

**Jersey Shore Area School District**  
Board of Education – Regular Meeting  
Minutes of November 22, 2021

**A. Opening**

**1. Call to Order:** Mr. Allen, President, called the meeting to order at 7:15 p.m.

**2. Roll Call:**

Members Present: Mr. Craig Allen, Mr. Michael Allen, 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 (virtually).

Others Present: Christopher Kenyon, Esq., Solicitor, Dr. Kenneth Dady, Jr., Assistant Superintendent, Mr. Benjamin Enders, Board Secretary, Madelyn Gerst, Student Representatives.

**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 11, 2021 | Regular Meeting |
| b. October 25, 2021 | Regular Meeting |

The vote was a unanimous Yes. Motion carried.

**2. Treasurer's Report:**

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

- |                                    |              |
|------------------------------------|--------------|
| a. October 2021 Treasurer's Report | (Attachment) |
| b. October 2021 Investment Report  | (Attachment) |

The vote was a unanimous Yes. Motion carried.

**3. Approval of Bills:**

**Motion:** A motion was made by Harry Brungard and seconded by Nancy Petrosky to approve the following Bills as listed on the Agenda:

General Fund Month End Checks	507,751.02
General Fund Manual Checks	644,020.65
General Fund Prior Month Voided Checks	
General Fund PLGIT Electronic Payments	(45.27)
General Fund Muncy Electronic Payments	63,870.69

General Fund FNB Electronic Payments	667.64
General Fund Muncy Dawg Pound Checks	108.00
Activity Fund Checks	2,763.97
Athletic Fund Checks	18,958.07
Food Service Fund Checks	4,706.68
Food Service Fund Muncy Electronic Payments	73,134.25
Payroll PLGIT Electronic Payments	504,535.44
Payroll Fund Checks	35,175.80
Payroll Fund Net Pay -9.103.21; 9.24.21	<u>892,333.21</u>
<b>Total</b>	<b>3,347,980.15</b>

The vote was a unanimous Yes. Motion carried.

## C. Presentations

### 1. Communications:

- a. A notice was received that another round of ESSERS funds is coming.
- b. A voicemail message was received that was very inappropriate and Dr. Ulmer wanted to say publicly that this type of behavior will not be tolerated and that the police have been involved with the most recent voicemail.

### 2. President's Report:

- a. Confirmed vulgarity of the voicemail message Dr. Ulmer referred to.

### 3. Intermediate Unit Report:

- a. Recent IU Board meeting agenda. (Attachment)
- b. IU's will be celebrating 50 years of service this year.

### 4. Student Representative Report:

- a. The stuff the bus goal was met!
- b. Football team did very well at the game last Friday and students are very proud of the team and looking forward to the next game at Clarion on Saturday, November 27, 2021.

### 5. Superintendent's Report:

- a. Student Athlete recognition - Dr. Ulmer  
Peyton Dincher, Cailyn Schall and Raidan Francis  
Retiring Board Members, Harry Brungard and Craig Allen, were also recognized .
- b. ESSER Project Update - Hunt Engineering and SitelogIQ (Attachment)
- c. 2020-2021 Year End Audit Report - Baker Tilly Virchow Krause, LLP (Attachment)
- d. Updated Board Policies: (Attachments)

Policy 125 - Adult Education

Policy 137.1 - Extracurricular Participation by Home Education Students

Policy 118 - Independent Study

(Attachments)

#### D. Courtesy of the Floor on Agenda Items:

Ann Marie Pfirman-Watson Twp. – commented on the Health and Safety Plan.

#### E. Personnel Items:

##### 1. Personnel Items

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

- a. appointment of Beth Wrench as Lunch Monitor for Jersey Shore Area Elementary, \$9.42 per hour, effective November 30, 2021.
- b. positions and stipends for the High School musical, *Roald Dahl's Willy Wonka*, as per contract:

Musical Director	Heather Haigh	\$2145.00
Musical Drama Director	Michele Long	\$2145.00
Lighting	Tim Greene	\$625.00
Stage Managers (2 Stipends)	Jeff Klugh	\$625.00
	Julie Wagner	\$312.50
	Mallory Myers	\$312.50
Public Relations	Charlotte Bierly	\$208.33
	Nicola Paulhamus	\$208.33
	Janna Riggle	\$208.33
Production Set Design/Completion	Sarah Keim	\$1000.00
Sound	Scott Alexander	\$625.00

- c. approval of the following positions and stipends for the High School Drama Production, *General Gorgeous*:

Drama Director	Michele Long	\$1500
Lighting	Michele Long	\$ 400
Stage Manager	Heather Haigh	\$ 400
Stage Manager	Julie Wagner	\$ 400
Public Relations	Charlotte Bierly	\$ 400
Sound	Scott Alexander	\$ 400
Production Set and Design	Michele Long	\$ 563

- d. the retention of the following fall sport head coaches and sports as listed for the 2022-2023 school year:

Cross Country (Boys and Girls)	Tyler Henry
Girls Tennis	Ann-Marie Dincher
Golf (Boys and Girls)	Michael Schall

- e. FMLA from November 17, 2021 thru January 5, 2022 (approximately), for employee 2021-22-06.

- f. a temporary hourly rate of \$17.10 to Amber Eck for acting as Middle School Head Cook beginning Wednesday, November 17, 2021 until transferred back to Middle School Assistant Head Cook.

- g. FMLA from November 18, 2021 thru December 2, 2021 (approximately), for employee 2021-22-05.

- h. a temporary hourly rate of \$16.36 to Michelle Matter for acting as Salladasburg Elementary Head Cook beginning Thursday, November 18, 2021 until transferred back to Salladasburg Part Time Food Service.
- i. FMLA from October 26, 2021 thru January 3, 2022 (approximately), for employee 2021-22-07.
- j. Frank Kos as a bus driver for Susquehanna Transit.
- k. Heather Lomax and Karen Walters as aides for Susquehanna Transit.

The vote was a unanimous Yes. Motion carried.

**F. Curriculum and Instruction:** None

**G. Building and Grounds:** None

**H. Finance:**

**1. Finance Items**

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

- a. that the administration conduct business and pay appropriate district invoices with confirmation at the next available regular Board meeting.
- b. accepting the Financial Statements and Supplementary Information for the year ended June 30, 2021 as presented by Baker Tilly Virchow Krause, LLP, our independent auditors.
- c. the IU 13 MTSS Grant Agreement, effective July 1, 2021 through June 30, 2022.

The vote was a unanimous Yes. Motion carried.

**I. Miscellaneous**

**1. Miscellaneous Items:**

**Motion:** A motion was made by Harry Brungard and seconded by Angela Grant to approve the following Miscellaneous items as listed on the agenda:

- a. an ESS Northeast, LLC (Source 4 Teachers) agreement from June 30, 2022 to June 30, 2025. (Attachment)
- b. the License Contract for the 2021-2022 Senior High School musical, *Roald Dahl's Willy Wonka*. (Attachment)
- c. Support staff On Boarding Reimbursement (Attachment)
- d. the following policies at first read: (Attachments)

Policy 338 - Sabbatical Leave  
 Policy 338.1 - Compensated Professional Leave  
 Policy 339 - Uncompensated Leave

Policy 341 - Benefits for Part-Time Employees  
Policy 707 - Community Use of School Facilities

- e. the following policies at second read: (Attachments)

Policy 709 - Building Security  
Policy 805.1 - Relations with Law Enforcement Agencies  
Policy 218.3 - Discipline of Student Conviction/Adjudication of Sexual Assault  
Policy 351 - Drug and Substance Abuse

- f. an Educational Services Agreement between Pyramid HealthCare, Inc and JSASD, effective October 26, 2021 through July 31, 2022. (Attachment)

- g. the administration to place the following items for sale on Municibid.com, if no bids are received items will be disposed of:

2000 Ford Focus	1AFAFP33P0YW195788
1997 Mercury Mountaineer	4M2DU55P3VUJ21138
Clark propane forklift	
Bridgeport milling machine	
Enco Lathe	

- h. the transportation contract between Jersey Shore Area School District and County of Clinton, January 1, 2022 to December 31, 2024. (Attachment)

- i. an MOU between Clinton County Children and Youth Agency and Jersey Shore Area School District for transportation of foster care youth. (Attachment)

- j. the transportation plan for Clinton County Children and Youth Agency and Jersey Shore Area School District. (Attachment)

- k. an MOU between BLaST IU 17 and Jersey Shore Area School District for a licensed Social Worker for up to 20 hours a week, November 23, 2021 to June 30, 2024. This will be paid for using ESSER funds. (Attachment)

- l. to amend the District's Health and Safety Plan, effective November 10, 2021, to indicate masks are recommended but not required. The Board will re-evaluate after the current litigation is resolved.

The vote was a unanimous Yes. Motion carried.

Mr. Allen announced there was an executive session held at 6:00 p.m. prior to the board meeting, for legal and personnel issues.

**J. Old Business:**

- a. Discussion was held regarding the Johnson House.

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

Ann Marie Pfirman-Watson Twp. – thanked Mr. Craig Allen for his service on the board and commented on the district's lifting of the mask mandate and the JSASD legal counsel.

Kayla Calhoun-Avis Boro. – commented on the 2020-2021 budget.

Brandi Carothers-Porter Twp. – commented on masking and vaccines.

**L. Executive Session:** An executive session was held beginning at 8:20 p.m. for personnel matters after which no business was conducted.

The meeting resumed at 9:01 p.m..

**M. Adjournment:** The November 22, 2021 Regular Board Meeting was adjourned at 9:02 p.m.

Respectfully submitted,

Benjamin J. Enders  
Board Secretary

**Jersey Shore Area School District  
Treasurer's Report - Cash and Cash Equivalents  
October 2021**

<u>Bank Accounts</u>		Beginning Balance	Received	Disbursed	Ending Balance
General Fund - FNB	\$	150,915.02	\$ 570,744.93	\$ 578,418.86	\$ 143,241.09
General Fund - PSDLAF		52,680.97	0.31	-	52,681.28
General Fund - Muncy Bank & Trust		13,944,875.32	1,342,051.42	663,895.69	14,623,031.05
General Fund - Muncy Bank & Trust-Dawg Pound Coffee		142.84	569.25	108.00	604.09
Activity/Other Trust Funds - Muncy Bank & Trust		139,273.84	6,299.30	-	145,573.14
Athletics Fund - Muncy Bank & Trust		89,102.78	11,006.52	50,000.00	50,109.30
Food Service Fund - Muncy Bank & Trust		501,697.36	7,000.35	73,134.25	435,563.46
Payroll Fund - Muncy Bank & Trust		43.58	0.04	-	43.62
Capital Reserve - Muncy Bank & Trust		803,038.01	682.24	91.14	803,629.11
Gilhart Scholarship Fund - Muncy Bank & Trust		-	-	-	-
General Fund - PLGIT Class		2,045,846.47	2,550,529.73	2,724,957.12	1,871,419.08
General Fund - PLGIT Plus/Class		-	-	-	-
General Fund - PLGIT/I Class		-	-	-	-
Accounts Payable Fund - PLGIT Class		0.04	-	0.04	(0.00)
Activity/Other Trust Fund - PLGIT Class		56,200.26	0.59	2,763.97	53,436.88
Athletics Fund - PLGIT Class		6,911.23	50,000.40	18,958.07	37,953.56
Capital Reserve Fund - PLGIT Class		81.28	91.14	-	172.42
Capital Reserve Fund - PLGIT Plus/Class		-	-	-	-
Capital Reserve Fund - PLGIT/I Class		-	-	-	-
Food Service Fund - PLGIT Class		300,171.03	35,232.55	46,509.84	288,893.74
Ramsey Fund - PLGIT Class		41,878.78	1,000.43	-	42,879.21
Payroll Fund - PLGIT Class		744,191.97	1,463,520.31	1,431,980.88	775,731.40
Sechrist Scholarship Fund - PLGIT Class		85,209.51	0.88	-	85,210.39
<b>Totals</b>	<b>\$</b>	<b>18,962,260.29</b>	<b>\$ 6,038,730.39</b>	<b>\$ 5,590,817.86</b>	<b>\$ 19,410,172.82</b>

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, 2021

Investments	Rate	Maturity Date	Beginning Balance	Investment Purchased	Investment Redeemed	Net Interest Earned	Change in Market Value	Ending Balance
<u>General Fund</u>								
			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Certificates of Deposit								
								\$ -
<u>Scholarship Fund</u>								
Olive I. Gilhart			\$ 1,230,210.14	\$ -	\$ -	\$ -	\$ -	\$ 1,230,210.14

# Fund Accounting Check Register

PLGIT ACTIVITY FUND - From 10/01/2021 To 10/31/2021

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
00005799	10/01/2021	C4265400001		WRISTBANDS	80-0496-000-000-000-000-0000	180496	88.00
Vendor: 245143 - JULIE WAGNER							
00005800	10/08/2021	C4268800001		27884	80-0496-000-000-000-000-0000	180496	88.00
Vendor: 210170 - PA FBLA							
00005801	10/14/2021	L4269600001	22000363	9853028	80-0496-000-000-000-000-0000	180496	1,612.00
Vendor: 106140 - ANDERSON'S							
00005802	10/14/2021	C4269700001		53624	80-0496-000-000-000-000-0000	180496	1,612.00
Vendor: 173740 - JANET'S FLORAL CREATIONS							
00005803	10/27/2021	C4274900001		REIMBURSEMENT	80-0496-000-000-000-000-0000	180496	335.37
Vendor: 125100 - LYNNANN CHARNEGO							
					Remit # 2 Check Date: 10/27/2021	Check Amount:	335.37
					80-ACTIVITY FUND		345.00
					Grand Total Manual Checks :		345.00
					Grand Total Regular Checks :		345.00
					Grand Total Direct Deposits:		383.60
					Grand Total Credit Card Payments:		383.60
					Grand Total All Checks :		383.60

80-ACTIVITY FUND 2,763.97

Grand Total Manual Checks : 0.00  
Grand Total Regular Checks : 2,763.97  
Grand Total Direct Deposits: 0.00  
Grand Total Credit Card Payments: 0.00  
Grand Total All Checks : 2,763.97

# Fund Accounting Check Register

PLGIT ATHLETIC FUND - From 10/01/2021 To 10/31/2021

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
00013883	10/08/2021	C4268300014		FOOTBALL	10-3250-390-000-00-000-000-000-FTBL	390FTBL	92.00
Vendor: 106000 - VINCENT ANCERAVAGE							
00013884	10/08/2021	L4268200003	22000109	303936498	10-3250-610-000-00-000-000-000-TRFB	345015	583.27
Vendor: 109115 - BSN SPORTS, LLC							
00013885	10/08/2021	C4268300024		MS FOOTBALL	10-3250-390-000-00-000-000-000-FTBL	390FTBL	583.27
Vendor: 109275 - BRIAN BAIR							
00013886	10/08/2021	C4268300007		BOYS SOCCER	10-3250-390-000-00-000-000-000-SOCB		54.00
00013886	10/08/2021	C4268300009		BOYS SOCCER	10-3250-390-000-00-000-000-000-SOCB		54.00
Vendor: 115750 - RYAN BLACKWELL							
00013887	10/08/2021	C4268300022		MS FOOTBALL	10-3250-390-000-00-000-000-000-FTBL	390FTBL	112.00
Vendor: 118302 - BRYCE BREWER							
00013888	10/08/2021	C4268300006		BOYS SOCCER	10-3250-390-000-00-000-000-000-SOCB		112.00
Vendor: 152305 - TODD FOX							
00013889	10/08/2021	C4268300019		JV FOOTBALL	10-3250-390-000-00-000-000-000-FTBL	390FTBL	112.00
Vendor: 153100 - DAVID FREY							
00013890	10/08/2021	C4268300018		JV FOOTBALL	10-3250-390-000-00-000-000-000-FTBL	390FTBL	59.00
Vendor: 154281 - KADE GARDNER							
00013891	10/08/2021	C4268300004		GIRLS SOCCER	10-3250-390-000-00-000-000-000-SOCG		59.00
Vendor: 154910 - FREDERICK GEBERT							
00013892	10/08/2021	C4268300011		FOOTBALL	10-3250-390-000-00-000-000-000-FTBL	390FTBL	112.00
Vendor: 155588 - RYAN GIBBLE							
00013893	10/08/2021	C4268300010		FOOTBALL	10-3250-390-000-00-000-000-000-FTBL	390FTBL	92.00
Vendor: 155590 - THOMAS GIBBLE							
00013894	10/08/2021	C4268300020		JV FOOTBALL	10-3250-390-000-00-000-000-000-FTBL	390FTBL	92.00
Vendor: 156375 - PHILLIP GINGERY							
00013895	10/08/2021	C4268300015		FOOTBALL	10-3250-390-000-00-000-000-000-FTBL	390FTBL	59.00
Vendor: 176030 - JEREMIAH JOHNSON							
00013896	10/08/2021	C4268300017		JV FOOTBALL	10-3250-390-000-00-000-000-000-FTBL	390FTBL	59.00
Vendor: 177800 - CHANCE KATZ							
00013897	10/08/2021	C4268300023		MS FOOTBALL	10-3250-390-000-00-000-000-000-FTBL	390FTBL	59.00
Vendor: 178830 - DOUGLAS KESSLER							
00013898	10/08/2021	C4268300016		JV FOOTBALL	10-3250-390-000-00-000-000-000-FTBL	390FTBL	54.00
Vendor: 201805 - KENNETH NASH							
00013899	10/08/2021	C4268300021		MS FOOTBALL	10-3250-390-000-00-000-000-000-FTBL	390FTBL	59.00

\* Denotes Non-Negotiable Transaction

# Fund Accounting Check Register

PLGIT ATHLETIC FUND - From 10/01/2021 To 10/31/2021

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
Vendor: 218450 - MICHAEL RENDOS					Check Date: 10/08/2021	Check Amount:	54.00
00013900	10/08/2021	C4268300012		FOOTBALL	10-3250-390-000-000-000-FTBL	390FTBL	92.00
Vendor: 220795 - RICHARD ROGERS					Check Date: 10/08/2021	Check Amount:	92.00
00013901	10/08/2021	C4268300025		MS FOOTBALL	10-3250-390-000-000-000-FTBL	390FTBL	54.00
Vendor: 222050 - GARY RUNTAS					Check Date: 10/08/2021	Check Amount:	54.00
00013902	10/08/2021	C4268300001		GOLF STATES	10-3250-580-000-000-000-GOLF	580GOLF	98.00
Vendor: 223465 - MICHAEL SCHALL					Check Date: 10/08/2021	Check Amount:	98.00
00013903	10/08/2021	C4268300002		SOCCER REIMB	10-3250-610-000-000-000-SOCG	345014	6.33
00013903	10/08/2021	C4268300003		SOCCER REIMB	10-3250-610-000-000-000-SOCB	345013	6.33
Vendor: 223475 - SERENA HENRY					Check Date: 10/08/2021	Check Amount:	12.66
00013904	10/08/2021	C4268300005		GIRLS SOCCER	10-3250-390-000-000-000-SOCG		112.00
Vendor: 225278 - HOLGER SCHULT					Check Date: 10/08/2021	Check Amount:	112.00
00013905	10/08/2021	C4268300008		BOYS SOCCER	10-3250-390-000-000-000-SOCB		112.00
Vendor: 225350 - CHET SCHWOYER					Check Date: 10/08/2021	Check Amount:	112.00
00013906	10/08/2021	L4268200001	22000115	64337	10-3250-610-000-000-000-FTBL		2,638.50
Vendor: 232110 - SPORTSMAN'S RECONDITIONING, INC.					Remit # 2 Check Date: 10/08/2021	Check Amount:	2,638.50
00013907	10/08/2021	L4268200002	22000150	102321	10-3250-610-000-000-000-0000	329044	720.55
Vendor: 233100 - STANDARD PENNANT CO., INC.					Remit # 1 Check Date: 10/08/2021	Check Amount:	720.55
00013908	10/08/2021	C4268300013		FOOTBALL	10-3250-390-000-000-000-FTBL	390FTBL	92.00
Vendor: 249570 - KENNETH WILLIAMS					Check Date: 10/08/2021	Check Amount:	92.00
00013909	10/14/2021	C4270100003		FOOTBALL DOCTOR	10-3250-330-007-00-000-000-0000	329010	100.00
Vendor: 110530 - DR. THOMAS BARBER					Check Date: 10/14/2021	Check Amount:	100.00
00013910	10/14/2021	C4270100004		GIRLS SOCCER	10-3250-390-000-000-000-000-SOCG		112.00
Vendor: 111875 - RON BECK					Remit # 2 Check Date: 10/14/2021	Check Amount:	112.00
00013911	10/14/2021	C4270100005		GIRLS SOCCER	10-3250-390-000-000-000-000-SOCG		112.00
Vendor: 148535 - PAUL FAHRENBACH					Check Date: 10/14/2021	Check Amount:	112.00
00013912	10/14/2021	C4270100001		53250	10-3250-610-000-000-000-000-BASE	610BASE	98.00
00013912	10/14/2021	C4270100002		53249	10-3250-610-000-000-000-000-TENG	345008	98.00
Vendor: 158100 - GRAND RENTAL STATION					Check Date: 10/14/2021	Check Amount:	196.00
00013913	10/14/2021	C4270100009		GIRLS SOCCER	10-3250-390-000-000-000-000-SOCG		112.00
Vendor: 200078 - GARY MORRIS					Check Date: 10/14/2021	Check Amount:	112.00
00013914	10/14/2021	C4270100006		GIRLS SOCCER	10-3250-390-000-000-000-000-SOCG		112.00
00013914	10/14/2021	C4270100008		GIRLS SOCCER	10-3250-390-000-000-000-000-SOCG		112.00
Vendor: 225350 - CHET SCHWOYER					Check Date: 10/14/2021	Check Amount:	224.00

\* Denotes Non-Negotiable Transaction

# Fund Accounting Check Register

PLGIT ATHLETIC FUND - From 10/01/2021 To 10/31/2021

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
000013915	10/14/2021	L4269900001	22000217	12843290	10-3250-610-000-00-000-000-000-CHER	610CHER	4,000.00
Vendor: 243895 - VARSITY SPIRIT FASHIONS							
000013916	10/27/2021	C4275400003		SOFTBALL	Remit # 1 Check Date: 10/14/2021	Check Amount:	4,000.00
					10-3250-390-000-00-000-000-000-SOFT	390SOFT	54.00
Vendor: 110975 - TERRY BASTIAN							
000013917	10/27/2021	C4275400010		FOOTBALL	Check Date: 10/27/2021	Check Amount:	54.00
					10-3250-390-000-00-000-000-000-FTBL	390FTBL	92.00
000013917	10/27/2021	C4275400014		FOOTBALL JV		390FTBL	59.00
Vendor: 112855 - JAMES BERGEN							
000013918	10/27/2021	C4275400019		GIRLS SOCCER	Check Date: 10/27/2021	Check Amount:	151.00
					10-3250-390-000-00-000-000-000-SOCG		80.00
Vendor: 115750 - RYAN BLACKWELL							
000013919	10/27/2021	C4275400004		SOFTBALL	Check Date: 10/27/2021	Check Amount:	80.00
					10-3250-390-000-00-000-000-000-SOFT	390SOFT	54.00
000013919	10/27/2021	C4275400005		FOOTBALL		390FTBL	92.00
000013919	10/27/2021	C4275400015		FOOTBALL JV		390FTBL	59.00
000013919	10/27/2021	M4275900001		SOFTBALL		390SOFT	-54.00
000013919	10/27/2021	M4275900002		FOOTBALL		390FTBL	-92.00
000013919	10/27/2021	M4275900003		FOOTBALL JV		390FTBL	-59.00
Vendor: 118302 - BRYCE BREWER							
000013920	10/27/2021	C4275400020		GIRLS SOCCER	Check Date: 10/27/2021	Check Amount:	0.00
					10-3250-390-000-00-000-000-000-SOCG		80.00
Vendor: 125779 - MITCH CHRISTENSEN							
000013921	10/27/2021	C4275400011		FOOTBALL JV	Check Date: 10/27/2021	Check Amount:	80.00
					10-3250-390-000-00-000-000-000-FTBL	390FTBL	59.00
Vendor: 177800 - CHANCE KATZ							
000013922	10/27/2021	C4275400008		FOOTBALL	Check Date: 10/27/2021	Check Amount:	59.00
					10-3250-390-000-00-000-000-000-FTBL	390FTBL	92.00
Vendor: 181750 - CRAIG KURTZ							
000013923	10/27/2021	C4275400009		FOOTBALL	Check Date: 10/27/2021	Check Amount:	92.00
					10-3250-390-000-00-000-000-000-FTBL	390FTBL	92.00
Vendor: 193600 - KEVIN MCNAMARA							
000013924	10/27/2021	C4275400017		BOYS SOCCER	Check Date: 10/27/2021	Check Amount:	92.00
					10-3250-390-000-00-000-000-000-SOCB		112.00
Vendor: 195851 - RONALD MEZICK							
000013925	10/27/2021	C4275400002		FOOTBALL DOCTOR	Check Date: 10/27/2021	Check Amount:	112.00
					10-3250-330-007-00-000-000-000-0000	329010	100.00
Vendor: 200000 - DR. CHRISTINA MORGAN							
000013926	10/27/2021	C4275400012		FOOTBALL JV	Check Date: 10/27/2021	Check Amount:	100.00
					10-3250-390-000-00-000-000-000-FTBL	390FTBL	59.00
Vendor: 218450 - MICHAEL RENDOS							
000013927	10/27/2021	C4275400006		FOOTBALL	Check Date: 10/27/2021	Check Amount:	59.00
					10-3250-390-000-00-000-000-000-FTBL	390FTBL	92.00
Vendor: 225250 - JAMES SCHRINER							
000013928	10/27/2021	C4275400016		GIRLS SOCCER	Remit # 2 Check Date: 10/27/2021	Check Amount:	92.00
					10-3250-390-000-00-000-000-000-SOCG		112.00
000013928	10/27/2021	C4275400018		BOYS SOCCER			112.00
					10-3250-390-000-00-000-000-000-SOCB		

\* Denotes Non-Negotiable Transaction

# Fund Accounting Check Register

PLGIT ATHLETIC FUND - From 10/01/2021 To 10/31/2021

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
<b>Vendor: 225278 - HOLGER SCHULT</b>							
00013929	10/27/2021	C4275400007		FOOTBALL	10-3250-390-000-000-000-000-FTBL	390FTBL	224.00
<b>Vendor: 226625 - TROY SELLERS</b>							
00013930	10/27/2021	C4275400021		GIRLS SOCCER	10-3250-390-000-000-000-000-SOCG		92.00
<b>Vendor: 229625 - AARON SLUSSER</b>							
00013931	10/27/2021	L4275300001	22000401	66016	10-3250-610-000-000-000-000-BSKB	610BSKB	112.00
00013931	10/27/2021	L4275300002	22000401	66016	10-3250-610-000-000-000-000-BSKG	610BSKG	112.00
<b>Vendor: 232110 - SPORTSMAN'S RECONDITIONING, INC.</b>							
00013932	10/27/2021	C4275400013		FOOTBALL JV	10-3250-390-000-000-000-000-FTBL	390FTBL	81.45
<b>Vendor: 233795 - ERIK STEINBACHER</b>							
00013933	10/27/2021	C4275400001		G TENNIS - STATE	10-3250-580-000-000-000-000-TENG	580TENG	59.00
<b>Vendor: 300751 - ANN MARIE DINCHER</b>							
00013934	10/28/2021	C4276000001		SOFTBALL	10-3250-390-000-000-000-000-SOFT	390SOFT	126.00
00013934	10/28/2021	C4276000002		FOOTBALL JV	10-3250-390-000-000-000-000-FTBL	390FTBL	54.00
<b>Vendor: 118302 - BRYCE BREWER</b>							
00013935	10/28/2021	C4276000003		FOOTBALL	10-3250-390-000-000-000-000-FTBL	390FTBL	59.00
<b>Vendor: 173625 - BRIAN JACKSON</b>							
00013936	10/29/2021	C4276500001		975	10-3250-513-000-000-000-000-SOCB	513SOCB	113.00
00013936	10/29/2021	C4276500002		977	10-3250-513-000-000-000-000-GOLF	513GOLF	92.00
00013936	10/29/2021	C4276500003		976	10-3250-513-000-000-000-000-TENG	513TENG	1,974.55
<b>Vendor: 250840 - WINDECKER ENTERPRISES, INC.</b>							
					Remit # 1 Check Date: 10/29/2021	Check Amount:	2,799.88
							1,615.21
							6,389.64
<b>10-GENERAL FUND</b>							
							18,958.07
<b>Grand Total Manual Checks :</b>							
							-205.00
<b>Grand Total Regular Checks :</b>							
							19,163.07
<b>Grand Total Direct Deposits:</b>							
							0.00
<b>Grand Total Credit Card Payments:</b>							
							0.00
<b>Grand Total All Checks :</b>							
							18,958.07

**PLGIT CAFETERIA FUND - From 10/01/2021 To 10/31/2021**

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
00004806	10/01/2021	C4264900003		302684	50-3100-430-000-00-000-0000	350012	853.60
00004806	10/01/2021	C4264900004		302628	50-3100-430-000-00-000-0000	350012	981.18
Vendor: 177015 - K & D Factory Service, Inc.							
00004807	10/01/2021	C4264900001		150721	Remit # 1 Check Date: 10/01/2021	Check Amount:	1,834.78
00004807	10/01/2021	C4264900002		142521	50-3100-430-000-00-000-0000	350012	1,005.74
00004807	10/01/2021	C4264900002		142521	50-3100-430-000-00-000-0000	350012	546.25
Vendor: 216500 - QUALITY AIR MECHANICAL, INC.							
00004808	10/27/2021	C4275100001		474622	Check Date: 10/01/2021	Check Amount:	1,551.99
00004808	10/27/2021	C4275100004		474619	50-3100-430-000-00-000-0000	350012	210.39
00004808	10/27/2021	C4275100004		474619	50-3100-430-000-00-000-0000	350012	741.85
Vendor: 134950 - D R CUPP							
00004809	10/27/2021	C4275100005		66681936	Remit # 1 Check Date: 10/27/2021	Check Amount:	952.24
00004809	10/27/2021	C4275100005		66681936	50-3100-430-000-00-000-0000	350012	305.67
Vendor: 193385 - MCMaster-CARR SUPPLY COMPANY							
00004810	10/27/2021	C4275100002		HOLDEN WIAN	Remit # 1 Check Date: 10/27/2021	Check Amount:	305.67
00004810	10/27/2021	C4275100002		HOLDEN WIAN	50-6630-000-000-00-000-0000	250004	32.25
Vendor: 403265 - SAMANTHA WIAN							
00004811	10/27/2021	C4275100003		HUNTER KELLEY	Check Date: 10/27/2021	Check Amount:	32.25
00004811	10/27/2021	C4275100003		HUNTER KELLEY	50-6630-000-000-00-000-0000	250004	29.75
Vendor: 403266 - HEATHER KELLEY							
00004811	10/27/2021	C4275100003		HUNTER KELLEY	Check Date: 10/27/2021	Check Amount:	29.75

Grand Total Manual Checks :	0.00
Grand Total Regular Checks :	4,706.68
Grand Total Direct Deposits:	0.00
Grand Total Credit Card Payments:	0.00
Grand Total All Checks :	4,706.68

#	- Payable Transaction	11/09/2021 11:15:25 AM
	* Denotes Non-Negotiable Transaction	
	p - Prenote	d - Direct Deposit
	c - Credit Card Payment	
	JERSEY SHORE AREA SCHOOL DIST	
	Page 1	

# Fund Accounting Check Register

MUNCY - FOOD SERVICE - From 10/01/2021 To 10/31/2021

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
*EFT01658	10/26/2021	M4269400153		SEPTEMBER 2021	50-3100-571-000-00-000-000-0000	350571	54,201.11
*EFT01658	10/26/2021	M4269400154		SEPTEMBER 2021	50-3100-572-000-00-000-000-0000	350572	19,019.58
*EFT01658	10/26/2021	M4269400155		SEPTEMBER 2021	50-3100-572-000-00-000-000-0000	350572	-86.44
Vendor: 205950 - NUTRITION, INC.				Check Date: 10/26/2021		Check Amount:	73,134.25
				50-FOOD SERVICE FUND			73,134.25
				Grand Total Manual Checks :			73,134.25
				Grand Total Regular Checks :			0.00
				Grand Total Direct Deposits:			0.00
				Grand Total Credit Card Payments:			0.00
				Grand Total All Checks :			73,134.25

Fund Accounting Check Register

MUNCY-DAWG POUND - From 10/01/2021 To 10/31/2021

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
000001002	10/20/2021	C4272800001		21818835796016.1	10-0153-000-000-00-000-000-000-0000	110153	108.00
Vendor: 174325 - JSASD GENERAL FUND				Remit # 1	Check Date: 10/20/2021	Check Amount:	108.00
				10-GENERAL FUND		108.00	
				Grand Total Manual Checks :		0.00	
				Grand Total Regular Checks :		108.00	
				Grand Total Direct Deposits:		0.00	
				Grand Total Credit Card Payments:		0.00	
				Grand Total All Checks :		108.00	

Fund Accounting Check Register

GENERAL FUND - FNB - From 10/01/2021 To 10/31/2021

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
*EFT01646	10/15/2021	M4269400130			10-2330-335-000-00-000-000-000-0000	233335	667.64
Vendor:	150455	- FNB BANK NA			Check Date: 10/15/2021	Check Amount:	667.64

10-GENERAL FUND 667.64

Grand Total Manual Checks : 667.64  
Grand Total Regular Checks : 0.00  
Grand Total Direct Deposits: 0.00  
Grand Total Credit Card Payments: 0.00  
Grand Total All Checks : 667.64

## Fund Accounting Check Register

PLGIT GENERAL FUND - From 10/01/2021 To 10/31/2021

fackrq

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
00053736	10/01/2021	C4265100001		70847500	10-2620-424-000-10-030-000-000-0000	310315	338.60
Vendor: 106480 - APPALACHIAN UTILITIES INC					Remit # 1	Check Date: 10/01/2021	Check Amount:
00053737	10/04/2021	I4267100001	22000257	538586947384	10-2220-438-000-00-000-023-000-0000	311078	338.60
00053737	10/04/2021	I4267100002	22000235	477877459368	10-1110-640-000-30-010-000-000-0000	310103	620.56
00053737	10/04/2021	I4267100003	22000235	856633564979	10-1110-640-000-30-010-000-000-0000	310103	14.51
00053737	10/04/2021	I4267100004	22000242	685986457665	10-1110-610-000-30-020-000-000-0000	310203	132.72
00053737	10/04/2021	I4267100005	22000242	434833635973	10-1110-610-000-30-020-000-000-0000	310203	121.61
00053737	10/04/2021	I4267100006	22000243	4458636969594	10-1110-640-000-30-020-000-000-0000	310204	402.93
00053737	10/04/2021	I4267100007	22000264	976993676357	10-2360-610-000-00-000-000-000-0000	310846	122.96
00053737	10/04/2021	I4267100008	22000305	757538695369	10-1241-640-000-30-010-000-000-0000	340543	47.28
00053737	10/04/2021	I4267100009	22000305	499695697338	10-1241-640-000-30-010-000-000-0000	340543	54.99
00053737	10/04/2021	I4267100010	22000305	435347637975	10-1241-640-000-30-010-000-000-0000	340543	102.95
00053737	10/04/2021	I4267100011	22000260	457343599556	10-1110-640-000-30-010-000-000-0000	310103	51.41
00053737	10/04/2021	I4267100012	22000263	533936978688	10-1110-610-000-30-010-000-000-0000	310102	144.00
00053737	10/04/2021	I4267100013	22000262	469456794673	10-1110-610-000-30-010-000-000-0000	310102	63.97
00053737	10/04/2021	I4267100014	22000312	585857348555	10-1241-640-000-30-010-000-000-0000	340543	209.81
00053737	10/04/2021	I4267100015	22000257	466594643564	10-2220-438-000-00-000-023-000-0000	311078	117.60
00053737	10/04/2021	I4267100016	22000317	568597665434	10-1211-610-169-30-010-000-000-MILLS		35.99
00053737	10/04/2021	I4267100017	22000320	437469575764	10-2660-610-989-00-000-000-000-0000		301.75
00053737	10/04/2021	I4267100018	22000317	669483736697	10-1211-610-169-30-010-000-000-MILLS		359.97
00053737	10/04/2021	I4267100019	22000280	676677533658	10-1380-610-000-30-010-025-000-0000	312978	19.39
00053737	10/04/2021	I4267100020	22000267	747768446389	10-1380-610-000-30-010-025-000-0000	312978	328.59
00053737	10/04/2021	I4267100021	22000316	659354765948	10-2540-610-000-00-000-000-000-0000	310897	49.54
00053737	10/04/2021	I4267100022	22000316	446553678558	10-2540-610-000-00-000-000-000-0000	310897	99.95
00053737	10/04/2021	I4267100023	22000316	457575573353	10-2540-610-000-00-000-000-000-0000	310897	281.20
00053737	10/04/2021	I4267100024	22000309	4357554688945	10-2380-610-000-30-020-000-000-0000	310220	281.20
00053737	10/04/2021	I4267100025	22000316	967549475748	10-2540-610-000-00-000-000-000-0000	310897	115.98
Vendor: 104200 - SYNCHRONY BANK/AMAZON					Remit # 2	Check Date: 10/04/2021	Check Amount:
00053738	10/04/2021	C4266900001		969087591	10-2620-531-000-30-020-000-000-0000	310227	4,380.61
00053738	10/04/2021	C4266900002		969087591	10-2620-531-000-30-010-000-000-0000	310134	73.50
Vendor: 239905 - T-MOBILE					Check Date: 10/04/2021	Check Amount:	73.50
00053739	10/05/2021	C4267800001		EP000042607	10-1110-610-000-30-010-000-000-0000	310102	147.00
Vendor: 128997 - THE COLLEGE BOARD					Remit # 3	Check Date: 10/05/2021	Check Amount:
00053740	10/08/2021	C4268600001		082608	10-2620-411-000-00-070-000-000-0000	311303	3,039.50
* Denotes Non-Negotiable Transaction							
# - Payable Transaction			P - Prenote		d - Direct Deposit		c - Credit Card Payment
11/09/2021 10:49:27 AM							
JERSEY SHORE AREA SCHOOL DIST							
Page 1							

Fund Accounting Check Register

PLGIT GENERAL FUND - From 10/01/2021 To 10/31/2021

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
00053740	10/08/2021	C4268600002		082608	10-2620-411-000-30-010-000-000-0000	310129	2,637.58
00053740	10/08/2021	C4268600003		082608	10-2620-411-000-30-020-000-000-0000	310223	1,034.84
00053740	10/08/2021	C4268600004		082608	10-2620-411-000-10-040-000-000-0000	310417	1,079.01
00053740	10/08/2021	C4268600005		082608	10-2620-411-000-10-060-000-000-0000	310638	321.81
00053740	10/08/2021	C4268600006		082608	10-2620-411-000-10-030-000-000-0000	310311	246.09
00053740	10/08/2021	C4268600007		082608	10-2620-411-000-00-090-000-000-0000		191.94
Vendor: 161775 - FRED HAMM INC					Check Date: 10/08/2021	Check Amount:	6,117.03
00053741	10/08/2021	C4268600008		570398-0365	10-2620-531-000-00-070-000-000-0000	311756	38.41
00053741	10/08/2021	C4268600009		570398-0365	10-2620-531-000-10-030-000-000-0000	310317	38.41
Vendor: 193200 - MCI COMM SERVICE					Check Date: 10/08/2021	Check Amount:	76.82
00053742	10/08/2021	C4268600010		08475-00	10-2620-424-000-10-030-000-000-0000	310315	76.59
Vendor: 212700 - PINE CREEK MUNICIPAL AUTHORITY					Remit # 1 Check Date: 10/08/2021	Check Amount:	76.59
00053887	10/20/2021	C4272700001		CONF REG	10-2271-580-000-30-020-000-000-0000	313737C	25.00
00053887	10/20/2021	C4272700002		CONF REG	10-2271-580-000-30-020-000-000-0000	313737C	25.00
00053887	10/20/2021	C4272700003		CONF REG	10-2271-580-000-30-010-000-000-0000	313736C	25.00
00053887	10/20/2021	C4272700004		CONF REG	10-2271-580-000-30-010-000-000-0000	313736C	25.00
00053887	10/20/2021	C4272700005		CONF REG	10-2271-580-000-30-010-000-000-0000	313736C	25.00
Vendor: 210200 - PENN STATE					Remit # 4 Check Date: 10/20/2021	Check Amount:	125.00
00053888	10/27/2021	C4274700001		0804809.00	10-2620-424-000-00-070-000-000-0000	311911	224.80
00053888	10/27/2021	C4274700002		4080692.00	10-2620-424-000-00-070-000-000-0000	311911	206.19
00053888	10/27/2021	C4274700003		9081311.00	10-2620-424-000-00-070-000-000-0000	311911	341.10
00053888	10/27/2021	C4274700004		0802840.00	10-2620-424-000-30-010-000-000-0000	310132	73.59
00053888	10/27/2021	C4274700005		6580703.00	10-2620-424-000-30-010-000-000-0000	310132	2,599.61
00053888	10/27/2021	C4274700006		6000957.00	10-2620-610-000-00-090-000-000-0000		522.74
00053888	10/27/2021	C4274700007		6580337.00	10-2620-610-000-00-090-000-000-0000		235.58
00053888	10/27/2021	C4274700008		2000997.00	10-2620-610-000-00-090-000-000-0000		83.33
00053888	10/27/2021	C4274700009		6000956.00	10-2620-610-000-00-090-000-000-0000		83.33
00053888	10/27/2021	C4274700010		0804010.00	10-2620-424-000-30-010-000-000-0000	310132	224.80
00053888	10/27/2021	C4274700011		6000965.00	10-2620-424-000-30-020-000-000-0000	310225	2,207.15
00053888	10/27/2021	C4274700012		6000980.00	10-2620-424-000-10-040-000-000-0000	310420	449.47
00053888	10/27/2021	C4274700013		6000990.00	10-2620-424-000-10-040-000-000-0000	310420	1,228.27
00053888	10/27/2021	C4274700014		9500960.00	10-2620-424-000-10-060-000-000-0000	310618	510.97
00053888	10/27/2021	C4274700015		9501020.00	10-2620-424-000-10-060-000-000-0000	310618	83.33
00053888	10/27/2021	C4274700016		0804006.00	10-2620-424-000-10-060-000-000-0000	310618	73.59

