119-21458	10-2620-422-000-00-080-000-000-0000	311382	36.01
Vendor: 210800 - PPL ELECTRIC UTILITIES							Check Amount: 5,120.85
*EFT01114	10/28/2020	M4152000207		411007863565	Remit # 2 Check Date: 10/28/2020	Check Amount:	28.72
*EFT01114	10/28/2020	M4152000208		411007368144	10-2620-621-000-00-080-000-000-0000	343772	355.72
Vendor: 242000 - UGI CENTRAL PENN GAS, INC.							Check Amount: 384.44
*EFT01115	10/30/2020	M4152000209		HS02110075	10-2620-621-000-10-040-000-000-0000	310488	314.18
Vendor: 140060 - DIRECT ENERGY BUSINESS							Check Amount: 314.18
*EFT01116	10/08/2020	M4152000210			78-0479-000-000-00-000-000-069-0000	178479 HSA	5,243.45
Vendor: 140145 - DISCOVERY BENEFITS, INC.							Check Amount: 5,243.45
10-GENERAL FUND							554,529.81
50-FOOD SERVICE FUND							11,003.38
78-PAYROLL FUND							12,514.18

* Denotes Non-Negotiable Transaction

Fund Accounting Check Register

MUNICIPALITY - GENERAL FUND - From 10/01/2020 To 10/31/2020

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
Grand Total Manual Checks :							578,047.37
Grand Total Regular Checks :							0.00
Grand Total Direct Deposits:							0.00
Grand Total Credit Card Payments:							0.00
Grand Total All Checks :							578,047.37

Fund Accounting Check Register

GENERAL FUND - FNB - From 10/01/2020 To 10/31/2020

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
<hr/>							
*EFT01094	10/15/2020	M4152000136			10-2330-335-000-00-000-000-0000-0000	233335	556.39
Vendor:	150455	- FNB BANK NA			Check Date: 10/15/2020	Check Amount:	556.39

10-GENERAL FUND 556.39

Grand Total Manual Checks : 556.39
 Grand Total Regular Checks : 0.00
 Grand Total Direct Deposits: 0.00
 Grand Total Credit Card Payments: 0.00
 Grand Total All Checks : 556.39

Fund Accounting Check Register

PLGIT ACTIVITY FUND - From 10/01/2020 To 10/31/2020

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
00005709	10/29/2020	C4151500001		20-035	80-0496-000-000-000-000-0000	180496	1,779.00
Vendor: 174325 - JSASD GENERAL FUND							
00005710	10/29/2020	C4151500002		SANDWICH SALE	80-0496-000-000-000-0000	180496	508.67
Vendor: 234830 - SUBWAY #25693							
Check Date: 10/29/2020							Check Amount: 508.67
80-ACTIVITY FUND							
Grand Total Manual Checks :							0.00
Grand Total Regular Checks :							2,287.67
Grand Total Direct Deposits:							0.00
Grand Total Credit Card Payments:							0.00
Grand Total All Checks :							2,287.67

Fund Accounting Check Register

PLGIT ATHLETIC FUND - From 10/01/2020 To 10/31/2020

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
000013471	10/06/2020	L4142300001	21000065	20203790	10-3250-610-000-000-000-0000	329044	435.00
Vendor: 171900 - IMPACT APPLICATIONS INC							
000013472	10/08/2020	L4143400001	21000151	302642183	Remit # 1 Check Date: 10/06/2020	Check Amount:	435.00
000013472	10/08/2020	L4143400002	21000151	302642183	10-3250-610-000-000-000-TENB	345007	47.78
000013472	10/08/2020	L4143400003	21000151	302642183	10-3250-610-000-000-TENG	345008	47.78
000013472	10/08/2020	L4143400004	21000151	302642183	10-3250-610-000-000-TRFB	345015	7.42
000013472	10/08/2020	L4143400005	21000151	302642183	10-3250-610-000-000-TRFG	345016	7.41
000013472	10/08/2020	L4143400006	21000151	302642183	10-3250-610-003-000-000-BSKG	345012	19.10
000013472	10/08/2020	L4143400007	21000151	302642183	10-3250-610-008-000-000-0000	329043	303.01
000013472	10/08/2020	L4143400018	21000151	302642183	10-3250-610-009-000-000-000-SOFT	329043	238.93
Vendor: 109115 - BSN SPORTS LLC							
000013473	10/08/2020	C4143600020		XCOUNTRY COED	Remit # 2 Check Date: 10/08/2020	Check Amount:	671.43
000013474	10/08/2020	C4143600023		SOCCER BOYS	Check Date: 10/08/2020	Check Amount:	68.00
Vendor: 111500 - WILLIAM BEAN							
000013475	10/08/2020	C4143600005		WRESTLING DUES	Remit # 2 Check Date: 10/08/2020	Check Amount:	110.00
Vendor: 111875 - RON BECK							
000013476	10/08/2020	C4143600040		FOOTBALL	Remit # 1 Check Date: 10/08/2020	Check Amount:	100.00
Vendor: 114200 - BIG SEVEN WRESTLING LEAGUE							
000013477	10/08/2020	C4143600016		SOFTBALL GIRLS	Check Date: 10/08/2020	Check Amount:	90.00
Vendor: 116875 - JEFFREY BOWER							
000013478	10/08/2020	C4143600027		FOOTBALL	Check Date: 10/08/2020	Check Amount:	90.00
Vendor: 126950 - MARK CLARKE							
000013479	10/08/2020	C4143600006		FOOTBALL DR.	Check Date: 10/08/2020	Check Amount:	53.00
Vendor: 118302 - BRYCE BREWER							
000013479	10/08/2020	C4143600007		FOOTBALL DR.	Check Date: 10/08/2020	Check Amount:	90.00
Vendor: 126950 - MARK CLARKE							
000013479	10/19/2020	M4146600001		FOOTBALL DR.	Check Date: 10/08/2020	Check Amount:	90.00
000013479	10/19/2020	M4146600002		FOOTBALL DR.	Check Date: 10/08/2020	Check Amount:	53.00
Vendor: 134475 - DR. CRYSTAL PIRAS							
000013480	10/08/2020	L4143400007	21000152	57042-00	Remit # 1 Check Date: 10/08/2020	Check Amount:	0.00
Vendor: 138000 - DEMANS TEAM SPORTS							
000013481	10/08/2020	L4143400008	21000152	57042-00	Remit # 1 Check Date: 10/08/2020	Check Amount:	26.20
000013481	10/08/2020	M4144000001	21000152	57042-00	10-3250-610-009-000-000-BASE	Check Amount:	26.20
Vendor: 138000 - DEMANS TEAM SPORTS							
000013482	10/08/2020	C4143600031		FOOTBALL	Remit # 2 Check Date: 10/08/2020	Check Amount:	0.00
Vendor: 146890 - JASON EISWERTH							
000013482	10/08/2020	C4143600031		FOOTBALL	Check Date: 10/08/2020	Check Amount:	90.00
000013481	10/08/2020	M4144000001	21000152	57042-00	10-3250-610-009-000-000-BASE	Check Amount:	90.00
000013481	10/08/2020	M4144000001	21000152	57042-00	10-3250-610-009-000-000-BASE	Check Amount:	228.65
000013481	10/08/2020	M4144000001	21000152	57042-00	10-3250-610-009-000-000-BASE	Check Amount:	-228.65

* Denotes Non-Negotiable Transaction

Fund Accounting Check Register

PLGIT ATHLETIC FUND - From 10/01/2020 To 10/31/2020

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
000013483	10/08/2020	C4143600041		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	90.00
Vendor: 148540 - EUGENE FAIRFAX							
000013484	10/08/2020	L4143400009	21000232	8179	10-3250-610-000-000-000-0000-0000	329044	1,745.00
Vendor: 148574 - FAMILYID, INC.							
000013485	10/08/2020	C4143600039		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	90.00
Vendor: 153100 - DAVID FREY							
000013486	10/08/2020	C4143600021		SOCCER GIRLS	10-3250-390-000-00-000-000-0000-SOCG		110.00
000013486	10/08/2020	C4143600025		SOCCER GIRLS	10-3250-390-000-00-000-000-0000-SOCG		110.00
Vendor: 154910 - FREDERICK GEBERT							
000013487	10/08/2020	C4143600030		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	90.00
000013487	10/08/2020	C4143600035		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	91.25
Vendor: 156375 - PHILLIP GINGERY							
000013488	10/08/2020	C4143600008		51715	10-3250-610-000-00-000-000-0000-SOCB	345013	181.25
000013488	10/08/2020	C4143600009		51715	10-3250-610-000-00-000-000-0000-SOCG	345014	49.00
000013488	10/08/2020	C4143600010		51634	10-3250-610-000-00-000-000-0000-TENG	345008	98.00
000013488	10/08/2020	C4143600011		51633	10-3250-610-007-00-000-000-0000	329042	98.00
000013488	10/08/2020	C4143600012		51474	10-3250-390-009-00-000-000-0000-BASE	329201	98.00
000013488	10/08/2020	C4143600013		51473	10-3250-610-000-00-000-000-0000-TENG	345008	98.00
Vendor: 158100 - GRAND RENTAL STATION							
000013489	10/08/2020	C4143600034		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	490.00
Vendor: 173625 - BRIAN JACKSON							
000013490	10/08/2020	C4143600033		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	91.25
000013490	10/08/2020	C4143600042		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	90.00
Vendor: 178830 - DOUGLAS KESSLER							
000013491	10/08/2020	C4143600018		SOFTBALL GIRLS	10-3250-390-009-00-000-000-0000-SOFT	329204	181.25
Vendor: 179785 - PATRICK KIMBLE							
000013492	10/08/2020	C4143600038		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	53.00
Vendor: 184380 - ROBERT LEWIS SR							
000013493	10/08/2020	C4143600029		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	90.00
Vendor: 185695 - DOUGLAS LIUWHILER							
000013494	10/08/2020	C4143600037		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	90.00
Vendor: 195840 - RODNEY METZGER							
000013495	10/08/2020	C4143600028		FOOTBALL	10-3250-390-007-00-000-000-0000	329068	90.00
Vendor: 223485 - FRANK SCHEITROMA							
							90.00

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

C - Credit Card Payment

11/03/2020 03:25:15 PM

JERSEY SHORE AREA SCHOOL DIST

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Fund Accounting Check Register

PLGIT ATHLETIC FUND - From 10/01/2020 To 10/31/2020

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A. S. N.	Expended Amt
000013496	10/08/2020	C4143600022		SOCCER GIRLS	10-3250-390-000-00-000-000-SOCG		110.00
000013496	10/08/2020	C4143600026		SOCCER GIRLS	10-3250-390-000-00-000-000-SOCG		110.00
Vendor: 225278 - HOLGER SCHULT							
000013497	10/08/2020	C4143600024		SOCCER BOYS	10-3250-390-000-00-000-000-SOCB	Check Date: 10/08/2020	220.00
Vendor: 225350 - CHET SCHWOYER							
000013498	10/08/2020	C4143600036		FOOTBALL	10-3250-390-007-00-000-000-0000	Check Date: 10/08/2020	110.00
Vendor: 226625 - TROY SELLERS							
000013499	10/08/2020	C4143600014		9903-9	10-3250-610-000-00-000-000-SOCB	Check Date: 10/08/2020	91.25
000013499	10/08/2020	C4143600015		9903-9	10-3250-610-000-00-000-000-SOCG	Check Date: 10/08/2020	143.74
Vendor: 227300 - SHERWIN-WILLIAMS							
000013500	10/08/2020	C4143600019		SOFTBALL GIRLS	10-3250-390-009-00-000-000-SOFT	Check Date: 10/08/2020	143.74
Vendor: 231210 - EDWARD SOUTER, JR.							
000013501	10/08/2020	L4143400010	21000104	55258	10-3250-610-000-00-000-000-FTBJ	Check Date: 10/08/2020	287.48
000013501	10/08/2020	L4143400011	21000104	55258	10-3250-610-000-00-000-000-FTBV	Check Date: 10/08/2020	53.00
000013501	10/08/2020	L4143400012	21000155	56081	10-3250-610-000-00-000-000-SWMB	Check Date: 10/08/2020	1,289.88
000013501	10/08/2020	L4143400013	21000155	56081	10-3250-610-000-00-000-000-SWVG	Check Date: 10/08/2020	1,289.87
000013501	10/08/2020	L4143400014	21000292	55787	10-3250-610-000-00-000-000-SOCB	Check Date: 10/08/2020	184.00
000013501	10/08/2020	L4143400015	21000292	55787	10-3250-610-000-00-000-000-SOCG	Check Date: 10/08/2020	184.00
000013501	10/08/2020	L4143400016	21000292	55708	10-3250-610-000-00-000-000-TENB	Check Date: 10/08/2020	24.48
000013501	10/08/2020	L4143400017	21000292	55708	10-3250-610-000-00-000-000-TENG	Check Date: 10/08/2020	24.47
000013501	10/08/2020	C4143600001	21000292	55708	10-3250-610-000-00-000-000-SOCB	Check Date: 10/08/2020	100.48
000013501	10/08/2020	C4143600002	21000292	55708	10-3250-610-000-00-000-000-SOCG	Check Date: 10/08/2020	100.47
Vendor: 232110 - SPORTSMAN'S RECONDITIONING, INC.							
000013502	10/08/2020	C4143600032		FOOTBALL	10-3250-390-007-00-000-000-0000	Remit # 2 Check Date: 10/08/2020	10.62
Vendor: 246515 - MARK WATTS							
000013503	10/08/2020	C4143600017		SOFTBALL GIRLS	10-3250-390-009-00-000-000-SOFT	Check Date: 10/08/2020	10.63
Vendor: 254770 - CHARLES ZOOK							
000013504	10/08/2020	C4143600003		XCOUNTRY INVITE	10-3250-810-000-00-000-000-CRCB	Check Date: 10/08/2020	90.00
000013504	10/08/2020	C4143600004		XCOUNTRY INVITE	10-3250-810-000-00-000-000-CRCG	Check Date: 10/08/2020	90.00
Vendor: 300628 - SHIKELLAMY HIGH SCHOOL							
000013505	10/08/2020	L4143400019	21000182	302698097	10-3250-610-003-00-000-000-BSKG	Remit # 1 Check Date: 10/08/2020	53.00
Vendor: 109115 - BSN SPORTS LLC							
000013506	10/09/2020	C4144100001	21000152	57042-00	10-3250-610-009-00-000-000-BASE	Remit # 2 Check Date: 10/09/2020	80.00
Vendor: 138000 - DEMANS TEAM SPORTS							
000013506	10/09/2020	C4144100001	21000152	57042-00	10-3250-610-009-00-000-000-BASE	Remit # 1 Check Date: 10/09/2020	80.00
Vendor: 138000 - DEMANS TEAM SPORTS							
000013506	10/09/2020	C4144100001	21000152	57042-00	10-3250-610-009-00-000-000-BASE	Remit # 2 Check Date: 10/09/2020	160.00
Vendor: 138000 - DEMANS TEAM SPORTS							
000013506	10/09/2020	C4144100001	21000152	57042-00	10-3250-610-009-00-000-000-BASE	Remit # 1 Check Date: 10/09/2020	3,975.00
Vendor: 138000 - DEMANS TEAM SPORTS							
000013506	10/09/2020	C4144100001	21000152	57042-00	10-3250-610-009-00-000-000-BASE	Remit # 2 Check Date: 10/09/2020	3,975.00
Vendor: 138000 - DEMANS TEAM SPORTS							
000013506	10/09/2020	C4144100001	21000152	57042-00	10-3250-610-009-00-000-000-BASE	Remit # 1 Check Date: 10/09/2020	228.65
Vendor: 138000 - DEMANS TEAM SPORTS							
000013506	10/09/2020	C4144100001	21000152	57042-00	10-3250-610-009-00-000-000-BASE	Remit # 2 Check Date: 10/09/2020	228.65

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

d - Direct Deposit

c - Credit Card Payment

Fund Accounting Check Register

PLGIT ATHLETIC FUND - From 10/01/2020 To 10/31/2020

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A. S. N.	Expended Amt
000013507	10/13/2020	C4145800001		72474	10-3250-610-000-000-000-0000	329044	72.61
000013507	10/13/2020	C4145800002		72129	10-3250-610-000-000-000-0000	329044	107.13
Vendor: 121100 - BUTTORFFS HARDWARE					Remit # 1 Check Date: 10/13/2020	Check Amount:	179.74
000013508	10/23/2020	C4149600001		72767	10-3250-610-000-000-000-0000	329044	80.65
Vendor: 121100 - BUTTORFFS HARDWARE					Remit # 1 Check Date: 10/23/2020	Check Amount:	80.65
000013509	10/23/2020	C4149600004			10-3250-330-007-000-000-000-0000	329010	100.00
					FOOTBALL DOCTOR		
Vendor: 134475 - DR. CRYSTAL PIRAS					Remit # 1 Check Date: 10/23/2020	Check Amount:	100.00
000013510	10/23/2020	C4149600005		51827	10-3250-610-000-000-000-FTBL		98.00
000013510	10/23/2020	C4149600006		51826	10-3250-610-000-000-000-TENG	345008	98.00
Vendor: 158100 - GRAND RENTAL STATION					Check Date: 10/23/2020	Check Amount:	196.00
000013511	10/23/2020	C4149600002		0157966	10-3250-810-009-000-000-0000	329056	254.00
Vendor: 202047 - NATIONAL ATHLETIC TRAINERS ASSOCIATION					Remit # 1 Check Date: 10/23/2020	Check Amount:	254.00
000013512	10/23/2020	C4149600003		200091846	10-3250-580-009-000-000-0000	329040	335.00
Vendor: 204900 - NIAAA					Check Date: 10/23/2020	Check Amount:	335.00
000013513	10/23/2020	L4149500001	21000154	951226117	10-3250-610-000-000-000-FTBL		3,600.00
Vendor: 219175 - RIDDELL/ALL AMERICAN SPORTS CORPORATION					Remit # 1 Check Date: 10/23/2020	Check Amount:	3,600.00
000013514	10/23/2020	C4149600007		18734	10-3250-513-000-000-000-FTBL	513FTBL	343.30
000013514	10/23/2020	C4149600008		18726	10-3250-513-000-000-000-CRCT	513CRCT	104.97
000013514	10/23/2020	C4149600009		18736	10-3250-513-000-000-000-CRCT	513CRCT	110.66
000013514	10/23/2020	C4149600010		18728	10-3250-513-000-000-000-SOFT	513SOFT	115.56
000013514	10/23/2020	C4149600011		18730	10-3250-513-000-000-000-SOFT	513SOFT	147.27
000013514	10/23/2020	C4149600012		18733	10-3250-513-000-000-000-SOFT	513SOFT	206.65
000013514	10/23/2020	C4149600013		18727	10-3250-513-000-000-000-SOCG	513SOCG	247.32
000013514	10/23/2020	C4149600014		18729	10-3250-513-000-000-000-SOCG	513SOCG	400.21
000013514	10/23/2020	C4149600015		18731	10-3250-513-000-000-000-SOCG	513SOCG	163.57
000013514	10/23/2020	C4149600016		18732	10-3250-513-000-000-000-SOCG	513SOCG	74.51
000013514	10/23/2020	C4149600017		18735	10-3250-513-000-000-000-SOCG	513SOCG	74.51
000013514	10/23/2020	C4149600018		18737	10-3250-513-000-000-000-SOCG	513SOCG	388.90
000013514	10/23/2020	C4149600021		18738	10-3250-513-000-000-000-SOCG	513SOCG	141.60
Vendor: 235850 - SUSQUEHANNA TRAILWAYS COMPANY					Remit # 1 Check Date: 10/23/2020	Check Amount:	2,519.03
000013515	10/23/2020	C4149600019		813	10-3250-513-000-000-000-FTBL	513FTBL	798.21
000013515	10/23/2020	C4149600020		814	10-3250-513-000-000-000-TENG	513TENG	1,041.50
000013515	10/23/2020	C4149600022		815	10-3250-513-000-000-000-SOCB	513SOCB	1,347.71

* Denotes Non-Negotiable Transaction

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

Fund Accounting Check Register

PLGIT ATHLETIC FUND - From 10/01/2020 To 10/31/2020

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A. S. N.	Expended Amt
Vendor: 250840 - WINDECKER ENTERPRISES, INC.					Remit # 1	Check Date:	Check Amount:
00013516	10/23/2020	C4149900017		FOOTBALL 9TH GR	10-3250-390-000-00-000-000-FTBL	10/23/2020	3,187.42
Vendor: 109275 - BRIAN BAIR						Check Date:	Check Amount:
00013517	10/23/2020	C4149900007		CROSS COUNTRY	10-3250-390-000-00-000-000-CRCT	10/23/2020	73.00
00013517	10/23/2020	C4149900008		CROSS COUNTRY	10-3250-390-000-00-000-000-CRCT		68.00
00013517	10/23/2020	C4149900009		CROSS COUNTRY	10-3250-390-000-00-000-000-CRCT		68.00
Vendor: 111500 - WILLIAM BEAN						Check Date:	Check Amount:
00013518	10/23/2020	C4149900013		FOOTBALL MS 7-8	10-3250-390-000-00-000-000-FTBL	10/23/2020	204.00
Vendor: 112855 - JAMES BERGEN						Check Date:	Check Amount:
00013519	10/23/2020	C4149900006		SOFTBALL	10-3250-390-000-00-000-000-SOFT	10/23/2020	53.00
Vendor: 113000 - PAUL BERNOR						Check Date:	Check Amount:
00013520	10/23/2020	C4149900031		SOCCER BOYS	10-3250-390-000-00-000-000-SOCB	10/23/2020	53.00
Vendor: 115750 - RYAN BLACKWELL						Check Date:	Check Amount:
00013521	10/23/2020	C4149900040		SOCCER GIRLS	10-3250-390-000-00-000-000-SOCG	10/23/2020	79.00
Vendor: 125779 - MITCH CHRISTENSEN						Check Date:	Check Amount:
00013522	10/23/2020	C4149900001		SOFTBALL	10-3250-390-000-00-000-000-SOFT	10/23/2020	110.00
00013522	10/23/2020	C4149900005		SOFTBALL	10-3250-390-000-00-000-000-SOFT	10/23/2020	53.00
Vendor: 141820 - DENNIS DUSZA						Check Date:	Check Amount:
00013523	10/23/2020	C4149900033		SOCCER BOYS	10-3250-390-000-00-000-000-SOCB	10/23/2020	106.00
Vendor: 148535 - PAUL FAHRENBACH						Check Date:	Check Amount:
00013524	10/23/2020	C4149900027		FOOTBALL VARSITY	10-3250-390-000-00-000-000-FTBL	10/23/2020	110.00
Vendor: 149425 - BRIAN FERGUSON						Check Date:	Check Amount:
00013525	10/23/2020	C4149900028		SOCCER BOYS	10-3250-390-000-00-000-000-SOCB	10/23/2020	90.00
00013525	10/23/2020	C4149900034		SOCCER GIRLS	10-3250-390-000-00-000-000-SOCG	10/23/2020	110.00
Vendor: 152305 - TODD FOX						Check Date:	Check Amount:
00013526	10/23/2020	C4149900029		SOCCER BOYS	10-3250-390-000-00-000-000-SOCB	10/23/2020	220.00
00013526	10/23/2020	C4149900030		SOCCER BOYS	10-3250-390-000-00-000-000-SOCB	10/23/2020	110.00
00013526	10/23/2020	C4149900037		SOCCER GIRLS	10-3250-390-000-00-000-000-SOCG	10/23/2020	110.00
00013526	10/23/2020	M4150100001		SOCCER BOYS	10-3250-390-000-00-000-000-SOCB	10/23/2020	-110.00
00013526	10/23/2020	M4150100002		SOCCER BOYS	10-3250-390-000-00-000-000-SOCB	10/23/2020	-110.00
00013526	10/23/2020	M4150100003		SOCCER GIRLS	10-3250-390-000-00-000-000-SOCG	10/23/2020	-110.00
Vendor: 154910 - FREDERICK GEBERT						Check Date:	Check Amount:
00013527	10/23/2020	C4149900020		FOOTBALL VARSITY	10-3250-390-000-00-000-000-FTBL	10/23/2020	0.00
Vendor: 160050 - DAVID GUYER						Check Date:	Check Amount:
00013527	10/23/2020	C4149900020		FOOTBALL VARSITY	10-3250-390-000-00-000-000-FTBL	10/23/2020	90.00

* Denotes Non-Negotiable Transaction

Fund Accounting Check Register

PLGIT ATHLETIC FUND - From 10/01/2020 To 10/31/2020

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A. S. N.	Expended Amt
000013528	10/23/2020	C4149900018		FOOTBALL 9TH GR	10-3250-390-000-00-000-000-FITBL	390FTBL	73.00
Vendor: 161770 - DANIEL HAMM					Check Date: 10/23/2020	Check Amount:	73.00
000013529	10/23/2020	C4149900038		SOCCER GIRLS	10-3250-390-000-00-000-000-SOCG		110.00
000013529	10/23/2020	C4149900041		SOCCER GIRLS	10-3250-390-000-00-000-000-SOCG		110.00
Vendor: 164750 - THOMAS HEFFNER					Check Date: 10/23/2020	Check Amount:	220.00
000013530	10/23/2020	C4149900024		FOOTBALL VARSITY	10-3250-390-000-00-000-000-FITBL	390FTBL	90.00
Vendor: 166100 - TROY HICKMAN					Check Date: 10/23/2020	Check Amount:	90.00
000013531	10/23/2020	C4149900025		FOOTBALL VARSITY	10-3250-390-000-00-000-000-FITBL	390FTBL	90.00
Vendor: 177825 - LINCOLN KAUFMAN					Check Date: 10/23/2020	Check Amount:	90.00
000013532	10/23/2020	C4149900019		FOOTBALL VARSITY	10-3250-390-000-00-000-000-FITBL	390FTBL	90.00
Vendor: 180395 - KEVIN KLINE					Check Date: 10/23/2020	Check Amount:	90.00
000013533	10/23/2020	C4149900015		FOOTBALL 9TH GR	10-3250-390-000-00-000-000-FITBL	390FTBL	73.00
Vendor: 181750 - CRAIG KURTZ					Check Date: 10/23/2020	Check Amount:	73.00
000013534	10/23/2020	C4149900032		SOCCER BOYS	10-3250-390-000-00-000-000-SOCB		79.00
Vendor: 191487 - MARK MARINUCCI					Check Date: 10/23/2020	Check Amount:	79.00
000013535	10/23/2020	C4149900014		FOOTBALL MS 7-8	10-3250-390-000-00-000-000-FITBL	390FTBL	53.00
Vendor: 193600 - KEVIN MCNAMARA					Check Date: 10/23/2020	Check Amount:	53.00
000013536	10/23/2020	C4149900026		FOOTBALL VARSITY	10-3250-390-000-00-000-000-FITBL	390FTBL	90.00
Vendor: 194100 - RICHARD MEESE					Check Date: 10/23/2020	Check Amount:	90.00
000013537	10/23/2020	C4149900022		FOOTBALL VARSITY	10-3250-390-000-00-000-000-FITBL	390FTBL	90.00
Vendor: 199177 - SHAWN MOORE					Check Date: 10/23/2020	Check Amount:	90.00
000013538	10/23/2020	C4149900010		FOOTBALL MS 7-8	10-3250-390-000-00-000-000-FITBL	390FTBL	53.00
Vendor: 201805 - KENNETH NASH					Check Date: 10/23/2020	Check Amount:	53.00
000013539	10/23/2020	C4149900021		FOOTBALL VARSITY	10-3250-390-000-00-000-000-FITBL	390FTBL	90.00
Vendor: 205300 - MARK NOLAN					Check Date: 10/23/2020	Check Amount:	90.00
000013540	10/23/2020	C4149900023		FOOTBALL VARSITY	10-3250-390-000-00-000-000-FITBL	390FTBL	90.00
Vendor: 217790 - CHARLES REASER					Check Date: 10/23/2020	Check Amount:	90.00
000013541	10/23/2020	C4149900016		FOOTBALL 9TH GR	10-3250-390-000-00-000-000-FITBL	390FTBL	73.00
Vendor: 222050 - GARY RUNTAS					Check Date: 10/23/2020	Check Amount:	73.00
000013542	10/23/2020	C4149900035		SOCCER GIRLS	10-3250-390-000-00-000-000-SOCG		110.00
000013542	10/23/2020	C4149900036		SOCCER GIRLS	10-3250-390-000-00-000-000-SOCG		110.00
Vendor: 225350 - CHET SCHWOYER					Check Date: 10/23/2020	Check Amount:	220.00
000013543	10/23/2020	C4149900011		FOOTBALL MS 7-8	10-3250-390-000-00-000-000-FITBL	390FTBL	53.00
Vendor: 233795 - ERIK STEINBACHER					Check Date: 10/23/2020	Check Amount:	53.00

