

LAMPETER-STRASBURG SCHOOL DISTRICT

Lampeter, Pennsylvania 17537

BOARD WORKSHOP MEETING AGENDA

April 20, 2020

Virtual Meeting

FOR BOARD WORKSHOP ACTION

BUSINESS AND FINANCE COMMITTEE

1. RECOMMENDATION FOR APPROVAL OF PETITION TO STAY 2020 UPSET TAX SALES

Recommend the approval of the Petition to Stay 2020 Upset Tax Sales, as posted. This petition has been proposed by Lancaster County Treasurer, Amanda Martin, in light of the current pandemic.

2. DISCUSSION OF VICTORY CHURCH REQUEST

Mr. Stoltzfus will lead a discussion regarding the utility and rent relief request from Victory Church, as posted.

MISCELLANEOUS

3. SHARING OF 2020-2021 BOARD GOALS – DRAFT

Dr. Peart will share a draft of the 2020-2021 Board Goals as discussed and developed at the Board Retreat, as posted.

4. RECOMMENDATION FOR APPROVAL OF POLICY (FIRST READING)

Recommend the approval of Policy 626, Federal Fiscal Compliance (first reading), as posted.

5. ADJOURNMENT TO EXECUTIVE SESSION

The Board will adjourn to Executive Session to discuss a matter involving the evaluation of performance of a specific public officer or employee employed or appointed by the School District.

IN THE COURT OF COMMON PLEAS OF LANCASTER COUNTY, PENNSYLVANIA
CIVIL ACTION - LAW

IN RE: Lancaster County Tax Claim :
Bureau Upset Tax Sales to be held on : No.
September 21, 2020 :

JOINT PETITION TO STAY 2020 UPSET TAX SALES
PURSUANT TO 72 P.S. §5860.601(c)

1. Petitioners are the Treasurer of the County of Lancaster, Pennsylvania and the below identified taxing authorities of the political subdivisions within Lancaster County, Pennsylvania (hereinafter collectively referred to as “Petitioners”); specifically:

Adamstown Borough, Akron Borough, Bart Township, Brecknock Township, Caernarvon Township, Christiana Borough, Clay Township, East Cocalico Township, West Cocalico Township, Colerain Township, Columbia Borough, Conestoga Township, Conoy Township, Denver Borough, East Donegal Township, West Donegal Township, Drumore Township, East Drumore Township, Earl Township, East Earl Township, West Earl Township, East Petersburg Borough, Eden Township, Elizabeth Township, Elizabethtown Borough, Ephrata Borough, Fulton Township, East Hempfield Township, West Hempfield Township, East Lampeter Township, West Lampeter Township, Lancaster City, Lancaster Township, Leacock Township, Upper Leacock Township, Lititz Borough, Little Britain Township, Manheim Township, Manheim Borough, Manor Township, Marietta Borough, Martic Township, Millersville Borough, Mount Joy Borough, Mount Joy Township, Mountville Borough, New Holland Borough, Paradise Township, Penn Township, Pequea Township, Providence Township, Quarryville Borough, Rapho Township, Sadsbury Township, Salisbury Township, Strasburg Borough, Strasburg Township, Terre Hill Borough
Warwick Township

and

Cocalico School District, Columbia School District, Donegal School District, Eastern Lancaster County School District, Elizabethtown Area School District, Ephrata Area School District, Hempfield School District, Lampeter-Strasburg School District, Manheim Central School District, Manheim Township School District, Penn Manor School District, Pequea Valley School District, School District of Lancaster, Warwick School District, Octorara School District, and Conestoga Valley School District

2. Pursuant to the Real Estate Tax Sale Law, the Lancaster County Tax Claim Bureau (hereinafter the “Bureau”) is required to expose certain real estate tax parcels to Upset Tax Sales which are presently scheduled to be held September 21, 2020, at 9:30 a.m. in the Lancaster County Government Center, 150 N. Queen St., Rm. 102, Lancaster, PA.

3. A list of the current tax parcels to be exposed to the aforementioned Upset Tax Sales is attached hereto and incorporated herein by reference as Exhibit “A” (the “2020 Upset Tax Sale List”).