\* Denotes Non-Negotiable Transaction

# Fund Accounting Check Register

PLGIT GENERAL FUND - From 10/01/2021 To 10/31/2021

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
<b>Vendor: 175800 - JERSEY SHORE AREA JOINT WATER AUTHORITY</b>							
				Remit #	1 Check Date: 10/27/2021	Check Amount:	9,147.85
00053889	10/27/2021	C4274700017		570398-7972	10-2220-348-000-00-000-023-000-0000	311511	38.71
00053889	10/27/2021	C4274700018		570398-8200	10-2620-531-000-00-070-000-000-0000	311756	309.72
00053889	10/27/2021	C4274700019		570398-8200	10-2620-531-000-30-010-000-000-0000	310134	258.10
00053889	10/27/2021	C4274700020		570398-8200	10-2620-531-000-30-020-000-000-0000	310227	206.48
00053889	10/27/2021	C4274700021		570398-8200	10-2620-531-000-10-040-000-000-0000	310422	154.86
00053889	10/27/2021	C4274700022		570398-8200	10-2620-531-000-10-060-000-000-0000	310620	51.62
00053889	10/27/2021	C4274700023		570398-8200	10-2620-531-000-10-030-000-000-0000	310317	51.62
00053889	10/27/2021	C4274700024		570398-0365	10-2620-531-000-00-070-000-000-0000	311756	37.63
<b>Vendor: 193200 - MCI COMM SERVICE</b>							
				Check Date: 10/27/2021	Check Amount:	1,108.74	
00053890	10/27/2021	C4274700025		JULY-NOV 2021	10-1110-562-000-00-000-000-000-0000	312839	392,416.85
00053890	10/27/2021	C4274700026		JULY-NOV 2021	10-1290-562-000-00-000-000-000-0000	343945	226,780.06
<b>Vendor: 234835 - SUGAR VALLEY RURAL CHARTER SCHOOL</b>							
				Remit #	1 Check Date: 10/27/2021	Check Amount:	619,196.91
00053891	10/27/2021	C4274700027		22-503	10-6910-000-000-00-000-000-000-0000	210024	133.00
<b>Vendor: 403271 - DESTINY UMSTEAD</b>							
				Check Date: 10/27/2021	Check Amount:	133.00	
00053892	10/27/2021	C4274700028		22-503	10-6910-000-000-00-000-000-000-0000	210024	133.00
<b>Vendor: 403272 - KADENCE DAUBER</b>							
				Check Date: 10/27/2021	Check Amount:	133.00	
<b>10-GENERAL FUND</b>							
						644,020.65	
<b>Grand Total Manual Checks :</b>							
						0.00	
<b>Grand Total Regular Checks :</b>							
						644,020.65	
<b>Grand Total Direct Deposits:</b>							
						0.00	
<b>Grand Total Credit Card Payments:</b>							
						0.00	
<b>Grand Total All Checks :</b>							
						644,020.65	

Fund Accounting Check Register

PLGIT GENERAL FUND - From 11/23/2021 To 11/23/2021

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
00053903	11/15/2021	L4282600002	22000019	4717886897	10-5800-610-000-00-000-000-SUSP	999999	43.00
Vendor: 100410 - ACCO BRANDS USA LLC					Remit # 1 Check Date: 11/23/2021	Check Amount:	43.00
00053904	11/15/2021	L4282600001	22000355	301292	10-2380-610-000-30-010-025-000-0000	312114	800.00
Vendor: 100900 - ADDIES AWARDS & PRINTING					Remit # 1 Check Date: 11/23/2021	Check Amount:	800.00
00053905	11/16/2021	C4283200001		20212022-04	10-1807-899-217-10-000-022-000-0000	340056-22	11,500.00
Vendor: 103450 - ALL THINGS BRIGHT & BEAUTIFUL					Check Date: 11/23/2021	Check Amount:	11,500.00
00053906	11/15/2021	C4282500001		3128375540	10-2620-423-000-10-030-000-000-0000	310314	66.95
Vendor: 105750 - AMERIGAS					Remit # 1 Check Date: 11/23/2021	Check Amount:	66.95
00053907	11/16/2021	L4283100009	22000406	2110-127781	10-2250-610-000-30-010-000-000-0000	310116	14.95
00053907	11/16/2021	C4283200009	22000152	2110-127620	10-2620-610-000-30-010-000-000-0000	310135	18.04
00053907	11/16/2021	C4283200010	22000152	2110-128145	10-2620-610-000-10-040-000-000-0000	310424	59.42
Vendor: 108815 - CAPITAL ONE TRADE CREDIT					Remit # 3 Check Date: 11/23/2021	Check Amount:	92.41
00053908	11/15/2021	C4282500064		BT1936228	10-2310-330-000-00-000-000-000-0000	310819	15,000.00
Vendor: 109400 - BAKER TILLY US, LLP					Remit # 1 Check Date: 11/23/2021	Check Amount:	15,000.00
00053909	11/15/2021	C4282500002		MILEAGE	10-2620-581-000-00-000-000-000-0000	310938M	91.28
Vendor: 113075 - ANGELA BERTIN					Check Date: 11/23/2021	Check Amount:	91.28
00053910	11/15/2021	L4282600036	22000330	03383921	10-1211-610-000-30-010-000-000-0000	360502	81.74
Vendor: 115100 - LINGLE'S					Remit # 1 Check Date: 11/23/2021	Check Amount:	81.74
00053911	11/15/2021	C4282500065		2200599	10-2271-580-000-30-020-000-000-0000	313737C	55.00
00053911	11/15/2021	C4282500066		2200599	10-2271-580-000-30-010-000-000-0000	313736C	80.00
00053911	11/15/2021	C4282500067		2200599	10-2271-580-000-10-040-000-000-0000	313734C	5.00
00053911	11/15/2021	C4282500068		2200599	10-2271-580-000-10-060-000-000-0000	313649C	5.00
00053911	11/15/2021	C4282500069		2200599	10-2271-580-000-10-030-000-000-0000	313733C	5.00
00053911	11/15/2021	C4282500070		2200595	10-2272-580-000-00-000-000-000-0000	313739NC	125.00
00053911	11/16/2021	C4283200002		2200528	10-1290-390-988-00-000-000-000-SPEC		8,386.18
00053911	11/16/2021	C4283200003		2200442	10-0421-000-000-00-000-000-000-0000	110421	31,079.88
00053911	11/16/2021	C4283200004		2200471	10-2220-538-000-00-000-023-000-0000	311079	678.40
00053911	11/16/2021	C4283200005		2200566	10-1233-322-000-10-000-000-000-0000		762.38
00053911	11/16/2021	C4283200006		2200557	10-1231-322-000-10-000-000-000-0000	360411-E	871.98
00053911	11/16/2021	C4283200007		2200538	10-1290-322-000-00-000-000-000-00IU	311650-IU	85,350.74
00053911	11/16/2021	C4283200008		2200516	10-1221-322-000-00-000-000-000-00IU	360416	54.00
Vendor: 115900 - BLAST INTERMEDIATE UNIT 17					Remit # 2 Check Date: 11/23/2021	Check Amount:	127,458.56
00053912	11/15/2021	L4282600004	22000275	76598	10-1380-610-000-30-010-025-000-0000	312978	56.45
00053912	11/15/2021	L4282600005	22000275	76537	10-1380-610-000-30-010-025-000-0000	312978	52.83

\* Denotes Non-Negotiable Transaction

Fund Accounting Check Register

PLGIT GENERAL FUND - From 11/23/2021 To 11/23/2021

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
00053912	11/15/2021	L4282600006	22000275	76634	10-1380-610-000-30-010-025-000-0000	312978	57.72
00053912	11/15/2021	L4282600007	22000265	75849	10-1380-610-000-30-010-025-000-0000	312978	158.01
00053912	11/16/2021	C4283200011	22000153	69427	10-2620-610-000-00-090-000-000-0000		8.59
00053912	11/16/2021	C4283200012	22000153	75847	10-2620-610-000-30-020-000-000-0000	310228	38.55
00053912	11/16/2021	C4283200013	22000153	75846	10-2620-610-000-10-060-000-000-0000	310622	2.82
00053912	11/16/2021	C4283200014	22000153	75845	10-2620-610-000-10-040-000-000-0000	310424	65.95
00053912	11/16/2021	C4283200015	22000153	76597	10-2620-610-000-30-010-000-000-0000	310135	7.59
00053912	11/16/2021	C4283200016	22000153	75844	10-2620-610-000-10-030-000-000-0000	310319	24.45
00053912	11/16/2021	C4283200017	22000153	75848	10-2620-610-000-30-010-000-000-0000	310135	45.67
00053912	11/16/2021	C4283200018	22000153	69428	10-2620-610-000-00-000-000-000-0000	310939	127.80
Vendor: 121100 - BUTTORFFS HARDWARE							
00053913	11/16/2021	C4283200020		433510	Remit # 1 Check Date: 11/23/2021 Check Amount:		646.43
					10-1233-322-000-30-000-000-000-0000	340724	9,791.10
Vendor: 121275 - CHESTER COUNTY IU							
00053914	11/15/2021	L4282600008	22000422	M874824	10-2220-438-000-00-000-023-000-0000	311078	525.06
00053914	11/15/2021	L4282600009	22000230	N062943	10-1110-650-000-10-030-023-000-0000	310388	338.37
00053914	11/15/2021	L4282600010	22000230	N062943	10-1110-650-000-10-040-023-000-0000	310480	845.93
00053914	11/15/2021	L4282600011	22000230	N062943	10-1110-650-000-10-060-023-000-0000	310665	338.36
00053914	11/15/2021	L4282600012	22000230	N062943	10-1110-650-000-30-010-023-000-0000	312124	1,015.11
00053914	11/15/2021	L4282600013	22000230	N062943	10-1110-650-000-30-020-023-000-0000	312216	845.93
00053914	11/16/2021	L4283100001	22000465	N315607	10-1110-650-000-10-030-023-000-0000	310388	365.74
00053914	11/16/2021	L4283100002	22000465	N315607	10-1110-650-000-10-040-023-000-0000	310480	365.74
00053914	11/16/2021	L4283100003	22000465	N315607	10-1110-650-000-10-060-023-000-0000	310665	365.74
00053914	11/16/2021	L4283100004	22000465	N315607	10-1110-650-000-30-010-023-000-0000	312124	365.74
00053914	11/16/2021	L4283100005	22000465	N315607	10-1110-650-000-30-020-023-000-0000	312216	365.74
Vendor: 121413 - CDW-GOVERNMENT							
00053915	11/15/2021	L4282600014	22000439	16392376	Remit # 1 Check Date: 11/23/2021 Check Amount:		5,737.46
					10-1380-640-000-30-010-025-000-0000	312979	82.68
Vendor: 124810 - NCS PEARSON, INC.							
00053916	11/16/2021	C4283200021	22000155	INV62309	Remit # 2 Check Date: 11/23/2021 Check Amount:		82.68
					10-2620-610-000-30-010-000-000-0000	310135	120.00
00053916	11/16/2021	C4283200022	22000155	INV62308	10-2620-610-000-30-020-000-000-0000	310228	96.15
00053916	11/16/2021	C4283200023	22000155	INV62310	10-2620-610-000-30-020-000-000-0000	310228	17.00
Vendor: 127200 - CLARKSON CHEMICAL CO INC							
00053917	11/15/2021	C4282500003		NOVEMBER 2021	Remit # 1 Check Date: 11/23/2021 Check Amount:		233.15
					10-0462-213-000-00-000-000-000-0000	110462-213	1,183.04
00053917	11/15/2021	C4282500004		NOVEMBER 2021	50-0462-213-000-00-000-000-000-0000	150462-213	16.10
Vendor: 128250 - CM REGENT LLC							
					Remit # 1 Check Date: 11/23/2021 Check Amount:		1,199.14

Fund Accounting Check Register

PLGIT GENERAL FUND - From 11/23/2021 To 11/23/2021

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
00053918	11/15/2021	C4282500005		1167364	10-2620-430-000-10-030-000-000-0000	310316	427.86
00053918	11/15/2021	C4282500006		1167364	10-2620-430-000-30-020-000-000-0000	310226	369.12
Vendor: 129750 - PA DEPT OF LABOR & INDUSTRY B							
00053919	11/16/2021	C4283200024		IN413663	Remit # 8 Check Date: 11/23/2021	Check Amount:	796.98
00053919	11/16/2021	C4283200025		IN407938	10-2540-442-000-00-000-000-000-0000	311024	502.99
Vendor: 129867 - COMPLETE DOCUMENT SOLUTIONS							
00053920	11/15/2021	L4282600015	22000421	112153	10-2540-442-000-00-000-000-000-0000	311024	267.20
00053920	11/15/2021	L4282600015	22000421	112153	Check Date: 11/23/2021	Check Amount:	770.19
Vendor: 129870 - COMPTIA INC MASTER OPERATING ACCOUNT							
00053921	11/15/2021	L4282600016	22000403	40523	10-1370-610-000-30-010-025-000-0000	312968	1,843.56
00053921	11/15/2021	L4282600016	22000403	40523	Check Date: 11/23/2021	Check Amount:	1,843.56
Vendor: 129890 - COMPU-GEN TECHNOLOGIES							
00053922	11/15/2021	L4282600053	22000385	3489788396	10-1370-610-000-30-010-025-000-0000	312968	615.00
00053922	11/15/2021	L4282600053	22000385	3489788396	Check Date: 11/23/2021	Check Amount:	615.00
00053922	11/15/2021	L4282600054	22000390	3489788396	10-5800-610-000-00-000-000-000-SUSP	999999	25.49
00053922	11/15/2021	L4282600054	22000390	3489788396	10-2540-610-000-00-000-000-000-0000	310897	52.25
00053922	11/15/2021	L4282600059	22000423	3490371004	10-2310-610-000-00-000-000-000-0000	311028	37.20
Vendor: 130830 - STAPLES							
00053923	11/15/2021	L4282600017	22000437	7116580	Remit # 2 Check Date: 11/23/2021	Check Amount:	114.94
00053923	11/15/2021	L4282600017	22000437	7116580	10-1110-756-000-30-010-023-000-0000	312125	3,300.00
Vendor: 135299 - CXTEC							
00053924	11/15/2021	C4282500007		01-80819	Remit # 1 Check Date: 11/23/2021	Check Amount:	3,300.00
00053924	11/15/2021	C4282500008		01-80818	10-2620-610-000-10-060-000-000-0000	310622	1,064.20
Vendor: 140600 - DOTTERER EQUIPMENT							
00053925	11/15/2021	C4282500063		2303	10-2620-610-000-10-060-000-000-0000	310622	105.73
00053925	11/15/2021	C4282500063		2303	Check Date: 11/23/2021	Check Amount:	1,169.93
Vendor: 141762 - HENRY DUNN INC.							
00053926	11/15/2021	C4282500009		4209414	10-2511-330-000-00-000-000-000-0000	344227	7,200.00
00053926	11/15/2021	C4282500010		4209414	Remit # 1 Check Date: 11/23/2021	Check Amount:	7,200.00
00053926	11/15/2021	C4282500011		4174969	10-2620-430-000-00-070-000-000-0000	311757	73.00
00053926	11/15/2021	C4282500011		4174969	50-3100-460-000-00-000-000-000-0000	350013	337.00
Vendor: 141881 - J.C. EHRlich CO., INC.							
00053927	11/15/2021	L4282600018	22000353	5425-419443	10-2620-430-000-30-010-000-000-0000	310133	46.00
00053927	11/15/2021	L4282600018	22000353	5425-419443	Remit # 1 Check Date: 11/23/2021	Check Amount:	456.00
Vendor: 143250 - ECONOMY AUTO PARTS INC							
00053928	11/15/2021	L4282600022	22000138	17267	10-1380-430-000-30-010-025-000-0000	310969	238.98
00053928	11/15/2021	L4282600023	22000138	17267	Remit # 1 Check Date: 11/23/2021	Check Amount:	238.98
00053928	11/15/2021	L4282600024	22000138	17267	10-1110-348-000-10-030-023-000-0000	310386	540.00
00053928	11/15/2021	L4282600025	22000138	17267	10-1110-348-000-10-040-023-000-0000	310484	775.00
00053928	11/15/2021	L4282600026	22000138	17267	10-1110-348-000-10-060-023-000-0000	310663	540.00
00053928	11/15/2021	L4282600025	22000138	17267	10-1110-348-000-30-010-023-000-0000	312122	3,750.00
00053928	11/15/2021	L4282600026	22000138	17267	10-1110-348-000-30-020-023-000-0000	312214	775.00
Vendor: 143550 - EDPuzzle, INC.							
00053929	11/16/2021	C4283200034	22000467	L3296	Check Date: 11/23/2021	Check Amount:	6,380.00
00053929	11/16/2021	C4283200034	22000467	L3296	10-2620-610-000-00-090-000-000-0000	2,920.00	2,920.00

\* Denotes Non-Negotiable Transaction

# Fund Accounting Check Register

PLGIT GENERAL FUND - From 11/23/2021 To 11/23/2021

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
<b>Vendor: 147025 - ELERY W. NAU, INC.</b>							
00053930	11/16/2021	C4283200036		PETTY CASH	10-2330-532-000-00-000-000-0000	Check Amount:	2,920.00
00053930	11/16/2021	C4283200037		PETTY CASH	10-0102-000-000-00-000-000-0000	110102	95.82
<b>Vendor: 147989 - BENJAMIN ENDERS</b>							
00053931	11/15/2021	L4282600027	22000373	106955418	10-3210-430-000-30-010-000-000-0000	Check Amount:	50.00
00053931	11/15/2021	L4282600028	22000374	106952504	10-3210-610-000-30-010-000-000-0000	310138	150.00
<b>Vendor: 148005 - EPIC PERCUSSION</b>							
00053932	11/15/2021	L4282600029	22000381	PAWIL362664	10-1380-610-000-30-010-025-000-0000	Check Amount:	607.31
00053932	11/15/2021	L4282600030	22000326	PAWIL361952	10-1380-610-000-30-010-025-000-0000	312978	65.99
<b>Vendor: 148700 - FASTENAL COMPANY</b>							
00053933	11/15/2021	C4282500012		20211031-105342A	Remit # 1 Check Date: 11/23/2021	Check Amount:	571.80
<b>Vendor: 149540 - WILMINGTON TRUST FEE COLLECTIONS</b>							
00053934	11/15/2021	L4282600031	22000076	2627975	10-2310-310-000-00-000-000-0000	Check Amount:	637.79
<b>Vendor: 151150 - FLINN SCIENTIFIC INC</b>							
00053935	11/15/2021	L4282600032	22000286	348819F	10-2250-640-000-30-010-000-000-0000	Check Amount:	780.00
<b>Vendor: 151730 - FOLLETT SCHOOL SOLUTIONS, INC.</b>							
00053936	11/16/2021	C4283200026	22000157	S046239933.001	10-2620-610-000-10-060-000-000-0000	Check Amount:	885.98
00053936	11/16/2021	C4283200027	22000157	S045824657.001	10-2620-610-000-30-010-000-000-0000	310622	45.60
00053936	11/16/2021	C4283200028	22000157	S04584657.002	10-2620-610-000-30-010-000-000-0000	310135	558.91
00053936	11/16/2021	C4283200029	22000157	S046033602.001	10-2620-610-000-30-010-000-000-0000	310135	135.45
00053936	11/16/2021	C4283200030	22000157	S043995965.001	10-2620-610-000-30-020-000-000-0000	310228	168.39
00053936	11/16/2021	C4283200031	22000157	S045990784.001	10-2620-610-000-30-010-000-000-0000	310135	1,319.86
00053936	11/16/2021	C4283200032	22000157	S045937673.001	10-2620-610-000-30-020-000-000-0000	310228	93.20
00053936	11/16/2021	C4283200033	22000157	S046034008.001	10-2620-610-000-30-010-000-000-0000	310135	274.32
<b>Vendor: 153250 - COOPER ELECTRIC COMPANY</b>							
00053937	11/16/2021	L4283100006	22000444	537318	Remit # 2 Check Date: 11/23/2021	Check Amount:	29.76
<b>Vendor: 153860 - FUN and FUNCTION</b>							
00053938	11/16/2021	C4283200035	22000158	9107388184	10-1241-610-000-10-040-000-000-0000	Check Amount:	2,625.49
<b>Vendor: 158000 - GRAINGER</b>							
00053939	11/16/2021	C4283200039		2488329	Check Date: 11/23/2021	Check Amount:	29.94
<b>Vendor: 160205 - HRI, INC.</b>							
00053940	11/16/2021	C4283200038		E08270	10-2620-610-000-10-060-000-000-0000	Check Amount:	29.94
<b>Vendor: 166255 - HIGHWAY EQUIPMENT &amp; SUPPLY COMPANY</b>							
00053941	11/16/2021	C4283200040		44053	Remit # 3 Check Date: 11/23/2021	Check Amount:	10.25
<b>Vendor: 160205 - HRI, INC.</b>							
00053941	11/16/2021	C4283200040		E08270	10-2620-610-000-30-010-000-000-0000	Check Amount:	10.25
<b>Vendor: 166255 - HIGHWAY EQUIPMENT &amp; SUPPLY COMPANY</b>							
00053941	11/16/2021	C4283200040		44053	10-2620-610-000-30-010-000-000-0000	Check Amount:	205.20
<b>Vendor: 160205 - HRI, INC.</b>							
00053941	11/16/2021	C4283200040		E08270	Check Date: 11/23/2021	Check Amount:	205.20
<b>Vendor: 166255 - HIGHWAY EQUIPMENT &amp; SUPPLY COMPANY</b>							
00053941	11/16/2021	C4283200040		44053	10-2620-610-169-00-000-000-000-ADSW	Check Amount:	870.00
<b>Vendor: 166255 - HIGHWAY EQUIPMENT &amp; SUPPLY COMPANY</b>							
00053941	11/16/2021	C4283200040		44053	Check Date: 11/23/2021	Check Amount:	870.00
<b>Vendor: 166255 - HIGHWAY EQUIPMENT &amp; SUPPLY COMPANY</b>							
00053941	11/16/2021	C4283200040		44053	10-2620-330-000-00-000-000-000-1111	Check Amount:	11,653.46

\* Denotes Non-Negotiable Transaction

# Fund Accounting Check Register

PLGIT GENERAL FUND - From 11/23/2021 To 11/23/2021

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
<b>Vendor: 169925 - HUNT ENGINEERS/ARCHITECTS/SURVEYORS</b>							
00053942	11/16/2021	C4283200041		461991	10-1110-756-000-30-020-023-000-0000	Check Amount: 11,653.46	11,653.46
<b>Vendor: 170015 - HUNTINGTON TECHNOLOGY FINANCE</b>							
00053943	11/16/2021	C4283200042		ICOMN003871	10-2330-330-000-00-000-000-0000	Check Amount: 15,762.00	15,762.00
<b>Vendor: 171600 - INFOCON CORPORATION</b>							
00053944	11/15/2021	C4282500013		23838	Remit # 1 Check Date: 11/23/2021	Check Amount: 204.00	204.00
00053944	11/16/2021	C4283200043		23684	10-2153-330-000-00-000-000-0000	Check Amount: 2,400.00	2,400.00
00053944	11/16/2021	C4283200044		23525	10-2153-330-000-00-000-000-0000	Check Amount: 3,037.50	3,037.50
<b>Vendor: 172750 - INTERPRETEK</b>							
00053945	11/16/2021	C4283200045		MILEAGE	10-2380-581-000-10-030-000-000-0000	Check Amount: 1,518.75	1,518.75
00053945	11/16/2021	C4283200046		MILEAGE	10-2380-581-000-10-060-000-000-0000	Check Amount: 6,956.25	6,956.25
00053945	11/16/2021	C4283200047		MILEAGE	10-2380-581-000-10-060-000-000-0000	Check Amount: 43.12	43.12
00053945	11/16/2021	C4283200048		MILEAGE	10-2380-581-000-10-030-000-000-0000	Check Amount: 43.12	43.12
<b>Vendor: 173950 - JON S JEAN</b>							
00053946	11/15/2021	C4282500016		6456	10-2620-610-000-10-060-000-000-0000	Check Amount: 42.00	42.00
<b>Vendor: 174450 - JERSEY SHORE BLOCK, LLC</b>							
00053947	11/15/2021	C4282500014		KELLI PAULHAMUS	Remit # 1 Check Date: 11/23/2021	Check Amount: 170.24	170.24
00053947	11/15/2021	C4282500015		LEVI CRAMER	10-2340-860-000-00-000-000-0000	Check Amount: 45.27	45.27
<b>Vendor: 175058 - JERSEY SHORE EDUCATION FOUNDATION</b>							
00053948	11/16/2021	C4283200049		88227510	10-2340-860-000-00-000-000-0000	Check Amount: 50.00	50.00
<b>Vendor: 176000 - JOHNSON CONTROLS FIRE PROTECTION LP</b>							
00053949	11/16/2021	C4283200051		REIMBURSEMENT	10-2620-430-000-00-070-000-000-0000	Check Amount: 50.00	50.00
<b>Vendor: 176070 - ADRIENNE JOHNSTON</b>							
00053950	11/16/2021	C4283200052		9215	10-2620-430-000-00-070-000-000-0000	Check Amount: 100.00	100.00
00053950	11/16/2021	C4283200055		8792	10-2620-610-000-10-060-000-000-0000	Check Amount: 1,030.80	1,030.80
<b>Vendor: 176300 - JO'S EQUIPMENT LLC</b>							
00053951	11/15/2021	L4282600033	22000311	588912	10-1110-610-432-00-000-022-000-0000	Check Amount: 84.90	84.90
00053951	11/15/2021	L4282600034	22000310	588663	10-2620-610-000-10-030-000-000-0000	Check Amount: 84.90	84.90
<b>Vendor: 176545 - JUNIOR LIBRARY GUILD</b>							
00053952	11/16/2021	C4283200053		102021120	10-2620-610-000-10-060-000-000-0000	Check Amount: 8.34	8.34
<b>Vendor: 177151 - KADES-MARGOLIS CORPORATION</b>							
00053953	11/15/2021	L4282600035	22000283	21-311294-1	10-2250-640-000-10-040-000-000-0000	Check Amount: 150.73	150.73
<b>Vendor: 180650 - K-LOG, INC</b>							
00053954	11/16/2021	C4283200056		4516477a-0001	10-2250-640-000-30-020-000-000-0000	Check Amount: 544.10	544.10
<b>Vendor: 180650 - K-LOG, INC</b>							
00053954	11/16/2021	C4283200056		4516477a-0001	10-2250-640-000-30-020-000-000-0000	Check Amount: 550.10	550.10
<b>Vendor: 180650 - K-LOG, INC</b>							
00053954	11/16/2021	C4283200056		4516477a-0001	Remit # 1 Check Date: 11/23/2021	Check Amount: 1,094.20	1,094.20
<b>Vendor: 180650 - K-LOG, INC</b>							
00053954	11/16/2021	C4283200056		4516477a-0001	10-2514-810-000-00-000-000-000-0000	Check Amount: 22.50	22.50
<b>Vendor: 180650 - K-LOG, INC</b>							
00053954	11/16/2021	C4283200056		4516477a-0001	Remit # 2 Check Date: 11/23/2021	Check Amount: 22.50	22.50
<b>Vendor: 180650 - K-LOG, INC</b>							
00053954	11/16/2021	C4283200056		4516477a-0001	10-1380-610-000-30-010-025-000-0000	Check Amount: 217.48	217.48
<b>Vendor: 180650 - K-LOG, INC</b>							
00053954	11/16/2021	C4283200056		4516477a-0001	Check Date: 11/23/2021	Check Amount: 217.48	217.48
<b>Vendor: 180650 - K-LOG, INC</b>							
00053954	11/16/2021	C4283200056		4516477a-0001	10-1211-322-000-30-000-000-000-0000	Check Amount: 69.00	69.00

\* Denotes Non-Negotiable Transaction

## Fund Accounting Check Register

PLGIT GENERAL FUND - From 11/23/2021 To 11/23/2021

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Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
Vendor: 182690 - LANGUAGERS INC.					Check Date: 11/23/2021	Check Amount:	69.00
00053955	11/15/2021	C4282500017		57254	10-2620-610-000-30-010-000-000-0000	310135	34.30
00053955	11/16/2021	C4283200057		56993	10-2620-610-000-10-060-000-000-0000	310622	247.07
Vendor: 183205 - LAWN & GOLF SUPPLY COMPANY					Check Date: 11/23/2021	Check Amount:	281.37
00053956	11/16/2021	C4283200058		21089	10-2620-430-000-00-090-000-000-0000		2,677.73
Vendor: 183775 - LECCE ELECTRIC, INC.					Check Date: 11/23/2021	Check Amount:	2,677.73
00053957	11/15/2021	L4282600037	22000012	99320433 RI	10-5800-610-000-00-000-000-000-SUSP	999999	580.00
Vendor: 185621 - LINDENMEYR MUNRO					Remit # 1 Check Date: 11/23/2021	Check Amount:	580.00
00053958	11/16/2021	C4283200066	22000161	70530624	10-2620-610-000-00-090-000-000-0000		17.99
Vendor: 189325 - MSC INDUSTRIAL SUPPLY CO.					Remit # 1 Check Date: 11/23/2021	Check Amount:	17.99
00053959	11/15/2021	C4282500018		REIMBURSEMENT	10-1211-610-000-30-010-000-000-0000	360502	378.58
00053959	11/15/2021	C4282500019		REIMBURSEMENT	10-1211-610-000-30-010-000-000-0000	360502	43.47
Vendor: 189700 - STEPHANIE MACHMER					Remit # 1 Check Date: 11/23/2021	Check Amount:	422.05
00053960	11/16/2021	C4283200059		119808	10-2350-330-000-00-000-000-000-0000	310835	5,167.50
Vendor: 192700 - MCCORMICK LAW FIRM					Remit # 1 Check Date: 11/23/2021	Check Amount:	5,167.50
00053961	11/15/2021	L4282600039	22000405	120141456001	10-1110-640-000-30-010-000-000-0000	310103	3,380.95
Vendor: 192851 - THE MCGRAW-HILL SCHOOL EDUCATION HOLDINGS, LLC					Remit # 1 Check Date: 11/23/2021	Check Amount:	3,380.95
00053962	11/16/2021	C4283200060		67135871	10-2620-610-000-30-010-000-000-0000	310135	15.77
Vendor: 193385 - MCMASTER-CARR SUPPLY COMPANY					Remit # 1 Check Date: 11/23/2021	Check Amount:	15.77
00053963	11/16/2021	C4283200062	22000160	2434513	10-2620-610-000-10-060-000-000-0000	310622	7.06
00053963	11/16/2021	C4283200063	22000160	2434004	10-2620-610-000-10-040-000-000-0000	310424	71.77
00053963	11/16/2021	C4283200064	22000160	2436991	10-2620-610-000-10-060-000-000-0000	310622	343.69
00053963	11/16/2021	C4283200065	22000160	2433107	10-2620-610-000-10-040-000-000-0000	310424	862.51
Vendor: 194200 - MEIER SUPPLY CO., INC					Remit # 1 Check Date: 11/23/2021	Check Amount:	1,285.03
00053964	11/15/2021	C4282500020		UNIFORMS	10-2620-610-000-00-000-000-000-0000	310939	217.12
Vendor: 195325 - JERRY MERRILL					Remit # 1 Check Date: 11/23/2021	Check Amount:	217.12
00053965	11/16/2021	C4283200061		MILEAGE	10-1110-581-000-00-000-000-000-0000	310740M	70.00
Vendor: 196280 - ANDREA BOWERS					Remit # 2 Check Date: 11/23/2021	Check Amount:	70.00
00053966	11/16/2021	C4283400028	22000162	071437	10-2620-610-000-00-000-000-000-0000	310939	7.22
00053966	11/16/2021	C4283400030	22000162	069268	10-2620-610-000-00-000-000-000-0000	310939	53.09
00053966	11/16/2021	C4283400031	22000162	070436	10-2620-610-000-00-000-000-000-0000	310939	1.43
00053966	11/16/2021	C4283400032	22000162	071562	10-2620-610-000-00-090-000-000-0000		50.56
00053966	11/16/2021	C4283400033	22000162	065080	10-2620-610-000-00-000-000-000-0000	310939	44.41

\* Denotes Non-Negotiable Transaction

P - Prenote

# - Payable Transaction

C - Credit Card Payment

D - Direct Deposit

11/16/2021 01:37:58 PM

JERSEY SHORE AREA SCHOOL DIST

Page 6

# Fund Accounting Check Register

PLGIT GENERAL FUND - From 11/23/2021 To 11/23/2021

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
<b>Vendor: 201785 - TONER AUTO PARTS, INC.</b>					<b>Check Date: 11/23/2021</b>	<b>Check Amount:</b>	<b>156.71</b>
00053967	11/15/2021	L4282600040	22000092	168768	10-1110-610-000-30-010-000-000-0000	310102	55.56
00053967	11/15/2021	L4282600041	22000091	169773	10-1110-610-000-30-010-000-000-0000	310102	19.08
<b>Vendor: 201800 - NASCO</b>					<b>Remit # 1 Check Date: 11/23/2021</b>	<b>Check Amount:</b>	<b>74.64</b>
00053968	11/15/2021	L4282600042	22000016	16840	10-5800-610-000-00-000-000-000-SUSP	999999	1,231.60
00053968	11/15/2021	L4282600043	22000029	16779	10-5800-610-000-00-000-000-SUSP	999999	31.20
00053968	11/15/2021	L4282600044	22000025	16780	10-5800-610-000-00-000-000-SUSP	999999	23.76
00053968	11/15/2021	L4282600045	22000034	16781	10-5800-610-000-00-000-000-SUSP	999999	28.08
00053968	11/15/2021	L4282600046	22000022	16782	10-5800-610-000-00-000-000-SUSP	999999	634.00
<b>Vendor: 201961 - NATIONAL ART &amp; SCHOOL SUPPLIES</b>					<b>Remit # 1 Check Date: 11/23/2021</b>	<b>Check Amount:</b>	<b>1,948.64</b>
00053969	11/16/2021	C4283200067		JUSTIN ARMBRUSTR	10-2380-580-000-30-020-000-000-0000	310244	150.00
<b>Vendor: 205747 - NORTHWEST TRI-COUNTY INTERMEDIATE UNIT #5</b>					<b>Check Date: 11/23/2021</b>	<b>Check Amount:</b>	<b>150.00</b>
00053970	11/16/2021	C4283200068		712005418-03	10-1342-610-000-30-010-025-000-0000	312938	37.04
<b>Vendor: 207060 - OTC BRANDS, INC.</b>					<b>Remit # 1 Check Date: 11/23/2021</b>	<b>Check Amount:</b>	<b>37.04</b>
00053971	11/16/2021	C4283400002		126343	10-2620-610-169-00-000-000-000-ADSW		446.16
<b>Vendor: 207629 - P STONE INC</b>					<b>Check Date: 11/23/2021</b>	<b>Check Amount:</b>	<b>446.16</b>
00053972	11/15/2021	C4282500021		2130319350	10-2620-340-000-10-060-000-000-0000	310626	88.00
00053972	11/15/2021	C4282500022		2130320196	10-2620-340-000-30-010-000-000-0000	310178	50.00
00053972	11/16/2021	C4283400003		2130317518	10-2620-340-000-30-010-000-000-0000	310178	50.00
00053972	11/16/2021	C4283400053		2130318534	10-2620-340-000-30-010-000-000-0000	310178	50.00
<b>Vendor: 207800 - PACE ANALYTICAL SERVICES, LLC</b>					<b>Remit # 1 Check Date: 11/23/2021</b>	<b>Check Amount:</b>	<b>238.00</b>
00053973	11/16/2021	C4283400004		18352	10-2515-580-000-00-000-000-000-0000	360350	75.00
00053973	11/16/2021	C4283400005		18353	10-2515-580-000-00-000-000-000-0000	360350	75.00
<b>Vendor: 208900 - PASBO</b>					<b>Remit # 2 Check Date: 11/23/2021</b>	<b>Check Amount:</b>	<b>150.00</b>
00053974	11/16/2021	C4283400001		05506	10-2360-810-000-00-000-000-000-0000	310848	65.00
<b>Vendor: 208910 - PASCD MEMBERSHIP</b>					<b>Remit # 1 Check Date: 11/23/2021</b>	<b>Check Amount:</b>	<b>65.00</b>
00053975	11/16/2021	C4283400006		MILEAGE	10-2120-581-000-00-000-000-000-0000	343996	40.88
<b>Vendor: 208950 - JENNIFER PATTERSON</b>					<b>Check Date: 11/23/2021</b>	<b>Check Amount:</b>	<b>40.88</b>
00053976	11/16/2021	L4283100007	22000004	S1448867.004	10-2620-610-000-00-000-000-000-0000	310939	1,209.60
<b>Vendor: 210750 - PENNSYLVANIA PAPER &amp; SUPPLY COMPANY</b>					<b>Remit # 1 Check Date: 11/23/2021</b>	<b>Check Amount:</b>	<b>1,209.60</b>
00053977	11/16/2021	C4283400007		925845	10-2620-610-000-00-000-000-000-0000	310939	13.14
<b>Vendor: 210850 - PA ONE CALL SYSTEM INC</b>					<b>Remit # 1 Check Date: 11/23/2021</b>	<b>Check Amount:</b>	<b>13.14</b>
00053978	11/15/2021	C4282500023		NOVEMBER 2021	10-0462-214-000-00-000-000-000-0000	110462-214	572.45

\* Denotes Non-Negotiable Transaction

# Fund Accounting Check Register

PLGIT GENERAL FUND - From 11/23/2021 To 11/23/2021

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Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
<b>Vendor: 210900 - CM-REGENT, LLC</b>							
00053979	11/16/2021	C4283400008		202229	Remit # 1 Check Date: 11/23/2021	Check Amount:	572.45
					10-2620-810-000-00-000-000-0000	311062	45.00
<b>Vendor: 210965 - PA DEPARTMENT OF AGRICULTURE</b>							
00053980	11/15/2021	L4282600048	22000398	363689648	Remit # 2 Check Date: 11/23/2021	Check Amount:	45.00
					10-3210-610-000-30-010-000-000-0000	310141	118.24
<b>Vendor: 211400 - J W PEPPER &amp; SON INC</b>							
00053981	11/15/2021	L4282600057	22000244	1900770-02	Remit # 1 Check Date: 11/23/2021	Check Amount:	118.24
					10-1110-640-000-30-010-000-000-0000	310103	643.80
<b>Vendor: 211800 - PERMA-BOUND</b>							
00053982	11/15/2021	L4282600049	22000411	408583	Check Date: 11/23/2021	Check Amount:	643.80
					10-1110-640-000-30-010-000-000-0000	310103	623.20
<b>Vendor: 214455 - PRESTWICK HOUSE</b>							
00053983	11/15/2021	L4282600050	22000221	28168	Remit # 1 Check Date: 11/23/2021	Check Amount:	623.20
					10-1110-650-000-30-020-023-000-0000	312216	525.00
00053983	11/15/2021	L4282600051	22000221	28174	10-1110-650-000-30-020-023-000-0000	312216	58.00
<b>Vendor: 214480 - PRINTERMECH</b>							
00053984	11/15/2021	C4282500024		NOVEMBER 2021	Check Date: 11/23/2021	Check Amount:	583.00
					10-0462-215-000-00-000-000-000-0000	110462-215	654.24
00053984	11/15/2021	C4282500025		NOVEMBER 2021	10-0480-215-000-00-000-000-000-CPAY	110480V	593.28
00053984	11/15/2021	C4282500026		NOVEMBER 2021	10-1110-215-000-30-000-000-000-0000	340586	6.18
<b>Vendor: 215990 - PSEA HEALTH AND WELFARE FUND</b>							
00053985	11/16/2021	C4283400009		LISA TIBBENS	Check Date: 11/23/2021	Check Amount:	1,253.70
					10-1342-230-663-30-110-022-000-0000	483.65	
00053985	11/16/2021	C4283400010		MELISSA ROGERS	10-1110-230-000-30-000-000-000-0000	310727	85.73
00053985	11/16/2021	C4283400011		MARY AUNGST	10-1231-230-000-10-000-000-000-0000	360233	69.65
00053985	11/16/2021	C4283400012		DEBRA BAIER	10-1110-230-000-30-000-000-000-0000	310727	101.18
00053985	11/16/2021	C4283400013		VICKI ALLEN	10-1110-230-000-10-000-000-000-0000	310726	391.74
00053985	11/16/2021	C4283400014		TAMMIE BECK	50-3100-230-000-00-000-000-000-0000	350009	2,243.12
00053985	11/16/2021	C4283400015		JORDAN BOWER	50-3100-230-000-00-000-000-000-0000	350009	2,458.54
<b>Vendor: 216000 - PSERS</b>							
00053986	11/16/2021	L4283100008	22000043	S1428581.002	Remit # 1 Check Date: 11/23/2021	Check Amount:	5,833.61
					10-5800-610-000-00-000-000-000-SUSP	999999	96.90
00053986	11/16/2021	C4283400016	22000014	S1429238.010	10-5800-610-000-00-000-000-000-SUSP	999999	64.44
<b>Vendor: 216376 - PYRAMID SCHOOL PRODUCTS</b>							
00053987	11/15/2021	C4282500027		117256	Remit # 1 Check Date: 11/23/2021	Check Amount:	161.34
					10-2360-580-000-00-000-000-000-0000	310845	16.00
<b>Vendor: 216475 - QBS, LLC</b>							
00053988	11/16/2021	C4283400017	22000298	750617	Check Date: 11/23/2021	Check Amount:	16.00
					10-1340-610-000-30-010-025-000-0000	312918	608.68
00053988	11/16/2021	C4283400018	22000298	740758	10-1340-610-000-30-010-025-000-0000	312918	514.27
<b>Vendor: 218320 - REINHART FOOD SERVICE</b>							
00053989	11/15/2021	C4282500028		61451	Remit # 1 Check Date: 11/23/2021	Check Amount:	1,122.95
					10-2620-610-000-00-000-000-000-0000	310939	130.00
<b>Vendor: 220800 - ROGERS UNIFORMS</b>							
					Check Date: 11/23/2021	Check Amount:	130.00