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

C - Credit Card Payment

JERSEY SHORE AREA SCHOOL DIST

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Fund Accounting Check Register

PLGIT ATHLETIC FUND - From 10/01/2020 To 10/31/2020

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A. S. N.	Expended Amt
000013544	10/23/2020	C4149900004		SOFTBALL	10-3250-390-000-00-000-000-SOFT	390SOFT	53.00
Vendor: 240800 - DAN TROXELL							
000013545	10/23/2020	C4149900002		SOFTBALL	10-3250-390-000-00-000-000-SOFT	390SOFT	53.00
000013545	10/23/2020	C4149900003		SOFTBALL	10-3250-390-000-00-000-000-SOFT	390SOFT	53.00
Vendor: 245135 - WILLIAM WAGNER							
000013546	10/23/2020	C4149900012		FOOTBALL MS 7-8	10-3250-390-000-00-000-000-FTBL	390FTBL	53.00
Vendor: 254770 - CHARLES ZOOK							
000013547	10/23/2020	C4149900039		SOCCER GIRLS	10-3250-390-000-00-000-000-SOCG		110.00
Vendor: 254950 - RICHARD ZIMMERMAN							
000013548	10/23/2020	C4150200004		SOCCER BOYS	10-3250-390-000-00-000-000-SOCB		110.00
Vendor: 115750 - RYAN BLACKWELL							
000013549	10/23/2020	C4150200001		SOCCER BOYS	10-3250-390-000-00-000-000-SOCB		110.00
000013549	10/23/2020	C4150200002		SOCCER BOYS	10-3250-390-000-00-000-000-SOCB		110.00
Vendor: 154910 - FREDERICK GEBERT							
000013550	10/26/2020	C4150700001		TICKET CHANGE	29-0102-000-00-000-000-0000	129102	600.00
Vendor: 223475 - SERENA HENRY							
000013551	10/30/2020	C4152100001		TICKETS	10-6710-000-007-00-000-000-0000	229100	720.00
Vendor: 210700 - PIAA							
							220.00
							600.00
							720.00
							720.00
10-GENERAL FUND							28,261.50
29-ATHLETIC FUND							600.00
Grand Total Manual Checks :							-758.65
Grand Total Regular Checks :							29,620.15
Grand Total Direct Deposits:							0.00
Grand Total Credit Card Payments:							0.00
Grand Total All Checks :							28,861.50

Fund Accounting Check Register

PLGIT CAFETERIA FUND - From 10/01/2020 To 10/31/2020

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
00004766	10/13/2020	C4146000001		2271335	50-3100-610-000-000-0000-0000	350015	103.76
Vendor: 194200 - MEIER SUPPLY CO., INC							
00004767	10/13/2020	C4146000004		EMILEE STETTS	Remit # 1 Check Date: 10/13/2020	Check Amount:	103.76
00004767	10/13/2020	C4146000005		TORRENCE STETTS	50-0480-000-000-000-482-000-0000	150480R	20.55
Vendor: 233940 - KIMBERLEE SWEET							
00004768	10/13/2020	C4146000002		ELI HURLBUTT	Remit # 1 Check Date: 10/13/2020	Check Amount:	88.05
00004768	10/13/2020	C4146000003		ELLA HURLBUTT	50-0480-000-000-000-482-000-0000	150480R	21.60
Vendor: 403153 - RANDI DAUGHERTY							
00004769	10/13/2020	C4146000006		RYAN KERSHNER	Check Date: 10/13/2020	Check Amount:	55.56
Vendor: 403165 - DEBORAH KERSHNER							
00004770	10/13/2020	C4146000007		KORRAH FREEMAN	Check Date: 10/13/2020	Check Amount:	117.00
00004770	10/13/2020	C4146000008		ZACKARY FREEMAN	50-0480-000-000-000-482-000-0000	150480R	15.00
Vendor: 403166 - HANNA FREEMAN							
					Check Date: 10/13/2020	Check Amount:	39.35
50-FOOD SERVICE FUND							
418.72							
Grand Total Manual Checks :							
0.00							
Grand Total Regular Checks :							
418.72							
Grand Total Direct Deposits:							
0.00							
Grand Total Credit Card Payments:							
0.00							
Grand Total All Checks :							
418.72							

Fund Accounting Check Register

MUNCY - FOOD SERVICE - From 10/01/2020 To 10/31/2020

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A. S. N.	Expended Amt
*EFT01093	10/14/2020	M4152000133		SEPTEMBER 2020	50-3100-571-000-00-000-000-0000	350571	27,270.58
*EFT01093	10/14/2020	M4152000134		SEPTEMBER 2020	50-3100-572-000-00-000-000-0000	350572	16,049.75
*EFT01093	10/14/2020	M4152000135		SEPTEMBER 2020	50-3100-572-000-00-000-000-0000	350572	-85.25

Vendor: 205950 - NUTRITION, INC.

Check Date: 10/14/2020

Check Amount: 43,235.08

50-FOOD SERVICE FUND 43,235.08

Grand Total Manual Checks : 43,235.08

Grand Total Regular Checks : 0.00

Grand Total Direct Deposits: 0.00

Grand Total Credit Card Payments: 0.00

Grand Total All Checks : 43,235.08

Fund Accounting Check Register

PLGIT PAYROLL - From 10/01/2020 To 10/31/2020

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A. S. N.	Expended Amt
*EFT01075	10/01/2020	M4152000039			10-0471-000-000-000-000-0000	110471	139.31
*EFT01075	10/01/2020	M4152000040			78-0471-000-000-000-000-0000	178471	113.98
Vendor: 310900 - VOYA FINANCIAL							
*EFT01078	10/07/2020	M4152000043			78-0479-000-000-000-000-058-0000	178479 125F	253.29
*EFT01078	10/07/2020	M4152000044			78-0479-000-000-000-000-059-0000	178479 125D	723.82
Vendor: 123600 - CBIZ							
*EFT01079	10/07/2020	M4152000045			78-0479-000-000-000-000-403-0000	178403	116.00
Vendor: 148003 - EPARS							
*EFT01082	10/09/2020	M4152000061			78-0479-000-000-000-000-040-0000	178479PS	839.82
*EFT01082	10/09/2020	M4152000062			78-0471-000-000-000-000-0000	178471	17,144.46
Vendor: 216000 - PSERS							
*EFT01083	10/13/2020	M4152000063			Remit # 1 Check Date: 10/09/2020	Check Amount:	17,144.46
*EFT01083	10/13/2020	M4152000064			78-0478-000-000-000-000-028-0000	178478FED	289.11
*EFT01083	10/13/2020	M4152000065			78-0472-000-000-000-000-0000	178472	98,832.90
Vendor: 141900 - EFTPS							
*EFT01084	10/08/2020	M4152000066			78-0472-000-000-000-000-0000	178472	99,122.01
Vendor: 141960 - E-TIDES							
*EFT01091	10/13/2020	M4152000121			78-0478-000-000-000-000-031-0000	178478STAT	55,631.21
*EFT01091	10/13/2020	M4152000122			10-0471-000-000-000-000-0000	110471	78,085.74
Vendor: 310900 - VOYA FINANCIAL							
*EFT01098	10/16/2020	M4152000150			78-0478-000-000-000-000-028-0000	178478FED	18,261.99
*EFT01098	10/16/2020	M4152000151			78-0472-000-000-000-000-0000	178472	151,978.94
*EFT01098	10/16/2020	M4152000152			78-0472-000-000-000-000-0000	178472	19,319.56
Vendor: 141900 - EFTPS							
*EFT01099	10/13/2020	M4152000153			78-0478-000-000-000-000-031-0000	178478STAT	19,319.56
Vendor: 141960 - E-TIDES							
*EFT01100	10/20/2020	M4152000154			10-0471-000-000-000-000-0000	110471	741.00
*EFT01102	10/22/2020	M4152000156			78-0479-000-000-000-000-058-0000	178479 125F	578.50
*EFT01102	10/22/2020	M4152000157			78-0479-000-000-000-000-059-0000	178479 125D	1,319.50
Vendor: 123600 - CBIZ							
*EFT01103	10/22/2020	M4152000158			78-0479-000-000-000-000-403-0000	178403	29.78
Vendor: 148003 - EPARS							
*EFT01105	10/26/2020	M4152000160			10-0471-000-000-000-000-0000	110471	59.52
Vendor: 141960 - E-TIDES							
*EFT01109	10/13/2020	M4152000153			78-0478-000-000-000-000-031-0000	178478STAT	13.92
Vendor: 141960 - E-TIDES							
*EFT01110	10/20/2020	M4152000154			78-0478-000-000-000-000-031-0000	178478STAT	103.22
*EFT01102	10/22/2020	M4152000156			78-0479-000-000-000-000-058-0000	178479 125F	14.74
*EFT01102	10/22/2020	M4152000157			78-0479-000-000-000-000-059-0000	178479 125D	14.74
Vendor: 123600 - CBIZ							
*EFT01103	10/22/2020	M4152000158			78-0479-000-000-000-000-403-0000	178403	18,823.39
Vendor: 148003 - EPARS							
*EFT01105	10/26/2020	M4152000160			10-0471-000-000-000-000-0000	110471	18,823.39

* Denotes Non-Negotiable Transaction

P - Prenote

- Payable Transaction

C - Credit Card Payment

Fund Accounting Check Register

PLGIT PAYROLL - From 10/01/2020 To 10/31/2020

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt	
*EFT01105	10/26/2020	M4152000161			78-0471-000-000-000-000-0000	178471	589.45	
Vendor: 310900 - VOYA FINANCIAL								
*EFT01106	10/26/2020	M4152000162			78-0478-000-000-000-000-028-0000	178478FED	1,343.81	
*EFT01106	10/26/2020	M4152000163			78-0472-000-000-000-000-000-0000	178472	54,089.52	
*EFT01106	10/26/2020	M4152000164			78-0472-000-000-000-000-000-0000	178472	76,014.66	
Vendor: 141900 - EFTPS								
*EFT01109	10/27/2020	M4152000197			78-0478-000-000-000-000-028-0000	178478FED	147,881.80	
*EFT01109	10/27/2020	M4152000198			78-0472-000-000-000-000-000-0000	178472	35.53	
*EFT01109	10/27/2020	M4152000199			78-0472-000-000-000-000-000-0000	178472	128.58	
Vendor: 141900 - EFTPS								
*EFT01110	10/29/2020	M4152000200			78-0478-000-000-000-000-032-0000	178478UNEP	30.07	
Vendor: 241700 - UC TAX								
*EFT01111	10/26/2020	M4152000201			78-0478-000-000-000-000-031-0000	178478STAT	194.18	
Vendor: 141960 - E-TIDES								
*EFT01117	10/16/2020	M4152000211			10-2514-810-000-000-000-000-0000	310917	2,443.93	
Vendor: 141900 - EFTPS								
*EFT01118	10/09/2020	M4152000212			78-0479-000-000-000-000-039-0000	178479BEN2	2,443.93	
Vendor: 243600 - VALIC								
Remit # 1							Check Amount:	31.83
10-GENERAL FUND							Check Amount:	31.83
78-PAYROLL FUND							Check Amount:	0.57
Grand Total Manual Checks :							Check Amount:	0.57
Grand Total Regular Checks :							Check Amount:	0.57
Grand Total Direct Deposits:							Check Amount:	2,556.16
Grand Total Credit Card Payments:							Check Amount:	2,556.16
Grand Total All Checks :							Check Amount:	2,556.16

10-GENERAL FUND 1,635.24
78-PAYROLL FUND 479,620.25

Grand Total Manual Checks : 481,255.49
Grand Total Regular Checks : 0.00
Grand Total Direct Deposits: 0.00
Grand Total Credit Card Payments: 0.00
Grand Total All Checks : 481,255.49

Fund Accounting Check Register

PLGIT PAYROLL - From 10/01/2020 To 10/31/2020

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A. S. N.	Expended Amt
10058925	10/21/2020	C4148000001			78-0479-000-000-000-023-0000	178479CD	869.12
Vendor:	101250	- AFSCME COUNCIL 13			Remit # 1	Check Date: 10/23/2020	Check Amount: 869.12
10058926	10/21/2020	C4148000002			78-0479-000-000-000-057-0000	178479125I	30,289.69
10058926	10/21/2020	C4148000003			78-0479-000-000-000-075-0000	178479VSIN	381.90
Vendor:	174325	- JSASD GENERAL FUND			Remit # 3	Check Date: 10/23/2020	Check Amount: 30,671.59
10058927	10/21/2020	C4148000004			78-0479-000-000-000-036-0000	178479JSEA	131.40
Vendor:	174953	- JSAEA, JULIE WAGNER			Check Date: 10/23/2020	Check Amount: 131.40	
10058928	10/21/2020	C4148000008			78-0479-000-000-000-067-0000	178479BDF	526.00
Vendor:	175050	- JERSEY SHORE AREA EDUCATION FOUNDATION			Check Date: 10/23/2020	Check Amount: 526.00	
10058929	10/21/2020	C4148000006			78-0479-000-000-000-042-0000	178479UUF	76.00
Vendor:	188950	- LYCOMING UNITED WAY			Remit # 1	Check Date: 10/23/2020	Check Amount: 76.00
10058930	10/21/2020	C4148000005			78-0479-000-000-000-076-0000	178479LTD	2,535.06
Vendor:	189758	- MADISON NATIONAL LIFE INS. CO., INC.			Check Date: 10/23/2020	Check Amount: 2,535.06	
10058931	10/21/2020	C4148000007			78-0478-000-000-000-029-0000	178478LOC	20,407.02
Vendor:	200800	- MUNICIPAL & SCHOOL INCOME TAX			Remit # 1	Check Date: 10/23/2020	Check Amount: 20,407.02
10058932	10/21/2020	C4148500004			78-0479-000-000-000-030-0000	178479OPT	737.60
Vendor:	117310	- CARLENE BOWERS			Remit # 1	Check Date: 10/26/2020	Check Amount: 737.60
10058933	10/21/2020	C4148500001			78-0479-000-000-000-030-0000	178479OPT	1,402.80
Vendor:	160175	- HAB-EMS			Check Date: 10/26/2020	Check Amount: 1,402.80	
10058934	10/21/2020	C4148500002			78-0479-000-000-000-030-0000	178479OPT	224.78
10058934	10/21/2020	C4148500003			78-0402-000-000-000-000-0010	178402GF	-4.50
Vendor:	212775	- PINE CREEK TOWNSHIP			Remit # 1	Check Date: 10/26/2020	Check Amount: 220.28
10058935	10/23/2020	C4149400001			78-0478-000-000-000-029-0000	178478LOC	25,693.32
Vendor:	200800	- MUNICIPAL & SCHOOL INCOME TAX			Remit # 1	Check Date: 10/23/2020	Check Amount: 25,693.32
78-PAYROLL FUND							83,270.19
Grand Total Manual Checks :							0.00
Grand Total Regular Checks :							83,270.19
Grand Total Direct Deposits:							0.00
Grand Total Credit Card Payments:							0.00
Grand Total All Checks :							83,270.19

**Jersey Shore Area School District
Monthly Interfund Cash Transfers
October, 2020**

<u>Date</u>	<u>Amount</u>	<u>Reason</u>
General Fund Transfers:		
10/8/20	\$ 633,071.39	Gross Payroll
10/8/20	46,669.65	FICA Employer Share
10/13/20	480.00	Gross Payroll
10/13/20	29.76	FICA Employer Share
10/22/20	619,171.37	Gross Payroll
10/22/20	45,765.16	FICA Employer Share
Total:	<u>\$ 1,345,187.33</u>	
Food Service Fund Transfers:		
10/8/20	19,926.26	Gross Payroll
10/8/20	1,504.49	FICA Employer Share
10/22/20	15,047.79	Gross Payroll
10/22/20	1,131.26	FICA Employer Share
10/26/20	1,036.90	Gross Payroll
10/26/20	79.32	FICA Employer Share
Total:	<u>\$ 38,726.02</u>	



Book	Board Policy Manual
Section	100 Programs
Title	Tutoring
Code	116
Status	
Legal	<ol style="list-style-type: none">1. 22 PA Code 4.122. 22 PA Code 4.523. 22 PA Code 11.224. 24 P.S. 13275. 22 PA Code 11.316. 24 P.S. 1117. 23 Pa. C.S.A. 6344 <p>24 P.S. 1205.1 24 P.S. 1332 24 P.S. 1333 22 PA Code 11.33 23 Pa. C.S.A. 6301 et seq</p>

Purpose

The Board recognizes that some students may require special help beyond the regular classroom program.

Guidelines

Wherever possible within the working day, each teaching staff member shall assist assigned students in the remediation of individual learning difficulties. [\[1\]](#)[\[2\]](#)

In cases where extra help is desirable and the parents/guardians request such assistance, the building principal or designee may recommend that the parents/guardians secure tutorial services for the student from a list of available tutors maintained by the school.

Excusal From School

Upon the written request of the parent/guardian, a student may be excused during school hours for tutoring in a field not offered in the district curriculum if such excusal does not interfere with the student's regular program of studies. [\[3\]](#)

The tutor's qualifications must be approved by the Superintendent. [\[3\]](#)

The district may establish reasonable conditions for excusal of a student for such tutoring. [3]

Private Tutoring

The instructional program for students not enrolled in public schools due to private tutoring by a **properly** qualified private tutor shall comply with state law and regulations. [4] [5]

A properly qualified private tutor shall mean a person who is certified by the Commonwealth to teach in Pennsylvania public schools; who is teaching one (1) or more children who are members of a single family; who provides the majority of instruction to such child or children; and who is receiving a fee or other consideration for instructional services. [4]

Each private tutor shall file with the Superintendent a copy of his/her Pennsylvania certification, state and federal criminal history information and child abuse history clearance. No person who would be disqualified from school employment by the provisions of 24 P.S. § 1-111(e) may be a private tutor. [6] [4] [7]

Annually, the parent/guardian shall provide written assurance **to the Superintendent** that all instructional requirements are being met. [5]

When the Superintendent receives a complaint that a student is not being provided the required instruction or that a student is not making satisfactory progress, the Superintendent may request evidence of the student's academic progress and documentation that instruction is being provided for the required number of days and hours. [5]

Evidence of satisfactory progress may include samples of student work, assessments, progress reports, report cards and evaluations. Documentation of instructional time may include logs maintained by the tutor or parent/guardian, attendance records, or other records indicating the dates and times instruction was provided. [5]



Book	Board Policy Manual
Section	100 Programs
Title	Homebound Instruction
Code	117
Status	
Legal	<ol style="list-style-type: none">1. 24 P.S. 13292. 22 PA Code 11.25

Authority

The Board shall provide homebound instruction to students confined to home or hospital for physical disability, illness, injury, urgent reasons, or when such confinement is recommended for psychological or psychiatric reasons. The period of homebound instruction for an individual shall not exceed three (3) months. [\[1\]](#) [\[2\]](#)

Delegation of Responsibility

Application for homebound instruction shall certify the nature of the illness or disability, state the probable duration of the confinement and be recommended by the Superintendent. [\[1\]](#) [\[2\]](#)

The Superintendent shall develop procedures to safeguard the privacy of each child placed on homebound instruction.

The Superintendent or designee may request approval from the Department of Education to extend the period of homebound instruction for an individual, which shall be re-evaluated every three (3) months. [\[2\]](#)

Guidelines

The Board shall provide homebound instruction only for those confinements expected to last at least **ten (10) school days**. Exceptions may be recommended by the Superintendent.

The program of homebound instruction provided to each student shall be in accordance with the standards established by the state.

The Board reserves the right to withhold homebound instruction when **any one (1) of the following occurs**:

1. The instructor's presence in the place of a student's confinement presents a hazard to the health of the teacher.
2. A parent/guardian or other adult in authority is not present with the student during the hours of instruction.
3. The condition of the student precludes any benefit from such instruction.



Book	Board Policy Manual
Section	100 Programs
Title	Extracurricular Activities
Code	122
Status	
Legal	<ol style="list-style-type: none"> 1. 22 PA Code 12.1 2. 24 P.S. 5322 3. 24 P.S. 1425 4. 20 U.S.C. 4071 et seq 5. 24 P.S. 511 6. Pol. 103 - Discrimination/Title IX Sexual Harassment Affecting Students 7. Pol. 103.1 - Nondiscrimination - Qualified Students with Disabilities 8. Pol. 110 - Instructional Supplies 9. Pol. 218 - Student Discipline 10. 24 P.S. 5323 11. Pol. 123.1 - Concussion Management 12. Pol. 123.2 - Sudden Cardiac Arrest 13. 22 PA Code 12.4 24 P.S. 5321 et seq

Purpose

The Board recognizes the educational values inherent in student participation in extracurricular activities and supports the concept of student organizations for such purposes as building social relationships, developing interests in a specific area, and gaining an understanding of the elements and responsibilities of good citizenship.

Definitions

For purposes of this policy, **extracurricular activities** shall be those programs that are sponsored or approved by the Board and are conducted wholly or partly outside the regular school day; are marked by student participation in the processes of initiation, planning, organizing, and execution; and are equally available to all students who voluntarily elect to participate. [\[1\]](#)

For purposes of this policy, an **athletic activity** shall mean all of the following: [\[2\]](#) [\[3\]](#)

1. An athletic contest or competition, other than interscholastic athletics, that is sponsored by or associated with the school, including cheerleading, club-sponsored sports activities and

sports activities sponsored by school-affiliated organizations.

2. Noncompetitive cheerleading that is sponsored by or associated with the school.
3. Practices, interschool practices and scrimmages for all athletic activities.

Authority

The Board shall make school facilities, supplies and equipment available and shall assign staff members for the support of extracurricular activities for students. Such availability and assignment shall be in accordance with the Equal Access Act. [4][5][6][7]

The Board encourages secondary level students to pursue clubs and interests that may not be related directly to any of the curriculum programs offered in the district. In pursuit of such goal and in compliance with law, the Board maintains a limited open forum in which secondary students may meet for voluntary student-initiated activities unrelated directly to the curriculum, regardless of the religious, political, philosophical or other content of the speech related to such activities.

Any extracurricular activity shall be considered under the sponsorship of this Board when it has been approved by the Board upon recommendation of the Superintendent.

The Board shall maintain the program of extracurricular activities at no cost to participating students, except that:

1. The Board's responsibility for provision of supplies shall carry the same exemptions as listed in the Board's policy on regular school supplies. [8]
2. Students may assume all or part of the costs for travel and attendance at extracurricular events and trips.
3. Where eligibility requirements are necessary or desirable, the Board shall be informed and must approve the establishment of eligibility standards before they are operable.

Off-Campus Activities

This policy shall also apply to student conduct that occurs off school property and would otherwise violate the Code of Student Conduct if any of the following circumstances exist: [9]

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

Delegation of Responsibility

Each school year, prior to participation in an athletic activity, every student athlete and **their** parent/guardian shall sign and return the acknowledgement of receipt and review of the following: [\[3\]](#)[\[10\]](#)[\[11\]](#)[\[12\]](#)

1. Concussion and Traumatic Brain Injury Information Sheet.
2. Sudden Cardiac Arrest Symptoms and Warning Signs Information Sheet.

The Superintendent or designee shall develop administrative regulations to implement the extracurricular activities program. All student groups shall adhere to Board policy and administrative regulations.

Guidelines

Guidelines shall ensure that the program of extracurricular activities:

1. Assesses the needs and interests of and is responsive to district students.
2. Invites the participation of parents/guardians and community in developing extracurricular activities. Such participation shall be in accordance with the Equal Access Act. [\[4\]](#)
3. Involves students in developing and planning extracurricular activities.
4. Ensures provision of competent guidance and supervision by staff.
5. Guards against exploitation of students.
6. Provides a variety of experiences and diversity of organizational models.
7. Provides for continuing evaluation of the program and its components.
8. Ensures that all extracurricular activities are open to all students and that all students are fully informed of the opportunities available to them. [\[1\]](#)[\[13\]](#)

Equal Access Act

The district shall provide secondary students the opportunity for noncurriculum-related student groups to meet on the school premises during noninstructional time for the purpose of conducting a meeting within the limited open forum on the basis of religious, political, philosophical, or other content of the speech at such meetings. Such meetings must be voluntary, student-initiated, and not sponsored in any way by the school, its agents or employees. [\[4\]](#)

Noninstructional time is the time set aside by the school before actual classroom instruction begins, after actual classroom instruction ends, or during the lunch hour.

The meetings of student groups cannot materially and substantially interfere with the orderly conduct of the educational activities in the school.

The Superintendent or designee shall establish the length of sessions, number per week, and other limitations deemed reasonably necessary.

The district retains the authority to maintain order and discipline on school premises in order to protect the well-being of students and employees and to ensure that student attendance at such meetings is voluntary.



Book	Board Policy Manual
Section	100 Programs
Title	Interscholastic Athletics
Code	123
Status	
Legal	<ol style="list-style-type: none">1. 22 PA Code 4.272. 24 P.S. 1601-C et seq3. 34 CFR 106.414. Pol. 103 - Nondiscrimination/Discriminatory Harrassment - School and Classroom Practices5. Pol. 103.1 - Nondiscrimination - Qualified Students with Disabilities6. 24 P.S. 5117. Pol. 204 - Attendance8. Pol. 218 - Student Discipline9. 24 P.S. 532310. 24 P.S. 142511. Pol. 123.1 - Concussion Management12. Pol. 123.2 - Sudden Cardiac Arrest13. 22 PA Code 12.114. 22 PA Code 12.415. 24 P.S. 1603-C24 P.S. 5321 et seq

Purpose

The Board recognizes the value of a program of interscholastic athletics as an integral part of the total school experience for all district students and as a conduit for community involvement.