4. Based in part upon the present recommendations of the Centers for Disease Control and Prevention regarding COVID-19, the Order of the Governor of the Commonwealth of Pennsylvania Regarding the Closure of All Business that are not Life Sustaining dated March 19, 2020, the March 16, 2020 Order of the Pennsylvania Supreme Court declaring a general, statewide judicial emergency and this Court’s March 17, 2020 Declaration of Judicial Emergency for the Second Judicial District, Petitioners herein jointly request that this Court stay the 2020 Upset Tax sales of the parcels currently on the 2020 Upset Tax Sale List.

5. This Court has the authority and jurisdiction to enter the stay requested herein pursuant to 72 P.S. §5860.601(c).

6. Petitioners further jointly request that the Upset Tax Sales of the parcels on the 2020 Upset Tax Sale List be stayed for a period not to exceed one year from the time fixed pursuant to 72 P.S. §5860.601(a) for such Upset Sales.

WHEREFORE, the Petitioners herein jointly and respectfully request that the Court: 1) enter a stay of the Upset Tax Sales for the parcels on the 2020 Upset Tax Sale list; and 2) continue

the Upset Tax Sales for the parcels on the 2020 Upset Tax Sale list for a period not to exceed one year from the time frame fixed pursuant to 72 P.S. §5860.601(a) for such Upset Sales.

Respectfully Submitted,

Date: _____

By: _____

, Esquire
Solicitor for the Lancaster County Treasurer

212 North Queen Street
Lancaster, PA17603
Telephone: (717) 299-3726



VICTORY CHURCH

March 30, 2020

To: Board Members of the Lampeter-Strasburg School District
From: Victory Church
Re: Lease Modification Request

Victory Church appreciates the relationship that we have with Lampeter-Strasburg School District, and we value being able to continue this relationship. As we are determining the steps we must take in navigating our financial response to COVID-19 and not being able to meet in spaces that we are leasing, we are seeking temporary relief from our lease.

The relief that we are seeking is two-fold:

1. We are requesting relief from rent payments for May through August. Our April rent payment has already been processed.
2. We are also requesting relief from utilities for that same period of time (May through August) and will plan to pay for utilities used in January through March.

Granting this request would permit us to properly steward over the finances that we have as the generosity of our congregation may become more challenged. Our goal is to not furlough any of our staff at this time since there was nothing that they have done wrong. We will redeploy them as we fully embrace a digital church world for this season.

With your support and acceptance of this modification, we are confident that we will be able to weather this challenge that we are all facing and be able to position ourselves as a church to fully pursue the mission and vision that God has given us the grace to pursue.

Thank you for your consideration.

Very truly yours,

Paul E Peterson
Executive Pastor of Operations
Victory Church

LAMPETER-STRASBURG SCHOOL DISTRICT
Administration Building

2020-2021 Board Goals
DRAFT

District Strategic Initiatives

1. Continue to be student-centered in the use of data to drive what we do instructionally, financially, and to address staffing needs.
2. Support and expect the continued utilization of effective instructional strategies and techniques to enhance student learning, achievement, and career and college readiness for all students.
 - Encourage and support the continued pedagogical growth of all staff as it pertains to both content and application in the classroom.
 - Continue to explore and implement the next generation of student instructional technologies that align with Building and District Comprehensive Plan Goals.
 - Continue the utilization of a student advisory task force related to instruction, including the use of technology.
3. Complete and begin implementation of a Feasibility Study that addresses all District facilities.
 - Explore 21st century and innovative learning environments and make recommendations for possible implementation.
 - Ensure the implementation of identified safety and updated code (ADA) requirements.
 - Engage community stakeholders in the Feasibility Study Process.
 - Provide an overview and explanation of potential options.
 - Solicit feedback regarding options presented.