\* Denotes Non-Negotiable Transaction

## Fund Accounting Check Register

PLGIT GENERAL FUND - From 11/23/2021 To 11/23/2021

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Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
00053990	11/16/2021	C4283400019		15093	10-2620-430-000-30-010-000-0000	310133	282.50
00053990	11/16/2021	C4283400020		15094	10-2620-430-000-10-040-000-0000	310421	87.50
00053990	11/16/2021	C4283400021		15095	10-2620-430-000-30-020-000-0000	310226	282.50
Vendor: 221935 - ROWE SPRINKLER SYSTEMS INC					Check Date: 11/23/2021	Check Amount:	652.50
00053991	11/15/2021	L4282600052	22000420	108097	10-1380-640-000-30-010-025-000-0000	312979	737.00
Vendor: 223340 - SDC PUBLICATIONS					Remit # 1 Check Date: 11/23/2021	Check Amount:	737.00
00053992	11/15/2021	L4282600058	22000096	208128899896	10-1110-610-000-30-020-000-0000	310203	8.64
Vendor: 223350 - SCHOOL SPECIALTY LLC					Remit # 2 Check Date: 11/23/2021	Check Amount:	8.64
00053993	11/16/2021	C4283400022		REIMBURSEMENT	10-2120-610-431-30-020-022-000-0000	344219	59.94
Vendor: 224070 - MICHELLE MOORE					Check Date: 11/23/2021	Check Amount:	59.94
00053994	11/16/2021	C4283400023		MILEAGE	10-1110-581-000-00-000-000-0000	310740M	119.84
Vendor: 227125 - VINCENT SHEARER					Remit # 1 Check Date: 11/23/2021	Check Amount:	119.84
00053995	11/15/2021	C4282500029		2300-5	10-2620-610-000-30-010-000-0000	310135	463.74
Vendor: 227300 - SHERWIN-WILLIAMS					Check Date: 11/23/2021	Check Amount:	463.74
00053996	11/16/2021	C4283200054		CONF MILEAGE	10-2271-581-000-10-040-000-0000	313734M	56.00
Vendor: 228832 - MEGAN L KODISH					Check Date: 11/23/2021	Check Amount:	56.00
00053997	11/16/2021	C4283400024		MILEAGE	10-1110-581-000-00-000-000-0000	310740M	60.48
Vendor: 229900 - LIZA SMITH					Check Date: 11/23/2021	Check Amount:	60.48
00053998	11/16/2021	C4283400025		52412-194169	10-2620-430-000-00-090-000-0000		39.50
Vendor: 231727 - SPECTRUM ANALYTIC INC					Check Date: 11/23/2021	Check Amount:	39.50
00053999	11/15/2021	L4282600055	22000443	90009700	10-2620-430-000-30-010-000-0000	310133	275.00
Vendor: 233840 - STEPHENSON EQUIPMENT, INC.					Check Date: 11/23/2021	Check Amount:	275.00
00054000	11/15/2021	L4282600056	22000360	418657	10-1110-610-000-10-040-000-0000	310405	645.00
Vendor: 234750 - STUDIES WEEKLY					Check Date: 11/23/2021	Check Amount:	645.00
00054001	11/15/2021	L4282600019	22000137	INV160583	10-1110-348-000-10-030-023-000-0000	310386	1,216.00
00054001	11/15/2021	L4282600020	22000137	INV160583	10-1110-348-000-10-040-023-000-0000	310484	1,900.00
00054001	11/15/2021	L4282600021	22000137	INV160583	10-1110-348-000-10-060-023-000-0000	310663	1,216.00
Vendor: 234780 - EDMENTUM, INC.					Remit # 1 Check Date: 11/23/2021	Check Amount:	4,332.00
00054002	11/15/2021	L4282600038	22000245	130383	10-3210-610-000-30-010-000-0000	310141	359.70
Vendor: 234810 - MANHOW					Remit # 1 Check Date: 11/23/2021	Check Amount:	359.70
00054003	11/16/2021	C4283400026		658252	10-2832-549-000-00-000-000-0000	310956	819.14
Vendor: 235050 - SUN-GAZETTE COMPANY					Remit # 1 Check Date: 11/23/2021	Check Amount:	819.14
00054004	11/15/2021	C4282500030		00221930	10-2620-430-000-10-040-000-0000	310421	56.05
Vendor: 235750 - SUSQUEHANNA FIRE EQUIPMENT COMPANY					Remit # 1 Check Date: 11/23/2021	Check Amount:	56.05

\* Denotes Non-Negotiable Transaction

# - Payable Transaction P - Prenote

d - Direct Deposit c - Credit Card Payment

11/16/2021 01:37:58 PM

JERSEY SHORE AREA SCHOOL DIST

Page 9

Fund Accounting Check Register

PLGIT GENERAL FUND - From 11/23/2021 To 11/23/2021

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Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
00054005	11/15/2021	C4282500031		NOVEMBER 2021	10-2720-513-000-00-000-000-0000	310954	54,450.30
00054005	11/15/2021	C4282500032		NOVEMBER 2021	10-2750-513-000-00-000-000-0000	311192	4,118.29
00054005	11/15/2021	C4282500033		BUS 2140	10-2730-390-000-00-000-000-0000	343942	1,198.33
00054005	11/15/2021	C4282500034		BUS 12	10-2730-390-000-00-000-000-0000	343942	845.28
00054005	11/15/2021	C4282500035		C BAER	10-2720-513-000-00-000-000-0000	310954	330.76
00054005	11/15/2021	C4282500036		R ROGERS	10-2720-513-000-00-000-000-0000	310954	1,048.00
00054005	11/15/2021	C4282500037		20701	10-3210-513-000-30-010-000-000-0000	310139	644.25
00054005	11/15/2021	C4282500038		20701	10-0153-000-000-00-000-000-0000	110153	473.02
Vendor: 235850 - SUSQUEHANNA TRAILWAYS COMPANY							
00054006	11/15/2021	L4282600061	22000255	110320	Remit # 1 Check Date: 11/23/2021	Check Amount:	63,108.23
				110320	10-0171-000-000-00-000-000-0000	110171	2,325.00
Vendor: 236699 - T.L.C. FUELS INC.							
00054007	11/15/2021	L4282600060	22000414	79750	Check Date: 11/23/2021	Check Amount:	2,325.00
				79750	10-1110-610-000-30-020-000-000-0000	310203	250.00
Vendor: 237556 - TECH4LEARNING, INC.							
00054008	11/15/2021	C4282500039		918263247	Remit # 1 Check Date: 11/23/2021	Check Amount:	250.00
				918263247	10-2620-430-000-30-020-000-000-0000	310226	333.90
00054008	11/15/2021	C4282500040		918263248	10-2620-430-000-30-020-000-000-0000	310226	111.30
Vendor: 237870 - TENNANT SALES AND SERVICE CO.							
00054009	11/15/2021	C4282500041		S202110	Check Date: 11/23/2021	Check Amount:	445.20
				S202110	10-2620-430-000-10-060-000-000-0000	310619	825.90
00054009	11/16/2021	C4283400027		J202109	10-2620-430-000-10-060-000-000-0000	310619	1,177.26
Vendor: 239665 - TIADAGHTON VALLEY MUNICIPAL AUTHORITY							
00054010	11/15/2021	C4282500071		OCTOBER 2021	Check Date: 11/23/2021	Check Amount:	2,003.16
				OCTOBER 2021	10-2660-390-000-00-000-000-000-0000	340308	5,805.64
Vendor: 239675 - TIADAGHTON VALLEY REGIONAL POLICE DEPT							
00054011	11/16/2021	C4283400034		NOVEMBER 2021	Check Date: 11/23/2021	Check Amount:	5,805.64
				NOVEMBER 2021	10-2540-532-000-00-000-000-000-0000	340721	2,000.00
Vendor: 242305 - U S POSTAL SERVICE							
00054012	11/15/2021	L4282600062	22000168	20065	Remit # 4 Check Date: 11/23/2021	Check Amount:	2,000.00
				20065	10-1110-640-523-10-000-022-000-0000		3,025.00
Vendor: 242535 - UNIVERSITY OF OREGON - CTL							
00054013	11/16/2021	C4283400047	22000496	INV00063002	Check Date: 11/23/2021	Check Amount:	3,025.00
				INV00063002	10-1110-348-000-10-030-023-000-0000	310386	275.00
00054013	11/16/2021	C4283400048	22000496	INV00063002	10-1110-348-000-30-010-023-000-0000	312122	385.00
00054013	11/16/2021	C4283400049	22000496	INV00063002	10-1110-348-000-10-040-023-000-0000	310484	510.00
00054013	11/16/2021	C4283400050	22000496	INV00063002	10-1110-348-000-30-020-023-000-0000	312214	510.00
00054013	11/16/2021	C4283400051	22000496	INV00063002	10-1110-348-000-10-060-023-000-0000	310663	510.00
Vendor: 242540 - UNIVERSITY OF OREGON							
00054014	11/15/2021	C4282500042		215446	Check Date: 11/23/2021	Check Amount:	2,190.00
				215446	10-2620-411-000-00-070-000-000-0000	311303	43.12
00054014	11/16/2021	C4283400035		214845	10-2620-610-169-00-000-000-000-ADSW		120.00
Vendor: 246690 - WAYNE TOWNSHIP LANDFILL							
					Remit # 1 Check Date: 11/23/2021	Check Amount:	163.12

\* Denotes Non-Negotiable Transaction

# - Payable Transaction P - Prenote

d - Direct Deposit c - Credit Card Payment

Fund Accounting Check Register

PLGIT GENERAL FUND - From 11/23/2021 To 11/23/2021

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Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
00054015	11/15/2021	L4282600065	22000297	111491	10-1340-610-000-30-010-025-000-0000	312918	137.97
00054015	11/15/2021	L4282600066	22000297	113029	10-1340-610-000-30-010-025-000-0000	312918	94.31
00054015	11/15/2021	L4282600067	22000297	112199	10-1340-610-000-30-010-025-000-0000	312918	174.30
00054015	11/15/2021	L4282600068	22000297	112651	10-1340-610-000-30-010-025-000-0000	312918	126.68
00054015	11/15/2021	L4282600069	22000297	111635	10-1340-610-000-30-010-025-000-0000	312918	187.16
00054015	11/15/2021	L4282600070	22000297	113840	10-1340-610-000-30-010-025-000-0000	312918	162.94
00054015	11/15/2021	L4282600071	22000297	113685	10-1340-610-000-30-010-025-000-0000	312918	218.47
00054015	11/15/2021	L4282600072	22000297	112793	10-1340-610-000-30-010-025-000-0000	312918	218.40
00054015	11/15/2021	L4282600073	22000329	111220	10-1211-610-000-30-010-000-000-0000	360502	135.01
00054015	11/15/2021	L4282600074	22000273	305039	10-1342-610-000-30-010-025-000-0000	312938	9.79
00054015	11/15/2021	L4282600075	22000273	111918	10-1342-610-000-30-010-025-000-0000	312938	57.91
00054015	11/15/2021	L4282600076	22000273	111554	10-1342-610-000-30-010-025-000-0000	312938	90.42
00054015	11/15/2021	L4282600077	22000273	111351	10-1342-610-000-30-010-025-000-0000	312938	158.08
00054015	11/15/2021	L4282600078	22000273	113610	10-1342-610-000-30-010-025-000-0000	312938	86.30
00054015	11/15/2021	L4282600079	22000441	113008	10-1110-610-000-30-020-000-000-0000	310203	46.24
00054015	11/15/2021	L4282600080	22000441	113869	10-1110-610-000-30-020-000-000-0000	310203	61.95
00054015	11/15/2021	L4282600081	22000441	113685	10-1110-610-000-30-020-000-000-0000	310203	76.74
00054015	11/15/2021	L4282600082	22000365	113686	10-1110-610-000-30-010-000-000-0000	310102	9.85
00054015	11/15/2021	L4282600083	22000365	113870	10-1110-610-000-30-010-000-000-0000	310102	97.42
00054015	11/15/2021	L4282600084	22000461	113043	10-1211-610-000-30-020-000-000-0000	360504	26.32
Vendor: 247350 - WEIS MARKETS, INC.							2,176.26
00054016	11/15/2021	L4282600085	22000440	85492	10-1380-610-000-30-010-025-000-0000	312978	114.00
00054016	11/15/2021	L4282600086	22000440	85493	10-1380-610-000-30-010-025-000-0000	312978	114.00
00054016	11/15/2021	L4282600087	22000399	33604	10-1380-610-000-30-010-025-000-0000	312978	444.00
00054016	11/16/2021	C4283400036	22000474	33641	10-1380-610-000-30-010-025-000-0000	312978	97.75
00054016	11/16/2021	C4283400037		JERSHOSCH2109	10-1380-610-000-30-010-025-000-0000	312978	348.50
00054016	11/16/2021	C4283400038		JERSHOSCH2109	10-2620-610-000-00-000-000-000-0000	310939	85.00
00054016	11/16/2021	C4283400039		JERSHOSCH2109	10-2620-610-000-30-010-000-000-0000	310135	76.50
00054016	11/16/2021	C4283400040		JERSHOSCH2110	10-2620-610-000-00-000-000-000-0000	310939	85.00
00054016	11/16/2021	C4283400041		JERSHOSCH2110	10-2620-610-000-30-010-000-000-0000	310135	76.50
00054016	11/16/2021	C4283400042		JERSHOSCH2110	10-1380-610-000-30-010-025-000-0000	312978	340.00
Vendor: 247500 - WELD TEC SERVICE & SALES							1,781.25
00054017	11/16/2021	C4283400043		1074446	10-2360-580-000-00-000-000-000-0000	310845	275.00
Vendor: 250375 - WILLIAMSPORT LYCOMING CHAMBER OF							275.00
Remit #	1	Check Date:	11/23/2021	Check Amount:			

Fund Accounting Check Register

PLGIT GENERAL FUND - From 11/23/2021 To 11/23/2021

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Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
COMMERCE							
00054018	11/15/2021	C4282500043		NOVEMBER 2021	10-2720-513-000-00-000-000-0000	310954	86,293.42
00054018	11/15/2021	C4282500044		NOVEMBER 2021	10-2750-513-000-00-000-000-0000	311192	10,863.42
00054018	11/15/2021	C4282500045		NOVEMBER 2021	10-0153-000-000-00-000-000-WNDK	110153W	-907.30
00054018	11/15/2021	C4282500046		991	10-0153-000-000-00-000-000-0000	110153	148.21
00054018	11/15/2021	C4282500047		995	10-0153-000-000-00-000-000-0000	110153	401.28
00054018	11/15/2021	C4282500048		999	10-0153-000-000-00-000-000-0000	110153	286.10
00054018	11/15/2021	C4282500049		981	10-1804-513-217-10-000-022-000-0000	340055-22	4,800.00
00054018	11/15/2021	C4282500050		981	10-1804-390-217-10-000-022-000-0000	343937-22	1,200.00
00054018	11/15/2021	C4282500051		982	10-2720-513-992-30-010-000-000-RDRM		6,750.00
00054018	11/15/2021	C4282500052		983	10-1110-513-432-00-000-022-000-0000	343940-22	6,750.00
00054018	11/15/2021	C4282500053		984	10-2730-390-000-00-000-000-0000	343942	2,808.96
00054018	11/15/2021	C4282500054		985	10-2720-513-000-00-000-000-0000	310954	1,864.22
00054018	11/15/2021	C4282500055		986	10-2720-513-000-00-000-000-0000	310954	877.28
00054018	11/15/2021	C4282500056		992	10-1211-513-169-30-000-000-000-MLLS		165.66
00054018	11/15/2021	C4282500057		994	10-1211-513-000-10-040-000-000-0000	310458	115.18
00054018	11/15/2021	C4282500058		996	10-1342-513-000-30-010-025-000-0000	310966	231.43
00054018	11/15/2021	C4282500059		1001	10-1342-513-000-30-010-025-000-0000	310966	190.73
00054018	11/15/2021	C4282500060		1004	10-3210-513-000-30-010-000-000-0000	310139	3,871.17
00054018	11/15/2021	C4282500061		1003	10-0153-000-000-00-000-000-0000	110153	624.10
Vendor: 250840 - WINDECKER ENTERPRISES, INC.							
00054019	11/15/2021	L4282600088	22000282	1886599	Remit # 1 Check Date: 11/23/2021	Check Amount:	127,333.86
					10-1110-640-000-10-060-000-000-0000	310605	64.70
Vendor: 251115 - WILSON LANGUAGE TRAINING CORPORATION							
00054020	11/16/2021	C4283400044	22000164		Remit # 1 Check Date: 11/23/2021	Check Amount:	64.70
					10-2620-610-000-30-010-000-000-0000	310135	2.00
Vendor: 252300 - WOOL'S HARDWARE							
00054021	11/16/2021	C4283400045		25273	Check Date: 11/23/2021	Check Amount:	2.00
					10-1807-899-217-10-000-022-000-0000	340056-22	11,500.00
Vendor: 254430 - YOUR GUARDIAN ANGEL PRESCHOOL PRE-K							
COUNTS							
00054022	11/15/2021	L4282600047	22000417	399608	Check Date: 11/23/2021	Check Amount:	11,500.00
					10-1380-610-000-30-010-025-000-0000	312978	39.70
Vendor: 300810 - PAXTON PATTERSON							
00054023	11/15/2021	L4282600063	22000419	4490582	Remit # 1 Check Date: 11/23/2021	Check Amount:	39.70
					10-2271-580-000-10-030-000-000-0000	313733C	383.90
00054023	11/15/2021	L4282600064	22000418	4473512	10-2271-580-000-10-030-000-000-0000	313733C	383.90
Vendor: 310975 - VOYAGER SOPRIS LEARNING							
00054024	11/16/2021	C4283400046		MILEAGE	Remit # 2 Check Date: 11/23/2021	Check Amount:	767.80
					10-2130-581-000-00-000-000-000-0000	310792M	9.52

\* Denotes Non-Negotiable Transaction

PLGIT GENERAL FUND - From 11/23/2021 To 11/23/2021

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
<b>Vendor:</b>	<b>400939</b>	- KEVIN RICHARDS					
00054025	11/16/2021	C4283200019		REIMBURSEMENT	10-2120-610-431-30-020-022-000-0000	Check Amount: 344219	9.52 109.05
<b>Vendor:</b>	<b>401860</b>	- KRISTA CALLAHAN					
00054026	11/15/2021	C4282500062		REFUND	10-6111-000-000-000-000-0000	Check Amount: 210000	109.05 61.29
<b>Vendor:</b>	<b>403273</b>	- VAUGHN BEALS					
00054027	11/16/2021	C4283400052		REFUND	10-6111-000-000-000-000-0000	Check Amount: 210000	61.29 544.83
<b>Vendor:</b>	<b>403274</b>	- MERLE HIVELEY					
					10-GENERAL FUND	Check Amount: 502,696.26	544.83
					50-FOOD SERVICE FUND	5,054.76	
					Grand Total Manual Checks :	0.00	
					Grand Total Regular Checks :	507,751.02	
					Grand Total Direct Deposits:	0.00	
					Grand Total Credit Card Payments:	0.00	
					Grand Total All Checks :	507,751.02	

# - Payable Transaction      \* Denotes Non-Negotiable Transaction      p - Prenote      d - Direct Deposit      c - Credit Card Payment      11/16/2021 01:37:58 PM      JERSEY SHORE AREA SCHOOL DIST      Page 13

# Fund Accounting Check Register

MUNCY - GENERAL FUND - From 10/01/2021 To 10/31/2021

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Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
*0ET01642	10/25/2021	M4269400121		411007368144	10-2620-621-000-10-040-000-000-0000	310488	223.10
*0ET01642	10/25/2021	M4269400122		411007863565	10-2620-621-000-00-080-000-000-0000	343772	25.58
*0ET01642	10/25/2021	M4273900001		411007368144	10-2620-621-000-10-040-000-000-0000	310488	-223.10
*0ET01642	10/25/2021	M4273900002		411007863565	10-2620-621-000-00-080-000-000-0000	343772	-25.58
Vendor: 242000 - UGI CENTRAL PENN GAS, INC.							
*EFT01618	10/01/2021	M4269400001		411006774458	10-2620-621-000-30-020-000-000-0000	310229	0.00
Vendor: 242000 - UGI CENTRAL PENN GAS, INC.							
*EFT01619	10/04/2021	M4269400002		INV264923	10-1110-599-000-30-000-000-000-0000	310997-4	1,124.30
*EFT01619	10/04/2021	M4269400003		INV264923	10-2250-599-000-10-000-000-000-0000	311004-4	92.55
*EFT01619	10/04/2021	M4269400004		INV264923	10-1211-599-000-10-000-000-000-0000	340311-4	336.50
*EFT01619	10/04/2021	M4269400005		INV264923	10-1211-599-000-30-000-000-000-0000	340312-4	58.85
*EFT01619	10/04/2021	M4269400006		INV264922	10-2420-329-000-00-000-000-000-0000	360001-4	92.55
*EFT01619	10/04/2021	M4269400007		INV264920	10-1110-329-000-10-000-000-000-0000	310704-4	133.40
*EFT01619	10/04/2021	M4269400008		INV264920	10-1110-329-000-30-000-000-000-0000	310705-4	73.37
*EFT01619	10/04/2021	M4269400009		INV264920	10-1110-329-000-00-000-000-000-0000	310700-4	146.74
*EFT01619	10/04/2021	M4269400010		INV264920	10-1110-329-000-10-000-000-000-0000	310704-4	1,967.65
*EFT01619	10/04/2021	M4269400011		INV264920	10-1110-329-000-30-000-000-000-0000	310705-4	3,181.59
*EFT01619	10/04/2021	M4269400012		INV264920	10-1110-599-000-30-000-000-000-0000	310997-4	3,555.11
*EFT01619	10/04/2021	M4269400013		INV264920	10-1241-329-000-30-000-000-000-0000	340326-4	293.48
Vendor: 231001 - SOURCE4TEACHERS							
*EFT01622	10/08/2021	M4269400017			78-0479-000-000-00-000-000-046-0000	178479DR	146.74
Vendor: 148125 - EXPERTPAY							
*EFT01625	10/08/2021	M4269400021			78-0479-000-000-00-000-000-069-0000	178479 HSA	10,078.53
Vendor: 248476 - WEX HEALTH, INC.							
*EFT01626	10/08/2021	M4269400022		INV266721	10-1110-329-000-00-000-000-000-0000	310700-4	696.46
*EFT01626	10/08/2021	M4269400023		INV266721	10-1110-329-000-10-000-000-000-0000	310704-4	696.46
*EFT01626	10/08/2021	M4269400024		INV266721	10-1110-329-000-10-000-000-000-0000	310704-4	5,986.74
*EFT01626	10/08/2021	M4269400025		INV266721	10-1110-329-000-30-000-000-000-0000	310705-4	5,986.74
*EFT01626	10/08/2021	M4269400026		INV266721	10-1211-329-000-10-000-000-000-0000	340321-4	2,861.43
*EFT01626	10/08/2021	M4269400027		INV266721	10-1241-329-000-10-000-000-000-0000	340325-4	73.37
*EFT01626	10/08/2021	M4269400028		INV266721	10-1241-329-000-30-000-000-000-0000	340326-4	960.48
*EFT01626	10/08/2021	M4269400029		INV266719	10-1110-329-000-10-000-000-000-0000	310704-4	2,494.58
*EFT01626	10/08/2021	M4269400030		INV266719	10-1110-329-000-30-000-000-000-0000	310705-4	160.08
*EFT01626	10/08/2021	M4269400031		INV266719	10-1110-329-000-00-000-000-000-0000	310700-4	160.08

\* Denotes Non-Negotiable Transaction

Fund Accounting Check Register

MUNCY - GENERAL FUND - From 10/01/2021 To 10/31/2021

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
*EFT01626	10/08/2021	M4269400032		INV2666719	10-1110-329-000-10-000-000-0000	310704-4	480.24
*EFT01626	10/08/2021	M4269400033		INV2666719	10-1110-329-000-30-000-000-0000	310705-4	893.78
*EFT01626	10/08/2021	M4269400034		INV2666719	10-1340-329-000-30-000-000-0000	312992-4	146.74
*EFT01626	10/08/2021	M4269400035		INV2664921	10-2380-599-000-30-000-000-0000	311000-4	85.62
*EFT01626	10/08/2021	M4269400036		INV2666723	10-2420-329-000-00-000-000-0000	360001-4	133.40
*EFT01626	10/08/2021	M4269400037		INV2666724	10-1241-599-000-10-000-000-0000	340315-4	92.55
*EFT01626	10/08/2021	M4269400038		INV2666724	10-1110-599-000-30-000-000-0000	310997-4	92.55
*EFT01626	10/08/2021	M4269400039		INV2666722	10-2290-599-000-00-000-000-0000	340329-4	84.48
*EFT01626	10/08/2021	M4269400040		INV2666720	10-2290-599-000-00-000-000-0000		20.75
Vendor: 231001 - SOURCE4TEACHERS							9,500.51
*EFT01629	10/12/2021	M4269400046		91500277382109	10-2620-531-000-00-070-000-0000	311756	158.84
*EFT01629	10/12/2021	M4269400047		91500277382109	10-2620-531-000-30-010-000-0000	310134	27.87
*EFT01629	10/12/2021	M4269400048		91500277382109	10-2620-531-000-30-020-000-0000	310227	2.74
*EFT01629	10/12/2021	M4269400049		91500277382109	10-2620-531-000-10-030-000-0000	310317	8.96
*EFT01629	10/12/2021	M4269400050		91500277382109	10-2620-531-000-10-040-000-0000	310422	51.82
*EFT01629	10/12/2021	M4269400051		91500277382109	10-2620-531-000-10-060-000-0000	310620	2.40
*EFT01629	10/12/2021	M4269400052		570753-5221	10-2620-531-000-10-030-000-0000	310317	338.96
*EFT01629	10/12/2021	M4269400053		570398-5058	10-2620-531-000-00-070-000-0000	311756	865.42
*EFT01629	10/12/2021	M4269400054		570398-0365	10-2620-531-000-00-070-000-0000	311756	39.00
Vendor: 243970 - VERIZON							1,496.01
*EFT01630	10/12/2021	M4269400055		39160-57007	10-2620-422-000-10-060-000-0000	310616	107.74
*EFT01630	10/12/2021	M4269400056		76757-04003	10-2620-422-000-10-060-000-0000	310616	31.27
*EFT01630	10/12/2021	M4269400057		39560-57009	10-2620-422-000-10-060-000-0000	310616	2,018.91
Vendor: 210800 - PPL ELECTRIC UTILITIES							2,157.92
*EFT01632	10/12/2021	M4269400069		411006713647	10-2620-621-000-10-030-000-0000	310375	521.80
*EFT01632	10/12/2021	M4269400070		411006774003	10-2620-621-000-00-070-000-0000	310962	532.81
*EFT01632	10/12/2021	M4269400071		411006713795	10-2620-621-000-30-010-000-0000	312158	1,431.78
*EFT01632	10/12/2021	M4269400072		411006774250	10-2620-621-000-10-060-000-0000	310657	870.74
*EFT01632	10/12/2021	M4269400073		411006774458	10-2620-621-000-30-020-000-0000	310229	1,226.68
Vendor: 242000 - UGI CENTRAL PENN GAS, INC.							4,583.81
*EFT01633	10/13/2021	M4269400074		HS12685880	10-2620-621-000-10-060-000-0000	310657	240.47
*EFT01633	10/13/2021	M4269400075		HS12685879	10-2620-621-000-10-030-000-0000	310375	39.18
*EFT01633	10/13/2021	M4269400076		HS12685881	10-2620-621-000-30-020-000-0000	310229	184.73
*EFT01633	10/13/2021	M4269400077		HS12685882	10-2620-621-000-30-010-000-0000	312158	300.36

\* Denotes Non-Negotiable Transaction

## Fund Accounting Check Register

MUNCY - GENERAL FUND - From 10/01/2021 To 10/31/2021

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
*EFT01633	10/13/2021	M4269400078		HS12685883	10-2620-621-000-00-070-000-000-0000	310962	49.68
Vendor: 140060 - DIRECT ENERGY BUSINESS							
*EFT01634	10/25/2021	M4269400079		0001408007-IN	10-2514-810-000-00-000-000-000-0000	310917	814.42
Vendor: 248476 - WEX HEALTH, INC.							
*EFT01635	10/15/2021	M4269400080		INV270033	10-1241-599-000-10-000-000-000-0000	340315-4	369.50
*EFT01635	10/15/2021	M4269400081		INV270033	10-1110-599-000-10-000-000-000-0000	310996-4	369.50
*EFT01635	10/15/2021	M4269400082		INV270031	10-2380-599-000-10-000-000-000-0000	310999-4	369.50
*EFT01635	10/15/2021	M4269400083		INV270032	10-2420-329-000-00-000-000-000-0000	360001-4	369.50
*EFT01635	10/15/2021	M4269400084		INV270030	10-1110-329-000-00-000-000-000-0000	310700-4	369.50
*EFT01635	10/15/2021	M4269400085		INV270030	10-1110-329-000-10-000-000-000-0000	310704-4	369.50
*EFT01635	10/15/2021	M4269400086		INV270030	10-1110-329-000-30-000-000-000-0000	310705-4	369.50
*EFT01635	10/15/2021	M4269400087		INV270030	10-1380-329-000-30-000-000-000-0000	312998-4	369.50
*EFT01635	10/15/2021	M4269400088		INV270030	10-1211-329-000-10-000-000-000-0000	340321-4	369.50
*EFT01635	10/15/2021	M4269400089		INV270030	10-1241-329-000-30-000-000-000-0000	340326-4	369.50
*EFT01635	10/15/2021	M4269400090		INV264921	10-2380-599-000-30-000-000-000-0000	311000-4	369.50
Vendor: 231001 - SOURCE4TEACHERS							
*EFT01636	10/19/2021	M4269400091			50-0462-211-000-00-000-000-000-0000	150462-211	7,873.12
*EFT01636	10/19/2021	M4269400092			10-0462-211-000-00-000-000-000-0000	110462-211	9,356.45
*EFT01636	10/19/2021	M4269400093			10-0480-211-000-00-000-000-000-CPAY	110480C	379,647.30
*EFT01636	10/19/2021	M4269400094			10-0462-281-000-00-000-000-000-0000	110462-281	30,261.44
*EFT01636	10/19/2021	M4269400095			10-0153-211-000-00-000-000-BCBS	110153BC	20,954.62
Vendor: 188650 - LYCOMING COUNTY INSURANCE CONSORTIUM							
*EFT01637	10/19/2021	M4269400096		453836504	10-2120-442-000-30-010-000-000-0000	310766	18,800.63
Vendor: 242575 - US BANK EQUIPMENT FINANCE							
*EFT01638	10/19/2021	M4269400097		585053	10-2620-531-986-00-000-022-000-0000		459,020.44
Vendor: 237725 - TELESYSTEM							
*EFT01639	10/19/2021	M4269400098		9889582529	10-2220-650-986-00-000-000-000-0000		111.00
Vendor: 243975 - VERIZON WIRELESS							
*EFT01640	10/19/2021	M4269400099		BE004620339A	Remit # 1 Check Date: 10/19/2021	Check Amount:	527.80
*EFT01640	10/19/2021	M4269400100		BE004620339A	10-0462-212-000-00-000-000-000-0000	110462-212	527.80
*EFT01640	10/19/2021	M4269400101		BE004620339A	50-0462-212-000-00-000-000-000-0000	150462-212	1,079.00
*EFT01640	10/19/2021	M4269400102		BE004620339A	10-5800-212-000-00-000-000-RTRE	310985R	24.90
*EFT01640	10/19/2021	M4269400103		BE004620339C	10-0153-212-000-00-000-000-DDNT	110153DD	78.85
*EFT01640	10/19/2021	M4269400104		BE004620339C	10-0462-212-000-00-000-000-0000	110462-212	16.60
					50-0462-212-000-00-000-000-0000	150462-212	5,378.09
							124.11

\* Denotes Non-Negotiable Transaction

## fackrgc

fackrgc

#	- Payable Transaction	11/16/2021 09:23:12 AM	* Denotes Non-Negotiable Transaction	p - Prenote	d - Direct Deposit	c - Credit Card Payment

JERSEY SHORE AREA SCHOOL DIST  
 Page 4

# - Payable Transaction      p - Prenote

11/16/2021 09:23:12 AM

JERSEY SHORE AREA SCHOOL DIST

# Fund Accounting Check Register

MUNCY - GENERAL FUND - From 10/01/2021 To 10/31/2021

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
INC.							
*EFT01653	10/22/2021	M4269400142			78-0479-000-00-000-000-046-0000	178479DR	696.46
Vendor: 148125 - EXPERTPAY							
*EFT01654	10/22/2021	M4269400143			78-0479-000-00-000-000-069-0000	178479 HSA	5,769.74
Vendor: 248476 - WEX HEALTH, INC.							
*EFT01656	10/25/2021	M4269400145			78-0478-000-00-000-000-029-0000	178478LOC	5,769.74
Vendor: 200800 - MUNICIPAL & SCHOOL EARNED INCOME TAX							
OFFICE							
*EFT01657	10/28/2021	M4269400146		2845711	10-2540-442-000-00-000-000-0000	311024	601.07
*EFT01657	10/28/2021	M4269400147		2845711	10-1110-442-000-30-010-000-000-0000	312110	901.52
*EFT01657	10/28/2021	M4269400148		2845711	10-1110-442-000-30-020-000-000-0000	310242	901.52
*EFT01657	10/28/2021	M4269400149		2845711	10-1110-442-000-10-040-000-000-0000	310402	901.52
*EFT01657	10/28/2021	M4269400150		2845711	10-1110-442-000-10-030-000-000-0000	310302	300.61
*EFT01657	10/28/2021	M4269400151		2845711	10-1110-442-000-10-060-000-000-0000	310602	300.61
*EFT01657	10/28/2021	M4269400152		2870453	10-1110-442-000-30-010-000-000-0000	312110	395.00
Vendor: 253210 - XEROX FINANCIAL SERVICES							
*EFT01659	10/29/2021	M4273900003		INV271191	10-2420-329-000-00-000-000-000-0000	360001-4	4,301.85
*EFT01659	10/29/2021	M4273900004		INV271192	10-2250-599-000-10-000-000-000-0000	311004-4	400.20
*EFT01659	10/29/2021	M4273900005		INV271192	10-2250-599-000-30-000-000-000-0000	311005-4	58.85
*EFT01659	10/29/2021	M4273900006		INV271192	10-1211-599-000-10-000-000-000-0000	340311-4	92.55
*EFT01659	10/29/2021	M4273900007		INV271192	10-1211-599-000-30-000-000-000-0000	340312-4	92.55
*EFT01659	10/29/2021	M4273900008		INV271192	10-1241-599-000-30-000-000-000-0000	340316-4	92.55
*EFT01659	10/29/2021	M4273900009		INV271192	10-1231-599-000-10-000-000-000-0000	340444-4	117.70
*EFT01659	10/29/2021	M4273900010		INV272956	10-1110-329-000-10-000-000-000-0000	310704-4	58.85
*EFT01659	10/29/2021	M4273900011		INV272956	10-1110-329-000-00-000-000-000-0000	310700-4	586.96
*EFT01659	10/29/2021	M4273900012		INV272956	10-1110-329-000-10-000-000-000-0000	310704-4	2,341.17
*EFT01659	10/29/2021	M4273900013		INV272956	10-1110-329-000-30-000-000-000-0000	310705-4	2,327.83
*EFT01659	10/29/2021	M4273900014		INV272956	10-1110-329-000-30-000-000-000-0000	310705-4	313.49
*EFT01659	10/29/2021	M4273900015		INV272956	10-1211-329-000-10-000-000-000-0000	340321-4	5,009.17
*EFT01659	10/29/2021	M4273900016		INV272956	10-1231-329-000-10-000-000-000-0000	340323-4	6.67
*EFT01659	10/29/2021	M4273900017		INV272956	10-1241-329-000-30-000-000-000-0000	340326-4	160.08
*EFT01659	10/29/2021	M4273900018		INV272957	10-2380-599-000-10-000-000-000-0000	310999-4	73.37
*EFT01659	10/29/2021	M4273900019		INV272957	10-2380-599-000-30-000-000-000-0000	311000-4	45.36
*EFT01659	10/29/2021	M4273900020		INV272958	10-2420-329-000-00-000-000-000-0000	360001-4	45.36
800.40							

\* Denotes Non-Negotiable Transaction

# Fund Accounting Check Register

MUNCY - GENERAL FUND - From 10/01/2021 To 10/31/2021

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
*EFT01659	10/29/2021	M4273900021		INV264921	10-2380-599-000-30-000-000-000-0000	311000-4	-85.62
*EFT01659	10/29/2021	M4273900022		INV272959	10-1211-599-000-10-000-000-000-0000	340311-4	92.55
*EFT01659	10/29/2021	M4273900023		INV272959	10-2250-599-000-30-000-000-000-0000	311005-4	92.55
*EFT01659	10/29/2021	M4273900024		INV272959	10-1241-599-000-10-000-000-000-0000	340315-4	277.65
*EFT01659	10/29/2021	M4273900025		INV272959	10-1241-599-000-30-000-000-000-0000	340316-4	370.20
*EFT01659	10/29/2021	M4273900026		INV271190	10-1110-329-000-10-000-000-000-0000	310704-4	586.96
*EFT01659	10/29/2021	M4273900027		INV271190	10-1110-329-000-00-000-000-000-0000	310700-4	1,447.39
*EFT01659	10/29/2021	M4273900028		INV271190	10-1110-329-000-10-000-000-000-0000	310704-4	2,081.04
*EFT01659	10/29/2021	M4273900029		INV271190	10-1110-329-000-30-000-000-000-0000	310705-4	306.82
*EFT01659	10/29/2021	M4273900030		INV271190	10-1110-329-000-30-000-000-000-0000	310705-4	3,361.68
*EFT01659	10/29/2021	M4273900031		INV271190	10-1342-329-000-30-000-000-000-0000	312994-4	160.08
*EFT01659	10/29/2021	M4273900032		INV271190	10-1211-329-000-30-000-000-000-0000	340322-4	220.11
*EFT01659	10/29/2021	M4273900033		INV271190	10-1231-329-000-10-000-000-000-0000	340323-4	160.08
*EFT01659	10/29/2021	M4273900034		INV271190	10-1241-329-000-30-000-000-000-0000	340326-4	73.37
Vendor: 231001 - SOURCE4TEACHERS							
*EFT01660	10/26/2021	M4269400156			10-2620-292-000-00-000-000-000-0000	311627	21,767.97
Vendor: 248476 - WEX HEALTH, INC.							
*EFT01679	10/29/2021	M4275900004			10-2540-442-000-00-000-000-000-0000	311024	1,000.00
*EFT01679	10/29/2021	M4275900005			10-1110-442-000-30-010-000-000-0000	312110	601.07
*EFT01679	10/29/2021	M4275900006			10-1110-442-000-30-020-000-000-0000	310242	901.52
*EFT01679	10/29/2021	M4275900007			10-1110-442-000-10-040-000-000-0000	310402	901.52
*EFT01679	10/29/2021	M4275900008			10-1110-442-000-10-030-000-000-0000	310302	300.61
*EFT01679	10/29/2021	M4275900009			10-1110-442-000-10-060-000-000-0000	310602	300.61
*EFT01679	10/29/2021	M4275900010			10-1110-442-000-30-010-000-000-0000	312110	395.00
Vendor: 253210 - XEROX FINANCIAL SERVICES							
*EFT01680	10/08/2021	M4281400059			78-0478-000-000-00-000-000-029-0000	178478LOC	4,301.85
Vendor: 200800 - MUNICIPAL & SCHOOL EARNED INCOME TAX							
OFFICE				Remit #	1	Check Date: 10/08/2021	Check Amount: 67,822.73
*EFT10631	10/12/2021	M4269400058		9889331712	10-2620-531-000-00-070-000-000-0000	311756	67,822.73
*EFT10631	10/12/2021	M4269400059		9889331712	10-2620-531-000-30-010-000-000-0000	310134	67,822.73
*EFT10631	10/12/2021	M4269400060		9889331712	10-2620-531-000-30-020-000-000-0000	310227	67,822.73
*EFT10631	10/12/2021	M4269400061		9889331712	10-2620-531-000-10-040-000-000-0000	310422	67,822.73
*EFT10631	10/12/2021	M4269400062		9889331712	10-2620-531-000-10-060-000-000-0000	310620	67,822.73
*EFT10631	10/12/2021	M4269400063		9889331712	10-2620-531-000-10-030-000-000-0000	310317	67,822.73

\* Denotes Non-Negotiable Transaction

# Fund Accounting Check Register

MUNCY - GENERAL FUND - From 10/01/2021 To 10/31/2021

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
*EFT10631	10/12/2021	M4269400064		9889331712	10-3250-531-009-00-000-000-0000	329137	183.78
*EFT10631	10/12/2021	M4269400065		9889331712	10-2130-531-000-00-000-000-0000	311264	91.75
*EFT10631	10/12/2021	M4269400066		9889331712	10-1290-531-000-00-000-000-0000	340061	51.74
*EFT10631	10/12/2021	M4269400067		9889331712	10-2220-650-986-00-000-000-0000		200.05
*EFT10631	10/12/2021	M4269400068		9889331712	10-2220-650-986-00-000-000-0000		400.14
Vendor: 243975 - VERIZON WIRELESS							3,735.24
Remit # 1 Check Date: 10/12/2021							Check Amount:

10-GENERAL FUND 551,541.20  
50-FOOD SERVICE FUND 9,656.58  
78-PAYROLL FUND 102,672.91

Grand Total Manual Checks : 663,870.69  
Grand Total Regular Checks : 0.00  
Grand Total Direct Deposits: 0.00  
Grand Total Credit Card Payments: 0.00  
Grand Total All Checks : 663,870.69

Fund Accounting Check Register

PLGIT GENERAL FUND - From 10/01/2021 To 10/31/2021

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
00053825	11/08/2021	M4280900001		6456	10-2620-610-000-10-060-000-000-0000	310622	-45.27

Vendor: 207629 - P STONE INC

Check Date: 10/26/2021 Check Amount: -45.27

10-GENERAL FUND -45.27

Grand Total Manual Checks : -45.27

Grand Total Regular Checks : 0.00

Grand Total Direct Deposits: 0.00

Grand Total Credit Card Payments: 0.00

Grand Total All Checks : -45.27

**Jersey Shore Area School District**  
**Monthly Interfund Cash Transfers**  
**October, 2021**

<u>Date</u>	<u>Amount</u>	<u>Reason</u>
<b>General Fund Transfers:</b>		
10/8/21	\$ 666,738.28	Gross Payroll
10/8/21	49,505.35	FICA Employer Share
10/22/21	656,760.01	Gross Payroll
10/22/21	48,704.18	FICA Employer Share
Total:	<u>\$ 1,421,707.82</u>	
<b>Food Service Fund Transfers:</b>		
10/8/21	\$ 19,995.91	Gross Payroll
10/8/21	1,509.79	FICA Employer Share
10/22/21	18,873.54	Gross Payroll
10/22/21	1,423.92	FICA Employer Share
Total:	<u>\$ 41,803.16</u>	
<b>Accounts Payable Fund Transfers:</b>		
10/25/21	\$ 0.04	To General Fund - Due to/Due from
Total:	<u>\$ 0.04</u>	

# Fund Accounting Check Register

PLGIT PAYROLL - From 10/01/2021 To 10/31/2021

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
10059095	10/20/2021	C4272400001			78-0479-000-000-000-023-0000	178479CD	920.79
10059095	10/20/2021	C4272400002			78-0479-000-000-000-000-077-0000	178479VPAL	6.00
Vendor: 101250 - AFSCME COUNCIL 13					Remit # 1 Check Date: 10/22/2021	Check Amount:	926.79
10059096	10/20/2021	C4272400007			78-0479-000-000-000-000-057-0000	178479125I	27,944.02
10059096	10/20/2021	C4272400008			78-0479-000-000-000-000-075-0000	178479VSIN	552.90
Vendor: 174325 - JSASD GENERAL FUND					Remit # 1 Check Date: 10/22/2021	Check Amount:	28,496.92
10059097	10/20/2021	C4272400003			78-0479-000-000-000-000-036-0000	178479JSEA	131.40
Vendor: 174953 - JSAEA, JULIE WAGNER					Check Date: 10/22/2021	Check Amount:	131.40
10059098	10/20/2021	C4272400005			78-0479-000-000-000-000-067-0000	178479BDP	339.00
Vendor: 175050 - JERSEY SHORE AREA EDUCATION FOUNDATION					Check Date: 10/22/2021	Check Amount:	339.00
10059099	10/20/2021	C4272400004			78-0479-000-000-000-000-042-0000	178479UF	71.00
Vendor: 188950 - LYCOMING UNITED WAY					Remit # 1 Check Date: 10/22/2021	Check Amount:	71.00
10059100	10/20/2021	C4272400006			78-0479-000-000-000-000-076-0000	178479LTD	2,771.72
Vendor: 189758 - MADISON NATIONAL LIFE INS. CO., INC.					Check Date: 10/22/2021	Check Amount:	2,771.72
10059101	10/26/2021	C4274000001			78-0479-000-000-000-000-030-0000	178479OPT	799.70
Vendor: 117310 - CARLENE BOWERS					Remit # 1 Check Date: 10/22/2021	Check Amount:	799.70
10059102	10/26/2021	C4274000002			78-0479-000-000-000-000-030-0000	178479OPT	1,424.40
Vendor: 160177 - HAB-LST					Check Date: 10/22/2021	Check Amount:	1,424.40
10059103	10/26/2021	C4274000003			78-0479-000-000-000-000-030-0000	178479OPT	219.26
10059103	10/26/2021	C4274000004			78-0402-000-000-000-000-000-0000	178402	-4.39
Vendor: 212775 - PINE CREEK TOWNSHIP					Remit # 1 Check Date: 10/22/2021	Check Amount:	214.87
78-PAYROLL FUND							35,175.80
Grand Total Manual Checks :							0.00
Grand Total Regular Checks :							35,175.80
Grand Total Direct Deposits:							0.00
Grand Total Credit Card Payments:							0.00
Grand Total All Checks :							35,175.80

Fund Accounting Check Register

PLGIT PAYROLL - From 10/01/2021 To 10/31/2021

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
*EFT01620	10/06/2021	M4269400014			78-0479-000-000-000-403-0000	178403	19,089.92
Vendor: 148003 - EPARS					Check Date: 10/06/2021	Check Amount:	19,089.92
*EFT01621	10/06/2021	M4269400015			78-0479-000-000-000-058-0000	178479 125F	345.00
*EFT01621	10/06/2021	M4269400016			78-0479-000-000-000-059-0000	178479 125D	100.00
Vendor: 123600 - CBIZ					Check Date: 10/06/2021	Check Amount:	445.00
*EFT01623	10/04/2021	M4269400018			78-0478-000-000-000-031-0000	178478STAT	20,459.44
Vendor: 141960 - E-TIDES					Check Date: 10/04/2021	Check Amount:	20,459.44
*EFT01624	10/12/2021	M4269400019			78-0471-000-000-000-000-0000	178471	985.82
*EFT01624	10/12/2021	M4269400020			10-0471-000-000-000-000-0000	110471	806.60
Vendor: 310900 - VOYA FINANCIAL					Check Date: 10/12/2021	Check Amount:	1,792.42
*EFT01627	10/12/2021	M4269400041			78-0471-000-000-000-000-0000	178471	103,191.45
*EFT01627	10/12/2021	M4269400042			78-0479-000-000-000-040-0000	178479PS	243.34
Vendor: 216000 - PSERS					Remit # 1 Check Date: 10/12/2021	Check Amount:	103,434.79
*EFT01628	10/12/2021	M4269400043			78-0478-000-000-000-028-0000	178478FED	58,305.54
*EFT01628	10/12/2021	M4269400044			78-0472-000-000-000-000-0000	178472	82,691.14
*EFT01628	10/12/2021	M4269400045			78-0472-000-000-000-000-0000	178472	19,339.14
Vendor: 141900 - EFTPS					Check Date: 10/12/2021	Check Amount:	160,335.82
*EFT01645	10/25/2021	M4269400128			78-0471-000-000-000-000-0000	178471	956.04
*EFT01645	10/25/2021	M4269400129			10-0471-000-000-000-000-0000	110471	782.22
Vendor: 310900 - VOYA FINANCIAL					Check Date: 10/25/2021	Check Amount:	1,738.26
*EFT01650	10/25/2021	M4269400136			78-0478-000-000-000-028-0000	178478FED	57,276.93
*EFT01650	10/25/2021	M4269400137			78-0472-000-000-000-000-0000	178472	81,253.30
*EFT01650	10/25/2021	M4269400138			78-0472-000-000-000-000-0000	178472	19,002.90
Vendor: 141900 - EFTPS					Check Date: 10/25/2021	Check Amount:	157,533.13
*EFT01651	10/21/2021	M4269400139			78-0479-000-000-000-058-0000	178479 125F	345.00
*EFT01651	10/21/2021	M4269400140			78-0479-000-000-000-059-0000	178479 125D	100.00
Vendor: 123600 - CBIZ					Check Date: 10/21/2021	Check Amount:	445.00
*EFT01652	10/21/2021	M4269400141			78-0479-000-000-000-403-0000	178403	19,141.84
Vendor: 148003 - EPARS					Check Date: 10/21/2021	Check Amount:	19,141.84
*EFT01655	10/19/2021	M4269400144			78-0478-000-000-000-031-0000	178478STAT	20,119.82
Vendor: 141960 - E-TIDES					Check Date: 10/19/2021	Check Amount:	20,119.82

10-GENERAL FUND 1,588.82  
78-PAYROLL FUND 502,946.62

Fund Accounting Check Register

PLGIT PAYROLL - From 10/01/2021 To 10/31/2021

fackrgc

Check #	Tran Date	Tran #	PO No.	Invoice #	Account Code	A.S.N.	Expended Amt
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Grand Total Manual Checks :	504,535.44
Grand Total Regular Checks :	0.00
Grand Total Direct Deposits:	0.00
Grand Total Credit Card Payments:	0.00
Grand Total All Checks :	504,535.44

## **Student Services Report**

The South Academy for Integrated Studies is a center-based Emotional Support program serving K-12 students. Student enrollment has been steadily increasing over the last three months, with the secondary program nearing full capacity. There are currently 18 students enrolled and three referrals. In response to the increase in referrals, IU 17 has surveyed member districts to determine if an additional secondary classroom is needed.

## **Educational Planning Report**

### **Student Competitions**

The IU is set to host a number of student competitions this year. Winners at the regional level will move on to compete at the statewide competitions. Competitions include:

- February 9 - Governor's STEM Competition (Gr. 9-12)
- March 1-8 - K'NEX STEM Design Competition (virtual) (Gr. 4-8)
- May 4 - Media and Design Competition (Gr. 6-12).

More information, including the registration survey, can be found [HERE](#).

### **Accelerated Learning Update**

- 90% of our school districts have engaged with some aspect of our Accelerated Learning System. To stay current on our IU's deliverables in supporting districts, visit our site: <https://www.iu17.org/professional-learning/accelerated-learning/>.
- IU 17 is recognized at the state level as one of only five Intermediate Units selected by the PA Department of Education to showcase our Accelerated Learning plan at the statewide Standards Aligned System (SAS) Institute in Hershey in December.

## **Executive Director Report**

### **Legislative Update**

- *School Masking Order* – November 10, the Commonwealth Court of Pennsylvania issued a ruling that voided the Face Covering Order for schools. Shortly after the ruling was announced, the state filed an appeal, which triggered a stay and kept the order in effect. To counter that, the plaintiffs filed an appeal to remove the stay while the appeal is being considered. On November 16, the Commonwealth Court ruled that the stay is to be lifted on December 4. Next steps to be determined as there are a few options.

# Jersey Shore Area School District Proposed GESA Project Information

November 19, 2021

Page 1 of 2

The following information is provided from SitelogIQ to recap the history of the Guaranteed Energy Saving Act (GESA) project and process, as well as to map the path forward.

**Guaranteed Energy Savings Act Project Scopes of Work:** Generally, any building system that either conserves utility use (such as doors, windows, insulation, roofing) or can reduce utility use (mechanical, plumbing, electrical systems) can be part of a Guaranteed Energy Savings Act (GESA) Project. As a result, many school districts in Pennsylvania use this procurement method to provide major maintenance repairs, system upgrades, and limited renovations. In 2016, Act 163 provided the latest amendment to procurement code in Pennsylvania and refined what project scopes are allowable in a GESA project. Act 163 added the caveat of improvement of indoor air quality. Any work required to allow for such upgrades to conserve or reduce utility use, or to improve indoor air quality (such as removal and replacement of ceilings, etc.) is also considered part of the allowable GESA Project scope. Finally, the procurement code provides that 15% of the contract value can be non-utility conserving/reducing scope, such as finishes upgrades...if the economics of construction make it favorable for the using agency to complete those upgrades during the GESA project. Currently, there are no items in the Project that fall under this 15% rule. All scopes are fully under the itemized lists for allowable scopes in a PA GESA Project.

**Use of ESSER Funds for the GESA Project:** This project has been procured by the District in a manner consistent with the requirements for expenditure of the federal Elementary and Secondary School Emergency Relief (ESSER) funds through a competitive Request for Proposal process. The work prescribed this phase of improvements at JSASD include upgrades to the mechanical systems and indoor air quality. These are ESSER fund-eligible scopes of work. The District has indicated that approximately \$2,000,000 of funds may be used for this portion of the work. SitelogIQ will provide the work in a manner that abides by the required prevailing wages for ESSER-funded work (Federal Davis-Bacon Act Wage Rates) and other contractual requirements.

**Scopes of Work Proposed:** The scopes of work for this portion of the improvements at JSASD include mechanical equipment replacement and upgrades to improve energy efficiency and comfort:

## **High School:**

1. Replacement of three (3) existing Kewanee Boiler Corp. boilers with new boilers and associated controls.
2. Replacement of existing air-handling units (AHU's) AHU-1 and AHU-2 serving the gymnasium with new package rooftop units and associated controls.
3. Replacement of existing AHU-4 serving the stage and two AHU-5 serving Large Group Instruction Room (auditorium seating) with new package rooftop units and associated controls. AHU-6 serving the Auditorium stage will also be replaced with package rooftop equipment and associated controls.
4. Replacement of existing two package rooftop units serving the cafeteria with new package rooftop units and associated controls.
5. Replacement of existing package rooftop unit serving the lobby with new package rooftop units and associated controls.
6. Replace ten existing unit ventilators serving selected classrooms and associated controls.
7. Replacement of existing roof mounted exhaust fans with new fans and associated controls.

Middle School:

1. Replacement of two (2) Cleaver Brooks boilers with new boilers and associated controls.

**Jersey Shore Area School District Proposed GESA Project Information**

**November 19, 2021**

**Page 2 of 2**

**Target Budgets:** The Hunt Study was developed with scopes and costs prior to the current pandemic. The study was thoughtful and considered appropriate costs for a conceptual scope where no design or significant survey of the existing conditions was completed, as is appropriate for a study of this nature. Since the reporting of these costs, inflation and supply chain issues, material shortages, and labor shortages have driven market prices higher. The Hunt Study contemplates approximately just under \$2M in costs for the design and the construction. While the team is working to achieve that target expenditure, it is likely that the costs will be above the Hunt Study figures provided prior to the pandemic and approaching two years old. The team will continue to work to reduce costs through the current pricing process.

**Design, Pricing, and Approval Processes:** Hunt has been contracted directly by the District to provide engineering services and selection of the equipment. This process is underway with equipment selections complete. SitelogIQ is pricing the equipment at this time to allow the District to lock in on pricing in December prior to increases in January 2022. The first Board consideration/action will be to approve the pre-purchase of the equipment by SitelogIQ in December 2021. This will allow for equipment to be ordered for installation in the summer of 2022. In the first quarter of 2022, the second Board consideration/action will occur for the installation costs of the work. This approach allows for a *fast-tracking* of the purchase of the equipment to avoid cost increases and further inflation while allowing more time to order, fabricate, and deliver the equipment for installation in the summer of 2022.

**Construction Schedule (Narrative):** Limited work in the spring (April through early June) would occur to prepare for significant work during the summer. This work would include layout for the installation and any preparatory work available. This work will occur during nights, weekends, and when school is not in session. During the summer (following recess), we will work from mid-June to mid-August to complete all work outlined in the scopes above. Coordination with the District Maintenance Staff will occur to allow for floor waxing/cleaning and preparation for the return of teachers in about the third week of August. Boiler start-up will be scheduled for September 2022 when a proper heating load can be placed on the new system. Any additional work required after school begins in the 2022-23 school year will be after school hours unless it can occur in spaces/times acceptable to the administration where the educational mission is not impacted.

**Next Steps:** The Administration and Board will determine a date for Board consideration/approval for the pre-purchasing of the equipment. A public notice of that meeting must be published ten (10) calendar days prior to the meeting date. At that meeting, the Board may elect to proceed with the project at its discretion. Meanwhile, SitelogIQ will complete pricing for the pre-purchasing of equipment, work on an estimate of the costs for installation (to be brought as an amendment to the agreement by March 2022), and Hunt will continue design of installation details.

# **Jersey Shore Area School District**

Financial Statements and  
Supplementary Information

June 30, 2021

**Jersey Shore Area School District**

Table of Contents  
June 30, 2021

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	<u>Page</u>
<b>Independent Auditors' Report</b>	1
<b>Management's Discussion and Analysis (Unaudited)</b>	3
<b>Basic Financial Statements</b>	
Government-Wide Financial Statements:	
Statement of Net Position	16
Statement of Activities	17
Fund Financial Statements:	
Balance Sheet - Governmental Funds	18
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position	19
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	20
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures and Changes in Fund Balance to the Statement of Activities	21
Statement of Revenues, Expenditures and Change in Fund Balance - Budget and Actual - General Fund	22
Statement of Net Position (Deficit) - Proprietary Fund - Food Service	23
Statement of Revenues, Expenses and Change in Fund Net Position (Deficit) - Proprietary Fund - Food Service	24
Statement of Cash Flows - Proprietary Fund - Food Service	25
Statement of Fiduciary Net Position - Fiduciary Fund	26
Statement of Changes in Fiduciary Net Position - Fiduciary Fund	27
Notes to Financial Statements	28

	<u>Page</u>
<b>Required Supplementary Information (Unaudited)</b>	
Schedule of the District's Proportionate Share of the PSERS Net Pension Liability	56
Schedule of the District's Pension Contributions	57
Schedule of the District's Proportionate Share of the PSERS OPEB Liability	58
Schedule of the District's PSERS OPEB Contributions	59
Schedule of Changes in the District's Total OPEB Liability and Related Ratios	60
<b>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 <i>Government Auditing Standards</i></b>	61
<b>Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance</b>	63
<b>Supplementary Information</b>	
Schedule of Expenditures of Federal Awards	65
Notes to Schedule of Expenditures of Federal Awards	67
<b>Schedule of Findings and Questioned Costs</b>	68

## **Independent Auditors' Report**

To the Board of Directors of  
Jersey Shore Area School District

### **Report on the Financial Statements**

We have audited the accompanying financial statements of 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, 2021, 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 the 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, 2021, 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.

***Emphasis of Matter***

As discussed in Note 1, the District adopted the provisions of Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities*, effective July 1, 2020. Our opinions are not modified with respect to this matter.

***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 GASB 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 accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance) is presented for purposes of additional analysis and is 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 schedule of expenditures of federal awards is fairly stated in all material respects, in relation to the basic financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

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

Williamsport, Pennsylvania  
**DATE OF REPORT**

**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, 2021. 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.

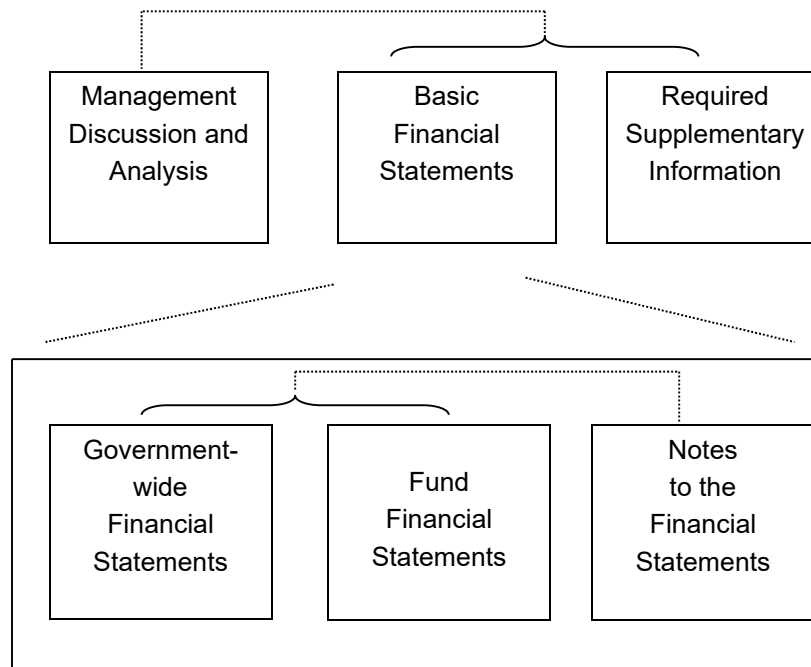
The first two statements are government-wide financial statements - the Statement of Net Position and the Statement of Activities. These provide both long-term and short-term information about the District's overall financial status.

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.

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 – private purpose trust 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)

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**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)

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**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 certain scholarship funds held as private purpose trust funds. Such 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 \$(35,624,043) at June 30, 2021.

**Table A-1**  
**Fiscal Years Ended June 30, 2021 and 2020**  
**Net Position**

	<b>Governmental Activities</b>		<b>Business-Type Activity</b>		<b>Total</b>		<b>Change</b>
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	
Current and other assets	\$ 18,151,365	\$ 15,771,221	\$ (157,127)	\$ (74,642)	\$ 17,994,238	\$ 15,696,579	\$ 2,297,659
Capital assets	45,215,342	46,518,351	16,460	27,982	45,231,802	46,546,333	(1,314,531)
Deferred outflows of resources	10,872,102	8,751,216	185,710	173,136	11,057,812	8,924,352	2,133,460
<b>Total assets and deferred outflow of resources</b>	<b>74,238,809</b>	<b>71,040,788</b>	<b>45,043</b>	<b>126,476</b>	<b>74,283,852</b>	<b>71,167,264</b>	<b>3,116,588</b>
Current liabilities	8,066,198	7,856,003	73,043	102,349	8,139,241	7,958,352	180,889
Noncurrent liabilities	93,503,133	96,563,844	1,255,547	1,199,128	94,758,680	97,762,972	(3,004,292)
Deferred inflows of resources	6,938,449	4,549,443	71,525	113,634	7,009,974	4,663,077	2,346,897
<b>Total liabilities and deferred inflow of resources</b>	<b>108,507,780</b>	<b>108,969,290</b>	<b>1,400,115</b>	<b>1,415,111</b>	<b>109,907,895</b>	<b>110,384,401</b>	<b>(476,506)</b>
Net position:							
Net investment in capital assets	20,117,811	18,706,535	16,460	27,982	20,134,271	18,734,517	1,399,754
Unrestricted	(54,386,782)	(56,635,037)	(1,371,532)	(1,316,617)	(55,758,314)	(57,951,654)	2,193,340
<b>Total net position</b>	<b>\$ (34,268,971)</b>	<b>\$ (37,928,502)</b>	<b>\$ (1,355,072)</b>	<b>\$ (1,288,635)</b>	<b>\$ (35,624,043)</b>	<b>\$ (39,217,137)</b>	<b>\$ 3,593,094</b>

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, 2021 and 2020**  
**Changes in Net Position**

	Governmental Activities		Business-Type Activity		Total		
	2021	2020	2021	2020	2021	2020	Change
Revenues:							
Program revenues:							
Charges for services	\$ 1,323,082	\$ 80,443	\$ 72,712	\$ 320,373	\$ 1,395,794	\$ 400,816	\$ 994,978
Operating grants and contributions	12,860,027	11,346,846	1,023,157	715,104	13,883,184	12,061,950	1,821,234
General revenues:							
Property taxes	13,654,273	13,582,039	-	-	13,654,273	13,582,039	72,234
Other taxes	4,973,798	4,235,966	-	-	4,973,798	4,235,966	737,832
Grants, subsidies and contributions, unrestricted	13,269,479	13,269,486	-	-	13,269,479	13,269,486	(7)
Other	332,508	310,972	701	4,024	333,209	314,996	18,213
Total revenues	46,413,167	42,825,752	1,096,570	1,039,501	47,509,737	43,865,253	3,644,484
Expenses:							
Instruction	28,405,146	26,978,377	-	-	28,405,146	26,978,377	1,426,769
Instructional student support	4,753,397	4,046,895	-	-	4,753,397	4,046,895	706,502
Administrative and financial support	2,804,582	3,025,738	-	-	2,804,582	3,025,738	(221,156)
Operation and maintenance of plant	4,150,938	4,075,424	-	-	4,150,938	4,075,424	75,514
Pupil transportation	1,556,193	1,580,424	-	-	1,556,193	1,580,424	(24,231)
Student activities	811,096	737,292	-	-	811,096	737,292	73,804
Refund of prior year revenues	-	548	-	-	-	548	(548)
Interest on long-term debt	470,716	587,628	-	-	470,716	587,628	(116,912)
Food services	-	-	1,163,007	1,172,377	1,163,007	1,172,377	(9,370)
Total expenses	42,952,068	41,032,326	1,163,007	1,172,377	44,115,075	42,204,703	1,910,372
Increase (decrease) in net position	\$ 3,461,099	\$ 1,793,426	\$ (66,437)	\$ (132,876)	\$ 3,394,662	\$ 1,660,550	\$ 1,734,112

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, 2021 and 2020**  
**Governmental Activities**

	<b>Total Cost of Services</b>		<b>Net Cost of Services</b>		<b>Changes in</b>
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	<b>Net Cost of</b>
					<b>Services</b>
Functions/Programs:					
Instruction	\$ 28,405,146	\$ 26,978,377	\$ 18,777,678	\$ 18,876,237	\$ (98,559)
Instructional student support	4,753,397	4,046,895	4,203,496	3,578,104	625,392
Administrative and financial support	2,804,582	3,025,738	2,518,329	2,728,747	(210,418)
Operation and maintenance of plant	4,150,938	4,075,424	3,798,812	3,750,561	48,251
Pupil transportation	1,556,193	1,580,424	184,842	196,094	(11,252)
Student activities	811,096	737,292	(561,434)	611,237	(1,172,671)
Refund of prior year revenues	-	548	-	548	(548)
Interest on long-term debt	470,716	587,628	(152,764)	(136,491)	(16,273)
Total governmental activities	<u>\$ 42,952,068</u>	<u>\$ 41,032,326</u>	28,768,959	29,605,037	(836,078)
Less unrestricted grants, subsidies			<u>13,269,479</u>	<u>13,269,486</u>	<u>7</u>
Total needs from local taxes and other revenues			<u>\$ 15,499,480</u>	<u>\$ 16,335,551</u>	<u>\$ (836,071)</u>

**Jersey Shore Area School District**

Management's Discussion and Analysis  
(Unaudited)

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

**Table A-4**  
**Fiscal Years Ended June 30, 2021 and 2020**  
**Business-Type Activity**

	<b>Total Cost of Services</b>		<b>Net Cost of Services</b>		<b>Changes in Net Cost of Services</b>
	<b>2021</b>	<b>2020</b>	<b>2021</b>	<b>2020</b>	
2021					
Functions/Programs:					
Food services	<u>\$ 1,163,007</u>	<u>\$ 1,172,377</u>	\$ 67,138	\$ 136,900	\$ (69,762)
Less investment earnings			<u>(701)</u>	<u>(4,024)</u>	<u>3,323</u>
Total business-type activity			<u>\$ 66,437</u>	<u>\$ 132,876</u>	<u>\$ (66,439)</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 decreased \$66,439.

**The District Funds**

At June 30, 2021, the District's governmental funds reported a combined fund balance of \$12,059,160 which is an increase of \$2,040,797. This includes a change in fund balance of \$1,842,365 from current activities and an increase of \$198,432 from the implementation of GASB Statement No. 84. The primary reason for this increase is expenditures being lower and revenue being better than expected.

The General Fund had a beginning fund balance of \$9,345,847 and an ending fund balance of \$9,789,958 at June 30, 2021. Revenues and other financing sources increased from \$42,776,505 to \$45,137,317. Expenditures and other financing uses increased from \$40,669,577 to \$44,693,206.

**Jersey Shore Area School District**

Management's Discussion and Analysis  
(Unaudited)

Table A-5 shows a comparison of General Fund expenditures from 2019-20 to 2020-21. Most functions increased as a result of the settling of the contract with the Jersey Shore Area Education Association with retroactivity salary payments being paid to their proper function.

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

Function		Expenditures		Variance	Percent Change
		2021	2020		
1100	Regular Education	\$ 20,285,178	\$ 18,063,647	\$ 2,221,531	12.30 %
1200	Special Education	6,219,271	6,013,339	205,932	3.42 %
1300	Vocational Education	1,107,358	1,035,844	71,514	6.90 %
1400	Other Instructional Programs	56,388	104,740	(48,352)	(46.16) %
1500	Nonpublic School Programs	11,446	6,654	4,792	72.02 %
1800	Pre-Kindergarten Programs	325,296	320,688	4,608	1.44 %
2100	Support Services Pupil	1,435,331	1,358,558	76,773	5.65 %
2200	Support Services Instructional Staff	1,811,412	1,106,142	705,270	63.76 %
2300	Support Services Administration	2,527,130	2,483,922	43,208	1.74 %
2400	Support Services Pupil Health	367,136	426,018	(58,882)	(13.82) %
2500	Support Services Pupil Business	820,760	836,503	(15,743)	(1.88) %
2600	Operation and Maintenance	3,697,619	3,116,825	580,794	18.63 %
2700	Student Transportation Services	1,881,163	1,849,903	31,260	1.69 %
2800	Support Services Pupil Central	22,770	20,149	2,621	13.01 %
3200	Student Activities	762,063	712,095	49,968	7.02 %
5100	Debt Service	3,037,885	3,199,040	(161,155)	(5.04) %
		<u>\$ 44,368,206</u>	<u>\$ 40,654,067</u>	<u>\$ 3,714,139</u>	

**Jersey Shore Area School District****Management's Discussion and Analysis  
(Unaudited)**

The District's General Fund revenues were \$45.1 million in 2020/21, which were up 5.5 percent from the previous year. General Fund revenues for the District come from three primary categories. Local sources approximately make up 44 percent of the total revenue, state sources make up 52 percent, and federal sources are 4 percent. Most of the local revenue comes from tax levies set by School Code, fees, tuition and donations.

Local revenue variance is primarily driven by an increase in Earned Income Tax which was a result of healthcare being the primary industry within the district. Federal revenue increases were caused by stimulus monies received by the district in 20/21.

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

<b>Category</b>	<b>2021</b>	<b>2020</b>	<b>Variance</b>	<b>% Change</b>
Local sources 6000	\$ 19,751,663	\$ 18,596,072	\$ 1,155,591	6.21 %
State sources 7000	23,416,661	23,372,145	44,516	0.19
Federal sources 8000	1,938,675	780,447	1,158,228	148.41
Other Financing Sources 9000	30,318	27,841	2,477	8.90
<b>Total</b>	<b>\$ 45,137,317</b>	<b>\$ 42,776,505</b>	<b>\$ 2,360,812</b>	

**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. There were no budget revisions for 20/21.

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, 2021, the District invested in a broad range of capital assets, including land, buildings and furniture and equipment. At June 30, 2021, the investment in capital assets, net of depreciation, was \$45,215,342, a decrease of \$1,303,009. For details on the specific line-item changes, see Note 6 on page 37.

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

	<b>2021</b>	<b>2020</b>
Land	\$ 13,692,781	\$ 13,692,781
Site improvements	3,488,033	3,488,033
Buildings	66,573,079	66,454,978
Furniture and equipment	15,053,047	14,250,943
Less accumulated depreciation	(53,591,598)	(51,368,384)
Capital assets, net	<u>\$ 45,215,342</u>	<u>\$ 46,518,351</u>

**Debt Administration**

As of July 1, 2020, the District had total outstanding bond and note principal of \$27,195,000. The District made principal payments of \$10,544,000 during the year and borrowed \$8,069,000. The District ended the year with outstanding bond and note principal of \$24,720,000 as of June 30, 2021.

**Table A-8  
Outstanding Debt**

<b>General Obligation Bonds and Notes</b>	<b>2021</b>	<b>2020</b>
Series of 2012 GOB	\$ -	\$ 155,000
Series of 2015 GOB	-	6,570,000
Series A of 2015 GOB	-	105,000
Series AA of 2015 GON	2,101,000	3,931,000
Series AAA of 2015 GON	-	206,000
Series AAAA of 2015 GON	-	1,668,000
Series of 2019 GOB	4,575,000	4,585,000
Series of 2020 GOB	9,975,000	9,975,000
Series of 2021 GOB	8,069,000	-
	<u>\$ 24,720,000</u>	<u>\$ 27,195,000</u>

**Jersey Shore Area School District**

Management's Discussion and Analysis  
(Unaudited)

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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, 2021

	Governmental Activities	Business-Type Activity	Total
<b>Assets and Deferred Outflows of Resources</b>			
<b>Current Assets</b>			
Cash and cash equivalents	\$ 13,155,377	\$ 238,048	\$ 13,393,425
Other receivables	75,971	-	75,971
Taxes receivable, net	1,066,276	-	1,066,276
Internal balances	551,248	(551,248)	-
Due from other governments	2,395,410	138,501	2,533,911
Inventories	26,205	17,572	43,777
Prepaid expenses	58,084	-	58,084
Total current assets	17,328,571	(157,127)	17,171,444
<b>Capital Assets</b>	45,215,342	16,460	45,231,802
<b>Assets Held for Capital Projects</b>	822,795	-	822,795
Total assets	63,366,708	(140,667)	63,226,041
<b>Deferred Outflows of Resources</b>			
Pension	8,922,903	185,710	9,108,613
Other postemployment benefits (OPEB)	1,914,798	-	1,914,798
Unamortized refunding charges	34,401	-	34,401
Total deferred outflows of resources	10,872,102	185,710	11,057,812
Total assets and deferred outflows of resources	\$ 74,238,810	\$ 45,043	\$ 74,283,853
<b>Liabilities, Deferred Inflows of Resources and Net Position</b>			
<b>Liabilities</b>			
Current liabilities:			
Current portion of long-term debt	\$ 2,617,000	\$ -	\$ 2,617,000
Current portion of capital leases payable	145,323	-	145,323
Accounts payable	842,095	29,158	871,253
Accrued salaries and benefits	4,079,841	1,771	4,081,612
Payroll deductions and withholdings	181,315	-	181,315
Accrued interest	98,868	-	98,868
Unearned revenue	101,756	42,114	143,870
Total current liabilities	8,066,198	73,043	8,139,241
Noncurrent liabilities:			
Long-term debt	22,116,550	-	22,116,550
Capital leases payable	218,658	-	218,658
Compensated absences	751,754	1,280	753,034
Other postemployment benefits	13,371,523	-	13,371,523
Net pension liability	57,044,733	1,254,267	58,299,000
Total noncurrent liabilities	93,503,218	1,255,547	94,758,765
Total liabilities	101,569,416	1,328,590	102,898,006
<b>Deferred Inflows of Resources</b>			
Pension	4,395,357	71,525	4,466,882
Other postemployment benefits (OPEB)	2,543,092	-	2,543,092
Total deferred outflows of resources	6,938,449	71,525	7,009,974
<b>Net Position (Deficit)</b>			
Net investment in capital assets	20,117,811	16,460	20,134,271
Unrestricted	(54,386,866)	(1,371,532)	(55,758,398)
Total net position (deficit)	(34,269,055)	(1,355,072)	(35,624,127)
Total liabilities, deferred inflows of resources and net position (deficit)	\$ 74,238,810	\$ 45,043	\$ 74,283,853

See notes to financial statements

**Jersey Shore Area School District**

Statement of Activities  
Year Ended June 30, 2021

	Net (Expense) Revenues and Changes in Net Position					
	Program Revenues			Governmental Activities	Business-Type Activity	Total
	Expenses	Charges for Services	Operating Grants and Contributions			
<b>Governmental Activities</b>						
Instruction	\$ (28,405,146)	\$ 28,209	\$ 9,599,259	\$ (18,777,678)	\$	\$ (18,777,678)
Operation and maintenance of plant services	(4,150,938)	1,652	350,474	(3,798,812)		(3,798,812)
Instructional student support	(4,753,397)	-	549,901	(4,203,496)		(4,203,496)
Administration and financial support services	(2,804,666)	-	286,253	(2,518,413)		(2,518,413)
Student activities	(811,096)	33,316	1,339,214	561,434		561,434
Pupil transportation	(1,556,193)	-	1,371,351	(184,842)		(184,842)
Interest on bonds payable	(470,716)	-	623,480	152,764		152,764
Total governmental activities	(42,952,152)	63,177	14,119,932	(28,769,043)		(28,769,043)
<b>Business-Type Activity</b>						
Food service	(1,163,007)	72,712	1,023,157		\$ (67,138)	(67,138)
Total	<u>\$ (44,115,159)</u>	<u>\$ 135,889</u>	<u>\$ 15,143,089</u>		<u>(67,138)</u>	<u>(28,836,181)</u>
<b>General Revenues</b>						
Grants, subsidies and contributions not restricted				13,269,479	-	13,269,479
Property taxes levied for general purposes, net				13,654,273	-	13,654,273
Other taxes levied				4,973,798	-	4,973,798
Investment earnings				208,557	701	209,258
Miscellaneous income				99,355	-	99,355
Gain on disposal of capital assets				24,596	-	24,596
Total general revenues				32,230,058	701	32,230,759
Change in net position				3,461,015	(66,437)	3,394,578
<b>(Deficit) Net Position, Beginning</b>						
As previously reported				(37,928,502)	(1,288,635)	(39,217,137)
Effect of adoption of GASB No. 84 (Note 1)				198,432	-	198,432
As restated				(37,730,070)	(1,288,635)	(39,018,705)
<b>(Deficit) Net Position, Ending</b>				<u>\$ (34,269,055)</u>	<u>\$ (1,355,072)</u>	<u>\$ (35,624,127)</u>

See notes to financial statements

	<b>Major Funds</b>		<b>Other</b>	
	<b>General</b>	<b>Capital Projects</b>	<b>Non-major</b>	<b>Totals</b>
<b>Assets</b>				
Cash and cash equivalents	\$ 11,708,970	\$ 822,795	\$ 1,446,407	\$ 13,978,172
Due from other funds	698,775	-	-	698,775
Other receivables	75,971	-	-	75,971
Taxes receivable, net	1,066,276	-	-	1,066,276
Due from other governments	2,395,410	-	-	2,395,410
Inventories	26,205	-	-	26,205
Prepaid expenses	58,083	-	-	58,083
<b>Total assets</b>	<b>\$ 16,029,690</b>	<b>\$ 822,795</b>	<b>\$ 1,446,407</b>	<b>\$ 18,298,892</b>
<b>Liabilities</b>				
Accounts payable	\$ 842,095	\$ -	\$ -	\$ 842,095
Due to other funds	147,526	-	-	147,526
Accrued salaries and benefits	4,079,841	-	-	4,079,841
Unearned revenue	101,756	-	-	101,756
Payroll deductions and withholdings	181,315	-	-	181,315
<b>Total liabilities</b>	<b>5,352,533</b>	<b>-</b>	<b>-</b>	<b>5,352,533</b>
<b>Deferred Inflows of Resources</b>				
Unearned revenue, taxes	887,199	-	-	887,199
<b>Fund Balances</b>				
Nonspendable	84,288	-	-	84,288
Restricted	-	-	1,446,407	1,446,407
Committed	4,106,899	822,795	-	4,929,694
Unassigned	5,598,771	-	-	5,598,771
<b>Total fund balances</b>	<b>9,789,958</b>	<b>822,795</b>	<b>1,446,407</b>	<b>12,059,160</b>
<b>Total liabilities and fund balances</b>	<b>\$ 16,029,690</b>	<b>\$ 822,795</b>	<b>\$ 1,446,407</b>	<b>\$ 18,298,892</b>

**Jersey Shore Area School District**

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
June 30, 2021

**Total Fund Balance, Governmental Funds** \$ 12,059,160

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 \$98,806,940 and the accumulated depreciation is \$53,591,598. 45,215,342

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. 887,199

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

Deferred outflow of resources, pension	8,922,903	
Deferred outflow of resources, OPEB	1,914,798	
Deferred outflow of resources, Unamortized refunding charges	34,401	
Deferred inflow of resources, pension	(4,395,357)	
Deferred inflow of resources, OPEB	(2,543,092)	
	<u>3,933,653</u>	

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 and notes	(24,733,550)	
Capital leases payable	(363,981)	
Accrued interest on bonds	(98,868)	
Compensated absences	(751,754)	
Other postemployment benefits	(13,371,523)	
Net pension liability	(57,044,733)	
	<u>(96,364,409)</u>	

**Total Net Position, Governmental Activities** \$ (34,269,055)

## Jersey Shore Area School District

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds  
 Year Ended June 30, 2021

	Major Funds			Other Non-Major	Totals
	General	Capital Projects	Debt Service		
<b>Revenues</b>					
Local sources	\$ 19,751,663	\$ 9,510	\$ -	\$ 1,302,253	\$ 21,063,426
State sources	23,416,661	-	-	-	23,416,661
Federal sources	1,938,675	-	-	-	1,938,675
Total revenues	45,106,999	9,510	-	1,302,253	46,418,762
<b>Expenditures</b>					
Instruction	28,004,937	-	-	-	28,004,937
Support services	12,563,321	-	-	-	12,563,321
Noninstructional services	762,063	-	-	54,278	816,341
Facilities acquisition, construction, and improvement services	-	184,231	-	-	184,231
Debt service	3,037,885	-	-	-	3,037,885
Total expenditures	44,368,206	184,231	-	54,278	44,606,715
<b>Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources (Uses)</b>	738,793	(174,721)	-	1,247,975	1,812,047
<b>Other Financing Sources (Uses)</b>					
Proceeds from issuance of refunding bonds	-	-	8,069,000	-	8,069,000
Payments to refunding bond escrow agent	-	-	(7,968,000)	-	(7,968,000)
Debt issuance costs	-	-	(96,495)	-	(96,495)
Transfers in	4,505	325,000	-	-	329,505
Proceeds from the sale of capital assets	24,596	-	-	-	24,596
Insurance recoveries	1,217	-	-	-	1,217
Transfers out	(325,000)	-	(4,505)	-	(329,505)
Total other financing sources (uses), net	(294,682)	325,000	-	-	30,318
Net changes in fund balances	444,111	150,279	-	1,247,975	1,842,365
<b>Fund Balances, Beginning</b>					
As previously reported	9,345,847	672,516	-	-	10,018,363
Effect of adoption of GASB Statement No. 84 (Note 1)	-	-	-	198,432	198,432
As restated	9,345,847	672,516	-	198,432	10,216,795
<b>Fund Balances, Ending</b>	<u>\$ 9,789,958</u>	<u>\$ 822,795</u>	<u>\$ -</u>	<u>\$ 1,446,407</u>	<u>\$ 12,059,160</u>