The program fosters the growth of school loyalty within the student body as a whole and stimulates community interest.

The game activities and practice sessions provide opportunities to teach the values of competition, sportsmanship, and teamwork.

Definition

For purposes of this policy, the program of interscholastic athletics shall include all activities

relating to competitive or exhibition sport contests, games or events involving individual students or teams of students when such events occur between schools within this district or outside this district.

Authority

It shall be the policy of the Board to offer opportunities for participation in interscholastic athletic programs to male and female students on as equal a basis as is practicable and without discrimination, in accordance with law and regulations. [1][2][3][4][5]

The Board shall approve a program of interscholastic athletics and require that all facilities utilized in that program, whether or not the property of this Board, properly safeguard both players and spectators and are kept free from hazardous conditions. [6]

The Board shall determine the standards of eligibility to be met by all students participating in an interscholastic program. Such standards shall require that each student, before participating in any interscholastic activity, be covered by student accident insurance; be free of injury; and undergo a physical examination by a licensed physician. [6]

The Board further adopts those eligibility standards set by the Constitution of the Pennsylvania Interscholastic Athletic Association.

The Board directs that no student may participate in interscholastic athletics who has not: [6]

1. Met the requirements for academic eligibility.
2. Complied with the requirements of the Athletic Handbook.
3. Complied with the requirements of the Code of Conduct for Interscholastic Athletics and Board policies and administrative regulations related to student discipline.
4. Attended school regularly. [7]
5. Been in attendance on the day of the athletic event or practice for the hours required.
6. Returned all school athletic equipment previously used.
7. Adhered to applicable discipline standards. [8]

Off-Campus Activities

This policy shall also apply to student conduct that occurs off school property and would otherwise violate the Code of Student Conduct if any of the following circumstances exist: [8]

1. The conduct occurs during the time the student is traveling to and from school or traveling to and from school-sponsored activities, whether or not via school district furnished transportation.
2. The student is a member of an extracurricular activity and has been notified that particular off-campus conduct could result in exclusion from such activities.
3. Student expression or conduct materially and substantially disrupts the operations of the school, or the administration reasonably anticipates that the expression or conduct is likely to materially and substantially disrupt the operations of the school.
4. The conduct has a direct nexus to attendance at school or a school-sponsored activity, for example, a transaction conducted outside of school pursuant to an agreement made in school, that would violate the Code of Student Conduct if conducted in school.

5. The conduct involves the theft or vandalism of school property.
6. There is otherwise a nexus between the proximity or timing of the conduct in relation to the student's attendance at school or school-sponsored activities.

Delegation of Responsibility

Each school year, prior to participation in an interscholastic athletic activity, every student athlete and **their** parent/guardian shall sign and return the acknowledgement of receipt and review of the following: [\[9\]](#) [\[10\]](#) [\[11\]](#) [\[12\]](#)

1. Concussion and Traumatic Brain Injury Information Sheet.
2. Sudden Cardiac Arrest Symptoms and Warning Signs Information Sheet.

The Superintendent or designee shall annually prepare, approve and present to the Board for its consideration a program of interscholastic athletics, which shall include a complete schedule of events.

{ } **The Superintendent** shall inform the Board of changes in that schedule as they occur.

{ } **The Superintendent** shall secure Board approval before making any changes in a schedule.

The Superintendent or designee shall disseminate rules for the conduct of students participating in interscholastic athletics. Such rules shall be in conformity with regulations of the State Board of Education, the P.I.A.A. and the school district.

The Superintendent shall ensure that similar athletic programs are offered to both sexes in proportion to the district's enrollment.

The Superintendent shall ensure that interscholastic athletics are open to all eligible students and that all students are fully informed of the opportunities available to them. [\[13\]](#) [\[14\]](#)

Guidelines

Male/Female Athletic Opportunities Report

By October 15 of each year, on the designated disclosure form, the Superintendent or designee shall report to the PA Department of Education the interscholastic athletic opportunities and treatment for male and female secondary school students for the preceding school year. [\[15\]](#)

By November 1 of each year, the completed disclosure form shall be made available for public inspection during regular business hours and posted on the district's website. [\[15\]](#)

The availability of the completed disclosure form shall be announced by posting a notice on school bulletin boards, in the school newspaper, on any electronic mailing list or list serve, and by any other reasonable means. [\[15\]](#)



Book	Board Policy Manual
Section	100 Programs
Title	Sudden Cardiac Arrest
Code	123.2
Status	
Legal	<ol style="list-style-type: none">1. 24 P.S. 14252. Pol. 123 - Interscholastic Athletics3. Pol. 122 - Extracurricular Activities Pol. 822 - Automated External Defibrillator (AED)/Cardiopulmonary Resuscitation (CPR)

Authority

The Board recognizes the importance of ensuring the safety of students participating in the district's athletic programs. This policy has been developed to provide guidance for prevention and recognition of sudden cardiac arrest in student athletes. [\[1\]](#)

Definition

Athletic activity shall mean all of the following: [\[1\]](#)

1. Interscholastic athletics. [\[2\]](#)
2. An athletic contest or competition, other than interscholastic athletics, that is sponsored by or associated with the **district**, including cheerleading, club-sponsored sports activities and sports activities sponsored by school-affiliated organizations. [\[3\]](#)
3. Noncompetitive cheerleading that is sponsored by or associated with the **district**. [\[3\]](#)
4. Practices, interschool practices and scrimmages for all athletic activities, **as defined above**. [\[2\]](#)[\[3\]](#)

Delegation of Responsibility

Each school year, prior to participation in an athletic activity, every student athlete and **their** parent/guardian shall sign and return the acknowledgement of receipt and review of the Sudden Cardiac Arrest Symptoms and Warning Signs Information Sheet **that includes information about electrocardiogram testing**. [\[1\]](#)

Guidelines

The school shall hold an informational meeting prior to the start of each athletic season for all competitors regarding the symptoms and warning signs of sudden cardiac arrest **and**

information about electrocardiogram testing. In addition to the student athletes, such meetings may include parents/guardians, coaches, other appropriate school officials, physicians, **cardiologists**, and athletic trainers. [\[1\]](#)

Removal From Play

A student who, as determined by a game official, coach from the student's team, certified athletic trainer, licensed physician, or other official designated by the district, exhibits signs or symptoms of sudden cardiac arrest while participating in an athletic activity shall be removed by the coach from participation at that time. [\[1\]](#)

Any student known to have exhibited signs or symptoms of sudden cardiac arrest prior to or following an athletic activity shall be prevented from participating in athletic activities. [\[1\]](#)

Return to Play

The coach shall not return a student to participation until the student is evaluated and cleared for return to participation in writing by a licensed physician, certified registered nurse practitioner or cardiologist. [\[1\]](#)

Training

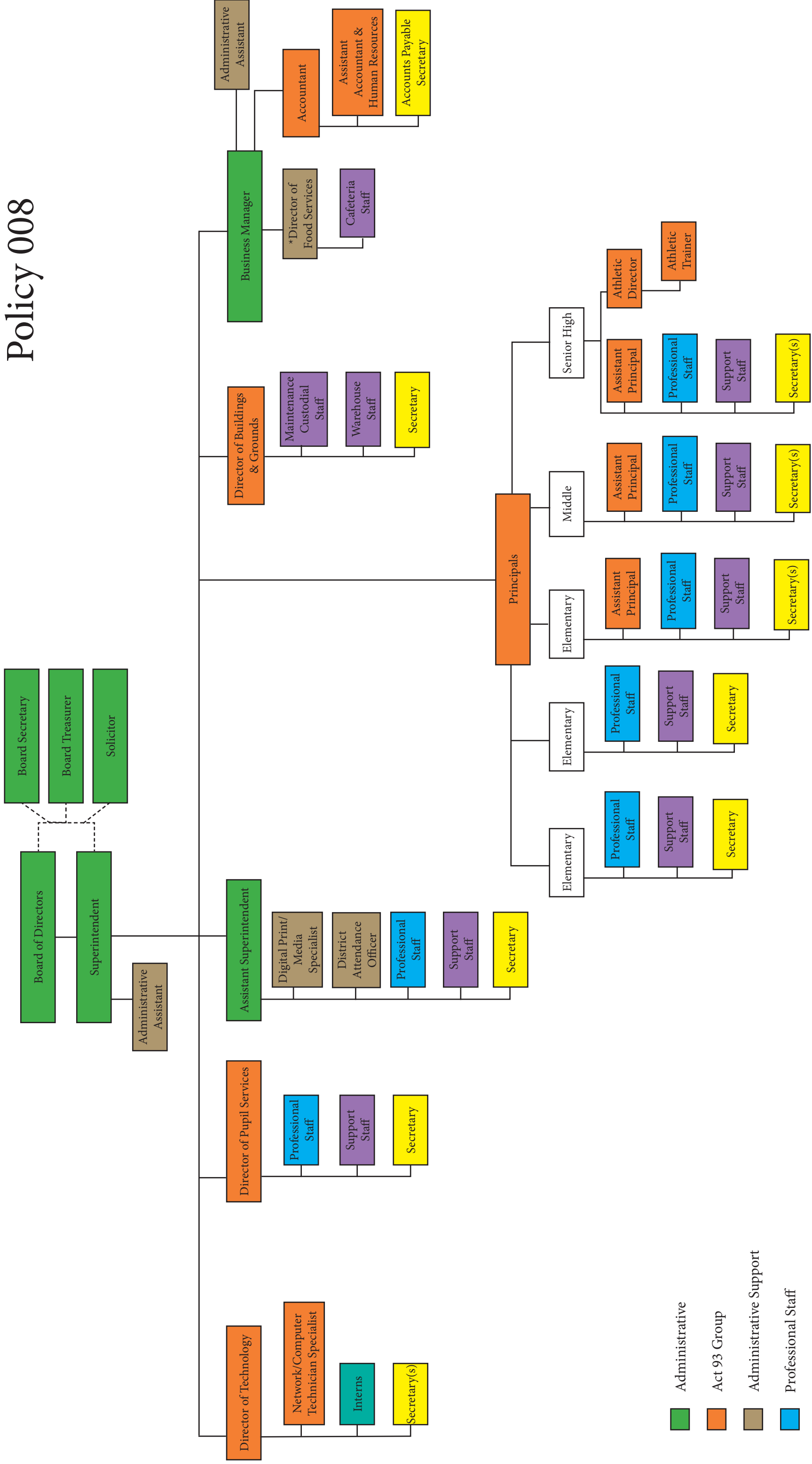
All coaches shall annually, prior to coaching an athletic activity, complete the sudden cardiac arrest training course offered by a provider approved by the PA Department of Health. [\[1\]](#)

Penalties

A coach found in violation of the provisions of this policy related to removal from play and return to play shall be subject to the following **minimum** penalties: [\[1\]](#)

1. For a first violation, suspension from coaching any athletic activity for the remainder of the season.
2. For a second violation, suspension from coaching any athletic activity for the remainder of the season and for the next season.
3. For a third violation, permanent suspension from coaching any athletic activity.

Policy 008



- Administrative
- Act 93 Group
- Administrative Support
- Professional Staff
- Support Staff
- Secretary
- Interns

*Contracted Services



JERSEY SHORE AREA SCHOOL DISTRICT

Job Description

Title: Director of Building and Grounds

Scope: The Director of Building and Grounds maintains school buildings and grounds to ensure safe, full and productive use of all district facilities.

Certifications: Department of Agriculture certification for pool management.

Qualifications: . Knowledge of budgeting and budget management, personnel management, long range and strategic planning, computer proficiency, Microsoft Office, digital work order systems, building operations and controls, PA procurement laws and contracting. Must have knowledge and skills to ensure safety of all buildings, grounds, equipment, vehicles, and athletic facilities. Must have knowledge of all laws governing school operations.

Responsible To: Superintendent

Supervisory Function: Maintenance employees, Building and Grounds Secretary and shared responsibility with building principal for custodial staff.

Classification: Exempt

Position Objective: To ensure safety and functionality of all district facilities through efficient use of maintenance and custodial employees.

Responsibilities:

1. Approve and secure all supplies needed by the maintenance and custodial staff, coordinating delivery to buildings and facilities.
2. Set work priorities and daily plans, via the work order system and verbal communication as emergencies arise, for maintenance and custodial staff.
3. Interview and recommend maintenance and custodial staff for hire.
4. Provide orientation to new custodians and maintenance personnel.
5. Track and provide required training for maintenance and custodial staff.
6. Ensure that all buildings are staff properly daily, securing substitutes when necessary.
7. Coordinates preparation of facilities for all sporting events and extracurricular events.
8. Serve on the district safety committee.

9. Annually order custodial cleaning supplies, including toilet tissue and soaps for all district facilities.
10. Coordinate snow and ice removal, working closely with Assistant Superintendent to monitor weather.
11. Evaluate need for Capital projects, prepare data for recommendation to the capital projects Committee.
12. Coordinate Board approved Capital projects, from inception to completion.
13. Coordinate outside contractors for yearly inspection of all buildings and equipment.
14. Maintain district wide key fob system and physical plant keys.
15. Serve on Energy Conservation Committee.
16. Verify and approve all hours for maintenance personnel, custodial personnel and the building and grounds secretary for payroll.
17. Adjusting and scheduling HVAC for all district buildings.
18. Prepare proposed annual department budget.
19. Other duties as assigned.

Placement: Act 93 Administrator

Terms of Employment: 12 months

Evaluation: Annually by Superintendent

Conferences Attendees					
Date	Name of Conference	Conference Facility	Conference Location	Attendees	
10/13-14/2020	ECRI	Virtual		Verrelli	
10/15&11/15/2020	School Age Stuttering Therapy Part I & Part II			Susan Sechrist	
10/19-21/2020	Early Childhood Education Summit	Virtual		S Armbruster/Tibbens	
10/20-21/2020	2020 Cooperative Education Conference	Virtual		Oden	
10/23/2020					
01/29/2021	Professional Learning Opportunity through BLaST IU 17	Virtual		Myers	
03/26/2021					
10/27/2020	PC NOW Fall 2020 Professional Development	Virtual		J Barnhart/Sweitzer	
11/4-5/2020	2020 Integrated Learning: The School to Career Connection	Virtual		Oden/J Miller/Griswold	
11/10/2020	Advocating fro Gifted Learners in the Time of COVID	Virtual		Wert	
11/10-11/2020	Education Law Conference 2020	Virtual		Ulmer	
11/16-17/2020	New Superintendent Academy Part 2	Virtual		Ulmer	
12/7-14/2020	NIAAA - National Interscholastic Athletic Admin Association	Virtual		Henry	

Field Trips				
Date	Student Group	Destination Facility	Destination Location	Chaperones
			None	

Vandalism Report				
Date	Building	Damage	Outcome	Cost for Repair
		None		

Jersey Shore Area School District

Financial Statements and
Supplementary Information

June 30, 2020

Jersey Shore Area School District

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Independent Auditors' Report

To the Board of Education of
Jersey Shore Area School District

Report on the Financial Statements

We have audited the accompanying financial statements of 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, 2020, 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 auditors' 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 over financial reporting relevant to Jersey Shore Area School District'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 District'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, 2020, and the respective changes in financial position and, where applicable, cash flows thereof and the 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 required supplementary information as listed in the table of contents 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.

Supplementary 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 supplementary information contained in the Schedule of Revenues, Expenditures and Change in Fund Balance - General Fund (pages 52-53) and the schedule of expenditures of federal awards, as required by OMB's, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 supplementary information contained in the schedule of expenditures of federal awards are 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 on our consideration of Jersey Shore Area School 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 Jersey Shore Area School 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 Jersey Shore Area School District's internal control over financial reporting and compliance.



Baker Tilly US, LLP (formerly known as Baker Tilly Virchow Krause, LLP)
Williamsport, Pennsylvania
November 18, 2020

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 (the District) financial performance provides an overall review of the District's financial activities for the fiscal year ended June 30, 2020. 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.

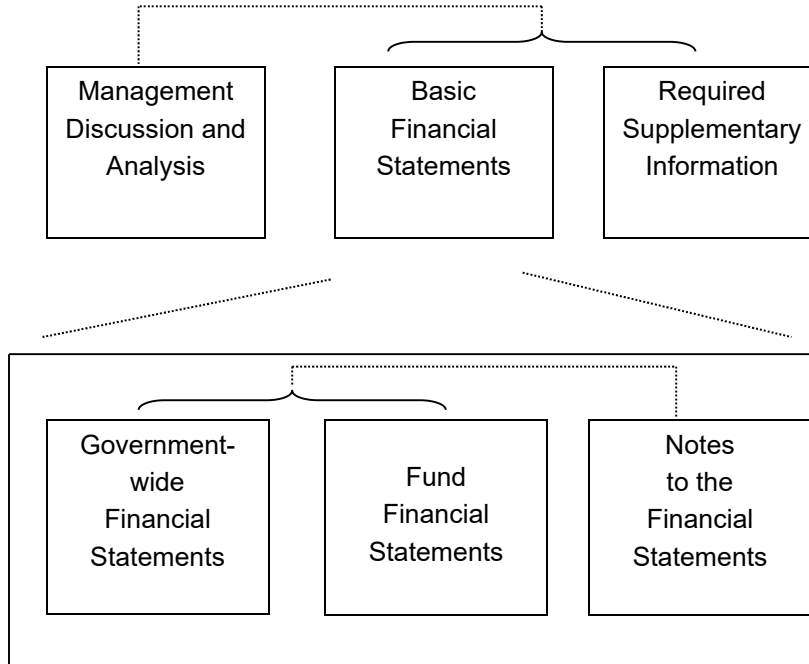
The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

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 nonfinancial 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 \$(39,217,137) at June 30, 2020.

Table A-1
Fiscal Years Ended June 30, 2020 and 2019
Net Position

	Governmental Activities		Business-Type Activity		Total		Change
	2020	2019	2020	2019	2020	2019	
Current and other assets	\$ 15,771,221	\$ 13,765,372	\$ (74,642)	\$ 109,437	\$ 15,696,579	\$ 13,874,809	\$ 1,821,770
Capital assets	46,518,351	47,841,772	27,982	41,230	46,546,333	47,883,002	(1,336,669)
Deferred outflows of resources	8,751,216	8,328,156	173,136	144,299	8,924,352	8,472,455	451,897
Total assets and deferred outflow of resources	71,040,788	69,935,300	126,476	294,966	71,167,264	70,230,266	936,998
Current liabilities	7,856,003	7,564,297	102,349	112,462	7,958,352	7,676,759	281,593
Noncurrent liabilities	96,563,844	97,956,918	1,199,128	1,246,155	97,762,972	99,203,073	(1,440,101)
Deferred inflows of resources	4,549,443	4,136,013	113,634	92,108	4,663,077	4,228,121	434,956
Total liabilities and deferred inflow of resources	108,969,290	109,657,228	1,415,111	1,450,725	110,384,401	111,107,953	(723,552)
Net position:							
Net investment in capital assets	18,706,535	17,924,349	27,982	41,230	18,734,517	17,965,579	768,938
Restricted	-	-	-	-	-	-	-
Unrestricted	(56,635,037)	(57,646,277)	(1,316,617)	(1,196,989)	(57,951,654)	(58,843,266)	891,612
Total net position	\$ (37,928,502)	\$ (39,721,928)	\$ (1,288,635)	\$ (1,155,759)	\$ (39,217,137)	\$ (40,877,687)	\$ 1,660,550

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, 2020 and 2019
Changes in Net Position

	Governmental Activities		Business-Type Activity		Total		Change
	2020	2019	2020	2019	2020	2019	
Revenues:							
Program revenues:							
Charges for services	\$ 80,443	\$ 110,894	\$ 320,373	\$ 426,374	\$ 400,816	\$ 537,268	\$ (136,452)
Operating grants and contributions	11,346,846	11,538,572	715,104	831,888	12,061,950	12,370,460	(308,510)
General revenues:							
Property taxes	13,582,039	13,089,405	-	-	13,582,039	13,089,405	492,634
Other taxes	4,235,966	4,416,772	-	-	4,235,966	4,416,772	(180,806)
Grants, subsidies and contributions, unrestricted	13,269,486	13,112,563	-	-	13,269,486	13,112,563	156,923
Other	<u>310,972</u>	<u>428,508</u>	<u>4,024</u>	<u>3,223</u>	<u>314,996</u>	<u>431,731</u>	<u>(116,735)</u>
Total revenues	<u>42,825,752</u>	<u>42,696,714</u>	<u>1,039,501</u>	<u>1,261,485</u>	<u>43,865,253</u>	<u>43,958,199</u>	<u>(92,946)</u>
Expenses:							
Instruction	26,978,377	27,059,358	-	-	26,978,377	27,059,358	(80,981)
Instructional student support	4,046,895	4,163,144	-	-	4,046,895	4,163,144	(116,249)
Administrative and financial support	3,025,738	2,826,270	-	-	3,025,738	2,826,270	199,468
Operation and maintenance of plant	4,075,424	4,252,350	-	-	4,075,424	4,252,350	(176,926)
Pupil transportation	1,580,424	1,592,390	-	-	1,580,424	1,592,390	(11,966)
Student activities	737,292	783,401	-	-	737,292	783,401	(46,109)
Refund of prior year revenues	548	-	-	-	548	-	548
Interest on long-term debt	587,628	629,028	-	-	587,628	629,028	(41,400)
Food services	<u>-</u>	<u>-</u>	<u>1,172,377</u>	<u>1,304,416</u>	<u>1,172,377</u>	<u>1,304,416</u>	<u>(132,039)</u>
Total expenses	<u>41,032,326</u>	<u>41,305,941</u>	<u>1,172,377</u>	<u>1,304,416</u>	<u>42,204,703</u>	<u>42,610,357</u>	<u>(405,654)</u>
Increase (decrease) in net position	<u>\$ 1,793,426</u>	<u>\$ 1,390,773</u>	<u>\$ (132,876)</u>	<u>\$ (42,931)</u>	<u>\$ 1,660,550</u>	<u>\$ 1,347,842</u>	<u>\$ 312,708</u>

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, 2020 and 2019
Governmental Activities

	Total Cost of Services		Net Cost of Services		Changes in Net Cost of Services
	2020	2019	2020	2019	
Functions/Programs:					
Instruction	\$ 26,978,377	\$ 27,059,358	\$ 18,876,237	\$ 19,205,768	\$ (329,531)
Instructional student support	4,046,895	4,163,144	3,578,104	3,688,192	(110,088)
Administrative and financial support	3,025,738	2,826,270	2,728,747	2,528,364	200,383
Operation and maintenance of plant	4,075,424	4,252,350	3,750,561	3,900,717	(150,156)
Pupil transportation	1,580,424	1,592,390	196,094	229,611	(33,517)
Student activities	737,292	783,401	611,237	634,840	(23,603)
Refund of prior year revenues	548	-	548	-	548
Interest on long-term debt	587,628	629,028	(136,491)	(531,017)	394,526
Total governmental activities	\$ 41,032,326	\$ 41,305,941	29,605,037	29,656,475	(51,438)
Less unrestricted grants, subsidies			13,269,486	13,112,563	(156,923)
Total needs from local taxes and other revenues			\$ 16,335,551	\$ 16,543,912	\$ (208,361)

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, 2020 and 2019
Business-Type Activity

	<u>Total Cost of Services</u>		<u>Net Cost of Services</u>		<u>Changes in Net Cost of Services</u>
	<u>2020</u>	<u>2019</u>	<u>2020</u>	<u>2019</u>	
Functions/Programs:					
Food services	<u>\$ 1,172,377</u>	<u>\$ 1,304,416</u>	\$ 136,900	\$ 46,154	\$ 90,746
Less investment earnings			<u>(4,024)</u>	<u>(3,223)</u>	<u>(801)</u>
Total business-type activity			<u>\$ 132,876</u>	<u>\$ 42,931</u>	<u>\$ 89,945</u>

The Statement of Revenues, Expenses and Changes in Fund Net Deficit for the proprietary fund will further detail the actual results of operations. This program should be self-supporting. Net cost of services increased \$89,945.

The District Funds

At June 30, 2020, the District's governmental funds reported a combined fund balance of \$10,018,363, which is an increase of \$1,625,145. The primary reason for this increase is expenditures being lower than expected and the unsettled contract with the Jersey Shore Area Education Association.

The General Fund had a beginning fund balance of \$7,238,919 and an ending fund balance of \$9,345,847 at June 30, 2020. Revenues and other financing sources increased from \$42,619,138 to \$42,776,505. Expenditures and other financing uses decreased from \$41,520,194 to \$40,669,577.

Jersey Shore Area School District

Management's Discussion and Analysis
(Unaudited)

Table A-5 shows a comparison of General Fund expenditures from 2018-19 to 2019-20. Most functions decreased due to the COVID-19 shutdown of the District from March 13, 2020 until the end of the school year.

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

Function	Expenditures		Variance	Percent Change
	2020	2019		
1100 Regular Education	\$ 18,063,647	\$ 18,217,458	\$ (153,811)	(0.84) %
1200 Special Education	6,013,339	5,728,068	285,271	4.98 %
1300 Vocational Education	1,035,844	1,045,989	(10,145)	(0.97) %
1400 Other Instructional Programs	104,740	134,220	(29,480)	(21.96) %
1500 Nonpublic School Programs	6,654	10,993	(4,339)	(39.47) %
1800 Pre-Kindergarten Programs	320,688	306,000	14,688	4.8 %
2100 Support Services Pupil	1,358,558	1,367,221	(8,663)	(0.63) %
2200 Support Services Instructional Staff	1,106,142	1,230,053	(123,911)	(10.07) %
2300 Support Services Administration	2,483,922	2,515,219	(31,297)	(1.24) %
2400 Support Services Pupil Health	426,018	411,138	14,880	3.62 %
2500 Support Services Pupil Business	836,503	848,454	(11,951)	(1.41) %
2600 Operation and Maintenance	3,116,825	3,309,156	(192,331)	(5.81) %
2700 Student Transportation Services	1,849,903	1,816,793	33,110	1.82 %
2800 Support Services Pupil Central	20,149	42,902	(22,753)	(53.03) %
3200 Student Activities	712,095	756,648	(44,553)	(5.89) %
5100 Debt Service	3,199,040	3,279,882	(80,842)	(2.46) %
	<u>\$ 40,654,067</u>	<u>\$ 41,020,194</u>	<u>\$ (366,127)</u>	

Jersey Shore Area School District

Management's Discussion and Analysis
(Unaudited)

The District's revenues were \$42.8 million in 2019/20, which were up 0.22 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	2020	2019	Variance	% Change
Local sources 6000	\$ 18,596,072	\$ 18,377,337	\$ 218,735	1.19 %
State sources 7000	23,372,145	23,527,714	(155,569)	(0.66)
Federal sources 8000	780,447	672,141	108,306	16.11
Other Financing Sources 9000	27,841	41,946	(14,105)	(33.63)
Total	<u>\$ 42,776,505</u>	<u>\$ 42,619,138</u>	<u>\$ 157,367</u>	

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, 2020, the District invested in a broad range of capital assets, including land, buildings and furniture and equipment. At June 30, 2020, the investment in capital assets, net of depreciation, was \$46,518,351, a decrease of \$1,323,421. For details on the specific line-item changes, see Note 6 on page 37.

