



# VOTING MEETING / DIRECTORS' STUDY FORUM

of the Spring Grove Area School District Board of School Directors

Monday, May 8, 2023, Start Time 7:00 PM

Spring Grove Area Middle School, LGI Room #242, 244 Old Hanover Road, Spring Grove, PA

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**6:00 PM - Executive Session for Negotiations**

## VOTING MEETING

- I. Call To Order** RACHEL ROHRBAUGH
  - A. Flag salute and moment of silence
  - B. Roll call
  - C. Documented or announced reasons for known absences
  - D. Announcements regarding Executive Sessions held since last sunshine meeting: n/a
- II. Formal and Informal Requests to Address the Board**
- III. Possible Board and/or Administration Response to Public Comment**
- IV. Correspondence** RACHEL ROHRBAUGH
- V. Action Voting Items** (*Motion and second needed, roll call vote*)
  - A. Personnel DOUG STEIN
- VI. Adjournment of Action Voting Meeting** (*Motion and second needed, voice vote*)

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## DIRECTORS' STUDY FORUM MEETING

- I. Call To Order** RACHEL ROHRBAUGH
- II. Formal and Informal Requests to Address the Board**
- III. Possible Board and/or Administration Response to Public Comment**
- IV. Program Committee**
  - A. Curriculum NICOLE WILSON
    - 1) Proposed Curricula – *S. Guadagnino, Administrators*
    - 2) Proposed Facility Dog Presentation – *M. Ludwig*

**Program Committee, continued**

B. Athletics and Music

- 1) PIAA National Leadership Summit – *J. Laux*

**V. Business and Finance Committee**

A. Budget and Finance

DOUG WHITE

- 1) Proposed 2023-2024 General Fund / Nutrition Services Fund Budget Updates –  
*M. Czapp, M. Freestone*
- 2) Reappointment of School Board Treasurer – *M. Czapp*
- 3) Proposed 2023-2024 Federal Programs Summary – *M. Czapp, Dr. Guadagnino*
- 4) Appointment of Auditing Firm for 2022-2023 Annual Audit – *M. Czapp*
- 5) Appointment of Solicitor for 2023-2024 – *M. Czapp*
- 6) School Depositories 2023-2024 – *M. Czapp*

B. Buildings and Grounds

DOUG WHITE

- 1) Update, Capital Projects – *M. Czapp, B. Stiles*

**VI. Management Committee**

A. Policy

KAREN BAUM

- 1) 2023-25 MOU with Local Law Enforcement Agreement – *B. Stiles, M. Ludwig*
- 2) 2023-25 School Resource Officer Agreement with NYCRPD – *B. Stiles, M. Ludwig*
- 3) Update re. Policy #831.1 – *G. Ioannidis*

B. Personnel

DOUG STEIN

- 1) Proposed Voting Action Items / May 22, 2023, Regular Voting Meeting

**VII. Planning** (*Items to be considered for future agendas*)

**VIII. Adjournment** (*Motion and second needed, voice vote*)

**IX. Executive Session for Personnel**

**PERSONNEL BOARD ACTIONS REQUESTED:**

- A. **RESIGNATION** – Approval of the following resignation:
- 1) **Junior High Assistant Wrestling Coach** – Seth Strausbaugh, effective April 27, 2023, for the purpose of retirement prior to the start of the next winter season.
- B. **UNCOMPENSATED LEAVE REQUESTS** – Approval of the following requests for uncompensated leave:
- 1) **Paradise Elementary Instructional Assistant – Special Education** – Karen Sterner, effective approximately May 24, 2023, through approximately June 2, 2023.
  - 2) **Spring Grove Area Middle School PT Custodian** – Stephen Brooks, effective approximately May 9, 2023, through approximately August 29, 2023.
- C. **APPOINTMENTS** – Approval of the following appointments, provisionally hired pending receipt of updated clearances and completed Act 168 disclosure forms from previous employers:
- 1) **Spring Grove Area High School Full Time Custodian (3<sup>rd</sup> shift)** – Sheila Miller, effective May 9, 2023. Compensation established at \$15.30 per hour, 8 hours per day, 260 days per year.
  - 2) **Spring Grove Area High School Full Time Custodian (2<sup>nd</sup> shift)** – Anatolii Budnyk, effective May 9, 2023. Compensation established at \$15.30 per hour, 8 hours per day, 260 days per year.
- D. **GAME MANAGER PERSONNEL** – Approval of the following individual, pending receipt of updated clearances, for the 2022-2023 school year to work athletic events at the established event rate in the matrix:
- 1) Monica Eckenrode
- E. **CLASSIFIED SUBSTITUTES** – Approval of the following classified substitutes for the 2022-2023 school year at the hourly rates indicated on the Support Staff Compensation (Minimum Salary) Matrix, provisionally hired pending receipt of updated clearances, and completed Act 168 disclosure forms from previous employers:
- 1) Joan Becker
  - 2) Leslie Hernandez-Aguilar
  - 3) Becky Saltzgeber