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, 2021

**Total Net Changes in Fund Balances, Governmental Funds**

\$ 1,842,365

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	933,705	
Depreciation expense	(2,236,714)	(1,303,009)

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. (31,404)

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, 2021, the following transactions factor into this reconciliation:

Issuance of long-term debt	(8,069,000)	
Retirement of principal of long-term debt	10,544,000	
Bond premium	1,694	
Deferred outflow of resources, amortization of refunding charges	(4,914)	
Issuance of capital leases	(55,620)	
Retirement of principal of capital leases	293,211	2,709,371

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. 55,523

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, 2021. (572,829)

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. (25,151)

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, 2021. 786,149

**Change in Net Position of Governmental Activities**

\$ 3,461,015

**Jersey Shore Area School District**

Statement of Revenues, Expenditures and Change in Fund Balance -  
 Budget and Actual - General Fund  
 Year Ended June 30, 2021

	<b>Original and Final Budget</b>	<b>Actual</b>	<b>Variance With Final Budget Favorable (Unfavorable)</b>
<b>Revenues</b>			
Local sources	\$ 18,269,711	\$ 19,751,663	\$ 1,481,952
State sources	23,789,596	23,416,661	(372,935)
Federal sources	1,038,410	1,938,675	900,265
Total revenues	43,097,717	45,106,999	2,009,282
<b>Expenditures</b>			
Regular programs	18,036,601	20,285,178	(2,248,577)
Special programs	5,844,638	6,219,271	(374,633)
Vocational education programs	1,092,726	1,107,358	(14,632)
Other instructional programs	146,225	56,388	89,837
Nonpublic school programs	-	11,446	(11,446)
Pre-Kindergarten	315,000	325,296	(10,296)
Pupil personnel	1,467,280	1,435,331	31,949
Instructional staff	1,411,486	1,811,412	(399,926)
Administration	2,621,124	2,527,130	93,994
Pupil health	436,174	367,136	69,038
Business	912,903	820,760	92,143
Operation and maintenance of plant services	3,551,991	3,697,619	(145,628)
Student transportation services	1,888,357	1,881,163	7,194
Support services, central	11,096	22,770	(11,674)
Student activities	873,632	762,063	111,569
Debt service	3,038,392	3,037,885	507
Total expenditures	41,647,625	44,368,206	(2,720,581)
<b>Excess of Revenues Over Expenditures Before Other Financing Sources (Uses)</b>	1,450,092	738,793	(711,299)
<b>Other Financing Sources (Uses)</b>			
Proceeds from the sale of capital assets	5,000	24,596	19,596
Insurance recoveries	-	1,217	1,217
Transfers in	-	4,505	4,505
Transfers out	-	(325,000)	(325,000)
Budgetary reserve	(2,528,630)	-	2,528,630
Total other financing sources (uses)	(2,523,630)	(294,682)	2,228,948
Net change in fund balances	(1,073,538)	444,111	1,517,649
<b>Fund Balance, Beginning</b>	6,986,043	9,345,847	2,359,804
<b>Fund Balance, Ending</b>	\$ 5,912,505	\$ 9,789,958	\$ 3,877,453

See notes to financial statements

**Jersey Shore Area School District**

Statement of Net Position (Deficit) - Proprietary Fund - Food Service  
June 30, 2021

**Assets and Deferred Outflows of Resources****Current Assets**

Cash and cash equivalents	\$ 238,048
Due from other funds	147,526
Due from other governments	138,501
Inventories	<u>17,572</u>

Total current assets 541,647

**Capital Assets**

16,460

Total assets 558,107

**Deferred Outflows of Resources, Pension**

185,710

Total assets and deferred outflows of resources \$ 743,817

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

## Current liabilities:

Accounts payable	\$ 29,159
Due to other funds	698,774
Accrued salaries and benefits	1,771
Unearned revenue	<u>42,114</u>

Total current liabilities 771,818

## Noncurrent liabilities:

Compensated absences	1,280
Net pension liability	<u>1,254,267</u>

Total noncurrent liabilities 1,255,547

Total liabilities 2,027,365

**Deferred Inflows of Resources, Pension**

71,525

**Net Position (Deficit)**

Net investment in capital assets	16,460
Unreserved	<u>(1,371,533)</u>

Total net position (deficit) (1,355,073)

Total liabilities, deferred inflows of resources and net position (deficit) \$ 743,817

**Jersey Shore Area School District**

Statement of Revenues, Expenses and Change in Fund Net Position (Deficit) -

Proprietary Fund - Food Service

Year Ended June 30, 2021

**Operating Revenues**

Food service revenues	\$ 72,712
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**Operating Expenses**

Other purchased service	481,613
Salaries	340,111
Employee benefits	253,077
Supplies	77,552
Purchased property service	14,911
Depreciation	11,522

Total operating expenses	1,178,786
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Operating loss	(1,106,074)
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**Nonoperating Revenues**

Federal sources	924,212
State sources	114,724
Earnings on investments	701

Total nonoperating revenues	1,039,637
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Net loss	(66,437)
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<b>Net Deficit, Beginning</b>	<b>(1,288,636)</b>
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<b>Net Deficit, Ending</b>	<b>\$ (1,355,073)</b>
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**Jersey Shore Area School District**

Statement of Cash Flows - Proprietary Fund - Food Service  
 Year Ended June 30, 2021

**Cash Flows From Operating Activities**

Cash received from students, teachers and others	\$ 69,355
Cash paid to suppliers for goods and services	(558,977)
Cash paid to employees for service	(627,634)
Internal activity, payments from other funds	216,434
	<u>          </u>
Net cash used in operating activities	<u>(900,822)</u>

**Cash Flows From Noncapital Financing Activities**

Federal sources	804,915
State sources	133,212
	<u>          </u>
Net cash provided by noncapital financing activities	<u>938,127</u>

**Cash Flows From Investing Activities**

Interest income	701
	<u>          </u>
Increase in cash and cash equivalents	38,006

**Cash and Cash Equivalents, Beginning**

200,042

**Cash and Cash Equivalents, Ending**\$ 238,048**Supplemental Disclosure of Noncash Transactions**

USDA donated commodities	<u>\$ 69,076</u>
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**Reconciliation of Operating Loss to Net Cash Used in Operating Activities**

Operating loss	\$ (1,106,074)
Adjustments to reconcile operating loss	
to net cash used in operating activities:	
Depreciation	11,522
Changes in assets, deferred outflows of resources, liabilities and deferred	
inflow of resources:	
Inventory	4,866
Deferred outflows of resources	(12,574)
Accounts payable	10,233
Due from (to) other funds, net	216,434
Accrued salaries and benefits	(36,182)
Compensated absences	255
Unearned revenue	(3,357)
Net pension liability	56,164
Deferred inflows of resources	(42,109)
	<u>          </u>
Net cash used in operating activities	<u>\$ (900,822)</u>

**Jersey Shore Area School District**

Statement of Fiduciary Net Position - Fiduciary Fund  
 June 30, 2021

		<b>Private Purpose Trusts</b>
	<b>Assets</b>	
<b>Assets</b>		
Cash and cash equivalents		\$ 160,909
	<b>Net Position</b>	
<b>Net Position</b>		
Restricted		\$ 160,909

See notes to financial statements

**Jersey Shore Area School District**

Statement of Changes in Fiduciary Net Position - Fiduciary Fund  
 Year Ended June 30, 2021

	<b>Private Purpose Trusts</b>
<b>Additions</b>	
Local sources	\$ 30,033
<b>Deductions</b>	
Scholarships awarded	24,633
	5,400
<b>Net Position, Beginning</b>	
As previously reported	249,248
Effect of adoption of GASB Statement No. 84 (Note 1)	(93,739)
As restated	155,509
<b>Net Position, Ending</b>	\$ 160,909

**1. Nature of Operations and Summary of Significant Accounting Policies**

The financial statements of the Jersey Shore Area School District (the District) have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applicable to local governments. The Governmental Accounting Standards Board (GASB) is the accepted standards-setting body for establishing governmental accounting and financial reporting principles. The more significant accounting policies of the District are described 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 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, Debt Service Funds and Student Activities/Scholarship 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.

**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.

**Student Activities Fund**

The Student Activities Fund accounts for the operations of the various student activity programs. The Student Activities Fund is a nonmajor fund.

**Scholarship Fund**

The Scholarship Fund accounts for the operations of the various scholarships programs that are not held under a trust arrangement. These scholarships are separate from those held under a trust arrangement, which are reported as private purpose trust funds. The Scholarship Fund is a nonmajor 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 Type**

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 fund included in this category is:

**Private Purpose Trust Fund**

Private Purpose Trust Funds are used to account for assets administered through a trust in which the District staff is not a beneficiary, whose assets are dedicated to providing benefits to student recipients in accordance with the benefit terms, and are legally protected from the creditors of the District. This fund has a net position of \$160,909 at June 30, 2021 that is 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.

**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.

### 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:

	<b>Governmental Activities</b>	<b>Business-Type Activity</b>
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.

**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.

**Jersey Shore Area School District**

Notes to Financial Statements  
June 30, 2021

- *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.

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 (GAAP) 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. 84, *Fiduciary Activities*, for the year ended June 30, 2021. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. This standard was implemented July 1, 2020 and resulted in a restatement of government-wide net position and the Student Activity Fund and certain non-trusted scholarship activities fund balance increasing beginning balances by \$198,432.

**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, 2021. The District made payments for health care benefit claims approximating \$4,500,000 to the Trust during the fiscal year ended June 30, 2021. Audited financial statements of the Trust are available in the District's Business Office.

**3. Cash and Cash Equivalents**

At June 30, 2021, 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 \$2,219 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, 2021, the carrying amount of the District's deposits with PLGIT was \$2,531,165 and the bank balance was \$2,983,151.

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, 2021, the carrying amount of the District's deposits with PSDLAF was \$52,680 and bank balance of the District's deposits with PSDLAF was \$52,680.

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, 2021, the carrying amount of the District's deposits with local financial institutions and bank balance was \$11,791,065. Of the bank balance, \$3,264,757 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.

#### 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 13.5010 mills	(\$13.5010 per \$1,000 of assessed valuation)
Lycoming County 18.3139 mills	(\$18.3139 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, 2021 were as follows:

<u>Outstanding Balance</u>	<u>Estimated Uncollectible</u>	<u>Estimated Collectible</u>
\$ 1,093,199	\$ 26,923	\$ 1,066,276

#### 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, 2021 was approximately \$799,000.

## Jersey Shore Area School District

Notes to Financial Statements  
June 30, 2021

**5. Due From Other Governments**

The amount reported in the General Fund at June 30, 2021 as due from other governments is summarized below:

	<u>General Fund</u>	<u>Food Service</u>	<u>Total</u>
Local source revenues	\$ 413,744	\$ -	\$ 413,744
State source revenues	1,558,973	5,262	1,564,235
Federal source revenues	422,693	133,239	555,932
Total	<u>\$ 2,395,410</u>	<u>\$ 138,501</u>	<u>\$ 2,533,911</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, 2021. 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, 2021.

**6. Capital Assets**

The changes in the District's capital assets in 2021 are summarized as follows:

	<u>Balance July 1, 2020</u>	<u>Acquisitions</u>	<u>Dispositions/ Transfers</u>	<u>Balance June 30, 2021</u>
<b>Governmental Activities</b>				
Capital assets, not being depreciated:				
Land	\$ 13,692,781	\$ -	\$ -	\$ 13,692,781
Capital assets, being depreciated:				
Land improvements	3,488,033	-	-	3,488,033
Buildings and improvements	66,454,978	118,101	-	66,573,079
Furniture and equipment	14,250,943	815,604	(13,500)	15,053,047
Total capital assets, being depreciated	84,193,954	933,705	(13,500)	85,114,159
Less accumulated depreciation:				
Land improvements	(2,852,467)	(73,007)		(2,925,474)
Buildings and improvements	(35,942,286)	(1,561,830)		(37,504,116)
Furniture and equipment	(12,573,631)	(601,877)	13,500	(13,162,008)
Total accumulated depreciation	(51,368,384)	(2,236,714)	13,500	(53,591,598)
Total capital assets, being depreciated	32,825,570	(1,303,009)	-	31,522,561
Governmental activities capital assets, net	<u>\$ 46,518,351</u>	<u>\$ (1,303,009)</u>	<u>\$ -</u>	<u>\$ 45,215,342</u>
<b>Business-Type Activity</b>				
Furniture and equipment	\$ 846,577	\$ -	\$ -	\$ 846,577
Less accumulated depreciation	(818,595)	(11,522)	-	(830,117)
Business-type activity capital assets, net	<u>\$ 27,982</u>	<u>\$ (11,522)</u>	<u>\$ -</u>	<u>\$ 16,460</u>

**Jersey Shore Area School District**

Notes to Financial Statements  
June 30, 2021

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

Instruction	\$ 1,278,560
Operation and maintenance of plant services	860,259
Instructional student support	74,665
Student activities	9,278
Administration and financial support services	12,930
Pupil transportation	<u>1,022</u>
Total	<u>\$ 2,236,714</u>

**7. Long-Term Debt****General Obligation Bonds**

In 2012, the District issued a \$9,995,000 General Obligation Bond, Series of 2012, due in varying annual installments plus interest at rates ranging from 1.25 percent to 2.875 percent through maturity in 2029. The proceeds from the issuance of the bond were used for the purpose of paying the costs of acquiring, designing, constructing, furnishing, and equipping alterations, additions, renovations, and other improvements to the Jersey Shore Elementary School building and other facilities of the District, and to pay the costs of issuing and insuring the bonds. This bond was partially currently refunded in 2018 through the issuance of the District's General Obligation Note, Series of 2017. The remaining bond balance was currently refunded in 2021 through the issuance of the District's General Obligation Bond, Series of 2021.

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. This bond was currently refunded in 2021 through the issuance of the District's General Obligation Bond, Series of 2021.

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. This bond was currently refunded in 2021 through the issuance of the District's General Obligation Bond, Series of 2021.

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.

**Direct Borrowings - General Obligation Bonds/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. This borrowing was repaid during the fiscal year ended June 30, 2021.

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. This bond was currently refunded in 2021 through the issuance of the District's General Obligation Bond, Series of 2021.

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.

In 2021, the District issued a \$8,069,000 General Obligation Bond, Series of 2021, due in varying annual installments plus interest at a fixed rate of 0.80 percent through maturity in 2026. The proceeds from the issuance of the bond were used to currently refund the District's outstanding General Obligation Bonds Series of 2012, General Obligation Bonds, Series of 2015, General Obligation Bonds, Series A of 2015 and General Obligation Notes, Series AAAA of 2015, and pay the costs associated with issuing the Bond.

This current refunding transaction resulted in an economic gain (the difference between the present value of the debt service requirements of the refunding debt) of approximately \$203,000, and a reduction of the District's debt service (cash flow) requirements over the next five years of approximately \$200,000.

The changes in long-term debt during fiscal 2021, by debt instrument, are as follows:

	Balance at July 1, 2020	Additions	Retirements	Balance at June 30, 2021	Current Portion June 30, 2021
Series of 2012 GOB	\$ 155,000	\$ -	\$ 155,000	\$ -	\$ -
Series of 2015 GOB	6,570,000	-	6,570,000	-	-
Series A of 2015 GOB	105,000	-	105,000	-	-
Series AA of 2015 GON	3,931,000	-	1,830,000	2,101,000	2,101,000
Series AAA of 2015 GON	206,000	-	206,000	-	-
Series AAAA of 2015 GON	1,668,000	-	1,668,000	-	-
Series of 2019, GOB	4,585,000	-	10,000	4,575,000	10,000
Series of 2020, GOB	9,975,000	-	-	9,975,000	55,000
Series of 2021, GOB	-	8,069,000	-	8,069,000	451,000
Total Debt	27,195,000	8,069,000	10,544,000	24,720,000	<u>\$ 2,617,000</u>
Bond premium	15,244	-	1,694	13,550	
Total long-term debt	<u>\$ 27,210,244</u>	<u>\$ 8,069,000</u>	<u>\$ 10,545,694</u>	<u>\$ 24,733,550</u>	

Total interest expense on long-term debt in 2021 was \$470,716. No interest was capitalized (i.e., added to the carrying value of capital assets) in 2021. No interest is reported as a direct expense in the statement of activities.

**Jersey Shore Area School District**

Notes to Financial Statements  
June 30, 2021

Debt service to maturity on the general obligation bonds and direct borrowings at June 30, 2021 is summarized as follows:

Years Ending June 30:	General Obligation Bonds		Direct Borrowings		Total
	Principal	Interest	Principal	Interest	
2022	\$ 10,000	\$ 93,350	\$ 2,607,000	\$ 234,472	\$ 2,944,822
2023	20,000	92,600	2,302,000	218,897	2,633,497
2024	20,000	91,600	2,324,000	199,794	2,635,394
2025	20,000	90,600	2,346,000	180,470	2,637,070
2026	20,000	89,900	3,041,000	148,887	3,299,787
2027-2031	4,485,000	249,650	7,525,000	139,218	12,398,868
Total	<u>\$ 4,575,000</u>	<u>\$ 707,700</u>	<u>\$ 20,145,000</u>	<u>\$ 1,121,738</u>	<u>\$ 26,549,438</u>

**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, 2021, 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, 2021, as related to the District's governmental activities:

	Balance July 1, 2020	Additions	Payments	Balance June 30, 2021
Capital leases, various	\$ 601,572	\$ 55,620	\$ 293,211	\$ 363,981
Years ending June 30:				
2022			\$ 145,323	
2023			145,323	
2024			52,943	
2025			11,124	
2026			9,268	
Total minimum lease payments			363,981	
Current portion			145,323	
Long-term portion			<u>\$ 218,658</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.

**Jersey Shore Area School District**

Notes to Financial Statements  
June 30, 2021

The changes in the District's compensated absences in 2021 are summarized as follows:

Governmental activities:	
Balance, July 1, 2020	\$ 726,603
Increase	364,651
Decrease	<u>(339,500)</u>
Balance, June 30, 2021	<u>\$ 751,754</u>
Business-type activity:	
Balance, July 1, 2020	\$ 1,025
Increase	800
Decrease	<u>(545)</u>
Balance, June 30, 2021	<u>\$ 1,280</u>

**10. Accrued Salaries and Benefits**

Accrued salaries and benefits in the General Fund totaling \$4,079,841 represent salaries of \$1,787,444, the District's share of Social Security taxes of \$89,597 for teachers' services during the 2020-2021 school term, which are paid during July and August 2021, retirement plan expense of \$2,143,142, and other benefits expense of \$59,658 applicable to the accrued salaries at June 30, 2021.

**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, 2020, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	23
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	280
Total	303

**Total OPEB Liability**

The District's total OPEB liability as of June 30, 2021 was \$10,815,523, was measured as of July 1, 2020, and was determined by an actuarial valuation as of that date.

**Actuarial Assumptions and Other Inputs**

The total OPEB liability in the July 1, 2020 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	1.86%
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	1.86%
Healthcare cost trend rates	5.5% in 2020 through 2023. Rates gradually decrease from 5.4% in 2024 to 4.0% 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, 2020.

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, 2020 valuation were based on the results of an actuarial experience study for the period May 2017.

**Changes in the Total OPEB Liability**

	<b>Total OPEB Liability</b>
Balance at July 1, 2020	\$ 10,513,885
Changes for the year:	
Service cost	601,685
Interest	367,902
Changes of benefit terms	-
Differences between expected and actual experience	(1,506,515)
Changes in assumptions or other inputs	1,145,216
Benefit payments	(306,650)
Net changes	<u>301,638</u>
Balance at June 30, 2021	<u><u>\$ 10,815,523</u></u>

Changes in assumptions or other inputs reflect a change in the discount rate from 3.36 percent in 2020 to 1.86 percent in 2021.

**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 (0.86 percent) or 1-percentage-point higher (2.86 percent) than the current discount rate:

	<b>1% Decrease (0.86%)</b>	<b>Discount Rate (1.86%)</b>	<b>1% Increase (2.86%)</b>
Total OPEB Liability	\$ 11,582,540	\$ 10,815,523	\$ 10,079,359

**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:

	<b>1% Decrease</b>	<b>Healthcare Cost Trend Rates</b>	<b>1% Increase</b>
Total OPEB Liability	\$ 9,514,918	\$ 10,815,523	\$ 12,340,360

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

For the year ended June 30, 2021, the District recognized OPEB expense of \$858,518.  
At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Benefit payments subsequent to the measurement date (July 1, 2020)	\$ 257,016	\$ -
Differences between expected and actual experience	267,836	1,369,559
Changes of assumptions or other inputs	1,057,739	937,533
	<hr/>	<hr/>
Total	\$ 1,582,591	\$ 2,307,092
	<hr/>	<hr/>

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:	
2022	\$ (111,069)
2023	(111,069)
2024	(111,069)
2025	(111,069)
2026	(111,069)
Thereafter	(426,172)
	<hr/>
Total	\$ (981,517)
	<hr/>

**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, 2021, 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, 2021 was 0.82 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 \$138,207 for the year ended June 30, 2021.

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

At June 30, 2021, the District reported a liability of \$2,556,000 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2020, 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, 2019 to June 30, 2020. 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, 2021, the District's proportion was 0.1184 percent, which was a decrease of .0075 percent from its proportion measured as of June 30, 2020.

For the year ended June 30, 2021, the District recognized OPEB expense of \$110,000.

At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Changes in assumptions	\$ 104,000	\$ 56,000
Difference between expected and actual experience	24,000	-
Net differences between projected and actual investment earnings	4,000	-
District contributions subsequent to the measurement date	138,207	-
Changes in proportion	62,000	180,000
	<u>\$ 332,207</u>	<u>\$ 236,000</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:

2022	\$ (11,000)
2023	(12,000)
2024	(12,000)
2025	4,000
2026	5,000
Thereafter	<u>(16,000)</u>
Total	<u>\$ (42,000)</u>

**Actuarial Assumptions**

The Total OPEB Liability as of June 30, 2020, was determined by rolling forward the System's Total OPEB Liability as of June 30, 2019 to June 30, 2020 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 - 2.66 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

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study that was performed for the five-year period ended June 30, 2015.

The following assumptions were used to determine the contribution rate:

- The results of the actuarial valuation as of June 30, 2018 determined the employer contribution rate for fiscal year 2020
- 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	50.3 %	(1.0) %
US Core Fixed Income	46.5	(0.1)
Non-US Developed Fixed	3.2	(0.1)
	<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, 2020.

### Discount Rate

The discount rate used to measure the Total OPEB Liability was 2.66 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 2.66 percent which represents the S&P 20 year Municipal Bond Rate at June 30, 2020, was applied to all projected benefit payments to measure the total OPEB liability.

### 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, 2020, 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, 2020 calculated using current Healthcare cost trends as well as what PSERS' net OPEB liability would be if its health cost trends were 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease	Current Trend Rate	1% Increase
PSERS Net OPEB Liability	\$ 2,556,000	\$ 2,556,000	\$ 2,556,000

**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:

	<b>1% Decrease 1.79%</b>	<b>Current Discount Rate 2.79%</b>	<b>1% Increase 3.79%</b>
District's proportionate share of the net OPEB liability	\$ 2,914,000	\$ 2,556,000	\$ 2,259,000

**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](http://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, 2021, there was one participant under dental COBRA benefits.

Annually, the District provides for a retirement stipend of \$5,000 for teachers who voluntarily retire after having reached at least 53 years of age and 15 or more years of credited service. Such stipends are payable in the year the employee officially retires. The cost of this benefit is recognized on a "pay as you go" basis, and amounted to \$10,000 covering two participants for the year ended June 30, 2021.

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 were no benefits paid to administrators during the year ended June 30, 2021.

**13. Retirement Plan**

As of June 30, 2021, the District reported the following amounts in the accompanying financial statements related to their participation in the Public School Employees' Retirement System (PSERS):

	<b>Governmental Activities</b>	<b>Business-Type Activity</b>	<b>Total</b>
Deferred Outflow of Resources	\$ 8,922,903	\$ 185,710	\$ 9,108,613
Net Pension Liability	57,044,733	1,254,267	58,299,000
Deferred Inflow of Resources	4,395,357	71,525	4,466,882

**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](http://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.

**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, 2021 which will be incorporated in the District's June 30, 2022 financial statements.

**Employer Contributions**

The District's contractually required contribution rate for the fiscal year ended June 30, 2021 was 33.69 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 \$5,482,731 for the year ended June 30, 2021.

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

At June 30, 2021, the District reported a liability of \$58,299,000 for its proportionate share of the PSERS net pension liability. The PSERS net pension liability was measured as of June 30, 2020, 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, 2019 to June 30, 2020. 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, 2021, the District's proportion was 0.1183 percent, which was an increase from its proportion measured as of June 30, 2020 of .0075 percent.

## Jersey Shore Area School District

Notes to Financial Statements  
June 30, 2021

For the year ended June 30, 2021, the District recognized pension expense of approximately \$4,668,000. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Changes in proportion between Governmental and Business-Type Activities	\$ (25,118)	\$ (25,118)
Difference between expected and actual experience	152,000	1,397,000
Changes in assumptions	-	-
Net difference between projected and actual investment earnings	2,562,000	-
Changes in proportion	937,000	3,095,000
District contributions subsequent to the measurement date	5,482,731	-
Total	<u>\$ 9,108,613</u>	<u>\$ 4,466,882</u>

\$5,482,731 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, 2022. 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:	
2022	\$ (1,109,000)
2023	(355,000)
2024	(137,000)
2025	760,000
Total	<u>\$ (841,000)</u>

**Actuarial Assumptions**

The total pension liability as of June 30, 2020 was determined by rolling forward the System's total pension liability as of the June 30, 2019 to June 30, 2020 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 actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study that was performed for the five-year period ended June 30, 2015.

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	15.0 %	5.2 %
Private equity	15.0	7.2
Fixed income	36.0	1.1
Commodities	8.0	1.8
Absolute return	10.0	2.5
Risk parity	8.0	3.3
Infrastructure/MLPs	6.0	5.7
Real estate	10.0	5.5
Cash	6.0	(1.0)
Financing (LIBOR)	(14.0)	(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, 2020.

### Discount Rate

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

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

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

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
District's proportionate share of the net pension liability	\$ 72,128,000	\$ 58,299,000	\$ 46,584,000

**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](http://www.psers.pa.gov).

**14. Internal Balances / Interfund Balances and Transfers**

At June 30, 2021, 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	\$ 698,775	\$ 147,526
Food Service Fund:		
General Fund	<u>147,526</u>	<u>698,775</u>
Total	<u>\$ 1,692,602</u>	<u>\$ 1,692,602</u>

The following summarizes interfund transfers made during the year ended June 30, 2021:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund:		
Capital Projects Fund	\$ -	\$ 325,000
Debt Service Fund	4,505	-
Capital Projects Fund:		
General Fund	325,000	-
Debt Service Fund:		
General Fund	<u>-</u>	<u>4,505</u>
Total	<u>\$ 329,505</u>	<u>\$ 329,505</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.

**Jersey Shore Area School District**

Notes to Financial Statements  
June 30, 2021

**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>Special Revenue Funds</u>	<u>Total</u>
Nonspendable for:				
Inventory	\$ 26,205	\$ -	\$ -	\$ 26,205
Prepaid expenses	58,083	-	-	58,083
Total nonspendable	<u>\$ 84,288</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 84,288</u>
Restricted for:				
Student activities and scholarships	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,446,407</u>	<u>\$ 1,446,407</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	96,596	-	-	96,596
Capital Projects	-	822,795	-	822,795
Total committed	<u>\$ 4,106,899</u>	<u>\$ 822,795</u>	<u>\$ -</u>	<u>\$ 4,929,694</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 its taxpayers.

**17. Commitments and Contingencies****Grant Programs**

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

**Environmental**

The District maintains heating and fuel storage and sewage treatment facilities. The District is potentially liable for any expenditure associated with compliance to mandated regulations and any 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. The 2020/2021 school year was held with in-person, hybrid and virtual learning model operations available to its students. To the date, the majority of the 2021/2022 school year has been operating with in-person learning. 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 ongoing pandemic, including the duration and spread of the outbreak 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 \$73,943 for the year ended June 30, 2021.

**19. Transactions With Other LEA's**

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

**20. Pending Changes in Accounting Principles**

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

- Statement No. 87, *Leases*
- Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*
- 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*
- Statement No. 98, *The Annual Comprehensive Financial Report*

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 PSERS Net Pension Liability  
June 30, 2021

	2021	2020	2019	2018	2017	2016	2015
District's proportion of the net pension liability	0.1184%	0.1259%	0.1222%	0.1257%	0.1250%	0.1307%	0.1313%
District's proportionate share of the net pension liability	\$ 58,299,000	\$ 58,899,000	\$ 58,662,000	\$ 62,081,000	\$ 61,946,000	\$ 56,613,000	\$ 51,969,000
District's covered-employee payroll	\$ 16,602,426	\$ 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	351.15%	339.22%	356.43%	370.81%	382.79%	336.66%	315.71%
PSERS Plan fiduciary net position as a percentage of the total pension liability	63.67%	54.32%	55.66%	54%	51.84%	50.84%	54.36%

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  
June 30, 2021

	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution	\$ 5,482,731	\$ 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	(5,482,731)	(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	\$ 16,602,426	\$ 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	33.02%	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 District**

Schedule of the District's Proportionate Share of the PSERS OPEB Liability  
June 30, 2021

	2021	2020	2019	2018	2017
District's proportion of the OPEB liability	0.1184%	0.1259%	0.1222%	0.1257%	0.1250%
District's proportionate share of the OPEB liability	\$ 2,556,000	\$ 2,678,000	\$ 2,548,000	\$ 2,561,000	\$ 2,692,000
District's covered-employee payroll	\$ 16,602,426	\$ 17,362,941	\$ 16,458,273	\$ 16,742,204	\$ 16,182,935
District's proportionate share of the OPEB liability as a covered-employee payroll	15.40%	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%	0.00%

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

**Jersey Shore Area School District**

Schedule of the District's PSERS OPEB Contributions  
June 30, 2021

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>
Contractually required contribution	\$ 136,140	\$ 145,849	\$ 136,604	\$ 138,960	\$ 134,318
Contributions in relation to the contractually required contribution	<u>(136,140)</u>	<u>(145,849)</u>	<u>(136,604)</u>	<u>(138,960)</u>	<u>(134,318)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's covered-employee payroll	\$ 16,602,426	\$ 17,362,941	\$ 16,458,273	\$ 16,742,204	\$ 16,182,935
Contributions as a percentage of covered-employee payroll	0.82%	0.84%	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  
June 30, 2021

	2021	2020	2019	2018
<b>Total OPEB Liability</b>				
Service cost	\$ 601,685	\$ 600,252	\$ 647,286	\$ 647,657
Interest cost	367,902	316,952	332,450	251,396
Changes of benefit terms	-	-	(2,626)	-
Differences between expected and actual experience	(1,506,515)	-	368,276	-
Changes in assumptions	1,145,216	(299,788)	(951,844)	24,954
Benefit payments, including refunds of member contributions	(306,650)	(303,843)	(365,204)	(437,761)
Net change in total OPEB liability	301,638	313,573	28,338	486,246
<b>Total OPEB Liability, Beginning</b>	<u>10,513,885</u>	<u>10,200,312</u>	<u>10,171,974</u>	<u>9,685,728</u>
<b>Total OPEB Liability, Ending</b>	<u>10,815,523</u>	<u>10,513,885</u>	<u>10,200,312</u>	<u>10,171,974</u>
<b>Covered-Employee Payroll</b>	<u>\$ 15,994,724</u>	<u>\$ 16,143,911</u>	<u>\$ 16,143,911</u>	<u>\$ 16,486,846</u>
<b>Total OPEB liability as a percentage of covered-employee payroll</b>	<u>67.62%</u>	<u>65.13%</u>	<u>63.18%</u>	<u>61.70%</u>

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

**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, 2021, 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 DATE OF REPORT. The District adopted GASB Statement No. 84 Fiduciary Activities, for the year ended June 30, 2021. Implementation of this standard did not modify the opinion with respect to this matter.

**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.

Williamsport, Pennsylvania  
DATE OF REPORT

**Independent Auditors' Report on Compliance  
for Each 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 Each 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 each of the District's major federal programs for the year ended June 30, 2021. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the District's major federal programs 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 each major federal program. However, our audit does not provide a legal determination of the District's compliance.

***Opinion on Each 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 each of its major federal programs for the year ended June 30, 2021.

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

Williamsport, Pennsylvania  
DATE OF REPORT

Jersey Shore Area School District

Schedule of Expenditures of Federal Awards

June 30, 2021

Federal Grantor Program Title	Source Code	Assistance Listing		Grant Period Beginning/ Ending Date	Program or Award Amount	Total Received for the Year	Accrued (Deferred) Revenue at July 1, 2020	Revenue Recognized	Total Federal Expenditures	Accrued (Deferred) Revenue at June 30, 2021	Passed Through to Subrecipients June 30, 2021
		Federal CFDA Number	Pass Through Grantor's Number								
U.S. Department of Education											
Passed through the Pennsylvania Department of Education: Title I Grants to Local Educational Agencies	I	84.010	013-210203	7/01/20-9/30/21	\$ 495,780	\$ 495,780	-	\$ 495,780	\$ 495,780	\$ -	\$ -
Improving Teacher Quality State Grants	I	84.367	020-210203	7/01/20-9/30/21	90,525	90,525	-	90,525	90,525	-	-
Student Support and Academic Enrichment Program	I	84.424	144-210203	7/01/20-9/30/21	36,845	31,932	-	28,109	28,109	(3,823)	-
Student Support and Academic Enrichment Program	I	84.424	144-200203	7/01/19-9/30/20	36,824	4,910	4,910	-	-	-	-
Total, Student Support and Academic Enrichment Program						36,842	4,910	28,109	28,109	(3,823)	-
Career and Technical Education - Basic Grants to States (Perkins IV)	I	84.048	380-210065	7/01/20-9/30/21	39,408	32,840	-	38,949	38,949	6,109	-
Twenty-First Century Community Learning Centers	I	84.287	S287C200038	7/1/20-6/30/21	276,972	138,569	-	220,172	220,172	81,603	-
Twenty-First Century Community Learning Centers	I	84.287	S287C180038	7/1/19-6/30/20	276,972	26	26	-	-	-	-
Total, Twenty-First Century Community Learning Centers						138,595	26	220,172	220,172	81,603	-
Continuity of Education Equity Grant - GEER	I	84.425C	253-200203	3/13/20-9/30/22	16,708	2,638	-	-	-	(2,638)	-
COVID-19 Elementary and Secondary School Emergency Relief Fund	I	84.425D	200-20-0203	3/13/20-9/30/22	399,044	399,044	-	325,808	325,808	(73,236)	-
COVID-19 Elementary and Secondary School Emergency Relief Fund - ESSER II	I	84.425D	200-21-0203	3/13/20-9/30/24	1,871,138	174,059	-	463,248	463,248	289,189	-
Passed through the Pennsylvania Commission on Crime and Delinquency						45,875	-	46,097	46,097	222	-
COVID-19 School Health and Safety Grant II	I	84.425D	2020-ES-01 35461	3/13/20-9/30/22	65,560	618,978	-	835,153	835,153	216,175	-
Total, COVID-19 Elementary and Secondary School Emergency Relief Fund						12,135	-	1,741	1,741	(2,304)	-
Passed through the Pennsylvania Department of Education: COVID-19 Governor's Emergency Education Relief Fund - Special Education	I	84.027	252-200203	7/1/20-9/30/22		4,045	-	-	-	-	-
Passed through BLAST IU 17.											
Special Education Cluster (IDEA)	I	84.027	N/A	7/01/19-6/30/20	419,888	419,888	419,888	-	-	-	-
Special Education - Grants to States (IDEA, Part B)	I	84.027	N/A	7/01/20-6/30/21	428,263	400,000	-	428,263	428,263	28,263	-
Special Education - Grants to States (IDEA, Part B)	I	84.173	FA 131-200017	7/1/20-6/30/21	7,308	-	-	7,308	7,308	7,308	-
Preschool/Early Intervention Funds (619)	I	84.173	FA 131-190017	7/1/19-6/30/20	6,894	6,894	6,894	-	-	-	-
Preschool/Early Intervention Funds (619)											
Passed through Lancaster-Lebanon IU 13.											
Special Education Cluster (IDEA)	I	84.027	062-20-0-033	7/01/19-6/30/20	25,000	25,000	25,000	-	-	-	-
Special Education - Grants to States (IDEA, Part B)	I	84.027	062-21-0-033	7/01/20-6/30/21	10,000	-	-	10,000	10,000	10,000	-
Special Education - Grants to States (IDEA, Part B)						851,782	451,782	445,571	445,571	45,571	-
Total, Special Education Cluster						2,272,025	456,718	2,156,000	2,156,000	340,693	-
Total U.S. Department of Education											
U.S. Department of Treasury											
Passed through Pennsylvania Commission on Crime and Delinquency: COVID-19 School Safety and Security Grant	I	21.019	2020-CS-01 33468	3/1/20-10/30/20	217,950	217,950	-	217,950	217,950	-	-
Passed through the Lycoming County Commissioners: COVID-19 School Safety and Security Grant	I	21.019	C000073983	3/1/20-12/30/20	328,600	328,600	-	328,600	328,600	-	-
Passed through Pennsylvania Department of Education											
COVID CARES ACT 19 - Pre-K Counts Head Start Supplemental	I	21.019	161-190071	3/1/20-11/30/21	10,296	10,296	-	10,296	10,296	-	-
Total U.S. Department of Treasury						556,846	-	556,846	556,846	-	-

**Jersey Shore Area School District**

Schedule of Expenditures of Federal Awards  
June 30, 2021

**U.S. Department of Agriculture**

Passed through the Pennsylvania Department of Education,

Child Nutrition Cluster:

National School Lunch Program  
National School Lunch Program  
School Breakfast Program  
School Breakfast Program

I	10.555	N/A	7/1/19-6/30/20	N/A	8,561	8,561	-	-	-
I	10.555	N/A	7/1/20-6/30/21	N/A	562,490	-	664,105	101,615	-
I	10.553	N/A	7/1/19-6/30/20	N/A	5,381	5,381	-	-	-
I	10.553	N/A	7/1/20-6/30/21	N/A	154,541	-	186,165	31,624	-

Passed through the Pennsylvania Department of Agriculture,

Child Nutrition Cluster:

Value of USDA donated Commodities

I	10.555	N/A	7/1/20-6/30/21	N/A	69,076	(22,438)	73,943	73,943	(17,571)
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Total Child Nutrition Cluster/Total US  
Department of Agriculture

					800,049	(8,496)	924,213	924,213	115,688
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Total Expenditures of Federal Awards

					\$ 3,628,920	\$ 448,222	\$ 3,637,059	\$ 3,637,059	\$ 456,361
--	--	--	--	--	--------------	------------	--------------	--------------	------------

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, 2021

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**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, 2021. 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, if any, 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.

**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?	<u>      </u> yes	<u>  X  </u> no
Significant deficiency(ies) identified?	<u>      </u> yes	<u>  X  </u> none reported
Noncompliance material to financial statements noted?	<u>      </u> yes	<u>  X  </u> no

**Federal Awards**

Internal control over major federal program:		
Material weakness(es) identified?	<u>      </u> yes	<u>  X  </u> no
Significant deficiency(ies) identified?	<u>      </u> yes	<u>  X  </u> 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)?	<u>      </u> yes	<u>  X  </u> no

Identification of major federal programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
84.425	Education Stabilization Fund
10.553/10.555	Child Nutrition Cluster
Dollar threshold used to distinguish between Type A and Type B programs:	\$750,000
Auditee qualified as low-risk auditee?	<u>  X  </u> yes <u>      </u> no

**Jersey Shore Area School District**

Schedule of Findings and Questioned Costs  
Year Ended June 30, 2021

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**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, 2020 Single Audit.



Field Trips			
Date	Student Group	Destination Facility	Destination Location
10/22/2021	HS - 9-12 FBLA	JS Business and The New Love Center	Jersey Shore, PA
10/28/2021	MS - Gr 8 Social Studies	JS Cemetery	Jersey Shore, PA
11/4/2021	HS - 9-12 Life Skills	Faxon BowlingLanes, Wegmans, restaurant	Williamsport, PA
11/15/2021	HS - CTE Childcare and Preschoolers	Roxy Movie Theater	Lock Haven, PA
11/17/2021	MS - Gr 8 Honor Social Studies	Boalsburg Museum and Penn State Campus	Boalsburg/State College, PA
11/19/2021	HS - Gr 11-12	Way To Grow Learning and Development Center	Jersey Shore, PA
11/19/2021	HS - 9-12 FBLA	JS Business and The New Love Center	Jersey Shore, PA
11/19/2021	HS - Gr 8-12 Band	J Birney Crum Stadium	Allentown, PA
11/19/2021	HS - Gr 9-12 Pep Club	J Birney Crum Stadium	Allentown, PA
12/3/2021	MS - Gr 8 ConCon/Model UN	Pennsylvania College of Technology	Williamsport, PA
1/5/2022	FBLA - Gr 9-12	Pennsylvania College of Technology	Williamsport, PA

<b>Chaperones</b>
Oden
Klugh/Ball-Schaller/Logue/Johnson/Davis/Crinehart/Bechdel/Dmiller/Moore/Zeruth/Haffley/Charnego
Machmer/Ehaltenhoff/Tkillion/Derr
Armbruster/Tibbens/Steppe/Fensermaker/Shields
Ball-Schaller/Klugh/Johnson/Gardner/1 TBD
SArmbruster/ Tibbens
Oden
Lahr/Greene/Henry/TBD approved Band Parent
Phess/4 TBD approved volunteers
Klugh/Johnson/Ball-Schaller
Oden/Griswold/Barnhart/Dershem/Jmiller/Jwasson/Bowe r/3 TBD approved volunteers

Vandalism Report			
Date	Building	Damage	Outcome
None			

<b>Cost for Repair</b>



Book	Board Policy Manual
Section	100 Programs
Title	Adult Education
Code	125
Status	
Legal	<a href="#">1. 24 P.S. 502</a> <a href="#">2. 24 P.S. 1901</a> <a href="#">3. 24 P.S. 1903</a> <a href="#">4. 24 P.S. 1906</a> <a href="#">5. 24 P.S. 1923</a> <a href="#">24 P.S. 1904</a> <a href="#">24 P.S. 1905</a>

### **Purpose**

The Board recognizes the value of **opportunities for** educational growth and advancement to adult members of the community and the need of both adults and minors for educational programs.