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

	<u>2020</u>	<u>2019</u>
Land	\$ 13,692,781	\$ 13,692,781
Site improvements	3,488,033	3,453,233
Buildings	66,454,978	66,011,171
Furniture and equipment	14,250,943	13,701,123
Less accumulated depreciation	<u>(51,368,384)</u>	<u>(49,016,536)</u>
Capital assets, net	<u>\$ 46,518,351</u>	<u>\$ 47,841,772</u>

Debt Administration

As of July 1, 2019, the District had total outstanding bond and note principal of \$29,584,000. The District made principal payments of \$16,949,000 during the year and borrowed \$14,560,000. The District ended the year with outstanding bond and note principal of \$27,195,000 as of June 30, 2020.

**Table A-8
Outstanding Debt**

General Obligation Bonds and Notes	<u>2020</u>	<u>2019</u>
Series of 2012 GOB	\$ 155,000	\$ 160,000
Series of 2013 GOB	-	4,425,000
Series of 2015 GOB	6,570,000	6,740,000
Series A of 2015 GOB	105,000	130,000
Series AA of 2015 GON	3,931,000	5,171,000
Series AAA of 2015 GON	206,000	961,000
Series AAAA of 2015 GON	1,668,000	2,062,000
Series of 2017 GON	-	9,935,000
Series of 2019 GOB	4,585,000	-
Series of 2020 GOB	<u>9,975,000</u>	<u>-</u>
	<u>\$ 27,195,000</u>	<u>\$ 29,584,000</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, 2020

	<u>Governmental Activities</u>	<u>Business-Type Activity</u>	<u>Total</u>
Assets and Deferred Outflows of Resources			
Current Assets			
Cash and cash equivalents	\$ 10,889,221	\$ 200,042	\$ 11,089,263
Other receivables	75,086	-	75,086
Taxes receivable, net	1,060,333	-	1,060,333
Internal balances	334,814	(334,814)	-
Due from other governments	2,418,936	37,692	2,456,628
Inventories	20,758	22,438	43,196
Prepaid expenses	124,556	-	124,556
Total current assets	<u>14,923,704</u>	<u>(74,642)</u>	<u>14,849,062</u>
Capital Assets	46,518,351	27,982	46,546,333
Assets Held for Capital Projects	<u>847,517</u>	<u>-</u>	<u>847,517</u>
Total assets	<u>62,289,572</u>	<u>(46,660)</u>	<u>62,242,912</u>
Deferred Outflows of Resources			
Pension	7,762,687	173,136	7,935,823
Other postemployment benefits (OPEB)	949,214	-	949,214
Unamortized refunding charges	39,315	-	39,315
Total deferred outflows of resources	<u>8,751,216</u>	<u>173,136</u>	<u>8,924,352</u>
Total assets and deferred outflows of resources	<u>\$ 71,040,788</u>	<u>\$ 126,476</u>	<u>\$ 71,167,264</u>
Liabilities, Deferred Inflows of Resources and Net Position			
Liabilities			
Current liabilities:			
Current portion of long-term debt	\$ 2,576,000	\$ -	\$ 2,576,000
Current portion of capital leases payable	291,357	-	291,357
Accounts payable	820,787	18,926	839,713
Accrued salaries and benefits	3,876,322	37,953	3,914,275
Payroll deductions and withholdings	123,750	-	123,750
Accrued interest	154,391	-	154,391
Unearned revenue	13,396	45,470	58,866
Total current liabilities	<u>7,856,003</u>	<u>102,349</u>	<u>7,958,352</u>
Noncurrent liabilities:			
Long-term debt	24,634,244	-	24,634,244
Capital leases payable	310,215	-	310,215
Compensated absences	726,603	1,025	727,628
Other postemployment benefits	13,191,885	-	13,191,885
Net pension liability	57,700,897	1,198,103	58,899,000
Total noncurrent liabilities	<u>96,563,844</u>	<u>1,199,128</u>	<u>97,762,972</u>
Total liabilities	<u>104,419,847</u>	<u>1,301,477</u>	<u>105,721,324</u>
Deferred Inflows of Resources			
Pension	3,365,126	113,634	3,478,760
Other postemployment benefits (OPEB)	1,184,317	-	1,184,317
Total deferred outflows of resources	<u>4,549,443</u>	<u>113,634</u>	<u>4,663,077</u>
Net Position (Deficit)			
Net investment in capital assets	18,706,535	27,982	18,734,517
Unrestricted	<u>(56,635,037)</u>	<u>(1,316,617)</u>	<u>(57,951,654)</u>
Total net position (deficit)	<u>(37,928,502)</u>	<u>(1,288,635)</u>	<u>(39,217,137)</u>
Total liabilities, deferred inflows of resources and net position (deficit)	<u>\$ 71,040,788</u>	<u>\$ 126,476</u>	<u>\$ 71,167,264</u>

See notes to financial statements

Jersey Shore Area School District

Statement of Activities

Year Ended June 30, 2020

Functions/Programs	Program Revenues			Net (Expense) Revenues and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Governmental Activities	Business-Type Activity	Total
Governmental Activities						
Instruction	\$ (26,978,377)	\$ 27,199	\$ 8,074,941	\$ (18,876,237)	\$	\$ (18,876,237)
Operation and maintenance of plant services	(4,075,424)	4,269	320,594	(3,750,561)		(3,750,561)
Instructional student support	(4,046,895)	-	468,791	(3,578,104)		(3,578,104)
Administration and financial support services	(3,025,738)	-	296,991	(2,728,747)		(2,728,747)
Student activities	(737,292)	48,975	77,080	(611,237)		(611,237)
Pupil transportation	(1,580,424)	-	1,384,330	(196,094)		(196,094)
Refund of prior year revenues	(548)	-	-	(548)		(548)
Interest on bonds payable	(587,628)	-	724,119	136,491		136,491
Total governmental activities	(41,032,326)	80,443	11,346,846	(29,605,037)		(29,605,037)
Business-Type Activity						
Food service	(1,172,377)	320,373	715,104		\$ (136,900)	(136,900)
Total	\$ (42,204,703)	\$ 400,816	\$ 12,061,950		(136,900)	(29,741,937)
General Revenues						
Grants, subsidies and contributions not restricted				13,269,486	-	13,269,486
Property taxes levied for general purposes, net				13,582,039	-	13,582,039
Other taxes levied				4,235,966	-	4,235,966
Investment earnings				218,480	4,024	222,504
Miscellaneous income				87,221	-	87,221
Gain on disposal of capital assets				5,271	-	5,271
Total general revenues				31,398,463	4,024	31,402,487
Change in net position				1,793,426	(132,876)	1,660,550
Net Position, Beginning				(39,721,928)	(1,155,759)	(40,877,687)
Net Position, Ending				\$ (37,928,502)	\$ (1,288,635)	\$ (39,217,137)

See notes to financial statements

Jersey Shore Area School District

Balance Sheet - Governmental Funds

June 30, 2020

	Major Funds		Totals
	General	Capital Projects	
Assets			
Cash and cash equivalents	\$ 10,889,221	\$ 847,517	\$ 11,736,738
Due from other funds	517,009	14,962	531,971
Other receivables	75,086	-	75,086
Taxes receivable, net	1,060,333	-	1,060,333
Due from other governments	2,418,936	-	2,418,936
Inventories	20,758	-	20,758
Prepaid expenses	124,556	-	124,556
Total assets	<u>\$ 15,105,899</u>	<u>\$ 862,479</u>	<u>\$ 15,968,378</u>
Liabilities			
Accounts payable	\$ 630,824	\$ 189,963	\$ 820,787
Due to other funds	197,157	-	197,157
Accrued salaries and benefits	3,876,322	-	3,876,322
Unearned revenue	13,396	-	13,396
Payroll deductions and withholdings	123,750	-	123,750
Total liabilities	<u>4,841,449</u>	<u>189,963</u>	<u>5,031,412</u>
Deferred Inflows of Resources			
Unearned revenue, taxes	<u>918,603</u>	<u>-</u>	<u>918,603</u>
Fund Balances			
Nonspendable	145,314	-	145,314
Committed	4,076,899	672,516	4,749,415
Unassigned	5,123,634	-	5,123,634
Total fund balances	<u>9,345,847</u>	<u>672,516</u>	<u>10,018,363</u>
Total liabilities and fund balances	<u>\$ 15,105,899</u>	<u>\$ 862,479</u>	<u>\$ 15,968,378</u>

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, 2020

Total Fund Balance - Governmental Funds \$ 10,018,363

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 \$97,886,735 and the accumulated
depreciation is \$51,368,384.

46,518,351

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.

918,603

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

Deferred outflow of resources, pension	7,762,687
Deferred outflow of resources, OPEB	949,214
Deferred outflow of resources, Unamortized refunding charges	39,315
Deferred inflow of resources, pension	(3,365,126)
Deferred inflow of resources, OPEB	(1,184,317)

4,201,773

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	(27,210,244)
Capital leases payable	(601,572)
Accrued interest on bonds	(154,391)
Compensated absences	(726,603)
Other postemployment benefits	(13,191,885)
Net pension liability	(57,700,897)

(99,585,592)

Total Net Position - Governmental Activities

\$ (37,928,502)

Jersey Shore Area School District

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
Year Ended June 30, 2020

	Major Funds			Totals
	General	Capital Projects	Debt Service	
Revenues				
Local sources	\$ 18,596,072	\$ 12,959	\$ -	\$ 18,609,031
State sources	23,372,145	-	-	23,372,145
Federal sources	780,447	-	-	780,447
Total revenues	42,748,664	12,959	-	42,761,623
Expenditures				
Instruction	25,544,912	-	-	25,544,912
Support services	11,198,020	-	-	11,198,020
Noninstructional services	712,095	-	-	712,095
Facilities acquisition, construction, and improvement services	-	509,704	-	509,704
Debt service	3,199,040	-	-	3,199,040
Total expenditures	40,654,067	509,704	-	41,163,771
Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources (Uses)	2,094,597	(496,745)	-	1,597,852
Other Financing Sources (Uses)				
Proceeds from issuance of refunding bonds	-	-	14,560,000	14,560,000
Payments to refunding bond escrow agent	-	-	(14,324,123)	(14,324,123)
Bond premium	-	-	16,938	16,938
Debt issuance costs	-	-	(231,033)	(231,033)
Transfers in	21,782	14,962	-	36,744
Proceeds from the sale of capital assets	6,059	-	-	6,059
Refund of prior year revenues	(548)	-	-	(548)
Transfers out	(14,962)	-	(21,782)	(36,744)
Total other financing sources, net	12,331	14,962	-	27,293
Net changes in fund balances	2,106,928	(481,783)	-	1,625,145
Fund Balances, Beginning	7,238,919	1,154,299	-	8,393,218
Fund Balances, Ending	\$ 9,345,847	\$ 672,516	\$ -	\$ 10,018,363

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, 2020

Total Net Changes in Fund Balances - Governmental Funds \$ 1,625,145

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	1,065,970	
Depreciation expense	<u>(2,388,603)</u>	(1,322,633)

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.

(788)

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.

58,861

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, 2020, the following transactions factor into this reconciliation:

Issuance of long-term debt	(14,560,000)	
Retirement of principal of long-term debt	16,949,000	
Bond premium	(15,244)	
Deferred outflow of resources, amortization of refunding charges	(64,626)	
Issuance of capital leases	(557,597)	
Retirement of principal of capital leases	<u>289,448</u>	2,040,981

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.

49,467

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, 2020.

(519,003)

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.

(7,118)

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, 2020.

(131,486)

Change in Net Position of Governmental Activities

\$ 1,793,426

Jersey Shore Area School District

Statement of Revenues, Expenditures and Change in Fund Balance -
Budget and Actual - General Fund
Year Ended June 30, 2020

	<u>Original and Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Favorable (Unfavorable)</u>
Revenues			
Local sources	\$ 18,429,071	\$ 18,596,072	\$ 167,001
State sources	23,559,904	23,372,145	(187,759)
Federal sources	636,421	780,447	144,026
Total revenues	<u>42,625,396</u>	<u>42,748,664</u>	<u>123,268</u>
Expenditures			
Regular programs	18,604,868	18,063,647	541,221
Special programs	5,757,950	6,013,339	(255,389)
Vocational education programs	978,517	1,035,844	(57,327)
Other instructional programs	158,891	104,740	54,151
Nonpublic school programs	-	6,654	(6,654)
Pre-Kindergarten	340,000	320,688	19,312
Pupil personnel	1,477,222	1,358,558	118,664
Instructional staff	1,409,745	1,106,142	303,603
Administration	2,569,210	2,483,922	85,288
Pupil health	414,092	426,018	(11,926)
Business	893,151	836,503	56,648
Operation and maintenance of plant services	3,460,619	3,116,825	343,794
Student transportation services	1,773,460	1,849,903	(76,443)
Support services, central	10,944	20,149	(9,205)
Student activities	870,356	712,095	158,261
Debt service	3,242,435	3,199,040	43,395
Total expenditures	<u>41,961,460</u>	<u>40,654,067</u>	<u>1,307,393</u>
Excess of Revenues Over Expenditures Before Other Financing Sources (Uses)	<u>663,936</u>	<u>2,094,597</u>	<u>1,430,661</u>
Other Financing Sources (Uses)			
Proceeds from the sale of capital assets	5,000	6,059	1,059
Refund of prior year revenues	-	(548)	(548)
Transfers in	-	21,782	21,782
Transfers out	-	(14,962)	(14,962)
Budgetary reserve	(999,407)	-	999,407
Total other financing sources (uses)	<u>(994,407)</u>	<u>12,331</u>	<u>1,006,738</u>
Net change in fund balances	(330,471)	2,106,928	2,437,399
Fund Balance, Beginning	<u>5,406,272</u>	<u>7,238,919</u>	<u>1,832,647</u>
Fund Balance, Ending	<u>\$ 5,075,801</u>	<u>\$ 9,345,847</u>	<u>\$ 4,270,046</u>

See notes to financial statements

Jersey Shore Area School District

Statement of Net Position (Deficit) - Proprietary Fund - Food Service
June 30, 2020

Assets and Deferred Outflows of Resources

Current Assets

Cash and cash equivalents	\$	200,042
Due from other funds		182,195
Due from other governments		37,692
Inventories		22,438

Total current assets 442,367

Capital Assets

27,982

Total assets 470,349

Deferred Outflows of Resources, Pension

173,136

Total assets and deferred outflows of resources \$ 643,485

Liabilities, Deferred Inflows of Resources and Net Position (Deficit)

Liabilities

Current liabilities:

Accounts payable	\$	18,926
Due to other funds		517,009
Accrued salaries and benefits		37,953
Unearned revenue		45,471

Total current liabilities 619,359

Noncurrent liabilities:

Compensated absences		1,025
Net pension liability		1,198,103

Total noncurrent liabilities 1,199,128

Total liabilities 1,818,487

Deferred Inflows of Resources, Pension

113,634

Net Position (Deficit)

Net investment in capital assets		27,982
Unreserved		(1,316,618)

Total net position (deficit) (1,288,636)

Total liabilities, deferred inflows of resources and net position (deficit) \$ 643,485

Jersey Shore Area School District

Statement of Revenues, Expenses and Change in Fund Net Position (Deficit) -
Proprietary Fund - Food Service
Year Ended June 30, 2020

Operating Revenues

Food service revenues	<u>\$ 320,373</u>
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Operating Expenses

Supplies	75,684
Salaries	357,191
Employee benefits	237,771
Depreciation	13,248
Purchased property service	11,907
Other purchased service	<u>492,619</u>

Total operating expenses	<u>1,188,420</u>
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Operating loss	<u>(868,047)</u>
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Nonoperating Revenues

Federal sources	617,373
State sources	113,773
Earnings on investments	<u>4,024</u>

Total nonoperating revenues	<u>735,170</u>
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Net loss	(132,877)
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Net Deficit, Beginning	<u>(1,155,759)</u>
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Net Deficit, Ending	<u><u>\$ (1,288,636)</u></u>
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Jersey Shore Area School District

Statement of Cash Flows - Proprietary Fund - Food Service
Year Ended June 30, 2020

Cash Flows From Operating Activities

Cash received from students, teachers and others	\$ 322,553
Cash paid to suppliers for goods and services	(587,582)
Cash paid to employees for service	(643,262)
Internal activity, payments from other funds	63,422

Net cash used in operating activities (844,869)

Cash Flows From Noncapital Financing Activities

Federal sources	705,719
State sources	122,452

Net cash provided by noncapital financing activities 828,171

Cash Flows From Investing Activities

Interest income	4,024
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Decrease in cash and cash equivalents (12,674)

Cash and Cash Equivalents, Beginning

212,716

Cash and Cash Equivalents, Ending

\$ 200,042

Supplemental Disclosure of Noncash Transactions

USDA donated commodities	<u><u>\$ 62,348</u></u>
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Reconciliation of Operating Loss to Net Cash Used in Operating Activities

Operating loss	\$ (868,047)
Adjustments to reconcile operating loss to net cash used in operating activities:	
Depreciation	13,248
Changes in assets, deferred outflows of resources, liabilities and deferred inflow of resources:	
Inventory	10,302
Other receivables	656
Deferred outflows of resources	(28,837)
Accounts payable	(17,674)
Due from (to) other funds, net	63,422
Accrued salaries and benefits	6,038
Compensated absences	(2,855)
Unearned revenue	1,524
Net pension liability	(44,172)
Deferred inflows of resources	21,526

Net cash used in operating activities \$ (844,869)

Jersey Shore Area School District

Statement of Fiduciary Net Position - Fiduciary Funds

June 30, 2020

	<u>Private Purpose Trusts</u>	<u>Agency</u>
Assets		
Assets		
Cash and cash equivalents	\$ 155,509	\$ 198,432
Due from other funds	93,739	-
	<u>249,248</u>	<u>-</u>
Total assets	<u>\$ 249,248</u>	<u>\$ 198,432</u>
Liabilities and Net Position		
Liabilities		
Due to other funds	\$ -	93,739
Due to student groups	-	104,693
	<u>-</u>	<u>198,432</u>
Total liabilities	<u>-</u>	<u>\$ 198,432</u>
Net Position		
Restricted	<u>249,248</u>	
Total liabilities and net position	<u>\$ 249,248</u>	

See notes to financial statements

Jersey Shore Area School District

Statement of Changes in Fiduciary Net Position - Fiduciary Funds
Year Ended June 30, 2020

	Private Purpose Trusts
Additions	
Local sources	\$ 87,176
Deductions	
Scholarships awarded	<u>71,535</u>
Increase in net position	15,641
Net Position, Beginning	<u>233,607</u>
Net Position, Ending	<u><u>\$ 249,248</u></u>

See notes to financial statements

Jersey Shore Area School District

Notes to Financial Statements

June 30, 2020

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. 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, Capital Projects and Debt Service 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, 2020

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.

Debt Service Fund

The Debt Service Fund accounts for resources that are restricted, committed, or assigned to expenditure for principal and interest on outstanding general long-term debt obligations. The Debt Service 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 and is considered a major fund. The Food Service Fund distinguishes between operating revenues and expenses and nonoperating 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 are reported as nonoperating.

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 \$249,248 at June 30, 2020 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.

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). Nonexchange 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 and notes payable, compensated absences, and claims and judgments, are recorded when the related fund liability is incurred. Principal and interest on bonds and notes 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.

Jersey Shore Area School District

Notes to Financial Statements

June 30, 2020

Allocation of Indirect Expenses

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

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, 2020

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:

	<u>Governmental Activities</u>	<u>Business-Type Activity</u>
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 and liabilities, 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, 2020

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:

- *Nonspendable* - 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, 2020

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 of America 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.

New Accounting Pronouncements

The District adopted GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, for the year ended June 30, 2020. The objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later. The adoption of this standard did not have a significant 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, 2020. The District made payments for health care benefit claims approximating \$4,508,000 to the Trust during the fiscal year ended June 30, 2020. 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, 2020

3. Cash and Cash Equivalents

At June 30, 2020, 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, 2020, the carrying amount of the District's deposits with PLGIT was \$3,216,873 and the bank balance was \$3,381,221.

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, 2020, the carrying amount of the District's deposits with PSDLAF was \$52,676 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, 2020, the carrying amount of the District's deposits with local financial institutions and bank balance was \$9,019,043. Of the bank balance, \$996,466 was exposed to custodial credit risk, as these deposits were not covered by depository insurance but rather were collateralized 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, 2020

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 2020 is as follows:

Clinton County 13.4605 mills (\$13.4605 per \$1,000 of assessed valuation)

Lycoming County 18.2915 mills (\$18.2915 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, 2020 were as follows:

<u>Outstanding Balance</u>	<u>Estimated Uncollectible</u>	<u>Estimated Collectible</u>
\$ 1,098,132	\$ 37,799	\$ 1,060,333

Tax Abatement Program

The District provides property tax abatements under the Clean and Green Program (Pennsylvania Farmland and Forest Land Assessment Act). 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, 2020 was approximately \$800,000.

5. Due From Other Governments

The amount reported in the General Fund at June 30, 2020 as due from other governments is summarized below:

	<u>General Fund</u>	<u>Food Service</u>	<u>Total</u>
Local source revenues	\$ 477,055	\$ -	\$ 477,055
State source revenues	1,485,162	23,750	1,508,912
Federal source revenues	456,719	13,942	470,661
Total	<u>\$ 2,418,936</u>	<u>\$ 37,692</u>	<u>\$ 2,456,628</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, 2020. 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, 2020.

Jersey Shore Area School District

Notes to Financial Statements
June 30, 2020

6. Capital Assets

The changes in the District's capital assets in 2020 are summarized as follows:

	<u>Balance July 1, 2019</u>	<u>Acquisitions</u>	<u>Dispositions/ Transfers</u>	<u>Balance June 30, 2020</u>
Governmental Activities				
Capital assets, not being depreciated:				
Land	\$ 13,692,781	\$ -	\$ -	\$ 13,692,781
Capital assets, being depreciated:				
Land improvements	3,453,233	34,800	-	3,488,033
Buildings and improvements	66,011,171	443,807	-	66,454,978
Furniture and equipment	13,701,123	587,363	(37,543)	14,250,943
Total capital assets, being depreciated	<u>83,165,527</u>	<u>1,065,970</u>	<u>(37,543)</u>	<u>84,193,954</u>
Less accumulated depreciation:				
Land improvements	(2,743,752)	(108,715)	-	(2,852,467)
Buildings and improvements	(34,203,207)	(1,739,079)	-	(35,942,286)
Furniture and equipment	(12,069,577)	(540,809)	36,755	(12,573,631)
Total accumulated depreciation	<u>(49,016,536)</u>	<u>(2,388,603)</u>	<u>36,755</u>	<u>(51,368,384)</u>
Total capital assets, being depreciated	<u>34,148,991</u>	<u>(1,322,633)</u>	<u>(788)</u>	<u>32,825,570</u>
Governmental activities capital assets, net	<u>\$ 47,841,772</u>	<u>\$ (1,322,633)</u>	<u>\$ (788)</u>	<u>\$ 46,518,351</u>
Business-Type Activity				
Furniture and equipment	\$ 846,577	\$ -	\$ -	\$ 846,577
Less accumulated depreciation	<u>(805,347)</u>	<u>(13,248)</u>	<u>-</u>	<u>(818,595)</u>
Business-type activity capital assets, net	<u>\$ 41,230</u>	<u>\$ (13,248)</u>	<u>\$ -</u>	<u>\$ 27,982</u>

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

Instruction	\$ 1,278,558
Operation and maintenance of plant services	1,045,209
Instructional student support	51,138
Student activities	10,034
Administration and financial support services	1,806
Pupil transportation	1,858
Total	<u>\$ 2,388,603</u>

Jersey Shore Area School District

Notes to Financial Statements

June 30, 2020

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 an 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. This bond was currently refunded in 2019 through the issuance of the District's General Obligation Bonds, Series of 2019.

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.

In 2019, the District issued a \$4,585,000 General Obligation Bond, Series of 2019, due in varying annual installments plus interest rate ranging from 2.0 percent to 5.0 percent per annum, with the final maturity in September 2029. The proceeds from the issuance of the bond were used for the purpose of refunding the District's General Obligation Bonds, Series of 2013, and to pay the costs of issuing the bonds.

In 2020, the District issued a \$9,975,000 General Obligation Bond, Series of 2020, due in varying annual installments plus interest at a fixed rate of 1.688 percent through maturity in September 2028. The proceeds from the issuance of the bond were used for the purpose of refunding the District's General Obligation Notes, Series of 2017, and to pay the costs of issuing the bonds.

Direct Borrowings – General Obligation Notes

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.

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.

Jersey Shore Area School District

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June 30, 2020

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. This note was refunded through the issuance of the District's General Obligation Bonds, Series of 2020.

The changes in long-term debt during fiscal 2020, by debt instrument, are as follows:

	Balance at July 1, 2019	Additions	Retirements	Balance at June 30, 2020	Current Portion June 30, 2020
Series of 2012 GOB	\$ 160,000	\$ -	\$ 5,000	\$ 155,000	\$ 5,000
Series of 2013 GOB	4,425,000	-	4,425,000	-	-
Series of 2015 GOB	6,740,000	-	170,000	6,570,000	95,000
Series A of 2015 GOB	130,000	-	25,000	105,000	25,000
Series AA of 2015 GON	5,171,000	-	1,240,000	3,931,000	1,830,000
Series AAA of 2015 GON	961,000	-	755,000	206,000	206,000
Series AAAA of 2015 GON	2,062,000	-	394,000	1,668,000	405,000
Series of 2017 GON	9,935,000	-	9,935,000	-	-
Series of 2019, GOB	-	4,585,000	-	4,585,000	10,000
Series of 2020, GOB	-	9,975,000	-	9,975,000	-
Total Debt	29,584,000	14,560,000	16,949,000	27,195,000	\$ 2,576,000
Bond premium	-	16,938	1,694	15,244	
Total long-term debt	\$ 29,584,000	\$ 14,576,938	\$ 16,950,694	\$ 27,210,244	

Total interest expense on long-term debt in 2020 was \$587,628. No interest was capitalized (i.e., added to the carrying value of capital assets) in 2020. 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, 2020 is summarized as follows:

Years Ending June 30:	General Obligation Bonds		Direct Borrowings		Total
	Principal	Interest	Principal	Interest	
2021	\$ 135,000	\$ 378,862	\$ 2,441,000	\$ 83,031	\$ 3,037,893
2022	180,000	400,261	2,511,000	40,397	3,131,658
2023	1,805,000	380,124	425,000	13,899	2,624,023
2024	1,850,000	343,159	428,000	4,644	2,625,803
2025	2,335,000	299,718	-	-	2,634,718
2026-2030	15,085,000	635,187	-	-	15,720,187
Total	\$ 21,390,000	\$ 2,437,311	\$ 5,805,000	\$ 141,971	\$ 29,774,282

Jersey Shore Area School District

Notes to Financial Statements

June 30, 2020

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, 2020, 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, 2020, as related to the District's governmental activities:

	<u>Balance July 1, 2019</u>	<u>Additions</u>	<u>Payments</u>	<u>Balance June 30, 2020</u>
Capital leases, various	\$ 333,423	\$ 557,597	\$ 289,448	\$ 601,572
Years ending June 30:				
2021			\$ 291,357	
2022			134,199	
2023			134,199	
2024			<u>41,817</u>	
Total minimum lease payments			601,572	
Current portion			<u>291,357</u>	
Long-term portion			<u>\$ 310,215</u>	

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 2020 are summarized as follows:

Governmental activities:		
Balance, July 1, 2019	\$ 719,485	
Increase	367,133	
Decrease	<u>(360,015)</u>	
Balance, June 30, 2020	<u>\$ 726,603</u>	
Business-type activity:		
Balance, July 1, 2019	\$ 3,880	
Increase	800	
Decrease	<u>(3,655)</u>	
Balance, June 30, 2020	<u>\$ 1,025</u>	

Jersey Shore Area School District

Notes to Financial Statements

June 30, 2020

10. Accrued Salaries and Benefits

Accrued salaries and benefits in the General Fund totaling \$3,876,322 represent salaries of \$1,743,155, the District's share of Social Security taxes of \$122,619 for teachers' services during the 2019-2020 school term, which are paid during July and August 2020, retirement plan expense of \$1,973,597, and other benefits expense of \$36,951 applicable to the accrued salaries at June 30, 2020. Accrued salaries and benefits in the Food Service Fund totaling \$37,953 represent retirement plan expense of \$31,348, and other benefits expense of \$6,605.