**SPRING GROVE AREA SCHOOL DISTRICT**  
Spring Grove, Pennsylvania

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**TO:** Board of School Directors' Curriculum Committee:  
Mrs. Nicole Wilson (*Chair*), Mrs. Karen Baum,  
Mr. Doug Stein, Mr. Dave Trettel

**CC:** Mr. Benjamin Ramsay, Mr. Michael Ritz, Mrs. Rachel Rohrbaugh,  
Mr. Rodney Shearer, Mr. Douglas White

**FROM:** Dr. George W. Ioannidis, Superintendent

**PREPARED BY:** Dr. Steve Guadagnino, Assistant Superintendent

**DATE:** May 3, 2023

**SUBJECT:** 2023-2024 Proposed New/Revised Curricula

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In November 2022, the Board approved the following new courses for the 2023-2024 school year:

**Art**

- [Sculpture I](#) - new course (0.5 credit)

**Business**

- [Student Instructional Assistant Internship Program](#) - new course (0.5 credit)

**English Language Arts**

- [ELA - Kindergarten](#) – revised (curriculum cycle)
- [ELA - Grade 1](#) - revised (curriculum cycle)
- [ELA - Grade 2](#) - revised (curriculum cycle)
- [ELA - Grade 3](#) - revised (curriculum cycle)
- [ELA - Grade 4](#) - revised (curriculum cycle)
- [ELA - Grade 5](#) - revised (curriculum cycle)
- [ELA - Grade 6](#) - revised (curriculum cycle)
- [ELA - Grade 7](#) - revised (curriculum cycle)
- [ELA - Grade 8](#) - revised (curriculum cycle)
- [English 9](#) - revised (curriculum cycle)
- [College Prep English 9](#) - revised (curriculum cycle)
- [College Prep English 9 Honors](#) - revised (curriculum cycle)
- [English 10](#) - revised (curriculum cycle)
- [College Prep English 10](#) - revised (curriculum cycle)
- [College Prep English 10 Honors](#) - revised (curriculum cycle)
- [English 11](#) - revised (curriculum cycle)
- [College Prep English 11](#) - revised (curriculum cycle)
- [College Prep English 11 Honors](#) - revised (curriculum cycle)
- [AP English Literature and Composition](#) - revised (curriculum cycle)
- [English 12](#) - revised (curriculum cycle)
- [College Prep English 12](#) - revised (curriculum cycle)

- [English Composition I](#) - College in the High School - revised (curriculum cycle)
- [English Composition II](#) – College in the High School – revised (curriculum cycle)
- [Advanced Video Journalism I](#) - revised (curriculum cycle)
- [Advanced Video Journalism II](#) - revised (curriculum cycle)
- [Creative Writing I](#) - revised (curriculum cycle)
- [Creative Writing II](#) - revised (curriculum cycle)
- [Drama](#) - revised (curriculum cycle)
- [Journalism I](#) - revised (curriculum cycle)
- [Journalism II](#) - revised (curriculum cycle)
- [Journalism III](#) - revised (curriculum cycle)
- [SAT Preparation](#) - revised (curriculum cycle)

## **Math**

- [Mathematics and Sports](#) - new course (0.5 credit)