### **Authority**

The Board may establish and maintain a program of adult education based upon the needs and interests of the residents, consistent with the **district's** educational goals and **objectives and Board** policies. [\[1\]](#)[\[2\]](#)[\[3\]](#)[\[4\]](#)

The Board may employ staff, utilize available facilities, supply instructional and supplementary materials and provide administrative leadership required to maintain the adult education program. The Board shall establish the tuition rate for each course offered in the adult education program. [\[3\]](#)[\[5\]](#)

### **Guidelines**

Admission to an adult education program shall be open to:

1. All adult residents of this district.
2. Adult residents of other districts who apply and whose admittance will not deprive admittance to a district resident.

### **Delegation of Responsibility**

The Superintendent or designee shall:

1. Utilize appropriate staff members.
2. Assess the needs and resources of the community.
3. Develop a program of adult education and present that program to the Board for approval.
4. Develop and implement means to inform the public of adult education offerings.



Book	Board Policy Manual
Section	100 Programs
Title	Extracurricular Participation by Home Education Students
Code	137.1
Status	
Legal	<a href="#">1. 24 P.S. 1327.1</a> <a href="#">2. 24 P.S. 511</a> 3. Pol. 122 4. Pol. 123 5. Pol. 137 <a href="#">6. 10 U.S.C. 2031</a> 7. Pol. 204 8. Pol. 218
Adopted	November 10, 2008
Last Revised	September 26, 2016

### **Authority**

The Board shall approve participation in the district's extracurricular activities and interscholastic athletic programs by a student enrolled in a home education program who meets all the conditions stated in Board policy.[\[1\]](#)[\[2\]](#)[\[3\]](#)[\[4\]](#)[\[5\]](#)

The Board shall not provide individual transportation for students enrolled in home education programs who participate in the district's extracurricular activities or interscholastic athletic programs. When the district provides transportation to and from an away competition, game, event or exhibition and requires district students to use district transportation, home education students shall be required to use the transportation provided by the district.

### **Guidelines**

Students attending home education programs shall be given an equal opportunity to compete for positions and participate in district extracurricular activities and interscholastic athletic programs, **including, as applicable, Junior Reserve Officers' Training Corps (JROTC) units.**[\[6\]](#)

A home education student may participate in extracurricular activities and interscholastic athletic programs only at the school building the student would be assigned to if the student was enrolled in the school district.

Prior to trying-out or joining an activity, a home education student shall submit required documents and written verification of eligibility to the building principal or designee.

To be considered in attendance in accordance with Board policy, the home education student must participate in a full, normally scheduled academic program, in accordance with the planned home education program and submitted documentation.[5][7]

The following conditions shall govern participation in the district's extracurricular activities and interscholastic athletic programs by home education students, who shall:

1. Be a resident of the school district.
2. Meet the required eligibility criteria.[3][4]
3. Maintain appropriate insurance coverage, consistent with the coverage requirements for district students.[4]
4. Comply with Board policies and school rules and regulations regarding extracurricular activities, interscholastic athletics, and student discipline.[3][4][8]
5. Comply with policies, rules and regulations, or their equivalent, of the activity's governing organization.[1][2]
6. Meet attendance and reporting requirements established for all participants of the activity or program.[7]
7. Meet the requirements for physical examinations and physical fitness and any height and/or weight restrictions.[1][4]
8. Comply with all requirements and directives of the district staff, coaches and administrators involved with the extracurricular activity or interscholastic athletic program.

### **Delegation of Responsibility**

The building principal or designee shall ensure that home education students have access to information regarding the district's extracurricular activities and interscholastic athletic programs.

The building principal or designee shall receive and review verification from the parent/guardian that a student has met and continues to meet the established eligibility criteria for an extracurricular activity or interscholastic athletic program.

The building principal or designee shall distribute information regarding eligibility criteria and student participation in extracurricular activities and interscholastic athletics to all affected by them.



Book	Board Policy Manual
Section	100 Programs
Title	Independent Study
Code	118
Status	
Legal	<a href="#">1. 22 PA Code 4.4</a> <a href="#">2. 22 PA Code 4.24</a> <a href="#">22 PA Code 4.12</a>

### **Purpose**

The Board shall consider approval of a course of independent study for a properly qualified student, as recommended by the Superintendent, on the condition that the student **shall** demonstrate achievement of established **educational goals and** academic standards as a result of participation in the independent study.

### **Authority**

The Board shall approve each course of independent study and may designate the number of credits toward graduation to be awarded upon successful completion of each course, except that the Board reserves the right to assign no credit for an approved course.[\[1\]](#)[\[2\]](#)

**Courses of independent study may not be limited to participation by a single student but may involve a group of students, subject to Board approval.**

Each course of independent study must meet the requirements of applicable laws and regulations.

### **Delegation of Responsibility**

The Superintendent or designee shall develop **administrative regulations to** implement independent study **programs**.

**The Superintendent shall prepare recommendations for Board approval of courses of independent study, based on the recommendation of the building principal.**

# ESS Northeast, LLC

## SUBSTITUTE STAFF PLACEMENT AGREEMENT

This is an Agreement, entered into as of November 2, 2021, by and between **ESS Northeast, LLC** (the “Company”) located at 800 North Kings Highway, Suite 405, Cherry Hill, New Jersey 08034 and the **Jersey Shore Area School District** located at 175 A & P Drive Jersey Shore, PA 17740 (hereinafter referred to as “LEA” for Local Education Agency).

### Background

The Company is in the business of providing substitute teachers for LEAs, as well as other related staffing services. The LEA desires to engage the services of the Company on the terms and conditions set forth in this Agreement.

NOW THEREFORE, intending to be legally bound and acknowledging the receipt of adequate consideration, the parties hereby agree as follows:

**1. Provision of Substitute Staff.** The Company shall be the exclusive provider of substitute teachers and other staff listed in Exhibit “A” (**hereinafter “Substitute Staff”**) to fill positions at the request of the LEA on an as-needed basis, using such request mechanism(s), policies and procedures as may be established by the Company from time to time. The Company makes no guarantee that it will be able to fill all requests made by the LEA.

1.1 The LEA agrees that the Company shall be the exclusive contract provider of Substitute Staff to the LEA. All or any placement of Substitute Staff shall be made pursuant to this Agreement and the processes and procedures established by the Company, be paid by the Company, and be invoiced back to the LEA by Company.

1.2 The LEA will provide a list of staff who the LEA has employed prior to the Agreement and whom the LEA desires to remain in the pool of Substitute Staff assigned by the Company to the LEA. The LEA shall provide a written list of such personnel and may update said list, by written addition or deletion of all changes, as appropriate. If the LEA was serviced by another vendor prior to this Agreement, the LEA will also make a good faith effort to produce a list of staff who provided services through this vendor. Subject to the interview, training, background checks and certification requirements included elsewhere in the Agreement, and normal employee responsibilities attendant to employment, the Company will accept such persons for assignment to the LEA. However, as part of the transition process, the LEA certifies that the aforementioned former Substitute Staff of the LEA meet the state requirements to serve as Substitute Staff (ex. Criminal history, TB Test) for the first 90 days after Company begins services, unless Company is otherwise notified by LEA. The LEA acknowledges that the Substitute Staff will be ineligible to accept substitute assignments after said 90 day period if they are determined to be non-compliant with the laws governing educational employees in the State, which shall be Company’s responsibility to determine pursuant to the terms of the Agreement. LEA further agrees to forward to Company any report of criminal activity regarding these Substitute Staff from local, state or federal law enforcement or other governmental authorities.

**2. Treatment of Substitute Staff as Employees of the Company** All Substitute Staff provided by the Company will be treated by the LEA as employees of the Company, and not as employees of the LEA, for all purposes, including but not limited to Federal and State income tax purposes. Without limiting the preceding sentence:

2.1 The Company shall maintain all necessary personnel and payroll records for the Substitute Staff;

2.2 The LEA shall not be responsible for the payment of the wages and fringe benefits (if any) of the Substitute Staff; the Company shall withhold applicable taxes from the wages of the Substitute Staff, and shall be responsible for any payroll tax liabilities of an “employer” with respect to the Substitute Staff;

2.3 The Company shall provide applicable workers’ compensation insurance coverage for the Substitute Staff in such amounts as may be required by law; and

2.4 Substitute Staff shall not be eligible for tenure with the LEA or be entitled to participate in any of the LEA’s employee benefit plans, including pension, 403(b), profit sharing, retirement, deferred compensation, welfare, insurance, disability, bonus, vacation pay, severance pay and other similar plans, programs and agreements, whether or not reduced to writing.

2.5. In order to provide certain Substitute Staff who are obtaining the required initial or renewal State certifications, depending upon state requirements, the LEA recognizes that it may be required to execute certificate/permit/license applications and other related documents, such as a criminal history request as a representative of or on behalf of the Company. If necessary, the LEA designates the Company as its designee to submit a Substitute Staff’s credentials to the county or state department of education office to obtain the Substitute Staff certifications. The LEA recognizes that it may be required to execute certain documents to allow the Company to perform its function as its designee. In such instances, the LEA is not responsible for any of the obligations of the Company as the employer included in this Paragraph 2.

### **3. The Company’s Obligations**

3.1 The Company will act in good faith to provide Substitute Staff who, if needed or applicable, (a) hold a current license and certification for the positions requested by the LEA, (b) have had a completed criminal history and child abuse background check as required by law and/or the applicable Department of Education, (c) have appropriate health screenings, inoculations and tuberculosis testing as required by the state and (d) who shall render services in accordance with applicable laws and procedures of the state and this Agreement.

3.2 In selecting Substitute Staff, the Company shall apply such screening and evaluation criteria as it may determine in its sole discretion and as may be required by the applicable law of the jurisdiction in which the services of Substitute Staff will be performed. The Company will conduct any additional screening that may be mutually agreed by the Company and the LEA, with an appropriate increase in the Company’s fees, to be agreed to in advance, in writing by the LEA.

3.3 The Company seeks to provide Substitute Staff that are trained for the requested

positions. The Company will provide Substitute Staff training as required by the State, including as applicable, classroom management, general rules and procedures applicable to the position, and other pertinent matters prior to any assignment of said Substitute Staff. For existing LEA staff, the Company shall provide training as requested by the LEA for a fee equal to the Company's actual cost.

3.4 The Company expects that the Substitute Staff assigned to the LEA will perform their services satisfactorily. If the LEA notifies the Company via the company electronic portal that a Substitute Staff has not performed satisfactorily within the reasonable discretion of the LEA, along with the clear reasons therefor, the Company will honor the LEA's request not to assign specific Substitute Staff. This section will in no way affect the right of Company, in its sole discretion as employer, to hire, assign, reassign, discipline and/or terminate its own employees. The LEA understands that declining the services of a specific Substitute Staff may result in the Company's inability to secure an acceptable alternate if timely notice of the request is not provided.

**4. The LEA's Obligations.** In connection with Substitute Staff provided by the Company pursuant to this Agreement, the LEA shall:

4.1 Provide information to the Substitute Staff as needed to allow the Substitute Staff to fully understand the duties and responsibilities of the placement and promptly report to Company any suspicious, unusual, inappropriate behavior or unsatisfactory performance;

4.2 Provide a safe and suitable workplace that complies with all applicable governmental safety and health standards, statutes, and regulations;

4.3 Provide Substitute Staff with (i) adequate information, training, and safety equipment with respect to hazardous substances and any inherent dangers of the workplace (including known violent students, as allowed by applicable law), (ii) emergency procedures, and (iii) school rules and protocols, policies and procedures regarding student disciplinary actions, and confidentiality of student records. Further, the LEA will provide all Substitute Staff with any training appropriate to the needs, duties, responsibilities or knowledge unique to the LEA or otherwise different than would generally be appropriate in other LEAs.

4.4 Not assign Substitute Staff to assignments which (i) have sole custody of a single student for an extended period without LEA oversight, (ii) have sole responsibility for more than one classroom of students at a time, (iii) administer or maintain custody of any student medications, (iv) have custody of cash, negotiable valuables, merchandise, credit cards, check writing materials, keys or similar property, except for student lunch money that may be collected in the normal course of business, (v) use any vehicle on behalf of the LEA; (vi) work more than eight (8) hours in a day or more than forty (40) hour per week without notice to Company;

4.5 Assign Substitute Staff only to tasks for which they have been requested, unless written consent has been given by the Company. Heavy labor, lifting, or physical activity is prohibited unless required and accepted in the job description.

4.6 Not assign Substitute Staff to travel or perform duties off the normal school premises of the LEA except for class trips which are supervised by an LEA teacher;

4.7 If Substitute Staff is assigned duties in connection with the LEA's computer

systems, maintain appropriate password security and backup copies of all data;

4.8 Maintain appropriate written internal control policies and procedures to ensure the confidentiality of all student records and appropriately limit the access of Substitute Staff to such records;

4.9 Not promise any Substitute Staff an increased rate of compensation;

4.10 Comply with any reasonable restrictions imposed by the Company on the responsibilities to be assigned to any Substitute Staff;

4.11 Approve and sign paper or electronic forms supplied by the Company documenting the amount of time worked by Substitute Staff or, if representatives of the LEA are not available to approve and sign such forms, authorize such forms to be executed by representatives of the Company on behalf of the LEA;

4.12 Be responsible for keeping the Company promptly informed by email (if available) of all Substitute Staff on-site changes and any changes in the LEA or building supervisory contact information;

4.13 Comply with all Company policies and procedures to accurately invoice the LEA, process the daily record keeping and other tasks necessary for the Company to administer and track Substitute Staff, including but not limited to, sign in and out procedures and related records;

4.14 The LEA shall be solely responsible to control staff absences and any budgetary impact resulting therefrom;

4.15 LEA represents that its actions under this Agreement do not violate its obligations under any agreement that LEA has with any labor union;

4.16 LEA shall cooperate with Company with respect to Company's recruiting efforts and activities, including but not limited to, (i) promptly sharing applications for LEA positions with Company; (ii) adding a link on the front page and employment page of the LEA's website to Company's website, and (iii) reasonably assisting Company with advertising positions on LEA social media accounts;

4.17 If allowable by state procurement law, other LEAs may utilize this Agreement if mutually agreeable to Company.

4.18 LEA shall cooperate and coordinate with Company with respect to Company's development and installation of Company's information technology (IT) systems for the LEA. The LEA understands that failure to cooperate in this regard may lead to a delay in services.

4.19 In the event of a complaint concerning Substitute Staff, LEA shall provide Company with a written incident report. Company and LEA agree to cooperate, exchange information, and reasonably permit each other's involvement in any investigatory activities or proceedings to the extent allowable by law.

## **5. Indemnification and Limitations of Liability.**

**5.1 Indemnification of the LEA by the Company.** The Company shall indemnify and hold the LEA's Board, and its agents, employees and Board members harmless from and against all claims or losses incurred, including reasonable attorney's fees, that are proximately caused by the acts or omissions of the Company, Substitute Staff, or other employees or authorized agents of the Company, or by the Company's breach of this Agreement, except that such indemnification shall not apply to any claims or losses for which the Company is entitled to indemnification by the LEA. In addition, the Company's indemnification for any and all claims here under this Agreement shall be expressly limited to the extent of insurance coverage that is paid to the Company for such claims, if any, under the Company's insurance policies required under this Agreement.

**5.2 Indemnification of the Company by the LEA.** The LEA shall indemnify and hold the Company harmless from and against all claims or losses incurred by the Company, including reasonable attorney's fees, (i) that are proximately caused by the acts or omissions of the LEA or its employees or authorized agents, or by the LEA's breach of this Agreement; or (ii) arise from any injury to Substitute Staff or other persons on the premises of the LEA or while performing services on behalf of the LEA and not caused by the acts or omissions of the Company, Substitute Staff, or other employees or authorized agents of the Company.

**5.3 Notification; Right to Defend.** A party incurring any claim or loss for which indemnification may be provided pursuant to this section 5 shall promptly notify the other party in writing. The recipient of such notice may, at its own cost and expense, thereupon assume the defense of any third party claim using counsel reasonably satisfactory to the notifying party.

**5.4 Limitation of Damages.** Under no circumstances shall the Company be liable for special, indirect, consequential, punitive, expectancy, lost profit or goodwill damages, or for damages caused by the unsatisfactory performance of Substitute Staff that does not result in a finally adjudicated claim of damages against the LEA brought by a third party.

**5.5 Complete Agreement.** The parties agree that this section 5 sets forth their complete agreement with respect to any possible indemnification claim, and waive their right to assert any common-law indemnification or contribution claim against the other.

## **6. Fees and Payment.**

**6.1 The Company's Pricing Plan,** attached hereto as Exhibit A and made a part of this Agreement, is accepted by the LEA. The Company shall submit to the LEA a standard weekly invoice showing in reasonable detail the services provided. For hourly positions, LEA shall pay for all time actually worked by Substitute Staff, not scheduled time. Company will comply with any federal, state or local laws, if any, requiring paid leave. If federal, state or local laws require paid leave, LEA will reimburse Company for paid leave days taken by Company staff for a district assignment per the service rate set forth in the pricing exhibit.

**6.2 Advance Payment.** LEA will pay an Advance Payment to Company within five (5) days prior to the start of LEA's school year equal to 1/10 of Company's projected annual billings for services provided to the LEA. Company will not provide Substitute Staff to LEA until

the Advance Payment is received. Company will apply the Advance Payment to the invoices for the final month of the LEA's school year. If there is a balance owed to Company following application of the Advance Payment, LEA will satisfy the invoice(s) pursuant to Section 6.7. Likewise, if there is a positive balance remaining following application of the Advance Payment, Company will apply any remaining monies to the Advance Payment due for the following school year or, if the Agreement is terminated, refund the balance to the LEA within thirty (30) days of termination date.

**6.3 Changes to Pricing Plan.** In the event that the LEA requests to increase the established pay rate for Substitute Staff from that specifically listed on Exhibit A, or if the LEA requests to establish a new Substitute Staff classification or new pay rate to be paid to some or all of the Substitute Staff not identified on Exhibit A (e.g., for improved recruitment, retention or for other reasons), the billing rate to the LEA shall be determined by using the markup used on Exhibit A. The LEA shall provide the Company fourteen (14) days prior written notice of its request to change an existing pay rate or establish a new Substitute Staff classification and pay rate.

The Company may change the Pricing Plan contained on Exhibit A in the event that government (local, state or federal) mandated labor costs, including but not limited to, employee healthcare or family leave benefits, minimum wage, payroll taxes, or workers compensation rates, which are required by law, regulation or mandate are enacted, implemented, become effective or are increased after the date of this Agreement. The Pricing Plan shall be adjusted as of the effective date of the law, regulation or mandate to reflect the actual cost increase to the Company reasonably calculated on a direct or pro rata basis. For multi-year Agreements or whenever this Agreement is extended, the Pricing Plan will be modified to reflect a cost of living adjustment equal to the lesser of 3% or the applicable consumer price index rate for the LEA for the twelve months preceding the most recent quarterly rate.

**6.4 Affordable Care Act.** The Patient Protection and Affordable Care Act ("ACA") became effective January 1, 2014. The ACA has a look back period that determines Substitute Staff eligibility for healthcare insurance coverage that shall begin on the beginning of this Agreement.

The Company normally hires Substitute Staff as part time employees who will work on average less than 30 hours per week such that they are not eligible for healthcare benefits under the ACA. However, should the LEA in its discretion employ Substitute Staff to work directly for LEA in addition to the hours worked for Company (example: after school program director or coach), and the combined work hours of the Substitute Staff cause the Substitute Staff to be deemed eligible to receive healthcare benefits under the ACA, the LEA agrees to reimburse the Company's cost of providing the minimum plan healthcare insurance coverage under the ACA.

**6.5 Use or Employment of Substitute Staff by the LEA Directly.** Company maintains the right to manage the schedule of its employees. Accordingly, if the LEA engages the services of any Substitute Staff other than through the Company on a per-diem, hourly or other basis, whether for services covered in this Agreement or otherwise, the LEA shall promptly notify the Company in writing and provide all information as the Company may reasonably request. Furthermore, if LEA hires Substitute Staff for services which are provided by Company in accordance with this Agreement, for the lesser of the period for which such Company employee

is engaged or the term of this Agreement, the LEA shall calculate and pay to the Company any amounts due by using the daily or hourly markup used on Exhibit A. Failure of the LEA to promptly notify the Company that it has employed Substitute Staff may result in the Company continuing to pay wages to the Substitute Staff for assignments which are not worked. In such event, the LEA shall be liable to Company for all costs, including wages paid to the Substitute Staff, lost markup, and reasonable collection costs.

If LEA hires Substitute Staff as a full-time employee of the LEA during the term of this Agreement, LEA shall pay to Company the sum of \$2,500.00. This payment is to reimburse Company for recruitment expenses and lost revenue. This fee shall not be due if the Substitute Staff was a “district original”, i.e. previously working for the LEA at the start of this Agreement, or if the Substitute Staff has worked ninety (90) or more days of assignments as Substitute Staff for the LEA.

**6.6 Non-Solicitation of Company Corporate Staff.** LEA agrees that during the term of this Agreement and for a period of 12 months after the termination of the Agreement, without obtaining the prior written consent of the Company, neither the LEA nor any of its affiliates shall directly or indirectly, for itself or on behalf of another person or entity solicit for employment or otherwise induce, influence or encourage to terminate employment with the Company or employ or engage as an independent contractor any corporate employee of the Company (i.e. employee working for Company in a role other than as “Substitute Staff”) with whom the LEA had contact or who became known to the LEA in connection with this Agreement. For the purposes of this section, “Company” also includes Source 4 Solutions LLC.

**6.7 Payment.** The LEA shall pay the Company (ESS) upon receipt of invoice via an ACH Debit initiated by Company. If the LEA is unable to provide an ACH initiated by Company, the LEA can elect to provide an ACH or wire transfer. Payment not received within fifteen (15) business days after receipt of invoice will be subject to a \$25.00 late fee and 1% per month service charge. Any dispute of billing must be communicated to Company within 10 days of receipt of invoice. Any adjustments less than 10% of the invoice will not delay payment and will be applied to the following invoice. LEA shall be liable for all of the Company’s reasonable costs of collection, including reasonable attorneys’ fees.

**6.8 Sales and Use Tax.** The LEA represents that it is currently exempt from any sales and use taxes or similar governmental charges or value added tax imposed with respect to the services provided by the Company. If any such taxes or charges are otherwise due or are imposed or become due, they will be the responsibility of the LEA.

**7. Term.** The term of this Agreement shall begin on August 1, 2022 and shall remain in effect through June 30, 2025. Thereafter, the Agreement shall automatically renew on a yearly basis after the term unless either party provides written notice of termination at least ninety (90) days prior to the end of the fiscal school year. Notwithstanding the preceding sentence, either party may terminate this Agreement if (i) the other party breaches a material provision of this Agreement and such breach is not cured within 30 days following written notice or (ii) in the case of a breach that by the terms of the breach cannot be cured within 30 days, the breaching party has not instituted measures to cure such breach within 10 days and fully cured such breach within 90 days. Further, the Company has the right to terminate this Agreement should any student or LEA employee physically or verbally assault or injure a Company’s employee, and the LEA does not

respond to the incident to the Company's satisfaction. In the event either party terminates this Agreement, the LEA shall pay all amounts due under the terms of this Agreement to the Company for services provided through the date of termination.

**8. Insurance Coverage.** Each party shall, at its own cost and expense, maintain insurance coverage reasonably appropriate for the activities it conducts and the risks it assumes. The insurance coverage maintained by the Company shall include:

8.1 Workers' compensation coverage of such types and in such amounts as may be required by the laws of the jurisdiction in which the services of Substitute Staff are performed;

8.2 Commercial general liability coverage, including personal injury, blanket contractual liability, and broad form property damage, with a \$2,000,000 combined single limit per occurrence;

8.3 Umbrella coverage with a \$1,000,000 combined single limit per occurrence.

**9. Confidentiality & Non-Disparagement.** During the course of the business relationship, each party may be given access to proprietary or confidential information of the other, including, but not limited to, pricing policies, the identity and social security numbers of employees, and business policies and systems ("Confidential Information"). Each party shall hold Confidential Information of the other party in confidence, treating such Confidential Information with no less care than it treats its own, and shall not disclose such Confidential Information to any third party or use such Confidential Information for any purpose other than as contemplated by this Agreement. Upon termination of this Agreement, or sooner if requested by either party, each party shall return all Confidential Information of the other party in its possession, without retaining copies of such Confidential Information. This section shall not apply to information (i) that is in the public domain, or (ii) required to be disclosed by law or legal process.

At no time during or after the term of this Agreement and for a period of two (2) years thereafter shall either party directly or indirectly disparage the commercial business, professional or financial, as the case may be, reputation of the other party or any of their employees, management, owners or officers.

**10. Absentee Management System; Data and Intellectual Property.** To provide Substitute Staff, Company may utilize its own or the LEA's absentee management system (hereinafter "System") as it is agreed between the parties. Under either method, the Company owns all employee and absence management information data related to Substitute Staff. If the Company utilizes the LEA's System, the LEA shall allow and authorize the Company full access to the System (sometimes referred to as "Super User" status) throughout the term of the Agreement and for thirty days after termination. In the event this Agreement is terminated, Company shall have thirty (30) days to remove Company data from the System. All Company data, intellectual property, including processes, procedures and knowhow, trademarks and copyrights, are and shall remain the sole property of the Company.

## **11. Miscellaneous**

**11.1 Amendments; Waivers.** This Agreement may be amended as agreed between the parties. No amendment, modification, or waiver of any provision of this Agreement shall be

binding unless in writing and signed by the party against whom the operation of such amendment, modification, or waiver is sought to be enforced. No delay in the exercise of any right shall be deemed a waiver thereof, nor shall the waiver of a right or remedy in a particular instance constitute a waiver of such right or remedy generally.

**11.2 Notices.** Any notice or document required or permitted to be given under this Agreement shall be deemed to be given on the date such notice is (i) deposited in the United States mail, postage prepaid, certified mail, return receipt requested, (ii) deposited with a commercial overnight delivery service with delivery fees paid, or (iii) transmitted by facsimile or electronic mail with transmission acknowledgment, to the principal business address of the recipient or such other address or addresses as the parties may designate from time to time by notice satisfactory under this section. A copy of any notice to the Company shall be sent to the attention of the Company's president at the regular business address of the Company.

**11.3 Governing Law.** This Agreement shall be governed by the internal laws of the LEA's state without giving effect to the principles of conflicts of laws. Each party hereby consents to the personal jurisdiction of the federal or state courts located in LEA's County, and agrees that all disputes arising from this Agreement shall be prosecuted in such courts. Each party hereby agrees that any such court shall have in personam jurisdiction over such party and consents to service of process by notice sent by regular mail to the address set forth above and/or by any means authorized by the law of the LEA's state.

**11.4 Language Construction.** The language of this Agreement shall be construed in accordance with its fair meaning and not for or against any party. The parties acknowledge that each party and its counsel have reviewed and had the opportunity to participate in the drafting of this Agreement and, accordingly, that the rule of construction that would resolve ambiguities in favor of non-drafting parties shall not apply to the interpretation of this Agreement.

**11.5 Payment of Fees.** In the event of a dispute arising under this Agreement finally resolved through litigation or alternate dispute resolution, the prevailing party shall be entitled to recover reasonable attorneys' fees and costs.

**11.6 Force Majeure.** Neither party shall be responsible for delays or failure to perform caused by acts of God (including fire, flood, storm, or other natural disturbances), war, civil war, riot, epidemic, acts of foreign enemies, terrorist activities, government sanction, strikes or other labor disputes (it being specifically understood that the existence of any picket line by a collective bargaining unit shall be considered as within this definition of force majeure), interruption or failure of electric, telephone or similar service or other causes beyond such party's control.

**11.7 Signature in Counterparts.** This Agreement may be signed in counterparts, each of which shall be deemed to be a fully-executed original.

**11.8 Signature by Facsimile.** An original signature transmitted by facsimile shall be deemed to be original for purposes of this Agreement.

**11.9 Assignment.** No party to this Agreement shall assign its rights or duties hereunder, without the prior written consent of the other parties, except that the Company may assign its rights and duties in connection with a sale or other disposition of all or substantially all of its business and may assign e-learning solutions for distance instruction to Proximity Learning, Inc., an ESS

company.

**11.10 No Third Party Beneficiaries.** Except as otherwise specifically provided in this Agreement, this Agreement is made for the sole benefit of the parties. No other persons shall have any rights or remedies by reason of this Agreement against any of the parties or shall be considered to be third party beneficiaries of this Agreement in any way.

**11.11 Binding Effect.** This Agreement shall inure to the benefit of the respective heirs, legal representatives and permitted assigns of each party, and shall be binding upon the heirs, legal representatives, successors and assigns of each party.

**11.12 Titles and Captions.** All article, section and paragraph titles and captions contained in this Agreement are for convenience only and are not deemed a part of the context hereof.

**11.13 Pronouns and Plurals.** All pronouns and any variations thereof are deemed to refer to the masculine, feminine, neuter, singular or plural as the identity of the person or persons may require.

**11.14 Entire Agreement.** This Agreement constitutes the entire agreement between the parties with respect to its subject matter and supersedes all prior discussions, agreements, understandings and negotiations. The LEA and Company agree that in the event that any provision of this Agreement shall be held invalid or unenforceable for any reason, such invalidity or unenforceability shall attach only to such provision and shall not affect or render invalid any other provision of this Agreement.

**[INTENTIONALLY LEFT BLANK; SIGNATURES ON FOLLOWING PAGE]**

IN WITNESS WHEREOF, the parties have executed this Agreement on the date first set forth above.

**ESS Northeast, LLC**

By \_\_\_\_\_  
Steve Gritzuk, Chief Operating Officer

Date\_\_\_\_\_

**Jersey Shore Area School District**

By \_\_\_\_\_  
Signature

\_\_\_\_\_  
Name and Title

Date\_\_\_\_\_

## **EXHIBIT A**

### **PRICING PAID BY THE LOCAL EDUCATION AGENCY TO COMPANY**

<b>Substitute Classification</b>	<b>Pay to Substitute</b>	<b>Discount Rate 2022-2023</b>	<b>Discount Rate 2023-2024</b>	<b>Discount Rate 2024-2025</b>	<b>Rules</b>
Full Day Substitute Teacher	\$110.00	\$145.64	\$146.19	\$146.74	
Half Day Substitute Teacher	\$55.00	\$72.82	\$73.10	\$73.37	
Full Day Long Term Substitute Teacher	\$175.00	\$231.70	\$232.58	\$233.45	Administered on day 1 of assignments projected over 90 days
Half Day Long Term Substitute Teacher	\$87.50	\$115.85	\$116.29	\$116.73	Administered on day 1 of assignments projected over 90 days
Full Day Building Based Substitute Teacher	\$120.00	\$158.88	\$159.48	\$160.08	Administered on day 1 of enrollment in the program
Half Day Building Based Substitute Teacher	\$60.00	\$79.44	\$79.74	\$80.04	Administered on day 1 of enrollment in the program
Substitute Teacher (Hourly)	\$13.33	\$17.65	\$17.72	\$17.78	No lunch deduction
Substitute Clerical (Hourly)	\$8.50	\$11.25	\$11.30	\$11.34	After 8 hours; 30 minute lunch break
Substitute Lunchroom Monitor (Hourly)	\$8.50	\$11.25	\$11.30	\$11.34	No lunch deduction
Full Day Substitute Nurse	\$100.00	\$132.40	\$132.90	\$133.40	
Half Day Substitute Nurse	\$50.00	\$66.20	\$66.45	\$66.70	
Substitute Custodian (Hourly)	\$10.00	\$13.24	\$13.29	\$13.34	After 8.5 hours; 30 minute lunch break
Building Based Substitute Custodian (Hourly)	\$10.00	\$13.24	\$13.29	\$13.34	After 8.5 hours; 30 minute lunch break
Full Day Substitute Paraprofessional	\$69.38	\$91.86	\$92.21	\$92.55	
Half Day Substitute Paraprofessional	\$34.69	\$45.93	\$46.10	\$46.28	

# CONTRACT CONFIRMATION

COMPLETE AND RETURN TO MTI

Your MTI Rep: KAITLIN STERN  
Your MTI Account Number: 0011033  
Contract #: 9708014 Printed on: 11/03/21

## CONFIRMATION OF PERFORMANCE INFORMATION

Name of Organization: JERSEY SHORE SENIOR HIGH SCHOOL

Name of Show: ROALD DAHL'S WILLY WONKA

Name and address of performance space/venue: JERSEY SHORE HIGH SCHOOL  
701 CEMETERY STREET, JERSEY SHORE, PA 17740

Date(s) of performance(s): 03/18/2022 - 03/20/2022

Offer Expires: 12/15/2021

Please list number of performances

for each calendar month: 3

SHIP WITH: ☒ Standard Orchestration ☐ Alternate Orchestration ☐ Partial ☐ No Orchestration  
(check one) (If "Partial," you MUST mark the required parts on the ORCHESTRATION DETAILS sheet, and return a copy with your signed contract.)

ROYALTY: Royalty A for 3 performance(s) @ \$ 300.00 per performance, a total of \$ 900.00

RENTAL: \$625.00 for a standard set of materials or any part thereof \$ 625.00

ADDITIONAL RENTAL (Outside of the standard two (2) month period): \$100 per week X 2 weeks \$ 200.00

SECURITY FEE: Your security fee MUST be paid in full by check, credit card or money order (No Purchase Orders accepted) in order to process your license. Failure to do so may result in a delay in the processing of your license. \$ 400.00

ADDITIONAL MATERIALS GRAND TOTAL (from ADDITIONAL MATERIALS page): \$ 350.00

SALES TAX (where applicable): 6% \$ 148.50

TOTAL: \$ 2623.50

TOTAL AMOUNT ENCLOSED: \$ \_\_\_\_\_

BALANCE REMAINING: \$ \_\_\_\_\_

## SHIPPING

Shipment is made by UPS or FEDEX Ground Service unless otherwise instructed. You will be billed for all shipping charges.  
Canadian and overseas shipments are by most efficient carrier, unless otherwise instructed.

Special Shipping Instructions: (check one) ☐ RUSH ☐ SECOND DAY ☒ STANDARD  
Shipping Address: Jersey Shore Area Senior High School - Heather Haigh  
(NO P.O. BOXES) 701 Cemetery Street  
City: Jersey Shore State: PA Zip/Postal Code: 17740

## PAYMENT

### ALL PAYMENTS MUST BE MADE IN U.S. FUNDS

☐ CHECK or MONEY ORDER (No personal checks accepted. Make payable to MUSIC THEATRE INTERNATIONAL)

☐ CREDIT CARD: ☐ VISA ☐ MASTERCARD ☐ AMERICAN EXPRESS

Card Number: \_\_\_\_\_ Exp. Date: \_\_\_\_\_

Name on Card: \_\_\_\_\_ Billing Postal Code: \_\_\_\_\_

Signature: \_\_\_\_\_ Amount: \_\_\_\_\_

\*PLEASE NOTE: ANY REFUNDS ISSUED ON CREDIT CARD PAYMENTS WILL BE PAID TO THE ORGANIZATION BY CHECK

☐ PURCHASE ORDER: For schools and government agencies ONLY, a signed, authorized purchase order is acceptable for ROYALTY and RENTAL payment. YOU MUST STILL return your check, money order or credit card information for the SECURITY FEE along with your signed, authorized P.O. with this license to cause materials to be shipped.

## ACCEPTANCE

By signing below, you agree that (i) you have read and understand the terms and conditions of this Production Contract, the accompanying Performance License and all attached riders, which are incorporated by reference into the Performance License and (ii) Licensee shall abide by the terms and conditions contained therein.

PRINT YOUR NAME Heather L. Haigh TITLE Musical Director

AUTHORIZED SIGNATURE \_\_\_\_\_ DATE \_\_\_\_\_

EMAIL hhaigh@jsasd.org DAY PHONE 570-398-7170 x1115

CONFIRM\_0\_12c

YOU MUST COMPLETE AND RETURN THIS PAGE WITH PAYMENT

# ADDITIONAL MATERIALS

Your MTI Rep: KAITLIN STERN  
Your MTI Account Number: 0011033  
Contract #: 9708014 Printed on: 11/03/21

## ADDITIONAL MATERIALS ORDER FORM

You can order additional materials and theatrical resources at the following rates.

To order, simply indicate the quantity of each item you would like and add the Grand Total to the Confirmation Page of this Production Contract.

ITEM	QUANTITY	COST EACH	TOTAL
<b>ADDITIONAL MATERIALS</b>			
LIBRETTO/VOCAL BOOK (Replacement Fee \$25.00)	_____ x	\$ 6.25	= \$ _____
PIANO CONDUCTOR'S SCORE ACT 1 (Replacement Fee \$60.00)	_____ x	\$ 15.00	= \$ _____
PIANO CONDUCTOR'S SCORE ACT 2 (Replacement Fee \$60.00)	_____ x	\$ 15.00	= \$ _____
ADDITIONAL ORCHESTRA PARTS ( Replacement Fee \$60.00) (Attach ORCHESTRATION sheet with additional parts required marked - list total quantity of parts above)	_____ x	\$ 15.00	= \$ _____
<b>THEATRICAL RESOURCES</b>			
CUSTOMIZABLE SHOW POSTERS AND ARTWORK	_____ x	\$ 175.00	= \$ _____
FULL SCORE ACT 1 (Replacement Fee \$200.00)	_____ x	\$ 50.00	= \$ _____
FULL SCORE ACT 2 (Replacement Fee \$200.00)	_____ x	\$ 50.00	= \$ _____
HOW DOES THE SHOW GO ON?	_____ x	\$ 21.00	= \$ _____
LOGO PACK DIGITAL	_____ x	\$ 75.00	= \$ _____
PRODUCTIONPRO-DIGITAL SCRIPT/SCORE	_____ x	\$ 199.00	= \$ _____
REFERENCE RECORDING	_____ x	\$ 20.00	= \$ _____
PERFORMANCE ACCOMPANIMENT RECORDING (REHEARSAL ONLY)	_____ x	\$ 350.00	= \$ _____
REHEARSCORE APP	<u>1</u> x	\$ 350.00	= \$ <u>350.00</u>
STAGE MANAGER SCRIPT (Replacement Fee \$100.00)	_____ x	\$ 25.00	= \$ _____
STAGE WRITE APPLICATION	_____ x	\$ 150.00	= \$ _____
LOGO TEES SIX-PACK ADULT LARGE	_____ x	\$ 80.00	= \$ _____
LOGO TEES SIX-PACK ADULT MEDIUM	_____ x	\$ 80.00	= \$ _____
LOGO TEES SIX-PACK ADULT SMALL	_____ x	\$ 80.00	= \$ _____
LOGO TEES SIX-PACK ADULT X-LARGE	_____ x	\$ 80.00	= \$ _____
LOGO TEES SIX-PACK ADULT XX-LARGE	_____ x	\$ 80.00	= \$ _____
LOGO TEES SIX-PACK CHILD LARGE	_____ x	\$ 80.00	= \$ _____
LOGO TEES SIX-PACK CHILD MEDIUM	_____ x	\$ 80.00	= \$ _____
LOGO TEES SIX-PACK CHILD SMALL	_____ x	\$ 80.00	= \$ _____
KEYBOARDTEK ***			
ORCHEXTRA ***			
PERFORMANCE ACCOMPANIMENT RECORDING *** (PERFORMANCE & REHEARSAL)			
TRANSPPOSITIONS-ON-DEMAND ***			
VIRTUAL STAGE MANAGER ***			

Add total for all items here.

ADDITIONAL MATERIALS GRAND TOTAL (add this total to Contract Confirmation Page)

\$ 350.00

You MUST return this form along with your contract to receive materials.

\*\*\*See <https://www.mtishows.com/production-resources> for pricing.

➤ Customized Poster requires purchase of Logo Pack. If you order a Customized Poster without ordering a Logo Pack, a Logo Pack (at \$75) will automatically be added to your order.

RETURN THIS PAGE ONLY IF ORDERING ADDITIONAL MATERIALS



# JERSEY SHORE AREA SCHOOL DISTRICT

LEARNING | GROWING | SUCCEEDING

November 2, 2021

Support Staff recruitment-pay for clearances - \$100 based on attached calculation —

- Hourly staff and aides will receive the first half on the last pay of the next quarter following day 90 and will receive the second half on the last pay of the next quarter following day 180.
- The employee will submit, with supervisor's approval, the district form certifying they have reached day 90 and day 180. These will be submitted to payroll.