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	<u>276</u>
Total	<u><u>305</u></u>

Total OPEB Liability

The District's total OPEB liability as of June 30, 2020 was \$10,513,885, 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, 2020

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	3.36%
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	3.36%
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, 2019.

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	\$ 10,200,312
Changes for the year:	
Service cost	600,252
Interest	316,952
Changes of benefit terms	-
Differences between expected and actual experience	-
Changes in assumptions or other inputs	(299,788)
Benefit payments	(303,843)
Net changes	<u>313,573</u>
Balance at June 30, 2019	<u>\$ 10,513,885</u>

Changes in assumptions or other inputs reflect a change in the discount rate from 2.98 percent in 2018 to 3.36 percent in 2019.

Jersey Shore Area School District

Notes to Financial Statements

June 30, 2020

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 (2.36 percent) or 1-percentage-point higher (4.36 percent) than the current discount rate:

	<u>1% Decrease (2.36%)</u>	<u>Discount Rate (3.36%)</u>	<u>1% Increase (4.36%)</u>
Total OPEB Liability	\$ 11,315,651	\$ 10,513,885	\$ 9,755,371

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:

	<u>1% Decrease</u>	<u>Healthcare Cost Trend Rates</u>	<u>1% Increase</u>
Total OPEB Liability	\$ 9,164,042	\$ 10,513,885	\$ 12,106,693

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

For the year ended June 30, 2020, the District recognized OPEB expense of \$838,980. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Benefit payments subsequent to the measurement date (July 1, 2019)	\$ 306,650	\$ -
Differences between expected and actual experience	301,316	-
Changes of assumptions or other inputs	18,714	1,051,317
Total	<u>\$ 626,680</u>	<u>\$ 1,051,317</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:

2021	\$ (78,224)
2022	(78,224)
2023	(78,224)
2024	(78,224)
2025	(78,224)
Thereafter	<u>(340,167)</u>
Total	<u>\$ (731,287)</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, 2019, 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, 2020 was .84 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 \$138,534 for the year ended June 30, 2020.

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

At June 30, 2020, the District reported a liability of \$2,678,000 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019, 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, 2018 to June 30, 2019. 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, 2020, the District's proportion was 0.1259 percent, which was an increase of .0037 percent from its proportion measured as of June 30, 2019.

Jersey Shore Area School District

Notes to Financial Statements

June 30, 2020

For the year ended June 30, 2020, the District recognized OPEB expense of \$134,000. At June 30, 2020, 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	\$ 89,000	\$ 80,000
Difference between expected and actual experience	15,000	-
Net differences between projected and actual investment earnings	5,000	-
District contributions subsequent to the measurement date	138,534	-
Changes in proportion	75,000	53,000
	<u>\$ 322,534</u>	<u>\$ 133,000</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:	
2021	\$ 3,000
2022	3,000
2023	3,000
2024	2,000
2025	20,000
Thereafter	20,000
	<u>20,000</u>
Total	<u>\$ 51,000</u>

Actuarial Assumptions

The Total OPEB Liability as of June 30, 2019, was determined by rolling forward the System's Total OPEB Liability as of June 30, 2018 to June 30, 2019 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 - 2.79 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

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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 2019
- 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	13.2 %	0.02 %
US Core Fixed Income	83.1	1.00
Non-US Developed Fixed	3.7	-
	<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, 2019.

Discount Rate

The discount rate used to measure the Total OPEB Liability was 2.79 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, 2019, was applied to all projected benefit payments to measure the total OPEB liability.

Jersey Shore Area School District

Notes to Financial Statements

June 30, 2020

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, 2019, 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, 2019 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:

	<u>1% Decrease</u>	<u>Healthcare Trends Cost</u>	<u>1% Increase</u>
PSERS Net OPEB Liability	\$ 2,678,000	\$ 2,678,000	\$ 2,678,000

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 2.79 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 (1.79 percent) or 1-percentage-point higher (3.79 percent) than the current rate:

	<u>1% Decrease 1.79%</u>	<u>Discount Rate 2.79%</u>	<u>1% Increase 3.79%</u>
District's proportionate share of the net OPEB liability	\$ 3,050,000	\$ 2,678,000	\$ 2,369,000

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, 2020, there were no participants 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 \$25,000 covering five participants for the year ended June 30, 2020.

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 \$0 benefits paid to administrators during the year ended June 30, 2020.

Jersey Shore Area School District

Notes to Financial Statements

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13. Retirement Plan

As of June 30, 2020, the District reported the following amounts in the accompanying financial statements related to their participation in the Public School Employees' Retirement System (PSERS):

	<u>Governmental Activities</u>	<u>Business-Type Activity</u>	<u>Total</u>
Deferred Outflow of Resources	\$ 7,762,687	\$ 173,136	\$ 7,935,823
Net Pension Liability	57,700,897	1,198,103	58,899,000
Deferred Inflow of Resources	3,365,126	113,634	3,478,760

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.

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.

Jersey Shore Area School District

Notes to Financial Statements

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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.

Act 5 of 2017

Act 5 of 2017 created additional classes of service (Class T-G, T-H and DC) that reduce the defined benefit formula but add a defined contribution component to the employee benefit. These plans are effective for employees who join PSERS on or after July 1, 2019. Total member contributions between the two plans range from 7.5 percent to 8.25 percent, depending on the class selection. The employer contribution to the defined contribution plan ranges from 2.0 percent to 2.25 percent, with the balance of the contractually required PSERS contribution rate paid to the defined benefit plan. The defined contribution component of a PSERS retirement benefit will be based on the amount of contributions made by the member and the District and the investment performance on those contributions. Contributions have the potential to grow based on investment earnings but are not guaranteed against loss in declining investment markets.

Since pension liabilities are determined based upon the District's proportion of the overall liability measured as of the PSERS valuation date, additional details will be provided by PSERS with the actuarial valuation for June 30, 2020 which will be incorporated in the District's June 30, 2021 financial statements.

Employer Contributions

The District's contractually required contribution rate for the fiscal year ended June 30, 2020 was 33.45 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 \$5,567,064 for the year ended June 30, 2020.

Jersey Shore Area School District

Notes to Financial Statements

June 30, 2020

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

At June 30, 2020, the District reported a liability of \$58,899,000 for its proportionate share of the PSERS net pension liability. The PSERS net pension liability was measured as of June 30, 2019, 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, 2018 to June 30, 2019. 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, 2019, the District's proportion was 0.1259 percent, which was an increase from its proportion measured as of June 30, 2018 of .0037 percent.

For the year ended June 30, 2020, the District recognized pension expense of approximately \$5,886,000. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in proportion between Governmental and Business-Type Activities	\$ 43,760	\$ 43,760
Difference between expected and actual experience	324,000	1,952,000
Changes in assumptions	563,000	-
Net difference between projected and actual investment earnings	-	169,000
Changes in proportion	1,438,000	1,314,000
District contributions subsequent to the measurement date	<u>5,567,063</u>	<u>-</u>
Total	<u>\$ 7,935,823</u>	<u>\$ 3,478,760</u>

\$5,567,063 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, 2021. 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:	
2021	\$ (123,000)
2022	(936,000)
2023	(155,000)
2024	<u>104,000</u>
Total	<u>\$ (1,110,000)</u>

Jersey Shore Area School District

Notes to Financial Statements

June 30, 2020

Actuarial Assumptions

The total pension liability as of June 30, 2019 was determined by rolling forward the System's total pension liability as of the June 30, 2018 to June 30, 2019 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.

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 %	5.6 %
Fixed income	36.0	1.9
Commodities	8.0	2.7
Absolute return	10.0	3.4
Risk parity	10.0	4.1
Infrastructure/MLPs	8.0	5.5
Real estate	10.0	4.1
Alternative investments	15.0	7.4
Cash	3.0	0.3
Financing (LIBOR)	(20.0)	0.7
	<u>100.0 %</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, 2019.

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.

Jersey Shore Area School District

Notes to Financial Statements

June 30, 2020

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:

	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
District's proportionate share of the net pension liability	\$ 73,366,000	\$ 58,899,000	\$ 46,650,000

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, 2020, 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	\$ 517,009	\$ 182,195
Capital Projects Fund	-	14,962
Food Service Fund:		
General Fund	182,195	517,009
Capital Projects Fund:		
General Fund	14,962	-
Fiduciary Funds:		
Private Purpose Trust Funds	93,739	-
Agency Fund	-	93,739
	<u> </u>	<u> </u>
Total	<u>\$ 807,905</u>	<u>\$ 807,905</u>

Jersey Shore Area School District

Notes to Financial Statements

June 30, 2020

The following summarizes interfund transfers made during the year ended June 30, 2020:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund:		
Capital Projects Fund	\$ -	\$ 14,962
Debt Service Fund	21,782	-
Capital Projects Fund:		
General Fund	14,962	-
Debt Service Fund:		
General Fund	-	21,782
Total	<u>\$ 36,744</u>	<u>\$ 36,744</u>

Transfers were made from the General Fund to the Capital Projects Fund for current and future capital projects and to General Fund from Debt Service Fund for debt interest payments.

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>
Nonspendable for:			
Inventory	\$ 20,758	\$ -	\$ 20,758
Prepaid expenses	124,556	-	124,556
Total nonspendable	<u>\$ 145,314</u>	<u>\$ -</u>	<u>\$ 145,314</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	66,596	-	66,596
Capital projects	-	672,516	672,516
Total committed	<u>\$ 4,076,899</u>	<u>\$ 672,516</u>	<u>\$ 4,749,415</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.

Jersey Shore Area School District

Notes to Financial Statements

June 30, 2020

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 disallowance of program expenditures.

Litigation

The District from time to time has been named as a defendant in various lawsuits that relate to its day-to-day operations. In the opinion of management and legal counsel, the resolution of these lawsuits will not have a material adverse effect on the District's financial position or results of operations.

Contingency

In January 2020, an outbreak of a new strain of coronavirus disease, COVID-19, was identified. The World Health Organization declared COVID-19 a public health emergency on March 11, 2020. In response, all public schools in the Commonwealth were closed on March 13, 2020 and remained closed through the remainder of the 2019/2020 school year, with District students, staff and faculty transitioned to remote operations. For the fiscal year ended June 30, 2020, the COVID-19 outbreak has resulted in expenditures coming in below budget. In September 2020, the District began its 202/2021 school year with in person, hybrid and virtual learning model operations available to its students. While this disruption is anticipated to be temporary, the extent of the impact of COVID-19 on District's operational and financial performance will depend on the development of COVID-19, including the duration and spread of the outbreak, the development of a vaccine, and the ongoing impact on students, employees and vendors, all of which are uncertain and cannot be reasonably predicted at the current time. The District's Board of Directors and management are monitoring the outbreak and potential financial impact, which remains uncertain.

18. Nonmonetary 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 \$72,650 for the year ended June 30, 2020.

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.

Jersey Shore Area School District

Notes to Financial Statements

June 30, 2020

20. Pending Changes in Accounting Principles

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 83, *Certain Asset Retirement Obligations*
- Statement No. 84, *Fiduciary Activities*
- Statement No. 87, *Leases*
- Statement No. 89, *Accounting for Interest Cost 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*
- Statement No. 92, *Omnibus 2020*
- Statement No. 93, *Replacement of Interbank Offered Rates*
- Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*
- Statement No. 96, *Subscription-Based Information Technology Arrangements*
- Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*

GASB Statement No. 95 postpones the effective dates of Statements No. 83, 84, 89, 90, 91, 92 and 93 for a period of one year, and Statement No. 87 for a period of 18 months.

District management is in the process of evaluating these standards. When they become effective, application of these standards may restate portions of these financial statements.

Jersey Shore Area School District

Schedule of the District's Proportionate Share of the Net Pension Liability
Year Ended June 30, 2020

	2020	2019	2018	2017	2016	2015
District's proportion of the net pension liability	0.1259%	0.1222%	0.1257%	0.1250%	0.1307%	0.1313%
District's proportionate share of the net pension liability	\$ 58,899,000	\$ 58,662,000	\$ 62,081,000	\$ 61,946,000	\$ 56,613,000	\$ 51,969,000
District's covered-employee payroll	\$ 17,362,941	\$ 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	339.22%	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, 2020

	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 5,807,904	\$ 5,365,429	\$ 5,313,975	\$ 4,725,417	\$ 4,204,075	\$ 3,374,450
Contributions in relation to the contractually required contribution	(5,807,904)	(5,365,429)	(5,313,975)	(4,725,417)	(4,204,075)	(3,374,450)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
District's covered-employee payroll	\$ 17,362,941	\$ 16,458,273	\$ 16,742,204	\$ 16,182,935	\$ 16,816,298	\$ 16,460,732
Contributions as a percentage of covered-employee payroll	33.45%	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 DistrictSchedule of the District's Proportionate Share of the Net OPEB Liability
Year Ended June 30, 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
District's proportion of the OPEB liability	0.1259%	0.1222%	0.1257%	0.1250%
District's proportionate share of the OPEB liability	\$ 2,678,000	\$ 2,548,000	\$ 2,561,000	\$ 2,692,000
District's covered-employee payroll	\$ 17,362,941	\$ 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	15.42%	15.48%	15.30%	16.63%
Plan fiduciary net position as a percentage of the total OPEB liability	0.00%	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 DistrictSchedule of the District's OPEB Contributions
Year Ended June 30, 2020

	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contribution	\$ 144,112	\$ 136,604	\$ 138,960	\$ 134,318
Contributions in relation to the contractually required contribution	<u>(144,112)</u>	<u>(136,604)</u>	<u>(138,960)</u>	<u>(134,318)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 17,362,941	\$ 16,458,273	\$ 16,742,204	\$ 16,182,935
Contributions as a percentage of covered-employee payroll	0.83%	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, 2020

	<u>2020</u>	<u>2019</u>
Total OPEB Liability		
Service cost	\$ 600,252	\$ 647,286
Interest cost	316,952	332,450
Changes of benefit terms	-	(2,626)
Differences between expected and actual experience	-	368,276
Changes in assumptions	(299,788)	(951,844)
Benefit payments, including refunds of member contributions	<u>(303,843)</u>	<u>(365,204)</u>
Net change in total OPEB liability	313,573	28,338
Total OPEB Liability, Beginning	<u>10,200,312</u>	<u>10,171,974</u>
Total OPEB Liability, Ending	<u>10,513,885</u>	<u>10,200,312</u>
Covered-Employee Payroll	<u>\$ 16,143,911</u>	<u>\$ 16,143,911</u>
Total OPEB liability as a percentage of covered-employee payroll	<u>65.13%</u>	<u>63.18%</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.

**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, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Jersey Shore Area School District's basic financial statements, and have issued our report thereon dated November 18, 2020.

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 opinion 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 US, LLP

Baker Tilly US, LLP (formerly known as Baker Tilly Virchow Krause, LLP)
Williamsport, Pennsylvania
November 18, 2020

**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 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, 2020. 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 program.

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* 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.

Opinion on the Major Federal Program

In our opinion, the 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, 2020.

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 the major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the 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.

Purpose of This Report

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.

The image shows a handwritten signature in black ink that reads "Baker Tilly US, LLP". The signature is written in a cursive, flowing style.

Baker Tilly US, LLP (formerly known as Baker Tilly Virchow Krause, LLP)
Williamsport, Pennsylvania
November 18, 2020

Jersey Shore Area School District

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

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, 2019	Revenue Recognized	Total Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2020	Passed Through to Subrecipients June 30, 2020
U.S. Department of Education											
Passed through the Pennsylvania Department of Education:											
Title I Grants to Local Educational Agencies	I	84.010	013-200203	7/01/19-9/30/20	\$ 488,524	\$ 488,524	\$ -	\$ 488,524	\$ 488,524	\$ -	\$ -
Total, Title I Grants to Local Educational Agencies						488,524	-	488,524	488,524	-	-
Improving Teacher Quality State Grants	I	84.367	020-200203	7/01/19-9/30/20	91,737	91,737	-	91,737	91,737	-	-
Student Support and Academic Enrichment Program	I	84.424	144-200203	7/01/19-9/30/20	36,824	31,914	-	36,824	36,824	4,910	-
Student Support and Academic Enrichment Program	I	84.424	144-190203	7/01/18-9/30/19	30,159	10,053	10,053	-	-	-	-
Total, Student Support and Academic Enrichment Program						41,967	10,053	36,824	36,824	4,910	-
Career and Technical Education - Basic Grants to States (Perkins IV)	I	84.048	380-190065	7/01/19-9/30/20	38,781	38,781	-	38,781	38,781	-	-
Twenty-First Century Community Learning Centers	I	84.287	S287C180038	7/1/19-6/30/20	276,972	124,555	-	124,581	124,581	26	-
Passed through BLAST IU 17,											
Special Education Cluster (IDEA)											
Special Education - Grants to States (IDEA, Part B)	I	84.027	N/A	7/01/19-6/30/20	419,888	-	-	419,888	419,888	419,888	-
Special Education - Grants to States (IDEA, Part B)	I	84.027	N/A	7/01/18-6/30/19	417,676	43,069	43,069	-	-	-	-
Preschool/Early Intervention Funds (619)	I	84.173	FA 131-190017	7/1/19-6/30/20	6,894	-	-	6,894	6,894	6,894	-
Passed through Lancaster-Lebanon IU 13,											
Special Education Cluster (IDEA)											
Special Education - Grants to States (IDEA, Part B)	I	84.027	062-17-0-033	7/01/19-6/30/20	25,000	-	-	25,000	25,000	25,000	-
Special Education - Grants to States (IDEA, Part B)	I	84.027	062-18-0-033	7/01/18-6/30/19	25,000	18,621	18,621	-	-	-	-
Special Education - Grants to States (IDEA, Part B)	I	84.027	062-20-0033	7/1/19-9/30/00	12,000	11,959	-	11,959	11,959	-	-
Total, Special Education Cluster						73,649	61,690	463,741	463,741	451,782	-
Total U.S. Department of Education						859,213	71,743	1,244,188	1,244,188	456,718	-
U.S. Department of Agriculture											
Passed through the Pennsylvania Department of Education,											
Child Nutrition Cluster:											
National School Lunch Program	I	10.555	N/A	7/1/18-6/30/19	N/A	78,845	78,845	-	-	-	-
National School Lunch Program	I	10.555	N/A	7/1/19-6/30/20	N/A	402,745	-	411,306	411,306	8,561	-
School Breakfast Program	I	10.553	N/A	7/1/18-6/30/19	N/A	23,444	23,444	-	-	-	-
School Breakfast Program	I	10.553	N/A	7/1/19-6/30/20	N/A	128,036	-	133,417	133,417	5,381	-
Passed through the Pennsylvania Department of Agriculture,											
Child Nutrition Cluster,											
Value of USDA donated Commodities	I	10.555	N/A	7/1/19-6/30/20	N/A	62,348 (A)	(32,740) (B)	72,650	72,650 (C)	(22,438) (D)	-
Total Child Nutrition Cluster/Total US Department of Agriculture						695,418	69,549	617,373	617,373	(8,496)	-
Total Expenditures of Federal Awards						\$ 1,554,631	\$ 141,292	\$ 1,861,561	\$ 1,861,561	\$ 448,222	\$ -

Source Codes D = Direct Funding
I = Indirect Funding

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

Jersey Shore Area School District

Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2020

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, 2020. 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, as described below. 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.

Jersey Shore Area School District

Schedule of Findings and Questioned Costs
Year Ended June 30, 2020

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued on whether the financial statements audited were in accordance with GAAP: 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:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
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, 2020

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, 2019 Single Audit.

Sales Order Agreement

Corporate Headquarters
 1110 Saginaw Street
 Scranton, PA 18505
 Phone (800) 982-4021 / (570) 344-9611

Topp Business Solutions
 Equipping The Office Of Tomorrow.....Today
 Scranton - Allentown - Montoursville - Altoona
 Fax (570) 344-5227



Bill To:

Ship To:

DeLage Landen Financial Services
 Jersey Shore Area School District
 District Office
 175 A&P Drive LYCOMING PA
Bill To Contact: Benjamin Enders
 (570) 398-5089
 Email: Business Manager
 Ph: 1-7740

Jersey Shore Area School District
 District Office
 175 A&P Drive Jersey Shore PA 17740
Main Contact: Benjamin Enders
 Benjamin Enders Business Manager
 Email: benders@jsasd.org
 Ph: (570) 398-1561 Fx: (570) 398-5089

Order Date: 11/12/20 **Est: Delivery Dt:** 12/03/20 **Order Transaction Type:** Lease Standard

Pay Terms: # of Payments & Mo. Amt. 60 \$111.00 **PO #:**

Cost-Per-Copy Base Monthly Allowance **Meter Frequency:** Quarter **One-Time Filing Fee:** \$75.00

MFP B/W F/C **Overage Billed At:** B/W-F/C 0.0065

PRT B/W F/C **Overage Billed At:** B/W-F/C

Qty	Model	Product #	Description	Total Price
1	MP4055SP	417756	Ricoh Copier With Spdf/Prt/Scn	Lease
1	PB3220	417268	Paper Feed Unit (2 x 550 Sht.)	Included
1	SR3130	417589	Finisher Internal (500 Sht.)	Included
1	BN3110	417585	One-Bin Tray	Included
1	Type M29	417865	Fax Option	Included
1	St Kit	SK1	Start-up Supplies (Full Set of Toner)	Included
1	Install	INSTL1	Set up, Delivery, Installation & Configuration	Included

Special Instructions

* Install MP4055 in HS Guidance Office. Xerox to remove and return existing Workcentre 5945Apt.
 * Free B/W copies (no billing) for 3 months or 30,000 copies whichever comes first. (Includes service & support)
 * Service After 3 Months: B/W usage will be quarterly in arrears based on actual usage @ \$0.0065. Includes all travel time, parts, labor, supplies and toner. Excludes staples and paper.
 * Rates locked for term of the agreement.

Sub Total	Lease
Sales Tax	
Less Deposit	\$ -
Amount Due	Lease

Sales Rep: Mike Moser **Territory:** Ter #11 Williamsport **Manager:** C Aspray

Authorized Signature

Print Name/Title

The BUYER has read the attached "Conditions of Sale" hereof and hereby orders from Topp Business Solutions the above and if applicable the attached item(s) shown. This document contains confidential and proprietary information.

The BUYER agrees to pay directly to TOPP BUSINESS SOLUTIONS, the total amount shown and payable as above. This order is given subject to all the terms and conditions as herein provided below, which are expressly incorporated herein, and acceptance by TOPP BUSINESS SOLUTIONS.

CONDITIONS OF SALE

TITLE: Title to each of the machines is to remain vested in Topp Business Solutions or Lessor until the full purchase price thereof shall have been paid. Failure to pay the purchase price of a machine when due shall give Topp Business Solutions or Lessor the right without liability to repossess that machine with or without notice and to avail itself of any legal remedy.

TRADE-IN: A trade-in machine must be received in substantially the same condition as when inspected and within 30 days from date of installation of the ordered machine; otherwise, the trade-in may be reappraised or credit disallowed.

GUARANTEE: The Seller will promptly repair or replace without charge, any part which is found, within 90 days or unless otherwise specified from date of installation of the machine or within 3 months date of delivery, whichever is earlier, to have a defect in material or workmanship. Any repair or adjustment by other than the Seller's authorized representative shall relieve the Seller from this guarantee.

TAXES: The Buyer agrees to pay any tax, however designated, levied or based on the sales price of payable to the Seller in respect thereto.

PATENTS: If notified promptly in writing of any action brought against the Buyer based on a claim that the equipment delivered hereunder infringes any patent rights, the Seller will defend such action at its expense, provided such claim is not based on the use of such equipment in combination with equipment not furnished under this order or in a manner for which it was not designated.

METER READ: The Buyer acknowledges that Topp Business Solutions reserves the right to estimate meter reads based on actual service reads in the event the buyer does not provide an actual meter read on a timely basis. Topp Business Solutions additionally reserves the right to collect meter reads remotely.

SERVICE AGREEMENTS: Buyer acknowledges that Topp Business Solutions or Lessor may increase the service rates (b/w and color) by no more than 10%, on an annual basis, to allow for inflationary price increases in consumable supplies and other costs.

DELIVERY: Shipping dates are approximate and deliveries are subject to unavoidable delays.

SUPPORT: TOPP Business Solutions (TBS) provides no charge delivery, networking, training, and network phone / remote support on all hardware at the time of purchase. With the addition of a TBS Maintenance Program that support on the hardware will continue throughout the agreement term. If at any point during the life of the equipment the client undergoes changes with their physical IT infrastructure that would result in TBS having to be on-site to re-install the network functionality of hardware or the system software, the client will be liable for the services required. In addition If a unit is required to be physically moved and is required to be re-networked additional charges will apply. Physical move rates will be assessed on variables such as unit size, physical demands of the move, distance from site to site, etc. . TBS Connectivity and IT Support Services are billed at a one hour minimum with additional support invoiced in (15) minutes increments thereafter .

ACCEPTANCE: This sales order shall not be binding on Topp Business Solutions or Lessor until accepted by the Topp Business Solutions or Lessor Credit Manager. Customer hereby waives notice of acceptance. THIS ORDER CONTAINS ALL AGREEMENTS BETWEEN PARTIES; NO STATEMENTS, REPRESENTATIONS OR UNDERSTANDINGS HAVE BEEN MADE OR EXIST WHICH ARE NOT EXPRESSED HEREIN OR ARE OTHERWISE SET FORTH IN WRITING, REFERRED TO HEREON AND SIGNED BY THE BUYER AND ACCEPTED IN WRITING BY THE CREDIT MANAGER OF TOPP BUSINESS SOLUTIONS OR LESSOR OF THE EQUIPMENT.