## **Science**

- [AP Physics C – Mechanics](#) - new course (1.5 credit)
- [Earth Science](#) - new course (1.0 credit)
- [Forensic Science](#) - new course (0.5 credit)
- [Introduction to Agriculture, Food, and Natural Resources](#) – new course (1.0 credit)
- [Science – Kindergarten](#) - revised (curriculum cycle)
- [Science – Grade 1](#) - revised (curriculum cycle)
- [Science – Grade 2](#) - revised (curriculum cycle)
- [Science – Grade 3](#) - revised (curriculum cycle)
- [Science – Grade 4](#) - revised (curriculum cycle)
- [Science – Grade 5](#) - revised (curriculum cycle)
- [Science – Grade 6](#) - revised (curriculum cycle)
- [Science – Grade 7](#) - revised (curriculum cycle)
- [Science – Grade 8](#) - revised (curriculum cycle)
- [Science 9](#) - revised & renamed (curriculum cycle)
- [Biology](#) - revised (curriculum cycle)
- [Biology Honors](#) - revised (curriculum cycle)
- [Physics](#) - revised & renamed (curriculum cycle)
- [Physics Honors](#) – revised (curriculum cycle)
- [Chemistry I](#) - revised (curriculum cycle)
- [Chemistry I Honors](#) - revised (curriculum cycle)
- [Environmental Science I](#) - revised & renamed (curriculum cycle)
- [Environmental Science II](#) - revised & renamed (curriculum cycle)
- [AP Biology](#) - revised (curriculum cycle)
- [AP Chemistry](#) - revised (curriculum cycle)
- [Human Anatomy and Physiology I](#) - revised (curriculum cycle)
- [Human Anatomy and Physiology II](#) - revised (curriculum cycle)
- [Organic Chemistry I](#) - revised (curriculum cycle)
- [Science Independent Study](#) - revised (curriculum cycle)
- [Science Lab Assistant](#) - revised (curriculum cycle)
- [Wildlife Studies](#) - revised (curriculum cycle)

## **STEM**

- [Aviation Capstone \(AOPA\)](#) - new course (0.5 credit)
- [Design and Fabrication I](#) - rewrite/rename
- [Design and Fabrication II](#) - rewrite/rename
- [Metal Fabrication I](#) - new course (0.5 credit)
- [Introduction to Small Engine Repair](#) – revised
- [Introduction to the Trades](#) – new course (0.5 credit)
- [Pre-flight Your Career \(AOPA\)](#) - new course (0.5 credit)
- [Electronics and Robotics I](#) - rewrite/rename
- [Electronics and Robotics II](#) - rewrite/rename
- [STEM Capstone](#) - new course (1.0 credit)
- [STEM Design and Fabrication](#) – new course (0.5 credit)
- [Woodworking I](#) - new course (0.5 credit)

Administrators will be present at the May 8, 2023, DSF meeting to answer any questions.

The recommendation will be to move the proposed curriculum forward as a voting item on the May 22<sup>nd</sup> regular voting meeting agenda. If you have any questions relating to this information, feel free to contact Dr. Guadagnino or me in advance of the scheduled DSF meeting so your concerns may be addressed at the meeting and prior to tentative board action.



**SPRING GROVE AREA SCHOOL DISTRICT**

Spring Grove, Pennsylvania

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**TO:** Board of School Directors

**FROM:** Dr. George W. Ioannidis, Superintendent

**PREPARED BY:** Mr. Jeff Laux, Student Athletic Coordinator

**DATE:** May 3, 2023

**RE:** Overnight Trip - Athletics

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The following request is presented to the Board for consideration and review at the May 8<sup>th</sup> Directors' Study Forum. It is anticipated that the Board will be asked to consider approval of the overnight request at the May 22<sup>nd</sup> Regular Voting Meeting:

- Approval for five high school students and two adult chaperones (high school faculty members) to attend and participate in the National Student Leadership Summit (NFHS) in Indianapolis, Indiana, July 29-31, 2023.

***Background Information:** The NFHS will help student leaders sharpen their leadership skills to bring back to, and make a difference in, their respective schools via a "train the trainer" model. The model is based upon discussing and strategizing relevant and contemporary issues affecting today's students in education-based athletics and performing arts programs. Spring Grove students will be able to work through these concepts with other students from across the country and expand their leadership skills. The Board approved four students to participate in NFHS in 2022, with students presenting during a follow up board meeting to discuss what they had learned.*

Students (Rowan Conover, Madalyn Little, Dawson McMaster, Kristen Mummert, and Avin Myers) and selected adult chaperones (Jeff Laux and Michaela Landis) submitted an application for consideration independently to PIAA and were selected for participation based upon the organization's impression with their involvement in programs and demonstration of leadership skills needed to be successful in life.