On Boarding Reimbursement	\$	100.00
Social Security & Medicare Tax	7.65%	\$ 7.65
Federal Income Tax (assumed rate)	10.00%	10.00
State Income Tax	3.07%	3.07
Local Tax	1.60%	1.60
PSERS	9.00%	9.00
PA Unemployment Compensation	0.06%	0.06
Total Taxes Deducted		<u>\$ 31.38</u>
Net Payout	\$	<u>68.62</u>



Book	Board Policy Manual
Section	300 Employees
Title	Sabbatical Leave
Code	338
Status	
Legal	<a href="#">1. 24 P.S. 1166</a> <a href="#">2. 24 P.S. 1167</a> <a href="#">3. 24 P.S. 1171</a> <a href="#">4. 24 P.S. 1168</a> <a href="#">5. 24 P.S. 1170</a> <a href="#">6. 24 P.S. 1169</a>
Adopted	January 25, 2010

### **Authority**

This policy shall establish the district's parameters for granting sabbatical leaves for restoration of health to certificated administrative and professional employees.

The Board shall grant sabbatical leaves to eligible administrative and professional employees for the purpose of restoration of health and for other purposes at the discretion of the Board.[\[1\]](#)

The Board reserves the right to specify the conditions under which sabbatical leaves for restoration of health or other purposes may be taken, consistent with law.

### **Guidelines**

#### **Eligibility**

To qualify for sabbatical leave, an eligible employee shall have completed ten (10) years of satisfactory service in the public schools of the Commonwealth; at least five (5) consecutive years of such service shall be in this school district.[\[1\]](#)

A sabbatical leave may be taken for a half or full school term or for two (2) half school terms during a period of two (2) years, at the employee's option.[\[1\]](#)

The total number of administrative employees on sabbatical leave at any one time shall not exceed ten percent (10%) of the number of eligible employees. The total number of professional employees on sabbatical leave at any one time shall not exceed ten percent (10%) of the number of eligible employees.[\[2\]](#)

#### **Application**

Requests for sabbatical leave shall be submitted on the approved district form and forwarded with medical documentation to the Superintendent or designee as soon as possible.

The Board shall review each application for sabbatical leave and shall approve those meeting the requirements of Board policy and applicable law.

#### Documentation

Applicants for sabbatical leave shall submit with the application form a supporting medical statement and recommendation from his/her physician.

At both the approximate midpoint of the leave and at least thirty (30) days prior to the conclusion of the leave, a physician's statement shall be submitted to the Superintendent or designee, indicating the extent to which the purpose of the leave has been achieved and evaluating the health status of the employee relative to his/her ability to return to employment.[\[3\]](#)

The Board reserves the right to require at its own expense additional examinations and reports by physicians of its choice to determine whether the leave is being used for the purpose for which it was granted.[\[3\]](#)

#### Commitment of Employee

Acceptance of a sabbatical leave incurs a commitment by the employee to return to active duty in this district immediately following the sabbatical leave for one (1) full school term, unless prevented by illness or physical disability.[\[4\]](#)

The Board reserves the right to require at its own expense additional examinations and reports by physicians of its choice to determine the employee's ability to return to work.

#### Commitment of Employer

At the expiration of the sabbatical leave, the employee shall be reinstated in the same position held at the time of the granting of the leave.[\[4\]](#)

Time on sabbatical leave shall be counted as time on the job for purposes of seniority and for retirement fund purposes, but for no other purpose.[\[5\]](#)

#### Compensation

During the period of sabbatical leave, an employee shall be compensated, per current school code, at least one-half the salary to which s/he would have been entitled had the employee not taken leave and the current PSERS contribution requirement.[\[6\]](#)

A sabbatical leave granted for restoration of health shall also serve as a leave of absence without pay from all other school activities.[\[1\]](#)

Compensable employment may not be engaged in while the employee is on sabbatical leave.



Book	Board Policy Manual
Section	300 Employees
Title	Compensated Professional Leaves
Code	338.1
Status	
Legal	<a href="#">1. 24 P.S. 1166.1</a> <a href="#">2. 24 P.S. 522.2</a> <a href="#">3. 24 P.S. 1166</a> <a href="#">4. 24 P.S. 1167</a> <a href="#">5. 24 P.S. 1171</a> <a href="#">6. 24 P.S. 1168</a> <a href="#">7. 24 P.S. 522.1</a> <a href="#">8. 24 P.S. 1170</a> <a href="#">9. 24 P.S. 1169</a>
Adopted	January 25, 2010

### **Purpose**

This policy shall establish the district's parameters for granting professional development and classroom occupational exchange leaves for certificated administrative and professional employees.

### **Definitions**

**Professional Development Leave** - shall be defined as a leave of absence granted for the purpose of improving professional competency or obtaining a professional certificate or commission. Such leave shall be directly related to an employee's professional responsibilities, as determined by the Board, and be restricted to activities required by state regulation or law.[\[1\]](#)

**Classroom Occupational Exchange Leave** - shall be defined as a leave of absence granted for the purpose of acquiring practical work experience in business, industry or government.[\[2\]](#)

### **Authority**

The Board shall have sole authority to adopt and enforce policy establishing the conditions for approval of a professional development leave for eligible employees. All requests for such leave shall be subject to review by the Board. The Board may approve or reject a proposed plan for professional development leave.[\[1\]](#)

The Board may grant a leave to eligible employees for classroom occupational exchange leave for the

specified purpose.[\[2\]](#)

## **Guidelines**

### **PROFESSIONAL DEVELOPMENT LEAVE**

#### **Eligibility**

To qualify for professional development leave, an eligible employee shall have completed ten (10) years of satisfactory service in the public schools of the Commonwealth; at least five (5) consecutive years of such service shall be in this school district.[\[3\]](#)

A leave for professional development may be taken for a half or full school term or for two (2) half school terms during a period of two (2) years, at the employee's option.[\[3\]](#)

The total number of administrative employees on such leaves of absence shall not exceed ten percent (10%) of the number of eligible employees. The total number of professional employees on such leaves of absence shall not exceed ten percent (10%) of the number of eligible employees.[\[4\]](#)

#### **Application**

Professional development leaves shall be granted only to employees participating in an academic program for the purpose of retaining a professional certificate or commission, further preparation and improvement in an area(s) of certification, additional certification, attaining other appropriate and identifiable educational positions within the school district, or as the Board may require, and upon the recommendation of the Superintendent.[\[1\]](#)

Requests for professional development leave shall be submitted on the district form and forwarded with a detailed plan to the Superintendent.

All required application materials shall be submitted by April 1 for the following school year and by October 1 for the following semester.

#### **Documentation**

Applicants for professional development leave shall submit with the application form a detailed plan describing the professional development activities to be undertaken and a statement specifying the benefits of the leave to the employee and the school district. The plan shall provide sufficient information to permit the Board to adequately evaluate the request.[\[1\]](#)

The Board may at any time require additional information from the employee in order to assist the Board in determining whether the leave is being used for the purpose for which it was granted.[\[5\]](#)

The minimum requirements for leave for a half school term shall consist of any one or a combination of the following:[\[1\]](#)

1. Nine (9) graduate credits.
2. Twelve (12) undergraduate credits.
3. One hundred eighty (180) hours of professional development activities.

The minimum requirements for leave for a full school term shall consist of any one or a combination of the following:[\[1\]](#)

1. Eighteen (18) graduate credits.
2. Twenty-four (24) undergraduate credits.

### 3. Three hundred sixty (360) hours of professional development activities.

Applicants who propose to take graduate or undergraduate credits shall submit notification of acceptance and enrollment from an accredited institution of higher learning for study in courses approved by the Superintendent. The employee shall successfully complete the approved courses and receive passing grades. Upon return from professional development leave, the employee shall submit to the Superintendent within the first month an official transcript of all courses completed. Failure to receive passing grades or to submit required transcripts on time shall result in forfeiture of monies paid by the district. [\[1\]](#)[\[5\]](#)

Applicants who propose to undertake professional development activities shall submit to the Board a detailed plan listing the specific activities. Upon return from professional development leave, the employee shall submit to the Superintendent within the first month a formal report describing the educational activities pursued and their benefits and relevancy. Failure to submit required reports on time shall result in forfeiture of monies paid by the district. [\[1\]](#)[\[5\]](#)

#### Commitment of Employee

Acceptance of professional development leave incurs a commitment by the employee to return to active duty in this district immediately following the leave for one (1) full school term, unless prevented by illness or physical disability. [\[1\]](#)[\[6\]](#)

Employees shall submit required reports on time or forfeit all compensation and benefits.

#### Commitment of Employer

At the expiration of the professional development leave, the employee shall be reinstated in the same position held at the time of the granting of the leave. [\[6\]](#)

Time on professional development leave shall be counted as time on the job for purposes of seniority and for retirement fund purposes, but for no other purpose. [\[7\]](#)[\[8\]](#)

#### Compensation

During the period of professional development leave, an employee shall be compensated at least one-half the salary to which s/he would have been entitled had the employee not taken leave. [\[9\]](#)

While on leave, the employee shall be entitled to insurance benefits provided other employees of a similar classification.

A leave of absence granted for professional development shall also serve as a leave of absence without pay from all other school activities. [\[3\]](#)

Compensable employment may not be engaged in while the employee is on professional development leave.

### **CLASSROOM OCCUPATIONAL EXCHANGE LEAVE**

#### Application

Requests for classroom occupational exchange leave shall be submitted on the approved district form and forwarded with appropriate documentation to the Superintendent.

All required application materials shall be submitted by April 1 for the following school year.

#### Documentation

Applicants for classroom occupational exchange leave shall submit with the application form a statement from the employer agreeing to the terms and conditions of the leave, as specified in Board policy.

Upon return from such leave, the employee shall submit to the Board a final report detailing the work experience and its benefits. [\[2\]](#)[\[1\]](#)[\[5\]](#)

#### Commitment of Employee

Acceptance of classroom occupational exchange leave incurs a commitment by the employee to return to active duty in this district immediately following the leave for one (1) full school term, unless prevented by illness or physical disability. [\[6\]](#)

#### Commitment of Employer

At the expiration of the classroom occupational exchange leave, the employee shall be reinstated in the same position held at the time of the granting of the leave. [\[6\]](#)

Time on classroom occupational exchange leave shall be counted as time on the job for purposes of seniority and for retirement fund purposes, but for no other purpose. [\[2\]](#)

#### Compensation

The business, industry or government to whom the employee is assigned during the leave shall fully compensate the school district for all salary, wages, pension and retirement contributions, and other benefits as if the employee were in full-time active service. [\[2\]](#)



Book	Board Policy Manual
Section	300 Employees
Title	Uncompensated Leave
Code	339
Status	
Legal	<a href="#">1. 24 P.S. 1154</a>
Adopted	January 25, 2010

### **Authority**

The Board recognizes that in certain situations an administrative, professional or classified employee may request extended leave for personal reasons, and the district could benefit from the return of the employee. This policy establishes parameters for granting uncompensated leaves of absence.

The Board reserves the right to specify the conditions under which uncompensated leave may be taken. All applications for uncompensated leave require approval by the Board, upon recommendation of the Superintendent. [\[1\]](#)

Uncompensated leave shall be granted in accordance with provisions of the administrative compensation plan, individual contract, collective bargaining agreement or Board resolution.

### **Guidelines**

#### **Application**

Requests for uncompensated leave shall be made on the district form to the Superintendent.

Special consideration will be given to emergencies.

#### **Period of Leave**

An uncompensated leave may be granted for a period of one (1) semester or one (1) school year. Extensions shall be considered upon proper application.

#### **Commitment of Employee**

The employee granted an uncompensated leave of absence shall inform the Board of his/her intentions prior to the scheduled return date.

#### **Commitment of Employer**

At the expiration of uncompensated leave, the employee shall be offered the same position previously held or a like position to that previously held.

Time on uncompensated leave shall not count as time on the job, and fringe benefits shall not be provided unless the employee provides payment for benefits.



Book	Board Policy Manual
Section	300 Employees
Title	Benefits for Part-Time Employees
Code	341
Status	
Legal	<a href="#">1. 24 Pa. C.S.A. 8301</a> <a href="#">24 Pa. C.S.A. 8301 et seq</a>
Adopted	January 25, 2010

### **Authority**

Benefits for regularly employed part-time administrative, professional and classified employees shall be determined in accordance with the terms of an administrative compensation plan, individual contract, applicable collective bargaining agreement, or Board resolution.

Whenever regularly employed, part-time employees are entitled to fringe benefits normally provided for full-time employees of the same classification, such benefits will be established at the time of employment, and the manner of proration determined at that time.

Part-time employees shall be included in the School Employees' Retirement System upon reaching either 500 hours or eighty (80) days of employment, in accordance with law.[\[1\]](#)



Book	Board Policy Manual
Section	700 Property
Title	Community Use of School Facilities
Code	707
Status	
Legal	<a href="#">1. 24 P.S. 775</a> <a href="#">2. 24 P.S. 511</a> <a href="#">3. 10 P.S. 328.101 et seq</a> <a href="#">4. 61 PA Code 901.701</a> <a href="#">5. 35 P.S. 1223.5</a> <a href="#">6. 20 U.S.C. 7182</a> <a href="#">7. 20 U.S.C. 7183</a> 8. Pol. 330 - Overtime 9. Pol. 804 - School Day <a href="#">24 P.S. 779</a> <a href="#">22 PA Code 403.1</a> <a href="#">61 PA Code 901.1</a> <a href="#">20 U.S.C. 7181 et seq</a> <a href="#">20 U.S.C. 7905</a>
Adopted	October 12, 2015

### **Purpose**

The Board recognizes that although the primary purpose of the school buildings, facilities and property is to provide students with an appropriate learning environment, the Board may make school facilities available to individuals and community groups without discrimination and in accordance with this policy, provided that the use does not interfere with the educational programs of the schools. This policy establishes conditions, restrictions and procedures for the use of school facilities for nonschool-sponsored purposes.

Recognizing the community need for school facilities for recreational, social and educational purposes, the Board has devised this policy which encourages public use of the district's facilities. The Board believes that these endeavors are consistent with the spirit of the public schools. The Board further believes that the district facilities should not be used for individual or corporate financial gain.

## **Authority**

It is the intention of the Board that the school facilities will be available primarily for use by organized residents and community groups within the boundaries of the district. These groups are permitted to use school facilities when such use conforms to the established regulations and does not interfere with the school programs or school maintenance. School facilities may not be used for any activity and/or event forbidden by law or policy.

The Board believes that appropriate fees shall be assessed to the user to cover operation and maintenance costs, particularly additional energy consumption and operating fees. The Board further believes that time during the year must be allowed for detailed maintenance and cleaning of the school facilities. Maintenance/cleaning has priority over public use of the school facilities during June, July, and August. It is during this period that the schools are readied for the coming school year and most maintenance is completed.

The Board directs that the use of school facilities may be granted to individuals and community groups for one (1) of the following prioritized classifications:

<b>Class A</b>	<ol style="list-style-type: none"> <li>1. District related non-profit organizations directly related to school-sponsored activities or the support of educational activities in the district. Examples include: student clubs, yearbook and other organizations of a similar purpose.</li> <li>2. School-related activities, which may include PIAA events.</li> <li>3. School-related non-profit organizations such as booster clubs, PTOs and organizations of similar purpose.</li> </ol>
<b>Class B</b>	<ol style="list-style-type: none"> <li>1. Non-profit organizations unrelated to school activities that provide a beneficial service to the citizens and community of the district as a whole. Examples include: organizations such as the Jersey Shore Community Band, Jersey Shore YMCA, Town Meeting, community youth programs, such as Little League, or community adult programs. These organizations are primarily located and residing within the district for the benefit of the district's students and citizens.</li> <li>2. Lycoming/Clinton region municipal and governmental organizations and related organizations/branches.</li> </ol>
<b>Class C</b>	<ol style="list-style-type: none"> <li>1. Non-profit/non-school related organizations that provide a beneficial service to the citizens and community of the district as a whole, but may not be primarily located within the district.</li> </ol>
<b>Class D</b>	<ol style="list-style-type: none"> <li>1. For-profit groups, private interest groups and other organizations that are not directly related to school activities or are not primarily located within the district and are considered nonresident, but may have some beneficial impact on the residents of the community.</li> <li>2. Commercial and profit generating activities that have limited benefit for the district or the community as a whole.</li> </ol>

The Board shall establish a schedule of fees for the use of school facilities by approved groups.[1]

## **Delegation of Responsibility**

The Superintendent or designee shall implement administrative regulations or procedures for requesting and granting permission for use of school facilities and shall distribute the necessary information to individuals affected by them.

An application for use of school facilities may be disapproved by the Superintendent because of noncompliance with established policy and procedures.

The food service director or designee shall be responsible for the general supervision of use of school cafeterias with kitchens for functions requiring catering service.

## **Guidelines**

### **A. General**

1. This policy does not create any rights to the use of school buildings and grounds.
2. The Board reserves the right to refuse the use of school buildings and grounds for cause at any time.
3. The Board reserves the right to revoke any permit that has heretofore been approved.
4. The availability of the school facilities shall at all times be subject to the conveniences, requirements, and activities of the school.
5. The district reserves the right to assign necessary employees to staff the building at the expense of the organization using the facilities.
6. The district reserves the right to refuse any application if personnel are not available to accommodate the event(s).

### **B. Eligibility**

1. School, school-related, community or civic/service and other organizations offering a program of sound educational, civic, recreational, or cultural value that is instructive and beneficial are eligible to use the school facilities. Governmental agencies may use school facilities for hearings and public meetings. Religious organizations may hold worship services during non-school hours.
2. At the secondary level, religious secular meetings that are student initiated and supervised by a school employee may be permitted during non-instructional time. School employees who are present, as monitors, may not direct, control, or participate in the meeting. Non-instructional time occurs before school convenes in the morning and after school is dismissed in the afternoon.
3. Non-school persons are prohibited from directing, conducting or regularly attending student-initiated meetings of a religious or political nature.
4. Eligibility will be verified by administrative review. If eligibility is contested, the request will be referred to the Board.

### **C. Ineligibility**

1. The district has a compelling interest to shield its students and personnel from harassment as well as vulgar, obscene and/or inflammatory speech or other similar activities that are not compatible with the mission and function of the district. No organization shall utilize school facilities for any purpose that would tend to violate these interests.
2. No meeting shall be held in or on school facilities for purposes that are essentially commercial in nature.

## D. Definitions

1. **School Organizations** - Organizations whose primary purpose and function is support of educational activities of the district. This includes student organizations, community education, PTO, booster clubs and other citizen advisory groups approved by the Board.
2. **Booster Club** - An organization that promotes, assists or augments the mission of the district. Acknowledgement by the district of such an organization's existence is confirmed by the club providing a current list of the names, addresses, phone numbers and email addresses of all officers as well as a copy of its constitution and bylaws.
3. **School-related, Community, Civic/Service Organization** - Any non-profit organization within the district whose primary purpose is the betterment of the community and the providing of service to the residents in general.
4. **Community** - The geographical area encompassed by the district.
5. **Personnel Fee** - Fee charged to building users for personnel costs incurred as a result of a given activity. This includes, but is not limited to, custodians, pool staff, technology staff, maintenance staff, food service staff and security staff.
6. **Operating Fee** - Fee charged for the additional maintenance and administration of an event, such as energy consumption fee or snow removal fee.
7. **Rental Fee** - Fee charged for the temporary use of space.

## Application for Use

All requests for the use of facilities, including athletic fields, by internal or external organizations shall be made through the district's online request system, or paper-based forms if the online system is not accessible. Requests shall be submitted at least fourteen (14) days prior to the date the specified facilities shall be requested.

Organizations and groups using school facilities shall be required to designate one (1) adult member of its group to be in charge of and responsible to the applicable building principal for the program or activity at the time the use of the facilities application shall be submitted.

The application must specify the portion of the school facilities requested for use, proposed activities, number of individuals participating, including any anticipated number of swimmers, if requesting the pool, and the date, time and duration of the proposed event. The time of the event must include setup and tear down time and all events must end by the time specified on the application.

All applications for use of athletic fields must receive approval by the Athletic Director.

Along with all completed applications, the individual or group must submit the following:

1. Payment of the specified rental fee.
2. Certificate of insurance with liability coverage of at least \$1 million naming the district as an additional insured.
3. Documentation demonstrating that the user of any school facility assumes full responsibility for personal injury to participants and spectators in agreement with the district's hold harmless clause/statement.

A reservation shall not be made final until the application and the Certificate of Insurance shall be returned and approved by the district designee.

School facilities shall be subject to district inspection at any time during use by individuals or community groups.

Applications will be reviewed and approved, and applications for use of facilities shall not be considered accepted until approved in writing.

Applications for facilities use that are denied will be returned to the requesting organization with an explanation for the denial.

Activities may be postponed or canceled by the applicant, but a request to postpone or cancel must be received at least two days in advance, except in emergencies. Applicants that fail to comply with the cancellation notice will be required to pay 50% of their fee in order to cover the incurred operating costs.

All rental fees and/or other charges are due within thirty (30) days after the billing date.

Applications will be accepted up to one year in advance. Scheduling is completed on a first come/first serve basis with the following exceptions:

1. Class A groups will be given priority in use of any facilities. They may negate any previously approved events if a conflict occurs.
2. Class B groups will have second priority. Class B may negate Class C or D events, but not Class A events.
3. Interscholastic athletic events will have priority over all other events.

#### Restrictions in Use of Facilities

An organization/individual shall not be permitted to use school facilities if it interferes with school programs. The district may cancel any permits for school use in the event that a conflict with school programs develop. The district will strive to give as much advance notice as possible in the event of a cancellation.

No application to use school facilities shall be approved if the proposed activity would result in any of the following:

1. Access to school facilities closed due to renovations, maintenance, cleaning, school calendar conflicts or Board action.
2. Access to school facilities containing equipment or furnishings which would be detrimental to the operation of a district program if damaged or operated by an unqualified operator.
3. Access to school facilities that would prevent or encumber district personnel from preparing school facilities for their primary purpose, because of the nature or duration of the activity.

#### Limitations

When individuals or organizations receive written permission to use school facilities under this policy, such use shall be conditioned upon strict compliance with the following:

1. The use of any school facility will automatically be canceled when the facilities have been closed by school authorities because of a local, state or natural disaster or emergencies such as fire, flood, storms, mechanical failure, etc. When classes are canceled or dismissed early due to inclement weather, all building activities will be canceled.[9]
2. The district reserves the right to cancel any weekend activities at its discretion.
3. The use of the school facility must comply with all state laws, local ordinances and rules of the police and fire departments regarding public assemblies. The approved applicant must arrange adequate police protection for all public assemblies.

4. No chairs or other obstructions may be placed in aisle, entrances or exit areas.
5. Outdoor school facilities shall be closed and off limits after dark, except for those areas lighted for night time use.
6. Organizations/individuals which charge admission shall be fully responsible for paying any taxes as required by law.
7. Individuals shall not access or enter any portion of the school facilities or use the contents of the school facility not specified in the approved written application.
8. Organizations/Individuals using the approved, designated school facilities shall be responsible for the conduct of both participants and spectators and shall make adequate provisions to manage anticipated crowds.
9. Organizations/Individuals using the school facility shall not be permitted at any time to change the electrical or electronic circuits in the facility.
10. Organizations/Individuals must identify additional equipment to be used at the event which cannot be plugged into existing receptacles. Additional electrical equipment must be inspected by and approved by a member of the district Buildings and Grounds staff, and organizations may be charged additional fees for electrical use. The district will be the sole determiner if additional fees are needed.
11. Storage or scenery or other property in school facilities shall not be permitted without the prior permission of the building principal.
12. Putting up scenery or decorations or moving district furnishings/equipment shall be prohibited unless granted permission by the building principal.
13. All decorations, if approved, must be fire proof and subject to approval of school officials. No decorations shall be fastened to the floors, wall, and ceilings with nails, screws or any other fasteners/adhesives that will damage the finish of the floors, walls and ceilings.
14. No open flame decorations shall be used.
15. Any and all approved decorations, furnishings and equipment, and debris, shall be removed by the user immediately upon termination of the activity.
16. Individuals shall refrain from any conduct or activities not specifically identified in the approved written application form.
17. Only gym shoes or sneakers shall be permitted on gym floors when utilized for sports.
18. When advertising or promoting activities held at school facilities, individuals or organizations shall clearly identify that the activities are not being sponsored by the district.
19. School equipment used in conjunction with the facilities request shall be identified when the application is submitted. Users of school equipment must accept liability for any damage to or loss of equipment that occurs while in their use. Where rules so specify, no equipment may be used except by a qualified operator provided by the district.
20. All events involving elementary age children/elementary school facilities must end by 8:30 pm on nights when school is in session the following day.
21. All events involving middle school/high school age children/secondary school facilities must end by 9:30 pm on nights when school is in session the following day.

The district reserves the right to request any individual or organization to arrange for school security to be present at any event. The exact number of security staff required and applicable rates shall be determined by the district.

School authorities, at their discretion, may take action as may be necessary to preserve order and to protect school property and the taking of such action shall not in any way relieve the applicant of responsibility in that regard.

### Prohibited Activities

The following activities are strictly prohibited in school facilities when individuals and organizations are granted written permission to use school facilities:[2]

1. Direct payments to district staff including overtime.
2. Possession of food or beverages in the auditorium, gym, pool or in any room not reserved for such purpose.
3. Possession, use or distribution of alcoholic beverages and/or controlled substances prohibited by state or federal law.
4. Possession of weapons.
5. Conduct that would alter, damage or be injurious to any district property, equipment or furnishings.
6. Conduct that would constitute a violation of the Pennsylvania Crimes Code and/or state and federal laws and regulations.
7. Gambling, games of chance, lotteries, raffles or other activities requiring a license under the Local Option Small Games of Chance Act, unless such activity has been expressly authorized by the Board or the Superintendent.[3][4]
8. Use of tobacco products and vaping products, including the product marketed as Juul and other e-cigarettes, as defined in the law.[4][5][6][7]

*Products approved by the United States Food and Drug Administration for sale as a tobacco cessation product or for other therapeutic purposes where the product is marketed and sold solely for such approved purpose, are permitted, as long as the product is not inhaled.*

9. Medical marijuana products as prohibited by federal law.
10. The Board may designate specific areas for tobacco use by the public on property owned, leased or controlled by the district that is at least fifty (50) feet from school buildings, stadiums and bleachers.[5]

### Violations

The district reserves the right to remove from district premises any individual or organization that fails to comply with the terms and conditions of this policy and established procedures.[2]

In the event an individual or organization violates this policy or the terms under which permission was granted to use school facilities, that individual or organization forfeits the right to submit future written requests to use district property, unless otherwise approved by the Board.

### Fee Schedule

Use of school facilities for activities directly related to the educational program and district operations shall be without cost to users, except that the user shall be responsible for personnel fees.

Payment of use of facilities fees shall be accordance with the schedule of usage fees or rental charges approved by the district. All checks shall be made payable to the Jersey Shore Area School District.

The fee schedule shall be reviewed and published annually on the district web site.

Fees will be assessed according to the following schedule, with additional fees for special use areas:

- Class A: No fee if during normal school/staff working hours
- Class B: Personnel Fee
- Class C: Personnel Fee, Operating Fee, Rental Fee
- Class D: Personnel Fee, Operating Fee, Rental Fee

#### Special Use Area Fees

1. Pool - All Class A, B, C and D will be assessed personnel fees. Class C and Class D will be assessed operating fees and rental fees.
2. Computer Labs - All Class B, C and D will be assessed personnel fees. Class C and Class D will be assessed operating fees and rental fees.
3. Stage - All Class B, C and D will be assessed personnel fees. Class C and Class D will be assessed operating fees and rental fees.
4. Athletic Fields - All Class A, B, C, and D will be assessed personnel fees and operating fees. Class C and Class D will be assessed operating fees and rental fees.
5. Kitchens - All Class A, B, C, and D will be assessed personnel fees and operating fees. Class C and Class D will be assessed rental fees.
6. Other - Fees may be assessed for use of any district owned equipment. Arrangements for any use of equipment must be requested and approved in advance. The district may require an applicant to secure police protection and assume associated costs for any event.

#### Wear and Tear

Individuals or organizations granted use of school facilities shall be required to restore to original condition any property destroyed or suffering from more than normal wear and tear. The district shall be the sole judge of destruction of property or excessive wear and tear.

#### Use of District Staff

Individuals or organizations requiring use of district staff shall be billed at the current hourly rate for overtime.

Payment of overtime for district staff shall be made by the district, in accordance with Board policy.[8]

Such district staff includes:

1. Off-duty custodians/maintenance staff to remain after the normal workday, including additional time for opening and closing a building.
2. Off-duty certified food service staff to be present for the use of school cafeterias with kitchens

for functions, including catering service requiring a member of the certified district staff to be on duty during the event.

3. Off-duty technology staff or other appropriate staff for use of stage facilities, audiovisual equipment, computer labs or other technology facility and to operate the district-owned equipment.
4. In the event that the required district staff shall not be available, the facility request shall be denied.

#### Use of Pool Facilities

A minimum of two (2) certified lifeguards shall be present during all pool activities. The fee for such staff shall be in addition to the pool rental costs. The ratio of certified lifeguards for the number of swimmers shall be strictly adhered to.



Book	Board Policy Manual
Section	700 Property
Title	Building Security
Code	709
Status	
Legal	<ol style="list-style-type: none"><li>1. Pol. 805 - Emergency Preparedness</li><li>2. Pol. 805.2 - School Security Personnel</li><li>3. Pol. 907 - School Visitors</li></ol> <p><a href="#">24 P.S. 510</a></p> <p>Pol. 705 - Facilities and Workplace Safety</p>
Adopted	February 27, 2017

### **Purpose**

The Board recognizes the need to maintain security of school facilities for reasons of safety, vandalism and theft.

### **Delegation of Responsibility**

**Building** security shall be coordinated by the School Safety and Security Coordinator, with the cooperation of district administrators, building principals and district staff. **[1][2]**

The Superintendent or designee shall develop administrative regulations designating who may be authorized to access district building(s), the designated level of access and who may have after-hours access to district facilities.

### **Guidelines**

After the start of the school day, access to school buildings shall be limited to one (1) entrance that is monitored and capable of controlling visitor entry. All other entrances shall be locked, and designated school staff shall follow established Board policy and procedures for entry of school visitors and other authorized individuals into school buildings. **[3]**

A log of employees with access codes and building keys shall be maintained in the office of the Superintendent or a designee.

A set of master and/or duplicate keys shall be kept in the custody of the Superintendent or designee and maintained in a safe and secured location.

After hours entry to school buildings shall be controlled by the school security officer/custodian on duty.

Entry to a school building shall be prohibited when a person authorized as a district representative (paid district employee) for the building is not present.



Book	Board Policy Manual
Section	800 Operations
Title	Relations With Law Enforcement Agencies
Code	805.1
Status	

**Legal**

1. [22 PA Code 10.1](#)
2. [24 P.S. 1303-A](#)
3. Pol. 805 - Emergency Preparedness
4. Pol. 805.2 - School Security Personnel
5. [22 PA Code 10.11](#)
6. [22 PA Code 10.2](#)
7. [35 P.S. 780-102](#)
8. Pol. 218 - Student Discipline
9. Pol. 218.1 - Weapons
10. Pol. 218.2 - Terroristic Threats
11. Pol. 222 - Tobacco/Nicotine
12. Pol. 227 - Controlled Substances/Paraphernalia
13. [22 PA Code 10.23](#)
14. [22 PA Code 14.104](#)
15. Pol. 113 - Special Education
16. Pol. 113.2 - Behavior Support
17. [22 PA Code 14.133](#)
18. Pol. 113.4 - Confidentiality of Special Education Student Information
19. Pol. 216 - Student Records
20. Pol. 333 - Professional Development
21. Pol. 806 - Child Abuse
22. Pol. 819 - Suicide Awareness, Prevention and Response
23. Pol. 824 - Maintaining Professional Adult/Student Boundaries
24. [22 PA Code 10.21](#)
25. [22 PA Code 10.22](#)
26. [24 P.S. 1302.1-A](#)
27. Pol. 103.1 - Nondiscrimination - Qualified Students with Disabilities
28. Pol. 113.1 - Discipline of Students with Disabilities
29. Pol. 323 - Tobacco and Vaping Products
30. Pol. 351 - Drug and Substance Abuse
31. Pol. 904 - Public Attendance at School events
- [22 PA Code 10.24](#)
- Pol. 909 - Municipal Government Relations

Adopted

October 12, 2015

**Purpose**

The Board recognizes that cooperation with law enforcement agencies is considered essential for protecting students and staff, maintaining a safe environment in schools, and safeguarding district property.

## **Authority**

It shall be the policy of the Board to establish and maintain a cooperative relationship between the school district and local police departments in maintaining school safety and security; responding to school safety and security reports; and reporting and resolution of incidents that occur on school property, at any school-sponsored activity, or on any conveyance providing transportation to or from a school or school-sponsored activity. [\[1\]](#)[\[2\]](#)[\[3\]](#)[\[4\]](#)

The Board directs the Superintendent to execute and update, on a biennial basis, a memorandum of understanding with each local police department that has jurisdiction over school property in accordance with state law and regulations. [\[2\]](#)[\[5\]](#)

## **Definition**

**Incident** - an instance involving an act of violence; the possession of a weapon by any person; 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 by any person on school property; or conduct that constitutes an offense listed under the Safe Schools Act. [\[2\]](#)[\[6\]](#)[\[7\]](#)

## **Guidelines**

### **Memorandum of Understanding**

In accordance with state law and regulations, the Superintendent shall execute and update, every two (2) years, a memorandum of understanding with each local police department that has jurisdiction over school property. The memorandum of understanding shall be signed by the Superintendent, police chief and each building principal, and be filed with the Office for Safe Schools. [\[2\]](#)[\[5\]](#)

In developing and updating the memorandum of understanding, the district shall consult and consider the State Board of Education model memorandum of understanding. If the district's memorandum of understanding with local law enforcement contains substantive differences from the State Board of Education model memorandum of understanding, the Superintendent shall provide a written statement which identifies the differences and the reasons for the differences as part of the biennial filing with the Office for Safe Schools. [\[2\]](#)[\[5\]](#)

The memorandum of understanding shall comply with state law and regulations and set forth procedures to be followed regarding incidents that include, but are not limited to, acts of violence, weapons, terroristic threats, controlled substances, alcohol and tobacco. [\[8\]](#)[\[9\]](#)[\[10\]](#)[\[11\]](#)[\[12\]](#)

The memorandum of understanding may specify other matters related to crime prevention mutually agreed upon by the Superintendent and the local police department that has jurisdiction over the school property. [\[2\]](#)

### **Students With Disabilities**

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. [\[13\]](#)[\[14\]](#)[\[15\]](#)[\[16\]](#)

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. [\[13\]](#)[\[14\]](#)[\[15\]](#)[\[16\]](#)[\[17\]](#)

## **Training**

The district shall invite representatives of each local police department that has jurisdiction over school property to participate in district training related to subjects that enhance understanding of and build positive relationships with students, which may include but not be limited to training on trauma-informed approaches, restorative practices, suicide awareness and prevention, child abuse recognition and reporting, maintaining confidentiality of students' personally identifiable information and maintaining professional adult/student boundaries.[18][19][20][21][22][23]

#### 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, to the local police department that has jurisdiction over the school's property, in accordance with state law and regulations, the procedures set forth in the memorandum of understanding with local law enforcement and Board policies.[2][6][8][9][10][11][12][16][24][25][26][27][28][29][30][31]

#### Safe Schools Report

Annually, by July 31, the Superintendent shall report on the designated form, to the Office for Safe Schools, all new incidents as required by state law.[2]

Prior to submitting the Safe Schools report, the Superintendent and each police department having jurisdiction over school property shall do all of the following:

1. No later than thirty (30) days prior to the deadline for submitting the Safe Schools report to the Office for Safe Schools, the Superintendent shall submit the report to the police department that has jurisdiction over the relevant school property. The police department shall review the report and compare the data regarding criminal offenses and notification of law enforcement to determine whether the report accurately reflects police incident data.
2. No later than fifteen (15) days prior to the deadline for the Superintendent to submit the report to the Office for Safe Schools, the police department shall notify the Superintendent, in writing, whether the report accurately reflects police incident data. Where the police department determines that the report accurately reflects police incident data, the chief of police shall sign the report. Where the police department determines that the report does not accurately reflect police incident data, the police department shall indicate any discrepancies between the report and police incident data.
3. Where a police department fails to take action as required above, the Superintendent shall submit the report to the Office for Safe Schools and indicate that the police department failed to take the required action.



Book	Board Policy Manual
Section	200 Pupils
Title	Discipline of Student Convicted/Adjudicated of Sexual Assault
Code	218.3
Status	
Legal	<ol style="list-style-type: none"> <li>1. <a href="#">24 P.S. 1318.1</a></li> <li>2. <a href="#">18 Pa. C.S.A. 3121</a></li> <li>3. <a href="#">18 Pa. C.S.A. 3122.1</a></li> <li>4. <a href="#">18 Pa. C.S.A. 3123</a></li> <li>5. <a href="#">18 Pa. C.S.A. 3124.1</a></li> <li>6. <a href="#">18 Pa. C.S.A. 3125</a></li> <li>7. <a href="#">18 Pa. C.S.A. 3126</a></li> <li>8. Pol. 218 - Student Discipline</li> <li>9. Pol. 233 - Suspension and Expulsion</li> <li>10. Pol. 103 - Discrimination/Title IX Sexual Harassment Affecting Students</li> <li>11. Pol. 252 - Dating Violence</li> <li>12. <a href="#">20 U.S.C. 1400 et seq</a></li> <li>13. <a href="#">34 CFR Part 300</a></li> <li>14. Pol. 103.1 - Nondiscrimination - Qualified Students with Disabilities</li> <li>15. Pol. 113.1 - Discipline of Students with Disabilities</li> <li>16. Pol. 113.2 - Behavior Support</li> <li>17. Pol. 113.3 - Screening and Evaluations for Students with Disabilities</li> <li>18. Pol. 200 - Enrollment of Students</li> </ol>

## **Purpose**

The Board recognizes the importance of a safe school environment for students who are victims of sexual assault. This policy addresses disciplinary requirements for a student convicted or adjudicated delinquent of sexual assault upon another district student. [\[1\]](#)

## **Definitions**

**Conviction** – means the finding of guilty by a judge or a jury or the entry of a plea of guilty or nolo contendere for sexual assault whether or not judgment of sentence has been imposed. [\[1\]](#)

**School setting** – means in the school, on school grounds, in school vehicles, at a designated bus stop or at any activity sponsored, supervised or sanctioned by the school. [\[1\]](#)

**School-sponsored activity** – means any assemblies, field trips, class trips, graduation ceremonies, athletics, extracurricular activities, clubs, groups, teams or any activities sponsored, held or approved by the district.[\[1\]](#)

**Sexual assault** – means any of the following offenses:[\[1\]](#)

1. Rape.[\[2\]](#)
2. Statutory sexual assault.[\[3\]](#)
3. Involuntary deviate sexual intercourse.[\[4\]](#)
4. Sexual assault.[\[5\]](#)
5. Aggravated indecent assault.[\[6\]](#)
6. Indecent assault.[\[7\]](#)

### **Authority**

The Board shall comply with the disciplinary requirements established by state law regarding students who have been convicted or adjudicated delinquent of sexual assault upon another student enrolled in this district, regardless of whether the sexual assault took place inside or outside of the school setting.[\[1\]](#)[\[8\]](#)[\[9\]](#)

### **Delegation of Responsibility**

A student who is convicted of sexual assault upon another student enrolled in this district shall be required to notify the Superintendent or designee of the conviction no later than seventy-two (72) hours after the conviction.[\[1\]](#)

Upon report of a conviction or adjudication of sexual assault upon a district student, the Superintendent or designee shall take one (1) of the following actions against the convicted or adjudicated student:[\[1\]](#)

1. Recommend that the Board expel the student, in accordance with law and Board policy.[\[9\]](#)
2. Transfer the student to an alternative education program.

If the convicted or adjudicated student has already been expelled, transferred or reassigned, or if the victim does not attend the same school, no additional action regarding expulsion, transfer or reassignment is required by the district. Although action is not required, the district maintains the authority to make an alternative assignment or provide alternative educational services during or after an expulsion at the discretion of the Superintendent or designee.[\[1\]](#)

Upon report of a conviction or adjudication of sexual assault upon a district student that occurred in the school setting, the Superintendent or designee shall notify the Title IX Coordinator to determine whether the incident has been addressed in accordance with applicable Board policy.[\[10\]](#)[\[11\]](#)

### **Guidelines**

In the case of a student with a disability, including a student for whom an evaluation is pending, prior to implementing any disciplinary removal or considering a change of placement for the student, the district shall coordinate with the student's Individualized Education Program (IEP) team and take all steps required to comply with state and federal laws and regulations, and Board policies.[\[1\]](#)[\[12\]](#)[\[13\]](#)[\[14\]](#)[\[15\]](#)[\[16\]](#)[\[17\]](#)

The district shall ensure that the convicted or adjudicated student is prohibited from taking part in the following activities at the same time as the victim:[\[1\]](#)

1. Being educated in the same school building.
2. Being transported on the same school vehicle.
3. Participating in the same school-sponsored activity.

#### Return of Student to School

The district may return the student who is expelled, transferred or reassigned, to the student's originally assigned school if the following circumstance occurs: [\[1\]](#)

1. The conviction or adjudication has been reversed and is not pending appeal.

#### Transfer Students

When the school district receives a student who transfers from a public or private school during or after an expulsion period for an act or offense involving a sexual assault conviction or adjudication, the district may assign that student to an alternative assignment or may provide alternative education services. [\[1\]](#) [18]



Book	Board Policy Manual
Section	300 Employees
Title	Drug and Substance Abuse
Code	351
Status	
Legal	<ul style="list-style-type: none"><li>1. <a href="#">35 P.S. 780-101 et seq</a></li><li>2. <a href="#">41 U.S.C. 8101</a></li><li>3. <a href="#">24 P.S. 111</a></li><li>4. <a href="#">41 U.S.C. 8103</a></li><li>5. <a href="#">24 P.S. 527</a></li><li>6. <a href="#">41 U.S.C. 8104</a></li><li>7. <a href="#">24 P.S. 1302.1-A</a></li><li>8. <a href="#">24 P.S. 1303-A</a></li><li>9. <a href="#">22 PA Code 10.2</a></li><li>10. <a href="#">22 PA Code 10.21</a></li><li>11. <a href="#">35 P.S. 780-102</a></li><li>12. <a href="#">Pol. 805.1 - Relations with Law Enforcement Agencies</a></li><li><a href="#">41 U.S.C. 8101 et seq</a></li><li><a href="#">Pol. 317 - Conduct/Disciplinary Procedures</a></li></ul>

## **Purpose**

The Board recognizes that the misuse of drugs by administrative, professional and classified employees is a serious problem with legal, physical and social implications for the whole school community and is concerned about the problems that may be caused by drug use by district employees, especially as the use relates to an employee's safety, efficiency and productivity.