Authorized Initials

Articulation Agreement

between

College of Applied Technologies
and

Institution: Jersey Shore Area School District

Address: 175 A & P Drive

Jersey Shore, PA 17740

Phone: 570-398-1561

The University of Northwestern Ohio believes that many high schools and career centers have extensive course work in technical areas that give students a solid foundation for college study. Students who have these technical skills may be granted college credit for their proficiencies.

A partnership agreement between the university and the high schools and career centers is appropriate to recognize and reward those graduates who have acquired the skills for proficiency credit in specific introductory classes. The university will grant advanced placement to high school graduates who fulfill course requirements agreed to in this document.

The advantages to advanced placement:

- There will be no expense to the student
- It will reduce the total tuition expense, book fees, and housing costs for your college program
- It may reduce the time necessary for completion of the program.

The decision on advanced placement will be determined by the following University of Northwestern Ohio authorized personnel: Provost / Vice President for Academic Affairs and the College Registrar.

The total number of credits to be awarded to a student may vary and will be decided on an individual basis. Awarded credit will be reflected on the students' transcript after completion of the first term.

To take advantage of this agreement, the student should:

- Contact the Admission Office at the University of Northwestern Ohio for a formal admissions application to the university (419)998-3120.
- Pick up the Articulation Application from your UNOH Admissions Representative or your high school counselor. You can also call the University to have the application form mailed or e-mailed to you at (419) 998-3120.

- The form should be taken to the high school where it should be completed and approved by the student's instructor and administrator. The student will also be required to sign the form stating the he or she has had the necessary training and has met the attached learning outcomes.
- After it is approved by the student's instructor and counselor, and signed by the student, the school's chief administrator should sign the form and mail it to the Admissions Office at the University of Northwestern Ohio, along with documentation of NATEF accreditation found on the web at natef.org.

After the materials are reviewed by University personnel, the student will be notified if advanced credit has been awarded. Awarded credit will be reflected on the students' transcript after completion of the first term.

COURSES AND CREDITS FOR ADVANCED PLACEMENT

AU126 Suspension and Steering (6 credits)

- Student must have 2 years of high school in an automotive or diesel training program, with a grade of "B" or higher each year, and the school must have NATEF, AST or higher accreditation.
- Schools with NATEF, MLR level of accreditation or schools that are not NATEF accredited, will have the opportunity to articulate with UNOH if the attached list of learning outcomes for AU 126, Steering and Suspension are met.

AU127 Hydraulic Brake Systems (6 credits)

- Student must have 2 years of high school in an automotive or diesel training program, with a grade of "B" or higher each year, and the school must have NATEF, AST or higher accreditation.
- Schools with NATEF, MLR level of accreditation or schools that are not NATEF accredited, will have the opportunity to articulate with UNOH if the attached lists of learning outcomes for AU 127, Hydraulic Brake Systems are met.

CATALOG DESCRIPTIONS OF COURSES LISTED

AU126 SUSPENSION AND STEERING

The fundamentals of the chassis, including basic and power steering systems, variable effort power steering systems, suspension systems both basic and computer controlled, geometric centerline alignment, thrust line alignment and total four-wheel alignment provide the focus of this course. Proper procedures in diagnosis of components along with basic frame and body measuring for correct locations are covered. Also covered is the diagnosis of vehicle vibrations and tire pressure monitor systems. Lab work includes steering and suspension repair, tire balancing and alignment on computerized alignment equipment, and computerized wheel balancing, utilizing training aids and live vehicles.

AU127 HYDRAULIC BRAKE SYSTEMS

The fundamental principles of hydraulics pertaining to the automotive and medium duty truck brake systems are presented. Students will study the theory of operation and advanced study of component principles. Students will use standard skills to diagnose and repair hydraulic systems, drum and disc brake systems, power assist units and anti-lock brake systems. Lab work includes demonstration, on-car practice to provide a working knowledge of diagnosis and repair of the hydraulic systems, drum and disc brake systems, power assist units and associated systems. Included will be coverage of wheel bearings, parking brakes, related electrical circuits and use of on-car brake lathes.

- * NATEF, AST or higher accredited programs must attach a copy of their accreditation to process this agreement. NATEF Maintenance & Light Repair and non-NATEF programs see the next page.
- * All Articulation Agreements will be revaluated every five years, to assure all students are getting, and have the necessary information to have credit granted to them.
- * All schools desiring to articulate classes with the University of Northwestern Ohio must be NATEF, AST or higher accredited, or meet the learning outcomes @ for each class that articulation is desired. If your institution's accreditation has temporarily lapsed due to NATEF's inability to evaluate in a timely fashion, please attach documentation that an evaluation will be conducted.
- * If an educational deficiency pattern is detected with a specific high school or career center, said school will have the opportunity to work with UNOH to remedy the concern.

NATEF Maintenance & Light Repair and non-NATEF programs, initial the learning outcomes your program meets:

Automotive:

____ AU126 Suspension & Steering ____ AU127 Hydraulic Brake Systems

Diesel:

____ AU126 Suspension & Steering ____ AU127 Hydraulic Brake Systems

We, the undersigned representatives of the cooperating university and high school/career centers, agree that a student completing career and technical education training in select automotive or diesel technology may be eligible for advanced placement credit. Guidelines for acceptance of the credit are covered in this document.

____ University of Northwestern Ohio
Institution

Institution

Vice President for Academic
Affairs Provost

Superintendent/Director

Date
Agreement is active for five years

Date

Return agreement to:

The University of Northwestern Ohio
Attention: Admissions
1441 N. Cable Rd., Lima, OH 45805

UNOH Learning Outcomes AU-126

Learning outcomes do not apply to NATEF AST or Master accredited schools.

Students are required to meet the following learning outcomes to receive articulation credit for AU-126, Steering and Suspension at the University of Northwestern Ohio.

General: Suspension and Steering Systems

1. Research applicable vehicle and service information, vehicle service history, service precautions, and technical service bulletins.
2. Identify and interpret suspension and steering system concerns; determine necessary action.

Steering Systems Diagnosis and Repair

1. Disable and enable supplemental restraint system (SRS).
2. Inspect rack and pinion steering gear inner tie rod ends (sockets) and bellows boots; replace as needed.
3. Determine proper power steering fluid type; inspect fluid level and condition.
4. Flush, fill, and bleed power steering system.
5. Inspect for power steering fluid leakage; determine necessary action.
6. Remove, inspect, replace, and adjust power steering pump drive belt.
7. Inspect and replace power steering hoses and fittings.
8. Inspect and replace pitman arm, relay (center link/intermediate) rod, idler arm and mountings, and steering linkage damper.
9. Inspect, replace, and adjust tie rod ends (sockets), tie rod sleeves, and clamps.
10. Identify hybrid vehicle power steering system electrical circuits and safety precautions.
11. Inspect electric power-assisted steering.

Suspension Systems Diagnosis and Repair

1. Diagnose short and long arm suspension system noises, body sway, and uneven ride height concerns; determine necessary action.
2. Diagnose strut suspension system noises, body sway, and uneven ride height concerns; determine necessary action.
3. Inspect, remove and install upper and lower control arms, bushings, shafts, and rebound bumpers.
4. Inspect, remove and install strut rods and bushings.
5. Inspect, remove and install upper and/or lower ball joints (with or without wear indicators).
6. Inspect, remove and install torsion bars and mounts
7. Inspect, remove and install front stabilizer bar (sway bar) bushings, brackets, and links.
8. Inspect, remove and install strut cartridge or assembly, strut coil spring, insulators (silencers), and upper strut bearing mount.
9. Inspect, remove and install track bar, strut rods/radius arms, and related mounts and bushings.
10. Inspect rear suspension system leaf spring(s), bushings, center pins/bolts, and mounts.

Related Suspension and Steering Service

1. Inspect, remove, and replace shock absorbers; inspect mounts and bushings.
2. Describe the function of the power steering pressure switch.

Wheel Alignment Diagnosis, Adjustment, and Repair

1. Perform pre-alignment inspection and measure vehicle ride height; perform necessary action.
2. Prepare vehicle for wheel alignment on alignment machine; perform four-wheel alignment by checking and adjusting front and rear wheel caster, camber and toe as required; center steering wheel.
3. Check toe-out-on-turns (turning radius); determine necessary action.
4. Check SAI (steering axis inclination) and included angle; determine necessary action.
5. Check rear wheel thrust angle; determine necessary action.
6. Check for front wheel setback; determine necessary action.

Wheels and Tires Diagnosis and Repair

1. Inspect tire condition; identify tire wear patterns; check for correct tire size and application (load and speed ratings) and adjust air pressure; determine necessary action.
2. Diagnose wheel/tire vibration, shimmy, and noise; determine necessary action.
3. Rotate tires according to manufacturer's recommendations.
4. Dismount, inspect, and remount tire on wheel; balance wheel and tire assembly (static and dynamic).
5. Dismount, inspect, and remount tire on wheel equipped with tire pressure monitoring system sensor.
6. Inspect tire and wheel assembly for air loss; perform necessary action.
7. Repair tire using internal patch.
8. Identify and test tire pressure monitoring system (indirect and direct) for operation; calibrate system; verify operation of instrument panel lamps.
9. Demonstrate knowledge of steps required to remove and replace sensors in a tire pressure monitoring system.

UNOH Learning Outcomes AU-127

Learning outcomes do not apply to NATEF AST or Master accredited schools.

Students are required to meet the following learning outcomes to receive articulation credit for AU-127, Hydraulic Brake Systems at the University of Northwestern Ohio.

General: Brake Systems Diagnosis

1. Research applicable vehicle and service information, vehicle service history, service precautions, and technical service bulletins.
2. Describe procedure for performing a road test to check brake system operation; including an anti-lock brake system (ABS).
3. Install wheel and torque lug nuts.

Hydraulic System Diagnosis and Repair

1. Diagnose pressure concerns in the brake system using hydraulic principles (Pascal's Law).
2. Measure brake pedal height, travel, and free play (as applicable); determine necessary action.
3. Check master cylinder for internal/external leaks and proper operation; determine necessary action.
4. Remove, bench bleed, and reinstall master cylinder.
5. Inspect brake lines, flexible hoses, and fittings for leaks, dents, kinks, rust, cracks, bulging, and wear; check for loose fittings and supports; determine necessary action.
6. Fabricate brake lines using proper material and flaring procedures (double flare and ISO types).
7. Select, handle, store, and fill brake fluids to proper level.
8. Identify components of brake warning light system.
9. Bleed and/or flush brake system.
10. Test brake fluid for contamination.

Drum Brake Diagnosis and Repair

1. Remove, clean, inspect, and measure brake drum diameter; determine necessary action.
2. Refinish brake drum and measure final drum diameter; compare with specifications.
3. Remove, clean, and inspect brake shoes, springs, pins, clips, levers, adjusters/self-adjusters, other related brake hardware, and backing support plates; lubricate and reassemble.
4. Inspect wheel cylinders for leaks and proper operation; remove and replace as needed.
5. Pre-adjust brake shoes and parking brake; install brake drums or drum/hub assemblies and wheel bearings; perform final checks and adjustments.

Disc Brake Diagnosis and Repair

1. Diagnose poor stopping, noise, vibration, pulling, grabbing, dragging, or pulsation concerns; determine necessary action.
2. Remove and clean caliper assembly; inspect for leaks and damage/wear to caliper housing; determine necessary action.
3. Clean and inspect caliper mounting and slides/pins for proper operation, wear, and damage; determine necessary action.
4. Remove, inspect, and replace pads and retaining hardware; determine necessary action.
5. Lubricate and reinstall caliper, pads, and related hardware; seat pads and inspect for leaks.
6. Clean and inspect rotor; measure rotor thickness, thickness variation, and lateral run out; determine necessary action.
7. Remove and reinstall rotor.
8. Refinish rotor on vehicle; measure final rotor thickness and compare with specifications.
9. Refinish rotor off vehicle; measure final rotor thickness and compare with specifications.
10. Retract and re-adjust caliper piston on an integrated parking brake system.
11. Check brake pad wear indicator; determine necessary action.
12. Describe importance of operating vehicle to burnish/break-in replacement brake pads according to manufacturer's recommendations.

Power-Assist Units Diagnosis and Repair

1. Check brake pedal travel with, and without, engine running to verify proper power booster operation.
2. Check vacuum supply (manifold or auxiliary pump) to vacuum-type power booster.
3. Inspect vacuum-type power booster unit for leaks; inspect the check-valve for proper operation; determine necessary action.

Miscellaneous (Wheel Bearings, Parking Brakes, Electrical, Etc.), Diagnosis and Repair

1. Remove, clean, inspect, repack, and install wheel bearings; replace seals; install hub and adjust bearings.
2. Check parking brake cables and components for wear, binding, and corrosion; clean, lubricate, adjust or replace as needed.
3. Check parking brake operation and parking brake indicator light system operation; determine necessary action.
4. Check operation of brake stop light system.
5. Replace wheel bearing and race.
6. Remove and reinstall sealed wheel bearing assembly.
7. Inspect and replace wheel studs.

Electronic Brake, Traction and Stability Control Systems Diagnosis and Repair

1. Identify and inspect electronic brake control system components; determine necessary action.
2. Diagnose poor stopping, wheel lock-up, abnormal pedal feel, unwanted application, and noise concerns associated with the electronic brake control system; determine necessary action.
3. Diagnose electronic brake control system electronic control(s) and components by retrieving diagnostic trouble codes, and/or using recommended test equipment; determine necessary action.
4. Bleed the electronic brake control system hydraulic circuits.
5. Test, diagnose, and service electronic brake control system speed sensors (digital and analog), toothed ring (tone wheel), and circuits using a graphing multimeter (GMM)/digital storage oscilloscope (DSO) (includes output signal, resistance, shorts to voltage/ground, and frequency data).
6. Diagnose electronic brake control system braking concerns caused by vehicle modifications (tire size, curb height, final drive ratio, etc.).



Book	Board Policy Manual
Section	100 Programs
Title	Resource Materials
Code	109
Status	
Legal	<ol style="list-style-type: none">1. 24 P.S. 8012. 24 P.S. 8033. Pol. 006 - Meetings4. Pol. 105.1 - Review of Instructional Materials by Parents/Guardians and Students <p>24 P.S. 807.1</p> <p>Pol. 610 - Purchases Subject to Bid/Quotation</p>

Authority

The Board shall, by an affirmative vote of a majority of the full Board, provide resource materials that implement, support and enrich the educational program of district schools. [\[1\]](#) [\[2\]](#) [\[3\]](#)

Definition

Resource materials shall include nonfiction and fiction books, magazines, reference books, supplementary titles, multimedia and digital materials, software and instructional material.

Delegation of Responsibility

The Superintendent shall be responsible for the recommendation of all resource materials. No adoption or change of materials shall be made without the Superintendent's recommendation, except by a two-thirds vote of the Board. [\[2\]](#)

The Superintendent or designee shall establish administrative regulations for the selection of resource materials.

A list of resource materials provided by the district shall be maintained by the Superintendent and shall be available to Board members, district staff, students, parents/guardians and community members. [\[4\]](#)

Guidelines

Special Review Committee

The district Superintendent shall appoint a representative committee made up of administrators, faculty and the Chairperson of the Curriculum Committee of the Board to consider the complaint.

It is understood that the personnel of this committee would be comprised of people who would have a direct bearing on the issue. The best interests of the student, the school and the curriculum shall be given utmost consideration. The decision shall be by a majority vote of those present constituting a quorum and submitted, in writing, to the Superintendent. A copy of the report shall be sent to the complainant by the Superintendent.



Book	Board Policy Manual
Section	100 Programs
Title	Instructional Supplies
Code	110
Status	
Legal	1. 24 P.S. 801 2. 22 PA Code 12.11

Authority

The Board shall supply each staff member and student with the supplies and equipment that are deemed necessary for implementation of the approved educational program. [\[1\]](#)

The Board may require that students provide certain supplies for participation in extracurricular activities.

Guidelines

When individualized and nonreusable clothing or equipment is necessary for reasons of safety or health, students shall be required to provide their own clothing or equipment, which shall meet standards set by the school. Such standards shall be reasonably related to considerations of safety, health and protection of property. [\[2\]](#)

When provision of instructional supplies imposes a financial hardship on a student, the school district will assume the cost.

When students prepare useful items they are permitted to keep, they shall pay the district the cost of the materials used.

Delegation of Responsibility

The Superintendent shall establish administrative regulations to ensure that no student is denied participation in the educational program for financial reasons and to guard the privacy of each student.



Book	Board Policy Manual
Section	100 Programs
Title	Guidance Counseling
Code	112
Status	Active
Legal	<ol style="list-style-type: none">1. 22 PA Code 4.342. 22 PA Code 12.413. 22 PA Code 12.164. Pol. 207 - Confidential Communications of Students5. Pol. 103 - Discrimination/Title IX Sexual Harassment Affecting Students6. Pol. 103.1 - Nondiscrimination - Qualified Students with DisabilitiesPol. 146 - Student Services
Adopted	September 8, 2008
Last Revised	October 12, 2020

Purpose

A guidance counseling program is an integral part of the instructional program of district schools. Such a program can:

1. Assist students in achieving their optimum potential.
2. Enable students to significantly benefit from the offerings of the instructional program.
3. Identify intellectual, emotional, social and physical needs.
4. Aid students in recognizing options and making choices in vocational and academic educational planning. [\[1\]](#)
5. Assist students in identifying career options consistent with their abilities and goals.
6. Help students learn to make their own decisions and to solve problems independently.

Authority

The Board directs that students shall be provided a program of guidance and counseling which involves the coordinated efforts of all staff members, under the professional leadership of certificated guidance and counseling personnel. [\[1\]](#)[\[2\]](#)

Delegation of Responsibility

The Superintendent or designee is directed to implement and maintain a guidance program that serves the needs of students.

Guidelines

The district's program of guidance counseling shall:

1. Be an integral part of the instructional program at all levels of the school district.
2. Involve staff members at every appropriate level.
3. Honor the individuality of each student.
4. Be coordinated with services provided by locally available social and human services agencies. [\[3\]](#)
5. Cooperate with parents/guardians and address their concerns regarding the development of their child.
6. Provide means for sharing information among appropriate staff members in the best interests of the student. [\[4\]](#)
7. Be available equally to all students. [\[5\]](#)[\[6\]](#)
8. Establish a referral system that utilizes resources offered by the school and community, guards the privacy of the student, and monitors the effectiveness of such referrals.



Book	Board Policy Manual
Section	100 Programs
Title	Behavior Support
Code	113.2
Status	

Legal

1. [22 PA Code 14.133](#)
 2. [22 PA Code 14.145](#)
 3. [20 U.S.C. 1414](#)
 4. [34 CFR 300.114](#)
 5. [34 CFR 300.324](#)
 6. [20 U.S.C. 1415](#)
 7. [34 CFR 300.34](#)
 8. [34 CFR 300.530](#)
 9. Pol. 113 - Special Education
 10. Pol. 113.1 - Discipline of Student with Disabilities
 11. Pol. 113.3 - Screening and Evaluations for Students with Disabilities
 12. [22 PA Code 14.143](#)
 13. [24 P.S. 1302.1-A](#)
 14. [22 PA Code 10.2](#)
 15. [22 PA Code 10.21](#)
 16. [22 PA Code 10.22](#)
 17. [22 PA Code 10.23](#)
 18. [22 PA Code 10.25](#)
 19. [22 PA Code 14.104](#)
 20. [34 CFR 300.535](#)
 21. Pol. 103.1 - Nondiscrimination - Qualified Students with Disabilities
 22. Pol. 218 - Student Discipline
 23. Pol. 218.1 - Weapons
 24. Pol. 218.2 - Terroristic Threats
 25. Pol. 222 - Tobacco/Nicotine
 26. Pol. 227 - Controlled Substances/Paraphernalia
 27. Pol. 805.1 - Relations with Law Enforcement Agencies
 - [24 P.S. 1303-A](#)
 - [20 U.S.C. 1400 et seq](#)
 - [34 CFR Part 300](#)
- [Pennsylvania Training and Technical Assistance Network, Question and Answer Compendium, January 2020](#)

Purpose

Students with disabilities shall be educated in the least restrictive environment (LRE) in accordance with their Individualized Education Program (IEP), and shall only be placed in settings other than the regular education class when the nature or severity of the student's disability is such that education in the regular education class with the use of appropriate supplementary aids and services cannot be achieved satisfactorily and cannot meet the needs of the student. The IEP team for a student with a disability shall develop a Positive Behavior Support Plan if the student requires specific intervention to address behavior that interferes with learning. The identification,

evaluation, and plan or program shall be conducted and implemented in accordance with state and federal laws and regulations. [\[1\]](#)[\[2\]](#)[\[3\]](#)[\[4\]](#)[\[5\]](#)

Authority

The Board directs that the district's behavior support programs shall be based on positive rather than negative behavior techniques to ensure that students shall be free from demeaning treatment and unreasonable use of restraints or other aversive techniques. The use of restraints shall be considered a measure of last resort and shall only be used after other less restrictive measures, including de-escalation techniques. Behavior support programs and plans shall be based on a functional behavioral assessment and shall include a variety of research-based techniques to develop and maintain skills that will enhance students' opportunity for learning and self-fulfillment. [\[1\]](#)[\[3\]](#)[\[5\]](#)[\[6\]](#)[\[7\]](#)[\[8\]](#)[\[9\]](#)[\[10\]](#)[\[11\]](#)

Definitions

The following terms shall have these meanings, unless the context clearly indicates otherwise. [\[1\]](#)

Aversive techniques - deliberate activities designed to establish a negative association with a specific behavior.

Behavior support - development, change and maintenance of selected behaviors through the systematic application of behavior change techniques.

Positive Behavior Support Plan or Behavior Intervention Plan - plan for students with disabilities who require specific intervention to address behavior that interferes with learning. A Positive Behavior Support Plan shall be developed by the IEP team, be based on a functional behavioral assessment, and become part of the individual student's IEP. These plans must include methods that use positive reinforcements, other positive techniques and related services required to assist a student with a disability to benefit from special education.

Positive techniques - methods that utilize positive reinforcement to shape a student's behavior, ranging from the use of positive verbal statements as a reward for good behaviors to specific tangible rewards.

Restraints - application of physical force, with or without the use of any device, designed to restrain free movement of a student's body, excluding the following:

1. Briefly holding a student, without force, to calm or comfort the student.
2. Guiding a student to an appropriate activity.
3. Holding a student's hand to escort the student safely from one area to another.
4. Hand-over-hand assistance with feeding or task completion.
5. Techniques prescribed by a qualified medical professional for reasons of safety or for therapeutic or medical treatment, as agreed to by the student's parents/guardians and specified in the IEP.
6. Mechanical restraints governed by this policy, such as devices used for physical or occupational therapy, seatbelts in wheelchairs or on toilets used for balance and safety, safety harnesses in buses, and functional positioning devices.

Seclusion - confinement of a student in a room, with or without staff supervision in the same room at all times, in order to provide a safe environment to allow the student to regain self-control.

Students with disabilities - school-aged children within the jurisdiction of the district who have been evaluated and found to have one or more disabilities as defined by law, and who require,

because of such disabilities, special education and related services. [9]

Delegation of Responsibility

The Superintendent or designee shall ensure that this Board policy is implemented in accordance with federal and state laws and regulations.

The Superintendent or designee shall develop administrative regulations to implement this policy.

The Superintendent or designee shall provide regular training and retraining of staff in the use of specific procedures, methods and techniques, including de-escalation techniques, emergency responses, restraints and seclusion, that will be used to implement positive behavior supports or interventions in accordance with students' IEPs, Positive Behavior Support Plans and Board policy. [1]

The Superintendent or designee shall maintain and report data on the use of restraints, as required. Such report shall be readily available for review during the state's cyclical compliance monitoring. Procedures shall be established requiring reports to be made to the district by entities educating students with disabilities who attend programs or classes outside the district, including private schools, agencies, intermediate units and career and technical schools. [1]

Guidelines

Development of a separate Positive Behavior Support Plan is not required when appropriate positive behavioral interventions, strategies and supports can be incorporated into a student's IEP. [1] [5]

When an intervention is necessary to address problem behavior, the positive techniques and types of intervention chosen for a student shall be the least intrusive necessary.

Physical Restraints

Restraints to control acute or episodic aggressive behavior may be used only when the student is acting in a manner that presents a clear and present danger to the student, other students or employees, and only when less restrictive measures and techniques have proven to be or are less effective. [1]

The Director of Special Education or designee shall notify the parent/guardian as soon as practicable of the use of restraints to control the aggressive behavior of the student and shall convene a meeting of the IEP team within ten (10) school days of the use of restraints, unless the parent/guardian, after written notice, agrees in writing to waive the meeting. At this meeting, the IEP team shall consider whether the student needs a functional behavioral assessment, re-evaluation, a new or revised Positive Behavior Support Plan, or a change of placement to address the inappropriate behavior. [1]

The use of restraints shall not be included in the IEP for the convenience of staff, as a substitute for an educational program, or employed as punishment. Restraints may be included in an IEP with parental consent only if: [1]

1. The restraint is used with specific component elements of a Positive Behavior Support Plan.
2. The restraint is used in conjunction with teaching socially appropriate alternative skills or behaviors.
3. Staff are authorized to use the restraint and have received appropriate training.
4. Positive Behavior Support Plan includes efforts to eliminate the use of restraints.

Mechanical Restraints

Mechanical restraints, which are used to control involuntary movement or lack of muscular control of a student when due to organic causes or conditions, may be employed only when specified by an IEP and as determined by a medical professional qualified to make the determination, and as agreed to by the student's parents/guardians. [\[1\]](#)

Mechanical restraints shall prevent a student from injuring the student or others, or promote normative body positioning and physical functioning.

Seclusion

The district permits involuntary seclusion of a student for a limited period of time in accordance with the student's IEP or in an emergency to prevent immediate or imminent injury to the student or others, but the seclusion must be the least restrictive alternative. District staff shall provide continuous supervision of students in seclusion, which need not always involve presence of staff within the same room.

The district prohibits the seclusion of students in locked rooms, locked boxes and other structures or spaces from which the student cannot readily exit. [\[1\]](#)

Aversive Techniques

The following aversive techniques of handling behavior are considered inappropriate and shall not be used in educational programs: [\[1\]](#)

1. Corporal punishment.
2. Punishment for a manifestation of a student's disability.
3. Locked rooms, locked boxes, other locked structures or spaces from which the student cannot readily exit.
4. Noxious substances.
5. Deprivation of basic human rights, such as withholding meals, water or fresh air.
6. Suspensions constituting a pattern as defined in state regulations. [\[12\]](#)
7. Treatment of a demeaning nature.
8. Electric shock.
9. Methods implemented by untrained personnel.
10. Prone restraints, which are restraints by which a student is held face down on the floor.