Board Driven Initiatives

1. Support the continued implementation of measures to address student needs that extend beyond the academic needs of the classroom, and receive updates regarding the student supports (TeenHope, Safe2Say, Mindfulness Training, Facility Dogs etc.)
2. Support the implementation and refinement of the updated Comprehensive Plan, including building plans and associated professional development needs across the District.
3. Support the development of District leadership, with district administration, to assist with future transition.
4. Continue to expand and explore engaging the community through appropriate avenues for information sharing and gathering.
 - Opportunities may include information sharing and feedback regarding the Feasibility Study, as well as attending PTO meetings, back to school nights, civic group meetings, Lampeter Fair, sharing educational highlight videos with Townships, etc.
5. Continue to review and update Board policies, procedures, and Administrative Regulations. Document traditional procedures and practices in an effort to maintain consistency across the District.
6. Continue to maintain legislative awareness and engage in communication with members of the legislature. Invite legislators to engage in education by attending a Board meeting, or hosting school visit(s) to engage in dialogue surrounding public education.
7. Continue to provide opportunities for Board communication and recognition of staff members for their contributions to serving the students of Lampeter-Strasburg School District. Continue to extend offer for staff to be recognized at a Board meeting, and explore additional opportunities to engage with staff members in an informal manner.
8. Maintain a focus on Board Excellence.
 - Continue to encourage Board participation in activities that promote PSBA's Principles for Governance and Leadership. (Examples to include: professional development opportunities relating to Board development, governance and self-evaluation, reach out to community members to serve on Board committees)
 - Workshop discussion—focus/review a PSBA principle on a monthly basis.
 - Goal to commit to and/or accomplish one item in each category included on the Board Excellence "scorecard" to focus on accountability.

626 Federal Fiscal Compliance

Authority

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

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

Delegation of Responsibility

The Board designates the

{ } Superintendent

{X} Federal Programs Coordinator

{ } building principal

{ } Business Manager

as the district contact for all federal programs and funding.

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

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

Guidelines

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

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

1. Identification – The district must identify, in its accounts, all federal awards received and expended, and the federal programs under which they were received.
2. Financial Reporting – Accurate, current, and complete disclosure of the financial results of each federal award or program must be made in accordance with the

financial reporting requirements of the Education Department General Administrative Regulations (EDGAR).

3. Accounting Records – The district must maintain records which adequately identify the source and application of funds provided for federally-assisted activities.
4. Internal Controls – Effective control and accountability, **including segregation of duties**, must be maintained for all funds, real and personal property and other assets. The district must adequately safeguard all such property and must assure that it is used solely for authorized purposes.
5. Budget Control – Actual expenditures or outlays must be compared with budgeted amounts for each federal award. Procedures shall be developed to establish determination for allowability of costs for federal funds.
6. Cash Management – The district shall maintain written procedures to implement the cash management requirements found in EDGAR.
7. Allowability of Costs – The district shall ensure that allowability of all costs charged to each federal award is accurately determined and documented.

Standards of Conduct

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

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

Employees - Time and Effort Reporting

All district employees paid with federal funds shall document the time they expend in work performed in support of each federal program, in accordance with law. Time and effort reporting requirements do not apply to contracted individuals.[5]

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

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

Record Keeping

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

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

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

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

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

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

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

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

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

The district shall ensure that all personally identifiable data protected by law or regulations is handled in accordance with the requirements of applicable law, regulations, Board policy and administrative regulations.[21][22][23]

Subrecipient Monitoring

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

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

Compliance Violations

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

PSBA Revision 4/20 © 2020 PSBA

Legal References

1. [2 CFR Part 200](#)
2. Pol. 827
3. Pol. 828
4. Pol. 317
5. [2 CFR 200.430](#)
6. Pol. 626.1
7. [24 P.S. 1153](#)
8. Pol. 304
9. Pol. 319
10. Pol. 336
11. Pol. 337
12. Pol. 624
13. Pol. 805
14. Pol. 813
15. [2 CFR 200.333-200.337](#)
16. Pol. 800
17. [34 CFR 75.730-75.732](#)
18. [34 CFR 76.730-76.731](#)
19. [2 CFR 200.336](#)
20. [2 CFR 200.333](#)
21. Pol. 113.4
22. Pol. 216

23. Pol. 324

[24. 2 CFR 200.330-200.331](#)

[25. 2 CFR 200.338](#)

[26. 2 CFR 200.339](#)

Pol. 610

Pol. 611

Pol. 612

Pol. 613

Pol. 625

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