The primary purpose and justification for any district action will be for the protection of the health, safety and welfare of students, staff and school property.

## **Definitions**

Drugs - shall be defined as those outlined in the Controlled Substance, Drug, Device and Cosmetic Act.[\[1\]](#)

Conviction - a finding of guilt, including a plea of nolo contendere, an imposition of sentence, or both by any judicial body charged with the responsibility to determine violations of the federal or state criminal drug statutes.[\[2\]](#)

Criminal Drug Statute - a federal or state criminal statute involving the manufacture, distribution, dispensation, use or possession of a controlled substance. [\[2\]](#)

Drug-free Workplace - the site for the performance of work at which employees are prohibited from engaging in the unlawful manufacture, distribution, dispensation, possession or use of a controlled substance. [\[2\]](#)

### **Authority**

The Board requires that each administrative, professional and classified employee be given notification that, as a condition of employment, the employee will abide by the terms of this policy and notify the district of any criminal drug statute conviction for a violation occurring in the workplace immediately, but no later than seventy-two (72) hours, after such conviction. [\[3\]](#)[\[4\]](#)

Any employee convicted of delivery of a controlled substance or convicted of possession of a controlled substance with the intent to deliver shall be terminated from his/her employment with the district. [\[5\]](#)[\[1\]](#)

### **Delegation of Responsibility**

A statement notifying employees that the unlawful manufacture, distribution, dispensation, possession, or use of a controlled substance is prohibited in the employee's workplace shall be provided by the Superintendent or designee and shall specify the actions that will be taken against the employee for violation of this policy, up to and including termination and referral for prosecution. [\[4\]](#)[\[6\]](#)

Within ten (10) days after receiving notice of the conviction of a district employee, the district shall notify any federal agency or department that is the grantor of funds to the district. [\[4\]](#)

The district shall take appropriate personnel action within thirty (30) days of receiving notice against any convicted employee, up to and including termination, **or** require the employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a federal, state or local health, law enforcement, or other appropriate agency. [\[4\]](#)[\[6\]](#)

In establishing a drug-free awareness program, the Superintendent or designee shall inform employees about: [\[4\]](#)

1. Dangers of drug abuse in the workplace.
2. Board's policy of maintaining a drug-free workplace.
3. Availability of drug counseling, drug rehabilitation, and employee assistance programs.
4. Penalties that may be imposed for drug abuse violations occurring in the workplace.

The district shall make a good faith effort to continue to maintain a drug-free workplace through implementation of this policy. [\[4\]](#)

### **Guidelines**

The Superintendent or designee shall immediately report incidents involving the possession, use or sale of a controlled substance or drug paraphernalia as defined in the Pennsylvania Controlled Substance, Drug, Device and Cosmetic Act by any employee while on school property, at any school-sponsored activity or on a conveyance providing transportation to or from a school or school-sponsored activity to the local police department that has jurisdiction over the school's property, in accordance with state law and regulations, the procedures set forth in the memorandum of understanding with local law enforcement and Board policies. [\[7\]](#)[\[8\]](#)[\[9\]](#)[\[10\]](#)[\[11\]](#)[\[12\]](#)

In accordance with state law, the Superintendent shall annually, by July 31, report all incidents of possession, use or sale of controlled substances or drug paraphernalia to the Office for Safe Schools on the required form.[\[8\]](#)[12]

**PYRAMID HEALTHCARE, INC.  
SOARING HEIGHTS SCHOOL  
EDUCATIONAL SERVICES AGREEMENT**

**THIS AGREEMENT** is made this 26<sup>th</sup> day of October, 2021 (“Effective Date”) by and between **PYRAMID HEALTHCARE, INC., t/d/b/a SOARING HEIGHTS SCHOOL**, with its corporate office located at 270 Lakemont Park Boulevard, Altoona, Pennsylvania 16602 (“Pyramid”) and **JERSEY SHORE AREA SCHOOL DISTRICT** the responsible local educational agency (“LEA”) with an address at 175 A&P Drive, Jersey Shore, PA 17740.

**Background**

WHEREAS, Pyramid operates Soaring Heights School (“SHS”), a private academic school licensed and operated in accordance with the Private Academic Schools Act, 24 P.S. § 6701 *et seq.*, to provide special education and related services to students;

WHEREAS, LEA wishes to place certain students at SHS and to fund the tuition and related services for such placements as specified in this Educational Services Agreement ("Agreement");

WHEREAS, Pyramid wishes to offer admission to SHS to those LEA students whose Individualized Education Program (“IEP”) team has approved placement with SHS in accordance with the procedural requirements of the Individuals with Disabilities Education Act (“IDEA”) and all other applicable federal and state laws and regulations;

WHEREAS, Pyramid will provide appropriate special education and related services to students placed at SHS by the LEA, and shall provide requested student information to the LEA in accordance with the terms of this Agreement;

NOW THEREFORE, Pyramid and the LEA, in consideration of the mutual agreements, covenants and conditions set forth herein, intending to be legally bound, hereby agree as follows:

**I. ADMISSION & PAYMENT OF TUITION.**

1. Admission

- (a) Pyramid agrees to admit eligible students to SHS commencing 10/26/2021.
- (b) Educational services to be provided by Pyramid pursuant to this Agreement shall include specially designed instruction and related services necessary to provide each student with a free and appropriate public education (“FAPE”) in the least restrictive environment, as required under each student’s IEP and in accordance with applicable federal and state laws and regulations. The tuition payments described in Section I (2)

below shall not include 1-1 nursing and 1-1 professional and paraprofessional support. To the extent 1-1 nursing, professional or paraprofessional support is required for any student, Pyramid and LEA will enter into an Addendum to this Agreement in substantially the form attached hereto as Exhibit "A" pursuant to which Pyramid will provide 1-1 nursing, professional or paraprofessional support services in accordance with the Addendum and this Agreement.

2. Payment of Tuition:

- (a) LEA agrees to pay tuition to Pyramid for all LEA students admitted to SHS at the applicable tuition rate set forth in this Agreement. The rate of tuition shall be Two Hundred Eighty Five Dollars and Zero Cents (\$285.00) per student per day. Tuition rates are exclusive of costs associated with the assignment of 1-1 nursing, professional or paraprofessional support.
- (b) Tuition payments for all LEA students shall be made in monthly installments due on the 1<sup>st</sup> day of each month in accordance with the terms of the SHS invoice issued to the LEA by Pyramid.
- (c) Payment is due to Pyramid within thirty (30) days of the date of invoice. If any balance due as invoiced remains unpaid for sixty (60) days after written demand for payment, the account may be referred to Pyramid's counsel for collection. All reasonable attorneys' fees and collection fees plus interest and costs, shall be added to the outstanding balance and shall be the responsibility of the LEA. The default rate of interest shall be six percent (6%) per annum.
- (d) On or after the one (1) year anniversary of the Effective Date of this Agreement, and thereafter on an annual basis, Pyramid may increase the tuition, fees and other costs payable by the LEA under this Agreement by providing written notice to the LEA at least sixty (60) calendar days prior to the effective date of any proposed increase, and thereafter this Agreement and any Addendums hereto executed by the parties will be deemed amended according to the terms set forth in the written notice. Notwithstanding anything in this Agreement to the contrary, the LEA may terminate this Agreement and any Addendums hereto effective as of the date of the proposed increase by providing written notice to Pyramid within thirty (30) calendar days of the LEA's receipt of the written notice of increase.

**II. ABSENCE OF WARRANTIES.**

- (a) EXCEPT AS PROVIDED IN THIS AGREEMENT (OR IN THIS OR ANY OTHER EXHIBIT THERETO), THERE ARE NO WARRANTIES,

EITHER EXPRESSED OR IMPLIED, GIVEN BY PYRAMID IN CONNECTION WITH ITS PROVISION OF THE EDUCATIONAL SERVICES COVERED BY THIS AGREEMENT.

**III. SERVICES; ACCESS; DATA COLLECTION; REPORTING; CONSENT.**

- (a) Pyramid is committed to data-based decision making and, as such, operates an extensive data collection and analysis program. Data from student activities is collected on an ongoing basis and analyzed on a routine, periodic schedule. Pyramid shall supply formal reports on student progress at regular intervals no less frequently than quarterly, and as required by each student's IEP.
- (b) Pyramid will provide students with an appropriate education and related services, as required under each student's IEP, in a professional manner by fully qualified personnel, in compliance (without limitation) with the Individuals with Disabilities Education Act, 20 USC § 1400 *et seq.*, and Chapter 14 of the Pennsylvania Administrative Code, 22 Pa. Code § 14.1 *et seq.*
- (c) Pyramid services shall conform to the applicable standards for practice, within the applicable specialty, as approved by the applicable occupational board and consistent with applicable state and federal requirements.
- (d) Pyramid will participate in all IEP meetings and will provide written input to all IEPs applicable to each student admitted to SHS, at the LEA's request.
- (e) LEA will provide SHS with each student's most recent IEP and all other information necessary to provide students with necessary services.
- (f) Pyramid agrees to adhere to the educational plan outlined in each student's IEP, as the same may be updated or amended from time to time. Pyramid shall comply with and provide appropriate services in accordance with each student's IEP.
- (g) Parents/guardians of admitted students and the LEA shall have access to review individual student progress and activities in the classroom as permissible by law. In order to avoid disruption to the educational environment, classroom visits shall be pre-scheduled in accordance with SHS policy.
- (h) LEA will ensure that the parents/guardians of all students admitted to SHS provide written consent for the receipt, collection, and use by SHS of all necessary data collected for the purposes of this Agreement but to no further use except as otherwise required or allowed by law.

#### **IV. REQUIREMENTS; COMPLIANCE; CONFIDENTIALITY.**

##### **1. Compliance**

- (a) Pyramid shall comply with all safety standards and with all clearance and certification requirements relating to child abuse and criminal backgrounds, as required by applicable law or by the LEA, with respect to all personnel providing services hereunder or who will have access to or contact with students. Copies of all such clearances and certifications, access to originals thereof and applicable information with respect to such personnel shall be provided promptly to the LEA.
- (b) Pyramid shall complete such written reports and evaluations as are required by/for each student's IEP in a thorough, accurate and timely manner.
- (c) Pyramid represents, warrants and agrees (a) that the services will be provided only by its employee(s) or other personnel who have all of the qualifications and experience reasonably necessary to fulfill, perform and complete the services, (b) that all representations as to Pyramid's qualifications and experience made herein or heretofore made to the LEA by Pyramid are true and correct in all material respects, (c) that neither Pyramid nor any of its officers or directors are currently suspended, debarred, ineligible or excluded, and (d) neither Pyramid nor any of its officers or directors has received written notice of any proposed action to suspend, debar, render ineligible or exclude them or any of them, from contracts with the United States of America, Commonwealth of Pennsylvania, or any other state, or any department or agency thereof.
- (d) Pyramid shall comply with all applicable federal, state and local laws, regulations and ordinances in the performance of its services hereunder. Pyramid shall comply with all written nondiscrimination policies applicable to or required by the LEA and/or any federal or state governmental agency that is the source of funds for this Agreement.

##### **2. Confidential Student Information:**

- (a) The LEA shall maintain each student's cumulative academic record. Pyramid is authorized to disclose necessary information consistent with the requirements of each admitted student's IEP and the terms of this Agreement. All information of any kind regarding LEA's students, including (without limitation) confidential student data, shall be kept strictly confidential by Pyramid and shall not be used or disclosed for any purpose except as provided in this Agreement. This obligation of confidentiality shall survive the expiration or termination of this Agreement. As used herein, the term "Confidential Student Data" shall

include, without limitation, any personal or identifying student information, names, addresses, date of birth, social security or other identification numbers, attendance records, grades, test results, assessments, work product, disciplinary records, and any information deemed to be a “student record” under the Family Educational Rights and Privacy Act (“FERPA”).

## **V. INSURANCE; INDEMNITY**

- (a) During the term of this Agreement, and any extension or modification of this Agreement, Pyramid shall obtain and keep in effect a policy or policies of: (a) general liability and auto liability insurance, including (without limitation) coverage of owned and non-owned vehicles used in relation to the performance of services by Pyramid and for accidents and occurrences arising out of death, bodily injury, sickness and disease, of at least One Million Dollars (\$1,000,000) for each occurrence and Two Million Dollars (\$2,000,000) general aggregate, and with not more than Five Thousand Dollars (\$5,000) per occurrence deductible or self-insured retention; (b) workers’ compensation insurance, disability benefits and other social insurance as may be required by applicable law; (c) professional liability insurance in the amount of One Million Dollars (\$1,000,000), each claim/aggregate; and (d) such other coverages as entities similar to Pyramid performing such services customarily and usually obtain. All policies shall be written on an occurrence basis and not a claims made basis. Upon execution of this Agreement and at any other time(s) at the LEA’s reasonable request, Pyramid shall furnish the LEA with a Certificate(s) of Insurance naming the LEA as Additional Insureds to each said policy. All such insurance policies shall require at least ten (10) days notice to the LEA prior to cancellation, termination or expiration.
- (b) LEA covenants and agrees, at its sole cost and expense to indemnify, protect and hold SHS and Pyramid harmless against and from any and all claims, liens, damages, losses liabilities, obligations, penalties, litigation costs, demands defenses, judgments, suits and proceedings whatsoever, including administrative proceedings (including attorneys’ and expert fees and disbursements) which may at any time be imposed upon, incurred by or asserted or awarded against SHS or Pyramid, arising out of or relating to the acts or omissions of the LEA, its employees, agents, officers, directors, or representatives in connection with the performance of any services or duties owed by the LEA pursuant to this Agreement. Notwithstanding the foregoing, nothing in this agreement shall be deemed to be a direct or indirect waiver of or imitation to any sovereign or governmental immunity, in any respect, applicable to the LEA, its directors, officers, employees and agents (including, without limitation, under the Pennsylvania Political Subdivision Tort Claims Act) or impose

liability, directly or indirectly, on the LEA and its directors, officers, employees and agents from which it would otherwise be immune under applicable law.

- (c) Pyramid covenants and agrees, at its sole cost and expense to indemnify, protect and hold LEA harmless against and from any and all claims, liens, damages, losses, liabilities, obligations, penalties, litigation costs, demands, defenses, judgments, suits and proceedings whatsoever, including administrative proceedings (including attorneys' and expert fees and disbursements) which may at any time be imposed upon, incurred by or asserted or awarded against LEA arising out of or relating to the acts or omissions of SHS or Pyramid, its employees, agents, officers, directors, or representatives in connection with the performance of any services or duties owed by SHS or Pyramid pursuant to this Agreement.

## **VI. ADDITIONAL PROVISIONS**

### **1. Address for Payments:**

- (a) Payments must be made to Pyramid Healthcare, Inc. at the following address:

Pyramid Healthcare, Inc.  
270 Lakemont Park Boulevard  
Altoona, PA 16602  
Attention: Accounts Receivable

### **2. Term of Agreement:**

- (a) The initial term of this Agreement shall commence on the Effective Date and shall expire on July 31, 2022.
- (b) Upon the expiration of the initial term or any renewal term of this Agreement, this Agreement shall be automatically renewed for a one (1) year renewal term unless, at least thirty (30) days prior to the expiration of the current term, either party gives the other party written notice of its intent not to renew this Agreement. During any renewal term of this Agreement, the terms, conditions and provisions set forth in this Agreement shall remain in effect unless modified in accordance with Section VI (6) (a) of this Agreement.
- (c) Notwithstanding anything in this Agreement to the contrary, the LEA and Pyramid shall have the right to terminate this Agreement by providing at least sixty (60) days written notice to the other party for its convenience if it determines termination to be in its best interest. If the Agreement is terminated for convenience by the LEA, Pyramid shall be paid its

proportionate share of the tuition fee owed for services satisfactorily completed prior to the effective date of the termination.

3. Independent Contractor:

- (a) In performing Pyramid's obligations under this Agreement, Pyramid is at all times shall remain an independent contractor of the LEA. Neither Pyramid nor the LEA nor their respective personnel, is an employee, partner, or agent of the other hereunder, and neither Pyramid nor the LEA is authorized to incur any liability or make any representations on behalf of the other. Pyramid shall be responsible for payment of the salaries, withholding and payroll taxes, workers' compensation coverage and all other compensation or benefits of any kind required for Pyramid employees, personnel and contractors. Pyramid shall be solely responsible for the provision of all appropriate supplies and equipment necessary for each pupil as required or appropriate in order to provide the services hereunder, at Pyramid's cost except as specifically provided for in this Agreement.

4. Default:

- (a) The LEA shall be deemed to have committed an "Event of Default" of this Agreement upon the occurrence of any of the following:
  - (i) failure to make any payment when due from the LEA on this Agreement,
  - (ii) failure to perform any other provision of this Agreement, or
  - (iii) providing Pyramid with intentionally false information or signatures.
- (b) Upon or after the occurrence of any Event of Default by the LEA, Pyramid will provide the LEA with notice, by certified mail as required by law, addressed to the LEA's last known address as shown on Pyramid's records, advising the LEA of the default and of the LEA's right to cure the default within a thirty (30) day cure period. The notice will provide the time, amount and performance necessary to cure the default. If the LEA does not cure the default as provided in the notice, Pyramid's rights shall include (but are not limited to) the right to declare all sums due under this Agreement to be immediately due and payable. The LEA agrees to pay all reasonable attorneys' fees and other reasonable collection costs and charges necessary for the collection of any amount not paid when due, after an Event of Default by the LEA.
- (c) Pyramid shall be deemed to have committed an "Event of Default" under this Agreement, if it fails to comply in any material respect with this Agreement or has otherwise breached in any material respect any

representation, warranty or covenant hereunder, and has failed to cure such failure, breach or default within thirty (30) days after written notice thereof (or such failure, breach or default is incapable of being cured). Upon such an Event of Default, the LEA may, without limiting any other remedy, terminate this Agreement and upon such termination the LEA shall have no further liability or obligations under this Agreement. Upon any such termination, the LEA shall be responsible for the tuition fee, to the date of termination.

- (d) No waiver by Pyramid or the LEA of any Event of Default shall be deemed or constitute a waiver of any other or any subsequent Event of Default. All of Pyramid's rights and remedies shall be cumulative. Pyramid's or the LEA's exercise of one or more rights shall not cause such party to lose any other rights.

5. Notice Addresses and Additional Miscellaneous Provisions:

- (a) All notices shall be in writing. The addresses of the parties are as follows:

- (i) If to Pyramid:

Pyramid Healthcare, Inc. t/d/b/a Soaring Heights School  
Attn: Chief Operating Officer  
270 Lakemont Park Blvd  
Altoona, PA 16602

- (ii) If to LEA:

Jersey Shore Area School District  
175 A&P Drive  
Jersey Shore, PA 17740

- (b) If any part of this Agreement is held to be illegal, void or unenforceable, that provision shall be deemed not to have been a part of this Agreement, which shall otherwise remain fully effective
  - (c) The terms of this Agreement shall be governed by the laws of the Commonwealth of Pennsylvania except to the extent supplemented, superseded or preempted by federal law.
  - (d) The parties to this Agreement consent and agree that any legal proceedings relating to the subject matter hereof shall be maintained in the Court of Common Pleas of Blair County, Pennsylvania, or, if applicable, the United States District Court of the Middle District of Pennsylvania, and all parties hereto consent and agree that jurisdiction and venue for such proceedings shall lie exclusively within said court. Service of process in any such proceeding may be made by certified mail, return receipt requested, directed to the respective party at the address set forth

above. **Any dispute shall be resolved by non-jury trial, and both the LEA and Pyramid irrevocably waive any right to jury trial which may exist.**

- (e) This Agreement shall be binding upon the parties hereto, their successors and assigns.

6. Entire Agreement/Modification:

- (a) This Agreement and any addendums or exhibits hereto contain the entire understanding of the parties with respect to the subject matter hereof and supersedes all prior agreements, oral or written, and all other prior communications between the parties relating to such subject matter. This Agreement may not be amended or modified except by mutual written agreement.

7. Counterparts:

- (a) This Agreement may be executed in one or more counterparts, all of which together shall constitute one Agreement.

8. Captions:

- (a) The captions contained herein are used solely for convenience and shall not be deemed to define or limit the provisions of this Agreement.

**NOTICE TO LEA REPRESENTATIVE: (1) DO NOT SIGN THIS AGREEMENT BEFORE YOU READ IT OR IF IT CONTAINS ANY BLANK SPACE. (2) YOU ARE ENTITLED TO A COMPLETE COPY OF THIS AGREEMENT.**

**BY SIGNING BELOW JERSEY SHORE AREA SCHOOL DISTRICT AND PYRAMID HEALTHCARE, INC. ACKNOWLEDGE RECEIPT OF A COMPLETED COPY OF THIS AGREEMENT AND INTEND TO BE LEGALLY BOUND BY ITS TERMS.**

**PYRAMID HEALTHCARE, INC. t/d/b/a**  
**SOARING HEIGHTS SCHOOL**

DATE: \_\_\_\_\_

By: \_\_\_\_\_  
Jason Hendricks, Chief Operating Officer

**JERSEY SHORE AREA SCHOOL**  
**DISTRICT**

DATE: \_\_\_\_\_

By: \_\_\_\_\_

## **EXHIBIT “A”**

### **ADDENDUM FOR 1-1 SUPPORT**

**THIS ADDENDUM FOR 1-1 SUPPORT** (“ADDENDUM”) is made this 26<sup>TH</sup> day of October, 2021, by and between **PYRAMID HEALTHCARE, INC.**, a Pennsylvania corporation with offices located at 270 Lakemont Park Boulevard, Altoona, Pennsylvania 16602 (“Pyramid”) and **JERSEY SHORE AREA SCHOOL DISTRICT (SCHOOL DISTRICT)**, the responsible local educational agency (“LEA”) with an address at **175 A&P Drive, Jersey Shore, PA 17740**.

#### **Background**

WHEREAS, Pyramid provides special education and related services to students placed at Pyramid’s private academic school by the LEA pursuant to an Education Services Agreement (“Agreement”) between Pyramid and the LEA;

WHEREAS, in the event any student requires certain 1-1 support services, including nursing, professional or paraprofessional support services, Section I (1)(b) of the Agreement provides that Pyramid will provide such 1-1 support services in accordance with an addendum to the Agreement;

WHEREAS, Pyramid and the LEA agree that a student or students placed at Pyramid’s private academic school by the LEA pursuant to the Agreement require(s) certain 1-1 support services; and

WHEREAS, Pyramid will provide appropriate 1-1 support services to the applicable student(s) placed at Pyramid’s private academic school by the LEA in accordance with the terms of the Agreement and this Addendum.

NOW THEREFORE, Pyramid and the LEA, in consideration of the mutual agreements, covenants and conditions set forth herein, intending to be legally bound, hereby agree as follows:

1. 1-1 SUPPORT SERVICES:

a. Pyramid and the LEA agree that services provided to the LEA under the Agreement require the assignment of 1-1 paraprofessional support staff, and Pyramid will provide such 1-1 paraprofessional support staff services for each student identified by Pyramid and the LEA as requiring such services.

b. If applicable, Pyramid and the LEA further agree that services provided to the LEA under the Agreement also require the assignment of 1-1 nursing and/or professional staff, and Pyramid will provide the following nursing and/or professional staff to render the agreed upon services:

Individual Nursing  
and/or Professional Staff:

Individual Staff Hourly Rate:

Not Applicable

\$ \_\_\_\_\_

\_\_\_\_\_

\$ \_\_\_\_\_

\_\_\_\_\_

\$ \_\_\_\_\_

\_\_\_\_\_

\$ \_\_\_\_\_

2. PYRAMID COST: Pyramid will be responsible for the payments of all wages, fees, and benefits to all support staff rendering services under this Addendum.

3. LEA COST:

a. The LEA will compensate Pyramid for all 1-1 paraprofessional support services provided under this Addendum at the rate of \$125.00 per day for each student identified by Pyramid and the LEA as requiring such services.

b. If applicable, the LEA will compensate Pyramid for all 1-1 nursing and/or professional staff services provided under this Addendum in accordance with the individual staff's hourly rate set forth in paragraph 1(b) above plus an additional 15% of said hourly rate.

4. INVOICING AND PAYMENT: Pyramid will provide monthly invoices to the LEA for all services performed under this Addendum. Payment shall be due to Pyramid within thirty (30) days of the date of invoice. If any balance due as invoiced remains unpaid for sixty (60) days after written demand for payment, the account may be referred to Pyramid's counsel for collection. All reasonable attorneys' fees and collection fees plus interest and costs, shall be added to the outstanding balance and shall be the responsibility of the LEA. The default rate of interest shall be six percent (6%) per annum.

5. ENROLLMENT REQUIREMENT: Pyramid will only invoice the LEA for 1-1 nursing, professional or paraprofessional support services if the applicable student remains enrolled in Pyramid's private academic school.

6. ATTENDANCE: So long as the applicable student remains enrolled in Pyramid's private academic school, Pyramid will invoice the LEA for 1-1 nursing, professional or paraprofessional support services in accordance with this Addendum regardless of the applicable student's attendance.

7. CONFLICT AND RATIFICATION: In the event of a conflict between the Agreement and this Addendum, the terms of this Addendum shall control. All other terms of the Agreement are hereby ratified and shall remain in effect.

THE PARTIES HERETO, each intending to be legally bound, have caused the execution of this Addendum as of the day, month, and year first above written.

**PYRAMID HEALTHCARE, INC.**  
**Jason Hendricks, COO**

DATE: \_\_\_\_\_

By: \_\_\_\_\_

**Jersey Shore Area School District**  
**Craig Allen, Board President**

DATE: \_\_\_\_\_

By: \_\_\_\_\_

# **Memorandum of Understanding**

## **Between**

**(LEA) Jersey Shore Area School District**

## **And**

**(CCYA) Clinton County Children and Youth Social Services Agency**

### **Transportation Procedures Agreement**

*To ensure the educational stability of Foster Care Youth:*

Every Student Succeeds Act (ESSA) requirements

*This Memorandum of Understanding (MOU) addresses transportation related provisions. Additional policies may be added to address the unique needs of each collaboration between the Local Education Agency (LEA) and the County Children and Youth Agency (CCYA) in order to ensure the educational stability of foster care youth. Note: this MOU is not a local transportation plan. It is an agreement between the LEA and CCYA to collaboratively design a local transportation plan.*

#### **Purpose:**

The purpose of this agreement is to establish transportation procedures between Jersey Shore Area School District (LEA) and Clinton County Children and Youth Social Services Agency (CCYA) to ensure the provision of transportation for foster care youth enrolled in a LEA (Pre-K-12) when a best interest determination indicates that the student should remain in the school of origin, and alternative means of transportation to and from school have been fully explored and deemed unavailable.

#### **Joint Responsibilities:**

- The LEA and CCYA agree to collaborate to update or establish formal mechanisms to ensure that the LEA is promptly notified when a child enters foster care or changes foster care placements.
- The LEA and CCYA agree to collaborate to jointly design a comprehensive transportation plan to ensure that transportation for children in foster care is provided, arranged, and funded.
- Both parties agree that under no circumstances shall a transportation dispute between party's delay or interrupt the provision of transportation for a child to the school of origin.
- Both parties agree to communicate regularly and share leadership responsibilities at the local level to ensure that available resources for transportation are utilized in the most effective manner, without duplication.
- Both parties agree that transportation must be provided in a "cost effective" manner so low-cost/no-cost options should be explored. (e.g. pre-existing bus stops or public transportation, foster parents provide transportation, transportation by other programs if child is eligible)
- Both parties agree to maintain confidentiality of information regarding children and families being served, in accordance with the Family Education Rights and Privacy Act (FERPA), and all other State and Federal laws and regulations regarding confidentiality.
- Both parties understand that all federal, state and local funding sources should be maximized to ensure transportation costs are not unduly burdensome on one agency.

**Respective responsibilities under this agreement include:**

***Jersey Shore Area School District***

- Establish a Foster Care Point of Contact (POC) given the importance of transportation to ensure educational stability requirements defined by the Every Student Succeeds Act (ESSA).
- Share the Foster Care POC's contact information with state and local education and child welfare agencies.
- Understands that even if an LEA does not transport other students, it must ensure that transportation is provided to children in foster care, adhering to the collaboratively designed transportation plan.
- Acknowledges that Title I is an allowable funding source for additional transportation costs, although funds reserved for comparable services for homeless children and youth may not be used for transportation.
- Informs the CCYA whether Title I funds are available to support additional transportation costs for children in foster care in order to maintain enrollment in their school of origin.
- Agrees, if applicable, to support additional transportation costs for eligible foster care youth utilizing funds made available within Title I.
- Understands that if there are additional costs providing transportation for children in foster care to remain in his or her school of origin, the LEA (school of origin) will provide such transportation if (1) the county children and youth agency agrees to reimburse the LEA for the cost of transportation; (2) the LEA agrees to pay for the additional costs; or (3) the LEA and county children and youth agency agree to share the costs.
- Agrees that a child must remain in his or her school of origin while any disputes are being resolved. Agrees to provide or arrange for adequate and appropriate transportation to and from the school of origin while any disputes are being resolved.

***Clinton County Children and Youth Social Services Agency***

- Identifies all children in foster care enrolled in the LEA in order for the LEA and CCYA to fulfill the jointly agreed upon transportation responsibilities.
- Informs LEA of children in foster care who may be in need of transportation to maintain enrollment in their school of origin.
- Agrees to immediately inform the school of origin of children in foster care who experience a change of foster care placement.
- Agrees, if applicable, to support transportation costs for eligible foster care youth utilizing funds made available within the county's child welfare budget under Section 475(4)(A) of Title IV-E of the Social Security Act.
- Informs the LEA/school of origin whether Title IV-E funds are available to support additional transportation costs for children in foster care in order to maintain enrollment in their school of origin. Agrees to assist the LEA/school of origin in exploring the full range of options for providing and funding transportation to maintain a child in his or her school of origin, consistent with the child's educational stability plan.

**Updates and Revisions:**

Updates and revisions to this MOU should be made as needed. Any updates or revisions to the MOU must be submitted to the Pennsylvania Department of Education. Best practice recommends that an updated MOU be submitted every three years, as contractual updates follow this timeline.

Jersey Shore Area School District (**LEA**) and Clinton County Children and Youth Social Services Agency (**CCYA**) agree to update or revise this Memorandum of Understanding (MOU) as needed or every three years to coincide with the contractual timelines.

**This agreement will be reviewed and approved by representatives of both agencies:**

Clinton County Children and Youth Social Services Agency  
2 Piper Way  
Suite 200  
Lock Haven, PA 17745

Printed Name: \_\_\_\_\_  
(CCYA)

Signed: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_  
(CCYA)

Jersey Shore Area School District  
175 A & P Drive  
Jersey Shore, PA 17740

Printed Name: \_\_\_\_\_  
(LEA - JSASD)

Signed: \_\_\_\_\_ Date: \_\_\_\_/\_\_\_\_/\_\_\_\_  
(LEA - JSASD)

## **Transportation Plan for Foster Care Youth – Jersey Shore Area School District**

### **Vision:**

The purpose of this plan is to coordinate services and transportation between the Jersey Shore Area School District and the Clinton County Children and Youth Agency to ensure children can remain in their “school of origin” and to make placement decisions that are in the best interest of the child. The goal of both the School District and the County Children and Youth Agency is to be able to provide immediate enrollment and transfer of records in order to provide little to no disruption to the child’s academics.

### **Point of Contact and Resources:**

Superintendent: Dr. Brian T. Ulmer

School District Point of Contact: Kenneth Dady

Agency Point of Contact/Director: Autumn Bower

School Based Outreach Worker: Margie Sauers

Resource Care Coordinator: Rebecca Sanford

Fiscal Officer: Marie Hensel

### **Initial Responsibilities:**

- Clinton County Children & Youth Social Services Agency shall notify Jersey Shore Area School District by the following business day of a child being placed in the Agency’s custody. Notification shall include the Foster Student Registration Form.
- If the child is placed at a location where a pre-existing bus route is already established and the bus goes past such location, arrangements will be made between Jersey Shore Area School District and the Agency so that the child will be picked up. There should be no cost associated with this.
- If the child is not placed locally, the Agency and Jersey Shore Area School District will engage in conversations regarding the child’s best interest determination.
- Discussions will be held between the Agency and Jersey Shore Area School District to determine if picking up/dropping off the child at the foster home is already part of an established transportation route or if it would require a newly established transportation plan in order to pick up/drop off the child.
- If the child is at a location that would require a newly established transportation plan, the following individuals will be notified:
  - The Caseworker working with the child
  - Autumn Bower, Director
  - Rebecca Sanford, Resource Care Coordinator
  - Fiscal Officer, Marie Hensel
- School records, immunization records, medical records, IEPs, Section 504 Plans will be obtained as soon as a feasibly possible in order to share the records and information if it is determined that the child will change schools.

### Determining Who Will Provide Transportation

If a newly established transportation route is determined to be necessary, no cost and low-cost options will be considered first:

- If the child is placed in a resource home, Rebecca Sanford, Resource Care Coordinator, will contact the resource parents/kinship parents and determine if they can assist with transportation in any way.
- If the child is placed in a facility, the Caseworker or Resource Care Coordinator will contact that facility to see if they can assist with transportation in any way.
- If a child is placed in a different school district other than Jersey Shore Area School District, the Agency and Jersey Shore Area School District will collaborate and have discussions with the school district where the child is placed in order to determine if they could assist with transportation as well (Can the child ride a bus from the school district that they are placed in and then get on a Jersey Shore bus that would take them the rest of the distance?). In these cases, the school district of residence and the school district of origin may be able to share the costs.
- Appropriate family members of the child will be considered as well in this matter.
- If no assistance can be provided from the resource parent, kinship parent or facility, Jersey Shore Area School District will bill the Agency for the additional miles incurred in order to achieve picking up and dropping off the child.
- Every effort shall be made by both Jersey Shore Area School District and the Agency to have a concrete transportation set up within 5 business days of a child's placement.

### What happens if additional costs are incurred for transportation?

Once all no cost and low-cost options have been explored:

- If the child is eligible for transportation covered by other programs, this funding will be utilized first. For example, Individuals with Disabilities in Education Act (IDEA) funds may be used to pay for transportation services if the child's IEP Team determines transportation is a related service that is required in order for a child with disabilities in resource homes, kinship homes or facilities to receive Free Appropriate Public Education (FAPE).
- The School District will bill the Agency for additional costs associated with providing transportation to a child in a resource home, kinship home or facility. Upon receiving this billing information, the Agency will reimburse Jersey Shore Area School District for such costs.

### Agreements between the Agency and the School District

If either party disagrees with the best interest determination for a child, a written document shall be prepared explaining the concerns regarding the child's location, transportation or education. This document shall be submitted to the Superintendent of Jersey Shore Area School District and the Director of the Clinton County Children and Youth Agency. A meeting will be arranged as soon as possible.

Ultimately if necessary, Clinton County Children and Youth will utilize its resources to ensure that a child in a resource home, kinship home or facility remains in their school of origin while any disputes regarding transportation are being resolved.

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Dr. Brian T. Ulmer, Superintendent – Jersey Shore Area School District

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Craig Allen, President – Jersey Shore Area School Board

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Autumn Bower, Director – Clinton County Children and Youth

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Miles D. Kessinger, III, Chairman – Commissioner

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Jeffrey A. Snyder, Vice Chairman – Commissioner

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Angela Harding – Commissioner

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Jann Meyers, Chief Clerk

**CONTRACT  
FOR  
JERSEY SHORE AREA SCHOOL DISTRICT**

THIS CONTRACT is entered into by the **County of Clinton** and the Provider, **Jersey Shore Area School District**.

WHEREAS the County has the authority to enter into contracts for the purchase of service by reason of Article XVIII, specifically Sections 1801 through 1807 of the Act of August 9, 1955, Public Law 323, Number 130, known as the County Code, as amended.

NOW THEREFORE the County has the authority and the right to enter into Contracts for the provision of services and wishes to do so.

The County and the Provider, in consideration of that promises set forth in this Contract, each intending to be legally bound, hereby agree that:

1. **Term:** **The term of this Contract shall be from January 1, 2022 to December 31, 2024.**
2. **Responsibilities/Services:** The County hereby engages Provider in assisting in the development and coordination of transportation procedures for all children in the legal and physical custody of Clinton County Children and Youth to and from school, when a best determination indicates that the student should remain in the school of origin, as set forth in the Memorandum of Understanding between Provider and County.
3. **Payment Processing/Rate of Pay:** Payment to the Provider shall be in accordance with the Transportation Plan for Foster Care Youth – Jersey Shore Area School District and Transportation Plan for Foster Care Youth – Sugar Valley Rural Charter School. The payment to the Provider by the County shall be made following the Provider’s submission of a detailed statement to the Fiscal Office of Clinton County Children & Youth on a MONTHLY or QUARTERLY basis. If a quarterly basis is preferred, the statement date shall end on March 31, June 30, September 30, and December 31.  
  
Provider’s costs shall be in accordance with the Jersey Shore Area School District bus transportation rate. The present rates are: \$2.25 per mile, \$11.99 per hour for layover and a minimum of \$68.57 for any bus run. If the rates are re-determined at any time during the fiscal year due to reasonable circumstances, the rates will change in accordance with the newly determined charges. If an impasse should occur the rates will be calculated in accordance with Title 22 PA Code Chapter 23 et seq.
4. **Excuse for Delay:** Neither the County nor the Provider shall be held responsible for any delay or failure to perform, when that delay or failure is due to causes beyond the control of that party: such as fires, floods, unusually severe weather, and other casualties, epidemics, strikes, acts of God, delays or defaults by public carriers, which cannot reasonably be forecast or provided against.
5. **Confidentiality:** The Provider and the County, their agents and employees shall perform their respective obligations under this Agreement in such a manner as to ensure that records, names and identities of persons transported, including all persons formerly transported, shall remain confidential, except as disclosure is permitted by law.

6. Termination:

- a) For Convenience. The County may terminate this Contract for its convenience at any time upon written notice to Provider.
- b) For Cause. If the County fails to remit compensation due Provider within ten (10) days of written notice of failure to pay. Provider may terminate this Contract upon written notice to County.
- c) Rights upon Termination. Upon termination of this Contract the County shall continue to be obligated to remit payment to Provider for all Services provided up through the date of termination. Thereafter, the Provider shall have no further right to compensation.

7. This Contract constitutes the entire agreement between the County and the Provider. It may be amended only in writing, duly authorized and executed, and attached to this original contract.

IN WITNESS WHEREOF, the County and Provider have caused this Contract to be executed effective January 1, 2022.

**PROVIDER:**

**JERSEY SHORE AREA SCHOOL  
DISTRICT**

**CLINTON COUNTY:**

\_\_\_\_\_  
Signature- Superintendent

\_\_\_\_\_  
Print Name & Title

\_\_\_\_\_  
Signature- School Board President

\_\_\_\_\_  
Print Name & Title

\_\_\_\_\_  
Date

\_\_\_\_\_  
Miles D. Kessinger, III, Chairman

\_\_\_\_\_  
Date

\_\_\_\_\_  
Jeffrey A. Snyder, Vice Chairman

\_\_\_\_\_  
Date

\_\_\_\_\_  
Angela Harding, Commissioner

\_\_\_\_\_  
Date

ATTEST:

\_\_\_\_\_  
Jann R. Meyers, Chief Clerk

\_\_\_\_\_  
Date



2400 Reach Road  
PO Box 3609  
Williamsport, PA 17701  
570-323-8561 Fax: 570-323-1738

33 Springbrook Drive  
Canton, PA 17724  
570-673-6001 Fax: 570-673-6007

www.iu17.org

November 11, 2021

## Memorandum of Understanding Between Intermediate Unit 17 and the Jersey Shore Area School District

The purpose of this letter is to summarize the agreement between Intermediate Unit 17 (IU 17) and the Jersey Shore Area School District (District) relating to the provision of a Licensed Social Worker (LSW).

### Services to be rendered:

- IU 17 will provide a contracted LSW to the District during the 2021-22, 2022-2023, 2023-2024 school years. The LSW will provide up to 20 hours of service per week to the District, and is subject to all paid leave and benefits provisions provided to full-time M1 employees.
- The LSW provide direct services to students/families and will assist District's staff with implementing Social Work programming.

### District Responsibilities:

- The District will make staff and resources available to support the LSW. It is the district's responsibility to provide peripheral training within the District's allocated days in any areas needed to perform specialized roles in the District.
- The District will perform School-Based Access Program filing, if it wishes to secure Medical Access reimbursement for eligible Social Work service billing.
- The District commits to maintaining this agreement for a minimum of three years (through 6/30/2024).

### Fees and costs:

The District will be billed the hourly rate for the LSW, which will be reconciled and invoiced with IU 17 Special Education contract billing. The hourly rate, inclusive of benefit costs and administrative fees is \$33.75 per hour.

IU 17 is estimating the cost of this position in 2021-22 to not exceed \$24,300, but District agrees to pay actual costs for the position in each year of the agreement.

\_\_\_\_\_  
Dr. Christina Steinbacher-Reed  
Executive Director, IU 17

\_\_\_\_\_  
Dr. Brian Ulmer  
Superintendent, Jersey Shore Area School District

Date: \_\_\_\_\_

Date: \_\_\_\_\_