Referral to Law Enforcement

The Superintendent or designee shall immediately report required incidents and may report discretionary incidents committed on school property, at any school-sponsored activity or on a conveyance providing transportation to or from a school or school-sponsored activity by a student with a disability, including a student for whom an evaluation is pending, to the local police department that has jurisdiction over the school's property, in accordance with state and federal laws and regulations, the procedures set forth in the memorandum of understanding with local law enforcement and Board policies. The Superintendent or designee shall respond to such incidents in accordance with the district's Special Education Plan and, if applicable, the procedures, methods and techniques defined in the student's Positive Behavior Support Plan. [\[1\]](#)[\[6\]](#)[\[9\]](#)[\[10\]](#)[\[13\]](#)[\[14\]](#)[\[15\]](#)[\[16\]](#)[\[17\]](#)[\[18\]](#)[\[19\]](#)[\[20\]](#)[\[21\]](#)[\[22\]](#)[\[23\]](#)[\[24\]](#)[\[25\]](#)[\[26\]](#)[\[27\]](#)

For a student with a disability who has a Positive Behavior Support Plan at the time of referral, subsequent to notification to law enforcement, the district shall convene the student's IEP team

and an updated functional behavioral assessment and Positive Behavior Support Plan shall be required. [1][11][17]

If, as a result of such referral, the student is detained or otherwise placed in a residential setting located outside the district, the Director of Special Education or designee shall ensure that the responsible school district or intermediate unit is informed of the need to update the student's functional behavioral assessment and Positive Behavior Support Plan. [1]

For a student with a disability who does not have a Positive Behavior Support Plan, subsequent to notification to law enforcement, the district shall convene the student's IEP team to consider whether a Positive Behavior Support Plan should be developed to address the student's behavior, in accordance with law, regulations and Board policy. [1][17]

Relations With Law Enforcement

The district shall provide a copy of its administrative regulations and procedures for behavior support, developed in accordance with the Special Education Plan, to each local police department that has jurisdiction over school property. Updated copies shall be provided each time the administrative regulations and procedures for behavior support are revised by the district. [9][17][19][27]

The district shall invite representatives of each local police department that has jurisdiction over school property to participate in district training on the use of positive behavior supports, de-escalation techniques and appropriate responses to student behavior that may require intervention, as included in the district's Special Education Plan and positive behavior support program. [1][9][17][19][27]



Book	Board Policy Manual
Section	100 Programs
Title	Gifted Education
Code	114
Status	
Legal	<ol style="list-style-type: none">1. 24 P.S. 13712. 22 PA Code 4.283. 22 PA Code 16.1 et seq4. 22 PA Code 4.135. 22 PA Code 16.46. Pol. 100 - Comprehensive Planning7. 22 PA Code 16.28. 22 PA Code 16.219. 22 PA Code 16.2210. 22 PA Code 16.2311. 22 PA Code 16.3212. 22 PA Code 16.3313. 22 PA Code 16.6314. 22 PA Code 16.6115. 22 PA Code 16.6216. 22 PA Code 16.4117. 22 PA Code 16.6518. 20 U.S.C. 1232g19. Pol. 216 - Student Records <p>22 PA Code 11.12</p> <p>Pol. 113 - Special Education</p>

Authority

In accordance with the Board's philosophy to develop the special abilities of each student, the district shall provide gifted education services and programs designed to meet the individual educational needs of identified students. [\[1\]](#)[\[2\]](#)[\[3\]](#)

The district shall develop and implement a gifted education plan every six (6) years, as required by law and regulations. Prior to approval by the Board, the gifted education plan shall be made

available for public inspection and comment in the district's administrative offices and the publicly accessible district website for a minimum of twenty-eight (28) days. [\[4\]](#) [\[5\]](#) [\[6\]](#)

The district's gifted education plan shall address:

1. The district's process for identifying gifted children in need of specially designed instruction.
2. The gifted special education programs offered by the district.
3. Reports of gifted students, personnel and program elements, and costs, as required by the Department of Education.

The Board may enter into a cooperative agreement with BLAST Intermediate Unit No. 17 to provide gifted education services and programs. [\[7\]](#)

The Board directs that the district's gifted education program shall provide the following:

1. System to locate and identify all students within the district who are thought to be gifted and in need of specially designed instruction. [\[8\]](#)
2. Screening and evaluation process that meets state requirements, to determine students' educational needs. [\[8\]](#)
3. Procedures to determine whether a student is mentally gifted. [\[8\]](#)
4. Gifted Individualized Education Plan (GIEP) developed, and subsequently modified, for each student based on his/her unique needs and the written report of the Gifted Multidisciplinary Team (GMDT). [\[9\]](#) [\[10\]](#) [\[11\]](#) [\[12\]](#)
5. Safeguards for the due process rights of gifted students. [\[13\]](#)
6. Notification to teachers of their responsibilities to each of their identified gifted students, as provided in the student's Gifted Individualized Education Plan (GIEP). [\[11\]](#)

The district shall provide all required notices and information to parents/guardians of gifted students, document all consents and responses of parents/guardians, and adhere to all established timelines. [\[11\]](#) [\[14\]](#) [\[15\]](#)

Guidelines

The district shall make the Permission To Evaluate form readily available to parents/guardians. If an oral request is made to an administrator or professional employee, s/he shall provide the form to the parents/guardians within ten (10) calendar days of the oral request. [\[8\]](#)

Caseloads/Class Size

The Board directs the Superintendent and designated administrators to annually assess the district's delivery of gifted services and programs, in order to: [\[16\]](#)

1. Ensure the ability of assigned staff to provide the services required in each identified student's GIEP.
2. Address the educational placements for gifted students within the district.
3. Limit the total number of gifted students that can be on an individual gifted teacher's caseload to a maximum of sixty-five (65) students.
4. Limit the total number of gifted students that can be on an individual gifted teacher's class roster to a maximum of twenty (20) students.

The district may make a written request to the Secretary of Education to waive the applicable caseload and class size maximums in extenuating circumstances. [\[16\]](#)

Confidentiality of Student Records

All personally identifiable information regarding a gifted student shall be treated as confidential and disclosed only as permitted by the Family Educational Rights and Privacy Act (FERPA) and its implementing regulations, State Board of Education regulations, and Board policy. [\[17\]](#) [\[18\]](#) [\[19\]](#)

Awareness Activities

The Superintendent or designee shall annually conduct awareness activities to inform parents/guardians of school-aged children residing within the district of its gifted education services and programs, **and how to request these services and programs.** [\[8\]](#)

Awareness activities may include providing written notice of the district's gifted education program through **local** newspapers, **other media, student handbooks and the district website.**

Delegation of Responsibility

The Superintendent or designee shall develop administrative regulations to implement this policy.



Book	Board Policy Manual
Section	100 Programs
Title	Adoption of Textbooks
Code	108
Status	
Legal	<ol style="list-style-type: none">1. 24 P.S. 5082. 24 P.S. 8013. 24 P.S. 8034. Pol. 006 - Meetings5. Pol. 105.1 - Curriculum Review <p>22 PA Code 14.106 24 P.S. 807.1</p> <p>Pol. 103.1 - Nondiscrimination-Qualified Students with Disabilities Pol. 610 - Purchases Subject to Bid/Quotation</p>

Authority

The Board shall, by an affirmative vote of a majority of the full Board, adopt all textbooks used for instruction in the district's educational program. The Board shall approve a planned cycle of textbook review and replacement. [\[1\]](#)[\[2\]](#)[\[3\]](#)[\[4\]](#)

Definition

Textbooks shall be defined as the books, in print or digital format, used as the basic source of information in the planned instruction.

Delegation of Responsibility

The Superintendent, after consultation with administrative and professional staff, shall be responsible for the selection and recommendation of textbooks for Board consideration. No adoption or change of textbooks shall be made without the Superintendent's recommendation, except by a two-thirds vote of the Board. [\[1\]](#)[\[3\]](#)[\[4\]](#)

The Superintendent or designee shall establish administrative regulations for reviewing, evaluating and selecting textbooks.

A list of all approved textbooks used in district schools shall be maintained by the Superintendent or designee and shall be available to Board members, district staff, students, parents/guardians and community members. [\[5\]](#)



Book	Board Policy Manual
Section	100 Programs
Title	Special Education
Code	113
Status	

Legal

1. [22 PA Code 4.28](#)
2. [22 PA Code 12.1](#)
3. [22 PA Code 12.4](#)
4. [22 PA Code 14.102](#)
5. [22 PA Code 14.104](#)
6. [34 CFR 300.1](#)
7. [24 P.S. 502](#)
8. [22 PA Code 14.101](#)
9. [20 U.S.C. 1401](#)
10. [34 CFR 300.8](#)
11. [Pol. 103.1 - Nondiscrimination - Qualified Students with Disabilities](#)
12. [22 PA Code 14.131](#)
13. [34 CFR 300.320-300.324](#)
14. [34 CFR 300.30](#)
15. [24 P.S. 1372](#)
16. [22 PA Code 12.41](#)
17. [22 PA Code 14.101 et seq](#)
18. [20 U.S.C. 1400 et seq](#)
19. [29 U.S.C. 794](#)
20. [42 U.S.C. 12101 et seq](#)
21. [34 CFR Part 300](#)
22. [22 PA Code 4.13](#)
23. [Pol. 100 - Comprehensive Planning](#)
24. [34 CFR 300.201 et seq](#)
25. [22 PA Code 14.145](#)
26. [20 U.S.C. 1414](#)
27. [34 CFR 300.320-300.327](#)
28. [Pol. 103 - Discrimination/Title IX Sexual Harassment Affecting Students](#)
29. [22 PA Code 14.121](#)
30. [34 CFR 300.111](#)
31. [22 PA Code 14.122](#)
32. [Pol. 209 - Health Examinations/Screenings](#)
33. [22 PA Code 15.9](#)
34. [34 CFR 300.611-300.627](#)
35. [Pol. 113.4 - Confidentiality of Special Education Student Information](#)
[24 P.S. 1371](#)
[Pennsylvania Training and Technical Assistance Network \(PaTTAN\)](#)
- [Pol. 113.1 - Discipline of Students with Disabilities](#)
- [Pol. 113.2 - Behavior Support](#)
- [Pol. 113.3 - Screening and Evaluations for Students with Disabilities](#)

Purpose

The district shall offer each student with a disability education programs and services that appropriately meet the student's needs for educational, instructional, transitional and related services. A student who requires special education shall receive programs and services according to an individualized education program (IEP). The IEP shall provide access to the district's general curriculum and participation in state and local assessments, including supplemental aids and services that permit the student to be educated, to the maximum extent appropriate, with nondisabled peers. The district shall provide a continuum of placement options to appropriately meet the needs of students with disabilities. [\[1\]](#)[\[2\]](#)[\[3\]](#)[\[4\]](#)[\[5\]](#)[\[6\]](#)

Definitions

Students with disabilities - school-aged children within the jurisdiction of the district who have been evaluated and found to have one or more disabilities as defined by law, and who require, because of such disabilities, special education and related services. School-aged children who have identified disabilities but do not require special education may be entitled to accommodations or services or to enroll in courses of study in the district which serve students with disabilities pursuant to other law or Board policy. [\[7\]](#)[\[8\]](#)[\[9\]](#)[\[10\]](#)[\[11\]](#)

Individualized Education Program (IEP) - the written educational statement for each student with a disability that is developed, reviewed and revised in accordance with federal and state laws and regulations. [\[12\]](#)[\[13\]](#)

Parent/Guardian - for purposes of this policy and Board policies related to special education, parent/guardian shall have the definition of parent in IDEA statute and regulations, which includes a biological or adoptive parent of a child; a foster parent, unless prohibited by state law or regulations; a guardian authorized to act as the child's parent, in accordance with law or regulations; an individual acting in the place of a parent, including a grandparent or other relative, with whom the child lives or an individual legally responsible for the child's welfare; or an appointed surrogate parent, in accordance with law and regulations. [\[9\]](#)[\[14\]](#)

Authority

The Board directs that all students with disabilities shall be identified, evaluated, and provided with appropriate educational programs and services, in accordance with federal and state laws and regulations. The district shall establish and implement a system of procedural safeguards and parent/guardian notification as part of its special education plan. [\[15\]](#)[\[1\]](#)[\[2\]](#)[\[16\]](#)[\[17\]](#)[\[18\]](#)[\[19\]](#)[\[20\]](#)[\[21\]](#)

The district shall develop and submit a special education plan to the Department of Education for approval every three (3) years, and shall implement such plan as required by law and regulations. The district's special education plan shall include procedures for identifying and educating students with disabilities and describe the elements required by law, regulations and Board policy. Prior to approval by the Board and submission to the Department of Education, the special education plan shall be made available for public inspection and comment in the district's administrative offices and the nearest public library for a minimum of twenty-eight (28) days. [\[22\]](#)[\[5\]](#)[\[23\]](#)

The district's special education plan shall comply with the requirements of state and federal laws and regulations, and shall be submitted in accordance with the guidelines and in the form established by the Department of Education. The district shall establish procedures to ensure the plan is updated and implemented as necessary. [\[22\]](#)[\[5\]](#)[\[24\]](#)

The Board shall determine the facilities, programs, services and staff that shall be provided by the district for the instruction of students with disabilities, based upon the identified needs of the

district's special education population. [\[15\]](#) [\[5\]](#)

In order to maintain an effective special education plan, the Board may participate in special education programs of BLaST Intermediate Unit No. 17. [\[5\]](#)

Delegation of Responsibility

The Superintendent or designee is directed to annually recommend to the Board the employment and retention of necessary, qualified staff and provision of required facilities, programs and services to provide for the needs of students with disabilities.

The Superintendent or designee shall develop procedures for evaluating the effectiveness of the district's special education plan and shall periodically report to the Board the criteria and results of such evaluation.

Guidelines

Each student with a disability shall be educated pursuant to an IEP which shall provide an appropriate education in the least restrictive environment, in accordance with federal and state laws and regulations. [\[1\]](#) [\[25\]](#) [\[26\]](#) [\[27\]](#)

The district prohibits discrimination based on disability. Students with disabilities are entitled to receive services and accommodations which will permit them to participate in district programs, services and activities as required by law. [\[28\]](#) [\[11\]](#)

If the district is identified with significant disproportionality, the special education plan shall include prevention measures for inappropriate over identification and disproportionate representation by race or ethnicity of children with disabilities. [\[5\]](#)

Fiscal and Program Compliance

The Superintendent or designee shall establish procedures to ensure that the district complies with all federal and state laws and regulations and program requirements for special education-related funding and reimbursement.

The district may coordinate with BLaST Intermediate Unit No. 17 to establish procedures, fulfill reporting requirements and participate in applicable programs.

Child Find/Outreach

The Superintendent or designee shall ensure that the district annually conducts awareness and outreach programs and activities designed to reach district residents including parents/guardians of students with disabilities who are enrolled in the district, preschool-aged children, students who attend private schools, homeless children and children who are wards of the state. [\[29\]](#) [\[30\]](#)

The district's public awareness activities shall include annual publication of a written notice in newspapers and other media notifying residents about child identification activities; available special education services and programs and how to request them; and procedures used to ensure confidentiality of student information. Written information shall be published in district handbooks and on the district website. Public awareness activities must include information regarding potential signs of developmental delays and other risk factors that could indicate disabilities.

The Intermediate Unit shall be responsible for conducting child find activities necessary to provide equitable participation services to students with disabilities who are enrolled by their parents/guardians in private schools.

Screening

The district shall establish a system of screening, including hearing and vision screenings. Screenings shall be conducted at reasonable intervals to determine whether all students are performing based on grade-appropriate standards in core academic subjects. [\[31\]](#)[\[32\]](#)

Confidentiality

The district shall maintain a system of safeguards to protect the confidentiality of students' educational records and personally identifiable information when collecting, storing, disclosing and destroying student records. [\[33\]](#)[\[34\]](#)[\[35\]](#)

District staff shall maintain the confidentiality of student records and personally identifiable information, as required by law, regulations and Board policy.

Recording of Meetings

The district shall permit audio recording of a meeting between parents/guardians and district teachers, paraprofessionals, program specialists, consultants or administrators when the parent/guardian submits, at least five (5) days prior to the meeting, notification to the building principal of the intent to record the meeting.

When permission to record a meeting is granted, the district employee responsible for the meeting shall arrange to record the meeting by similar means. Such recording shall be considered part of the student's educational record and be subject to relevant law and regulations.

The district may permit videotaping of a meeting when written consent is given by all participants at the meeting.



Book	Board Policy Manual
Section	100 Programs
Title	Discipline of Students With Disabilities
Code	113.1
Status	

Legal

1. [22 PA Code 14.133](#)
2. Pol. 113 - Special Education
3. Pol. 113.2 - Behavior Support
4. [22 PA Code 14.143](#)
5. [34 CFR 300.530](#)
6. Pol. 218 - Student Discipline
7. Pol. 233 - Suspension and Expulsion
8. [22 PA Code 12.6](#)
9. [20 U.S.C. 1415](#)
10. [20 U.S.C. 1412](#)
11. [34 CFR 300.536](#)
12. [34 CFR 300.532](#)
13. [34 CFR 300.533](#)
14. [34 CFR 300.534](#)
15. [18 U.S.C. 930](#)
16. Pol. 218.1 - Weapons
17. [21 U.S.C. 812](#)
18. Pol. 227 - Controlled Substances/Paraphernalia
19. [18 U.S.C. 1365\(h\)\(3\)](#)
19. [24 P.S. 1303-A](#)
20. [22 PA Code 10.2](#)
21. [35 P.S. 780-102](#)
22. [24 P.S. 1302.1-A](#)
23. [22 PA Code 10.21](#)
24. [22 PA Code 10.22](#)
25. [22 PA Code 10.23](#)
26. [22 PA Code 10.25](#)
27. [22 PA Code 14.104](#)
28. [34 CFR 300.535](#)
29. Pol. 103.1 - Nondiscrimination/Title IX Sexual Harrassment Affecting Students
30. Pol. 113.3 - Screening and Evaluations for Students with Disabilities
31. Pol. 218.2 - Terroristic Threats
32. Pol. 222 - Tobacco/Nicotine
33. Pol. 805.1 - Relations with Law Enforcement Agencies
34. Pol. 113.4 - Confidentiality of Special Education Student Information
35. Pol. 216 - Student Records
- [24 P.S. 510](#)
- [20 U.S.C. 1400 et seq](#)
- [34 CFR Part 300](#)

Purpose

The district shall develop and implement positive Behavior Support Plans and programs for students with disabilities who require specific interventions to address behaviors that interfere with learning. [1][2][3]

Students with disabilities who violate the Code of Student Conduct, or engage in inappropriate behavior, disruptive or prohibited activities and/or actions injurious to themselves or others, which would typically result in corrective action or discipline of students without disabilities, shall be disciplined in accordance with state and federal laws and regulations and Board policy and, if applicable, their Individualized Education Program (IEP) and Behavior Support Plan. [1][4][5][6][7]

Definitions

Students with disabilities - school-aged children within the jurisdiction of the district who have been evaluated and found to have one or more disabilities as defined by law, and who require, because of such disabilities, special education and related services. [2]

Suspensions from school - disciplinary exclusions from school for a period of one (1) to ten (10) consecutive school days. [7][8]

Expulsions from school - disciplinary exclusions from school by the Board for a period exceeding ten (10) consecutive school days and may include permanent exclusion from school. [7][8]

Interim alternative educational settings - removal of a student with a disability from his/her current placement. Interim alternative educational settings may be used by school personnel for up to forty-five (45) school days for certain infractions committed by students with disabilities. The IEP team shall determine the interim alternative educational setting; however, this does not constitute a change in placement for a student with a disability. [5][9]

Authority

The Board directs that the district shall comply with provisions and procedural safeguards of the Individuals With Disabilities Education Act (IDEA) and federal and state regulations when disciplining students with disabilities for violations of Board policy or district rules or regulations. No student with a disability shall be subjected to a disciplinary change in placement if the student's particular misconduct is a manifestation of his/her disability. However, under certain circumstances a student with a disability may be placed in an interim alternative educational setting by school personnel or the IEP team could, if appropriate, change the student's educational placement to one which is more restrictive than the placement where the misconduct occurred. [4][5][9]

Provision of Education During Disciplinary Exclusions

During any period of expulsion, or suspension from school for more than ten (10) cumulative days in a year, or placement in an interim alternative educational setting for disciplinary reasons, a student with a disability shall continue to receive a free and appropriate education, in accordance with law. [10][5][8]

Guidelines

Suspension From School

A student with a disability may be suspended for ten (10) consecutive and fifteen (15) cumulative days of school per school year, for the same reasons and duration as a student without a

disability. Such suspension shall not constitute a change in the student's educational placement. [\[8\]](#)[\[4\]](#)[\[5\]](#)[\[9\]](#)[\[11\]](#)

Changes in Educational Placement/Manifestation Determinations

For disciplinary exclusions which constitute a change in educational placement, the district shall first determine whether the student's behavior is a manifestation of his/her disability. Expulsion, or exclusion from school for more than fifteen (15) cumulative days in a year, or patterns of suspensions for substantially identical behaviors constitute changes in educational placements requiring a manifestation determination. For students with intellectual disability, any disciplinary suspension or expulsion is a change in educational placement. [\[4\]](#)[\[5\]](#)

A student with a disability whose behavior is not a manifestation of his/her disability may be disciplined in accordance with Board policy, district rules and regulations in the same manner and to the same extent as students without disabilities. [\[4\]](#)[\[5\]](#)[\[6\]](#)[\[7\]](#)

Parent/Guardian Appeals From Disciplinary Actions/Request for Hearing by District for Students Who Are a Danger to Themselves or Others

A due process hearing may be requested by a parent/guardian of a student with a disability who disagrees with a disciplinary placement or manifestation determination, or by the district if the district believes that the current placement is substantially likely to result in injury to the student or others. On parent/guardian appeal, or when the district requests a due process hearing, the hearing officer may return the student to the placement from which s/he was removed or order his/her removal to an appropriate interim alternative educational setting for up to forty-five (45) school days if the hearing officer determines that maintaining the child's current placement is substantially likely to result in an injury to the student or others. [\[12\]](#)[\[9\]](#)

Placement during appeals of disciplinary actions shall be in the interim alternative educational setting pending the decision of the hearing officer or expiration of the time period set for the disciplinary exclusion from the student's regular placement unless the district and the parent/guardian agree otherwise. [\[13\]](#)[\[9\]](#)

Students Not Identified as Disabled/Pending Evaluation

Students who have not been identified as disabled may be subject to the same disciplinary measures applied to students without disabilities if the district did not have knowledge of the disability. If a request for evaluation is made during the period the student is subject to disciplinary measures, the evaluation shall be expedited. [\[14\]](#)[\[9\]](#)

Administrative Removal to Interim Alternative Educational Setting for Certain Infractions

School personnel may remove a student with a disability, including intellectual disability, to an interim alternative educational setting for not more than forty-five (45) school days without regard to whether the behavior is determined to be a manifestation of the student's disability if the student: [\[5\]](#)[\[9\]](#)

1. Carries a weapon to or possesses a weapon at school, on school property, or at school functions under the jurisdiction of the district. For purposes of this provision, weapon is defined as a weapon, device, instrument, material, or substance, animate or inanimate, that is used for, or is readily capable of, causing death or serious bodily injury, except that such term does not include a pocket knife with a blade of less than two and one-half (2 ½) inches in length. [\[15\]](#)[\[16\]](#)[\[5\]](#)[\[9\]](#)
2. Knowingly possesses or uses illegal drugs, as defined by law, or sells or solicits the sale of a controlled substance, as defined by law, while at school, on school property, or at school functions under the jurisdiction of the district. [\[17\]](#)[\[18\]](#)[\[5\]](#)[\[9\]](#)

3. Has inflicted serious bodily injury upon another person while at school, on school property, or at school functions under the jurisdiction of the district. For purposes of this provision, serious bodily injury means bodily injury which involves a substantial risk of death, extreme physical pain, protracted and obvious disfigurement, or protracted loss or impairment of the function of a bodily member, organ or mental faculty. [\[19\]](#) [\[5\]](#) [\[9\]](#)

Referral to Law Enforcement and Reporting Requirements

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

The Superintendent or designee shall immediately report required incidents and may report discretionary incidents committed on school property, at any school-sponsored activity or on a conveyance providing transportation to or from a school or school-sponsored activity by a student with a disability, including a student for whom an evaluation is pending, to the local police department that has jurisdiction over the school's property, in accordance with state and federal laws and regulations, the procedures set forth in the memorandum of understanding with local law enforcement and Board policies. The Superintendent or designee shall respond to such incidents in accordance with the district's Special Education Plan and, if applicable, the procedures, methods and techniques defined in the student's Behavior Support Plan. [\[16\]](#) [\[18\]](#) [\[1\]](#) [\[20\]](#) [\[22\]](#) [\[23\]](#) [\[24\]](#) [\[25\]](#) [\[26\]](#) [\[27\]](#) [\[28\]](#) [\[29\]](#) [\[2\]](#) [\[30\]](#) [\[31\]](#) [\[32\]](#) [\[33\]](#) [\[3\]](#) [\[6\]](#) [\[9\]](#)

For a student with a disability who does not have a Behavior Support Plan, subsequent to notification to law enforcement, the district shall convene the student's IEP team to consider whether a Behavior Support Plan should be developed to address the student's behavior, in accordance with law, regulations and Board policies. [\[1\]](#) [\[25\]](#) [\[30\]](#) [\[3\]](#)

When reporting an incident committed by a student with a disability to the appropriate authorities, the district shall provide the information required by state and federal laws and regulations and shall ensure that copies of the special education and disciplinary records of the student are transmitted for consideration by these authorities. The district shall transmit copies of the student's special education and disciplinary records only to the extent that the transmission is permitted by the Family Educational Rights and Privacy Act. [\[20\]](#) [\[23\]](#) [\[24\]](#) [\[25\]](#) [\[28\]](#) [\[33\]](#) [\[34\]](#) [\[35\]](#) [\[9\]](#)

In accordance with state law, the Superintendent shall annually, by July 31, report to the Office for Safe Schools on the required form all new incidents committed by students with disabilities, including students for whom an evaluation is pending, which occurred on school property, at any school-sponsored activity or on a conveyance providing transportation to or from a school or school-sponsored activity. [\[19\]](#) [\[33\]](#)



Book	Board Policy Manual
Section	100 Programs
Title	Screening and Evaluations for Students With Disabilities
Code	113.3
Status	
Legal	<ol style="list-style-type: none">1. 22 PA Code 14.1222. 22 PA Code 14.1233. 22 PA Code 14.1244. 22 PA Code 14.1255. 22 PA Code 14.1336. 20 U.S.C. 14147. 34 CFR 300.2268. 34 CFR 300.301-300.3119. 34 CFR 300.50210. 34 CFR 300.53011. Pol. 113 - Special Education12. Pol. 113.2 - Behavior Support13. Pol. 209 - Health Examinations/Screenings14. Pol. 113.1 - Discipline of Students with Disabilities15. 34 CFR 300.300-300.31116. 34 CFR 300.50317. 34 CFR 300.303-300.30618. 34 CFR 300.307-300.31119. 34 CFR 300.30320. PA Ass'n for Retarded Children (PARC) v. Com. of Pa., 343 F. Supp. 279 (E.D. Pa. 1975)21. Pol. 138 - English as a Second Language/Bilingual Education Program <p>20 U.S.C. 1400 et seq</p> <p>34 CFR Part 300</p> <p>Pennsylvania Training and Technical Assistance Network (PaTTAN)</p>

Purpose

The Board adopts this policy to define the minimum requirements for screening; educational evaluations conducted to determine eligibility for special education services, instructional levels and programming requirements for students with disabilities, including functional behavioral assessments; and requirements for independent educational evaluations. [\[1\]](#)[\[2\]](#)[\[3\]](#)[\[4\]](#)[\[5\]](#)[\[6\]](#)[\[7\]](#)[\[8\]](#)[\[9\]](#)[\[10\]](#)[\[11\]](#)[\[12\]](#)

Authority

The Board shall adopt a system of screening that may include early intervening services and must be designed to accomplish identification and initial screening for students prior to district referral for a special education evaluation. The system shall provide support to staff to improve working effectively with students in the general education curriculum, identify students who may require special education services and programs, and must include hearing and vision screening and screening at reasonable intervals to determine whether students are performing at grade appropriate levels in core academic subjects. [\[1\]](#)[\[7\]](#)[\[13\]](#)

Early intervening services shall comply with the requirements of state and federal law and regulations in order to address academic concerns or behaviors that may be impeding success, but which can be resolved through research-based intervention programs in the regular education setting. [\[7\]](#)

The Board authorizes the use of functional behavioral assessments (FBAs) as an evaluation to gather information to understand the purpose of the student's behaviors and to assist with developing a positive Behavior Support Plan. FBAs must be conducted when: [\[5\]](#)[\[10\]](#)[\[11\]](#)[\[14\]](#)[\[12\]](#)

1. A student's behavior interferes with his/her learning or the learning of others and information is necessary to provide appropriate educational programming.
2. A student's behavior violates the Code of Student Conduct and is determined to be a manifestation of a student's disability.
3. A student is placed in an interim alternative educational placement for a qualifying reason permitting such placement for up to forty-five (45) school days for certain offenses.
4. The school contacts law enforcement regarding a student who already has a positive Behavior Support Plan.