PIAA will cover all expenses for participants, including airfare, hotel, and meals. There is no cost to the school district. Students and chaperones are responsible for any ancillary spending as well as personal transportation to and from Harrisburg International Airport.



**SPRING GROVE AREA SCHOOL DISTRICT**  
Spring Grove, Pennsylvania

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**TO:** Board of School Directors

**FROM:** Dr. George W. Ioannidis, Superintendent

**PREPARED BY:** Mark Czapp, Director of Business Operations  
Dr. Steve Guadagnino, Assistant Superintendent

**DATE:** May 3, 2023

**SUBJECT:** Federal, State, and Other Programs and Grants

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Board action will be requested at the May 22<sup>nd</sup> voting meeting to approve the superintendent and/or his designee(s) to enter into all necessary agreements to meet the mandates for participation in the programs and/or grants for the 2023-2024 school year as outlined on the attached chart, as well as any others that may become available and approved by the superintendent. Due to the continuing budget uncertainty at the federal and state levels, these amounts are the best available data for your consideration.

These programs have a variety of beginning and ending dates. Most of these programs have application, mid-year reports, and final reports required for funding to be acquired and continued. These programs are generally submitted following input from a variety of district personnel and are financially tracked in the Business Office.



**Overview of Federal and Other Programs and/or Grants  
2023-2024**

Program	Description	Target Population	2022 - 2023 Allocation	2023 -24 Projected Allocation
Title I	This federal program provides funding for the district to provide predominantly academic services for disadvantaged students. SGASD will likely use this funding to provide reading services and materials to students in grades K-4. A portion of this funding is to be used to support services for non-public school teachers and students in qualifying schools as mandated.	Kindergarten through Fourth Grade	\$536,649	Approximately \$540,000
Title II	This federal program provides funding for the district to reduce class sizes in core academic subject areas or to provide professional development. Title II funds may also be transferred into Title I or IV.	District-wide	\$85,425	Approximately \$85,000
Title III	This federal program provides funding for the district to enhance language instruction in educational programs designed to help English learners (ELs) students attain English language proficiency and meet state academic standards. Districts with allocations under \$10,000 are required to transfer those funds to an I.U. Title III consortium.	District	\$11,337	Approximately \$11,337
Title IV	Title IV funding may be used in a variety of ways in support of one or more of the following: <ul style="list-style-type: none"> <li>· providing well-rounded educational activities</li> <li>· promoting safe and healthy students</li> <li>· improving the effective use of technology</li> </ul>	District	\$45,107	Approximately \$45,000
ERATE	This federal grant is used to offset the cost of basic technology infrastructure equipment expenditures. Funding is based on free and reduced lunch ratios.	District	\$0	*TBD

**Mar-23** \*Amount to be determined by the project and the reimbursement rate to be established by SLC (Schools and Libraries Corporation).



**SPRING GROVE AREA SCHOOL DISTRICT**  
Spring Grove, Pennsylvania

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**TO: Board of School Directors**

**FROM: Dr. George W. Ioannidis, Superintendent**

**PREPARED BY: Mr. Mark A. Czapp, Director of Business Operations**

**DATE: May 3, 2023**

**SUBJECT: Appointment of Auditing Firm**

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We are pleased to recommend engaging Kochenour, Earnest, Smyser, & Burg Certified Public Accountants to audit the financial statements and perform related functions for the District for the year ending June 30, 2023. The proposed, not-to-exceed fee of \$12,950.00, reflects an increase of \$100.00 from the previous year.

Following the Board's review at the May 8<sup>th</sup> DSF meeting, a recommendation for approval is tentative with May 22<sup>nd</sup> voting action items. If there are any questions, feel free to contact Mr. Czapp or me prior to the May 8<sup>th</sup> meeting so that any concerns may be addressed at the meeting.



**KOCHENOUR EARNEST SMYSER & BURG**  
**CERTIFIED PUBLIC ACCOUNTANTS**  
710 SOUTH GEORGE STREET  
YORK, PENNSYLVANIA 17401

PHILIP G. LAUER, CPA

PHONE: 717-843-8855

MARK R. KEPHART, CPA

FAX: 717-843-8857

April 25, 2023

Mr. Mark A. Czapp  
Business Office  
Spring Grove Area School District  
100 East College Avenue  
Spring Grove, PA 17362

We are pleased to confirm our understanding of the services we are to provide Spring Grove Area School District for the year ended June 30, 2023.