FBAs may also constitute part of the initial evaluation to determine eligibility for special education.

The district shall comply with requirements of state and federal laws and regulations when conducting evaluations. [\[2\]](#)[\[6\]](#)[\[15\]](#)[\[9\]](#)[\[16\]](#)

An appropriate evaluation of a student, whether conducted by district staff or individuals not employed by the district, shall consist of the administration of all testing and the use of all assessment procedures required to determine the existence of all legally defined disabilities reasonably suspected by district staff, parents/guardians, or the evaluator. An appropriate evaluation shall assist in determining the content of the IEP to enable a student with a disability to be involved in and progress in the general curriculum.

A student shall be assessed in all areas related to the suspected disability including, as appropriate, health, vision, hearing, social and emotional status, general intelligence, academic performance, communicative status and motor abilities.

A re-evaluation of a student who currently has an IEP shall be conducted as required by state and federal law and regulations. [\[3\]](#)[\[6\]](#)[\[17\]](#)[\[16\]](#)

Guidelines

Parent/Guardian Requests

Parents/Guardians may request an evaluation at any time. The parent/guardian request must be in writing. If a request is made orally to any professional employee or administrator, that individual shall provide a copy of the permission to evaluate form to the parents/guardians within ten (10) calendar days of the oral request. [1][2]

The evaluation shall be completed and a copy of the evaluation report presented to parents/guardians no later than sixty (60) calendar days after receipt of written parent/guardian consent for an evaluation, exclusive of the period following the last day of the spring school term to the first day of the subsequent fall term.

Appropriate Evaluations

An appropriate evaluation shall use a variety of assessment tools and strategies to gather relevant functional, developmental and academic information about a student. [2][6][8][9]

An appropriate evaluation shall include:

1. Testing and assessment techniques required in light of information currently available from previous evaluations.
2. Information from parents/guardians and school staff familiar with the performance of the student.
3. The student's education records.

The evaluator shall review all such sources of information prior to conducting testing and assessment. The evaluator shall review assessments conducted by others that indicate how the student is responding to early intervening services and scientific research-based instruction and/or include such assessments as part of his/her evaluation.

To the extent that the results of such instructional assessments are inconsistent with the results of norm or criterion-referenced testing and assessments that the evaluator has administered, the evaluator shall explain the reason for the inconsistency in his/her report, if possible.

When assessing the presence of a specific learning disability, the evaluation shall be consistent with procedures adopted by the district and comply with state and federal law and regulations. [4][18]

Testing and assessment procedures shall be selected and administered to yield valid measurement or assessment of the construct or quality they purport to measure or assess. The evaluator shall administer any testing or assessment procedures in a manner consistent with the requirements and recommendations of the publisher of the test or procedure and in compliance with applicable and authoritatively recognized professional principles and ethical tenets. S/He shall report any factor that might affect the validity of any results obtained.

All assessments and evaluation materials shall be selected and administered so as not to be discriminatory on a racial or cultural basis. Where feasible, assessments and evaluations shall be administered in a language and form most likely to provide accurate information about the student.

The evaluation shall include an observation of the student in an educational setting, unless the student is not currently in such a setting. The evaluator shall obtain information concerning the performance of the student directly from at least one (1) current teacher of the student, unless s/he does not have a current teacher.

The evaluator shall hold an active certification that qualifies the evaluator to conduct that type of

evaluation. If certification is not issued for the particular area of professional practice in which the evaluator is lawfully engaged, the evaluator shall hold such license or other credentials as required for the area of professional practice under state law.

The evaluator shall prepare and sign a full report of the evaluation containing:

1. Clear explanation of the testing and assessment results.
2. Complete summary of all test scores, including, for all standardized testing administered, all applicable full scale or battery scores; domain or composite scores; and subtest scores reported in standard, scaled, or T-score format.
3. Complete summary of all information obtained or reviewed from sources other than testing conducted by the evaluator.
4. Identification of all special education and related services needs and relevant information that directly assists persons in determining the educational needs of the student.
5. Specific, individualized recommendations for consideration by the IEP team for educational programming and placement to enable the student to participate as appropriate in the general education curriculum in the least restrictive environment, as defined by federal and state law and regulations.

Re-Evaluations

Re-evaluations shall be conducted within the timeframes required by state and federal laws and regulations unless the parent/guardian and the district agree in writing that a re-evaluation is unnecessary. For students with intellectual disability, the re-evaluation cannot be waived. The group of qualified professionals that reviews the evaluation materials to determine whether the child is a student with a disability shall include a certified school psychologist when evaluating a student for autism, emotional disturbance, intellectual disability, multiple disabilities, other health impairment, specific learning disability and traumatic brain injury. [\[3\]](#)[\[19\]](#)[\[20\]](#)

Copies of the re-evaluation report shall be disseminated to parents/guardians at least ten (10) days prior to the meeting of the IEP team unless this requirement is waived in writing.

Independent Educational Evaluations

A parent/guardian who disagrees with the results or content of an evaluation performed or obtained by the district may request an independent educational evaluation at district expense. A parent/guardian is entitled to only one (1) independent educational evaluation at public expense each time the district conducts an evaluation with which the parent/guardian disagrees. The independent educational evaluation must arise from parents'/guardians' disagreement with the district's most recent evaluations or re-evaluations of the student. The district shall be entitled to a copy of all results of independent educational evaluations conducted at public expense. If an oral request for an independent educational evaluation is made to a professional employee or administrator, that person shall inform the parent/guardian that the request must be in writing. If the native language of the parent/guardian is other than English, the requirement that the parent/guardian make his/her request in writing shall be conveyed by whatever means practicable and in the native language of the parent/guardian. [\[9\]](#)[\[21\]](#)

A written request for an independent educational evaluation at district expense shall be immediately forwarded to the Director of Special Education, who may, upon receipt of the written parent/guardian request, ask that the parent/guardian state his/her reasons for disagreement with the evaluation conducted or proposed by the district. The district cannot require the parent/guardian to do so, and the refusal of the parent/guardian shall not delay the process required by this policy.

The criteria under which the independent educational evaluation at public expense is obtained must be the same as the criteria used by the district in conducting an appropriate evaluation, including the location of the evaluation and the qualifications of the examiner, to the extent those criteria are consistent with the parent's/guardian's right to an independent educational evaluation at public expense. The qualified examiners who conduct the independent educational evaluation may not be employed by the public agency responsible for the education of the student.

Within ten (10) school days of receipt of a request for an independent educational evaluation in writing from a parent/guardian, the Director of Special Education shall either initiate a due process hearing to show that the district's evaluation is appropriate and notify the parent/guardian in writing that s/he has done so or issue to the parent/guardian correspondence containing:

1. Assurance that the district will pay for an independent educational evaluation as long as the evaluation meets all of the requirements of an appropriate evaluation and is in compliance with this policy.
2. Statement that the district will not pay for the evaluation until it receives directly from the evaluator a complete copy of a report of that evaluation and determines that the evaluation is in compliance with this policy.
3. Request that the parents/guardians consider accessing reimbursement for all or part of the evaluation from public or private sources of insurance or reimbursement, together with a clear assurance that the parent/guardian is not required to do so and that the district will pay any cost not covered by such sources.
4. Directions that the parent/guardian is responsible for arranging for the evaluation and ensuring that the evaluator contacts the Director of Special Education to arrange for payment of the evaluation.

Upon request, the district shall provide to parents/guardians information about where an independent educational evaluation may be obtained.

If the evaluation has already been conducted and paid for, the district shall issue correspondence advising the parent/guardian that the district will not reimburse the parent/guardian for the evaluation until it receives a complete and unredacted copy of the report of the evaluation and determines that the evaluation is in compliance with this policy. The district shall require documentation substantiating that the parents/guardians paid for or incurred the obligation to pay for the evaluation without reimbursement from a public or private source of insurance or reimbursement.

The Director of Special Education shall send the correspondence to the parent/guardian by certified mail or by other independently verifiable means of conveyance and enclose a copy of this policy.

The Director of Special Education shall maintain a list of qualified independent evaluators in each of the various disciplines commonly relied upon to provide education-related evaluations and assessments and shall promptly make that list available to any parent/guardian who requests it.



Book	Board Policy Manual
Section	100 Programs
Title	Confidentiality of Special Education Student Information
Code	113.4
Status	

Legal

1. Pol. 113 - Special Education
2. Pol. 216 - Student Records
3. [34 CFR 300.611-300.627](#)
4. [34 CFR 300.520](#)
5. [34 CFR 300.625](#)
6. [34 CFR 300.611](#)
7. [34 CFR 99.3](#)
8. [20 U.S.C. 1232g](#)
9. [34 CFR 300.32](#)
10. [34 CFR 300.613](#)
11. [34 CFR 99.10](#)
12. [34 CFR 99.4](#)
13. [34 CFR 300.615](#)
14. [34 CFR 99.12](#)
15. [34 CFR 300.616](#)
16. [34 CFR 300.617](#)
17. [34 CFR 99.11](#)
18. [34 CFR 300.614](#)
19. [34 CFR 300.618](#)
20. [34 CFR 99.20](#)
21. [34 CFR 300.510-300.516](#)
22. [34 CFR 300.619](#)
23. [34 CFR 99.21](#)
24. [34 CFR 300.621](#)
25. [34 CFR 99.22](#)
26. [34 CFR 300.620](#)
27. [34 CFR 300.623](#)
28. [34 CFR 300.624](#)
29. [34 CFR 99.30](#)
30. [34 CFR 99.31](#)
31. [34 CFR 300.154](#)
32. [34 CFR 300.622](#)
33. Pol. 113.1 - Discipline of Students with Disabilities
34. Pol. 113.2 - Behavior Support
35. [22 PA Code 10.2](#)
36. [22 PA Code 10.21](#)
37. [22 PA Code 10.22](#)
38. [22 PA Code 10.23](#)
39. [20 U.S.C. 1415](#)
40. [34 CFR 300.535](#)

Authority

The Board recognizes the need to protect the confidentiality of personally identifiable information in the education records of students with disabilities. [1][2]

The district shall maintain a system of safeguards to protect the confidentiality of students' educational records and personally identifiable information when collecting, retaining, disclosing and destroying student special education records, in accordance with Board policy, state requirements, and federal and state law and regulations. [2][3]

The rights provided by this policy apply to parents/guardians of students who receive special education programming and services from the district or an outside program provided through the district. [4][5]

Definitions

Destruction shall mean the physical destruction or removal of personal identifiers from information so that the information is no longer personally identifiable. [6]

Disclosure shall mean to permit access to or the release, transfer, or other communication of personally identifiable information contained in education records by any means, including oral, written, or electronic means, to any party except the party identified as the party that provided or created the record. [7]

Education records, for purposes of this policy, shall include the records and information covered under the definition of education records in the Family Educational Rights and Privacy Act (FERPA) and its implementing regulations. [2][7][8]

Personally identifiable information includes, but is not limited to: [7][9]

1. The name of a student, the student's parents/guardians or other family members.
2. The address of the student or student's family.
3. A personal identifier, such as the student's social security number, student number, or biometric record.
4. Other indirect identifiers, such as the student's date of birth, place of birth, and mother's maiden name.
5. Other information that, alone or in combination, is linked or linkable to a specific student that would allow a reasonable person in the school community, who does not have personal knowledge of the relevant circumstances, to identify the student with reasonable certainty.
6. Information requested by a person who the district reasonably believes knows the identity of the student to whom the education record relates.

Guidelines

Parental Access Rights

The district shall permit parents/guardians to inspect and review any education records relating to their child(ren) that are collected, retained, or used by the district in connection with providing special education services to the student. [10][11]

The district shall comply with a parental request to inspect and review education records without unnecessary delay and before any meeting regarding an Individualized Education Program (IEP); any impartial due process hearing relating to the identification, evaluation, educational placement,

or the provision of a free and appropriate public education (FAPE) to a student; a hearing related to the discipline of the student; and a resolution meeting.

The district shall presume a parent/guardian has authority to inspect and review records relating to their child unless it has been provided documentation that the requesting parent/guardian does not have this authority under applicable state law. [\[10\]](#)[\[12\]](#)

The district shall comply with a parental request for review within forty-five (45) days following receipt of the request. [\[10\]](#)[\[11\]](#)

A parent's/guardian's right to inspect and review education records includes the right to:

1. A response from the district to reasonable requests for explanations and interpretations of the records;
2. Request that the district provide copies of the records if failure to provide copies would effectively prevent the parent/guardian from exercising the right to inspect and review the records; and
3. Have a representative inspect and review the records.

If an education record includes information on more than one (1) student, the parents/guardians shall have access only to the information relating to their child or shall be informed of the information in the record. [\[13\]](#)[\[14\]](#)

The district shall provide parents/guardians, upon request, a list of the types and locations of education records collected, maintained, or used by the district. [\[15\]](#)

Fees

The district may charge a fee for copies of records that are made for parents/guardians so long as the fee does not effectively prevent parents/guardians from exercising their right to inspect and review those records. [\[16\]](#)[\[17\]](#)

The district shall not charge a fee to search for or to retrieve information in response to a parental request.

Record of Access

The district shall keep a record of parties obtaining access to education records collected, maintained, or used in providing special education and related services to students with disabilities, except access by parents/guardians and authorized district employees. [\[18\]](#)

The district's record of access shall include the name of the party, the date access was given, and the purpose for which the party is authorized to use the records.

Amendment of Records Upon Parental Request

If a parent/guardian believes that information in the student's education records is inaccurate, misleading or violates the privacy or other rights of the student, the parent/guardian may request that the district amend the information. [\[19\]](#)[\[20\]](#)

The district shall decide whether to amend the information within a reasonable period of time from receipt of the request.

If the district declines to amend the information in accordance with a parental request, the district shall inform the parent/guardian of the refusal and advise the parent/guardian of the right to a hearing.

Records Hearing

The district shall, on request, provide parents/guardians with an opportunity for a hearing to challenge information in the student's education records to ensure that the information is not inaccurate, misleading, or otherwise in violation of the student's privacy or other rights. The district recognizes that parents/guardians who believe that there is a due process violation relating to an alleged violation of confidentiality may also request a special education due process hearing. [\[21\]](#)[\[22\]](#)[\[23\]](#)

Hearing Procedures

A hearing to challenge information in education records must meet the following requirements: [\[24\]](#)[\[25\]](#)

1. The district shall hold the hearing within a reasonable time after receiving the request for a hearing.
2. The district shall give the parent/guardian reasonable advanced written notice of the date, time, and place of the hearing.
3. The hearing may be conducted by any individual, including a district official, who does not have a direct interest in the outcome of the hearing.
4. The district shall give the parent/guardian a full and fair opportunity to present relevant evidence. The parent/guardian may, at their own expense, be assisted or represented by one (1) or more individuals of their choice, including an attorney.
5. The district shall inform parents/guardians of its decision in writing within a reasonable period of time after the hearing.
6. The decision must be based solely on the evidence presented at the hearing, and must include a summary of the evidence and the reasons for the decision.

Result of Hearing

If, as a result of the hearing, the district decides that the information is inaccurate, misleading, or otherwise in violation of the student's privacy or other rights, the district shall amend the information accordingly and inform the parent/guardian in writing. [\[23\]](#)[\[26\]](#)

If, as a result of the hearing, the district decides that the information is not inaccurate, misleading, or otherwise in violation of the student's privacy or other rights, the district shall inform the parent/guardian of the parent's/guardian's right to place in the student's records a statement commenting on the information and/or providing any reasons for disagreeing with the district's decision.

Any explanation placed in the student's records shall be:

1. Maintained by the district as part of the student's records as long as the record or contested portion is maintained by the district; and
2. Included with the record or contested portion if the record or contested portion are disclosed to any party.

Storage, Retention and Destruction of Information

The district shall store all education records and personally identifiable information of students receiving special education services in such a way as to protect the confidentiality and integrity of the records and information, prevent unauthorized access to and disclosure of records and information, and ensure compliance with other legal and regulatory requirements regarding records retention. [\[27\]](#)

The district shall maintain, for public inspection, a current listing of the names and positions of those district employees who have access to personally identifiable information. [27]

In order to comply with state compliance monitoring requirements, the district shall maintain education records for students receiving special education services for at least six (6) years. [2]

The district shall inform parents/guardians when personally identifiable information collected, maintained, or used is no longer needed to provide educational services to the student. After notice, such information shall be destroyed upon parental request. [28]

No education record shall be destroyed if there is an outstanding request to inspect or review the record or if a litigation hold exists. [11]

The district shall maintain a permanent record of the student's name, address, phone number, grades, attendance record, classes attended, grade level completed, and year completed. [28]

The district shall ensure the destruction of education records in a manner that protects the confidentiality and privacy rights of the student and the student's family. [27]

Disclosure to Third Parties

The district shall obtain parental consent before disclosing personally identifiable information to parties other than school district officials with a legitimate educational interest or other educational institutions that provide special education services to the student for the purposes of meeting a requirement of law or regulation unless the information is contained in education records and the disclosure is permitted without parental consent under law and regulations. [2][29][30][31][32][33][34]

Parental consent must be obtained before personally identifiable information is released to officials of participating agencies providing or paying for transition services. [32]

If a student is enrolled, or is going to enroll in a private school that is not located in the district of the parent's/guardian's residence, parental consent must be obtained before any personally identifiable information about the student is released between officials in the district where the private school is located and officials in the district of the parent's/guardian's residence. [32]

Disclosure to Law Enforcement

When reporting an incident committed by a student with a disability to the appropriate authorities, in accordance with applicable law, regulations and Board policy, the district shall provide the information required by state and federal laws and regulations and shall ensure that copies of the special education and disciplinary records of the student are transmitted for consideration by these authorities. The district shall ensure compliance with the Family Educational Rights and Privacy Act when transmitting copies of the student's special education and disciplinary records. [2][8][33][35][36][37][38][39][40][41][42]

Delegation of Responsibility

In order to maintain the confidentiality of the educational records and personally identifiable information of students with disabilities, the Board designates the Director of Pupil Services to coordinate the district's efforts to comply with this policy and applicable laws and regulations. [27]

All district employees collecting or using personally identifiable information shall receive training or instruction regarding Board policy, administrative regulations, and state and federal law and regulations regarding confidentiality of education records and personally identifiable information. [27]



Book	Board Policy Manual
Section	600 Finances
Title	Federal Fiscal Compliance
Code	626
Status	

Legal

1. [2 CFR Part 200](#)
2. Pol. 827 - Conflict of Interest
3. Pol. 828 - Fraud
4. Pol. 317 - Conduct/Disciplinary Procedures
5. [2 CFR 200.430](#)
6. Pol. 626.1 - Travel Reimbursement - Federal Programs
7. [24 P.S. 1153](#)
8. Pol. 304 - Employment of District Staff
9. Pol. 319 - Outside Activities
10. Pol. 336 - Personal Necessity Leave
11. Pol. 337 - Vacation
12. Pol. 624 - Taxable Fringe Benefits
13. Pol. 805 - Emergency Preparedness
14. Pol. 813 - Other Insurance
15. [2 CFR 200.333-200.337](#)
16. Pol. 800 - Records Management
17. [34 CFR 75.730-75.732](#)
18. [34 CFR 76.730-76.731](#)
19. [2 CFR 200.336](#)
20. [2 CFR 200.333](#)
21. Pol. 113.4 - Confidentiality of Special Education Student Information
22. Pol. 216 - Student Records
23. Pol. 324 - Personnel Files
24. [2 CFR 200.330-200.331](#)
25. [2 CFR 200.338](#)
26. [2 CFR 200.339](#)
- Pol. 610 - Purchases Subject to Bid/Quotation
- Pol. 611 - Purchases Budgeted
- Pol. 612 - Purchases not Budgeted
- Pol. 613 - Cooperative Purchasing
- Pol. 625 - Procurement Cards

Adopted

June 27, 2016

Authority

The Board shall ensure federal funds received by the district are administered in accordance with federal requirements, including but not limited to the federal Uniform Guidance. [\[1\]](#)

The Board shall review and approve all applications for federal funds submitted by the district.

Delegation of Responsibility

The Board designates the Superintendent as the district contact for all federal programs and funding.

The Superintendent or designee, in collaboration with the Federal Programs Coordinator and Business Manager, shall establish and maintain a sound financial management system to include internal controls and federal grant management standards covering the receipt of both direct and state-administered federal grants, and to track costs and expenditures of funds associated with grant awards. [1]

The Superintendent, to assist in the proper administration of federal funds and implementation of this policy, may approve additional procedures as attachments to this policy.

Guidelines

The district's financial management system shall be designed with strong internal controls, a high level of transparency and accountability, and documented procedures to ensure that all financial management system requirements are met.

Financial management standards and procedures shall assure that the following responsibilities are fulfilled:

1. Identification – The district must identify, in its accounts, all federal awards received and expended, and the federal programs under which they were received.
2. Financial Reporting – Accurate, current, and complete disclosure of the financial results of each federal award or program must be made in accordance with the financial reporting requirements of the Education Department General Administrative Regulations (EDGAR).
3. Accounting Records – The district must maintain records which adequately identify the source and application of funds provided for federally-assisted activities.
4. Internal Controls – Effective control and accountability, including segregation of duties, must be maintained for all funds, real and personal property and other assets. The district must adequately safeguard all such property and must assure that it is used solely for authorized purposes.
5. Budget Control – Actual expenditures or outlays must be compared with budgeted amounts for each federal award. Procedures shall be developed to establish determination for allowability of costs for federal funds.
6. Cash Management – The district shall maintain written procedures to implement the cash management requirements found in EDGAR.
7. Allowability of Costs – The district shall ensure that allowability of all costs charged to each federal award is accurately determined and documented.

Standards of Conduct

The district shall maintain standards of conduct covering conflicts of interest and the actions of employees and school officials engaged in the selection, award and administration of contracts. [2][3]

All employees shall be informed of conduct that is required for federal fiscal compliance and the disciplinary actions that may be applied for violation of Board policies, administrative regulations, rules and procedures. [4]

Employees - Time and Effort Reporting

All district employees paid with federal funds shall document the time they expend in work performed in support of each federal program, in accordance with law. Time and effort reporting

requirements do not apply to contracted individuals. [5]

District employees shall be reimbursed for travel costs incurred in the course of performing services related to official business as a federal grant recipient. [6]

The district shall establish and maintain employee policies and procedures on hiring, benefits and leave and outside activities, as approved by the Board. District procedures on payment of staff shall apply to employees paid with federal funds and shall include payment in extenuating or emergency conditions, in accordance with applicable law, regulations or emergency declarations by state or federal authorities. [7][8][9][10][11][12][13][14]

Record Keeping

The district shall develop and maintain a Records Management Plan and related Board policy and administrative regulations for the retention, retrieval and disposition of manual and electronic records, including emails. [15][16]

The district shall ensure the proper maintenance of federal fiscal records documenting: [16][17][18]

1. Amount of federal funds.
2. How funds are used.
3. Total cost of each project.
4. Share of total cost of each project provided from other sources.
5. Other records to facilitate an effective audit.
6. Other records to show compliance with federal program requirements.
7. Significant project experiences and results.

All records must be retrievable and available for programmatic or financial audit.

The district shall provide the federal awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives, the right of access to any documents, papers, or other district records which are pertinent to the federal award. The district shall also permit timely and reasonable access to the district's personnel for the purpose of interview and discussion related to such documents. [19]

Records shall be retained for a minimum of five (5) years from the date on which the final Financial Status Report is submitted, or as otherwise specified in the requirements of the federal award, unless a written extension is provided by the awarding agency, cognizant agency for audit, oversight agency for audit or cognizant agency for indirect costs. [20]

If any litigation, claim or audit is started before the expiration of the standard record retention period, the records shall be retained until all litigation, claims or audits have been resolved and final action taken. [20]

As part of the Records Management Plan, the district shall develop and maintain a records retention schedule, which shall delineate the record retention format, retention period and method of disposal. [16]

The Records Management Plan shall include identification of staff authorized to access records, appropriate training, and preservation measures to protect the integrity of records and data. [16]

The district shall ensure that all personally identifiable data protected by law or regulations is handled in accordance with the requirements of applicable law, regulations, Board policy and

administrative regulations.[21][22][23]

Subrecipient Monitoring

In the event that the district awards subgrants, the district shall establish procedures to: [\[24\]](#)


1. Assess the risk of noncompliance.
2. Monitor grant subrecipients to ensure compliance with federal, state, and local laws and Board policy and procedures.
3. Ensure the district's record retention schedule addresses document retention on assessment and monitoring.[16]

Compliance Violations

Employees and contractors involved in federally funded programs and subrecipients shall be made aware that failure to comply with federal law, regulations or terms and conditions of a federal award may result in the federal awarding agency or pass-through entity imposing additional conditions or terminating the award in whole or in part. [\[25\]](#) [\[26\]](#)

 [626-Attach-Costs_Obligations_Property.doc \(57 KB\)](#)

 [626-Attach-SubrecipientMonitoring.doc \(54 KB\)](#)

 [626-Attach-AllowabilityofCosts.doc \(89 KB\)](#)

 [626-Attach-CashManagement.docx \(18 KB\)](#)

 [626-Attach-Procurement.doc \(102 KB\)](#)