**Audit Scope and Objectives**

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the disclosures, which comprise the basic financial statements, of Spring Grove Area School District as of and for the year ended June 30, 2023. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Spring Grove Area School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Spring Grove Area School District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding 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 will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The following RSI is required by GAAP and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.

We have also been engaged to report on supplementary information other than RSI that accompanies Spring Grove Area School District's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS, and we will provide an opinion on it in relation to the financial statements as a whole

1. Schedule of expenditures of federal awards.

(In connection with our audit of the basic financial statements, we will read the following other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on

the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.)

The objective of our audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and issue an auditor's report that includes our opinions about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP, and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements. The objectives also include reporting on:

- Internal control over financial reporting and compliance with the provisions of laws, regulations, contracts and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control over compliance related to major programs and an opinion (or disclaimer of opinion) on compliance with federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and Title 2 U.S. Code of *Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*.

#### **Auditor's Responsibilities for the Audit of the Financial Statements and Single Audit**

We will conduct audit in accordance with GAAS; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgement and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that material misstatements or noncompliance may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or

major programs. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

We may, from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

Our audit of financial statements does not relieve you of your responsibilities.

#### **Audit Procedures – Internal Control**

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentation, or the override of internal control. Tests of controls may be of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

As required by the Uniform Guidance, we will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to Uniform Guidance.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and the Uniform Guidance.

### **Audit Procedures – Compliance**

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Spring Grove Area School District's compliance with provisions of applicable laws, regulations, contracts, and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of test of transactions and other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Spring Grove Area School District's major programs. For federal programs that are included in the Compliance Supplement, our compliance and internal control procedures will relate to the compliance requirements that the Compliance Supplement identifies as being subject to audit. The purpose of these procedures will be to express an opinion on Spring Grove Area School District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to the Uniform Guidance.

### **Other Services**

We will also assist in preparing the financial statements, schedule of expenditures of federal awards, and related notes of Spring Grove Area School District in conformity with accounting principles generally accepted in the United States of America and the Uniform Guidance based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with Government Auditing Standards. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statements, schedule of expenditures of federal awards, and related notes services previously defined. We, in our sole professional judgement, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities for the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, the schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, the schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designing an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

### **Responsibilities of management for the Financial Statements and Single Audit**

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are

administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with accounting principles generally accepted in the United States of America; and for compliance with applicable laws and regulations (including federal statutes), rules, and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

You are also responsible for making drafts of financial statements, schedule of expenditures of federal awards, all financial records, and related information available to us for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance; (3) additional information that we may request for the purpose of the audit; and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements; schedule of expenditures of federal award programs; compliance with laws, regulations, contracts, and grant agreements; and related matters.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants. You are also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit finds and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received, and COVID-19-related concepts, such as lost revenues, if applicable) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported on, the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal

awards is issued with our report thereon. Your responsibilities included acknowledging to us in the written representation letter that (1) you are responsible for presentations of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretation underlying the measurement or presentation of the schedule of expenditures of federal awards.

You are also responsible for the preparation of the other supplementary information, which we have been engaged to report on, in conformity with U.S. generally accepted accounting principles (GAAP). You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon or make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions for the report, and for the timing and format for providing that information.

### **Engagement Administration, Fees, and Other**

We understand that your employees will prepare all cash, accounts receivable or other confirmations we request and will locate any documents selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of and sign the Data Collection Form that summarizes our audit findings. It is management's responsibility to electronically submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditor's reports, and correction action plan) along with the Data Collection Form to the federal audit clearinghouse. We will coordinate with you the electronic submission and certification. The Data Collection Form and the reporting package must be submitted within the earlier of 30 calendar days after receipt of the auditor's reports or nine months after the end of the audit period.

We will provide copies of our reports to the school district; however, management is responsible for the distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Kochenour, Earnest, Smyser & Burg and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to



the Cognizant or Oversight Agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Kochenour, Earnest, Smyser & Burg personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period required by the Cognizant Oversight Agency. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Mark R Kephart is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will not exceed \$12,950.00 and will be billed upon the issuance of our report. Any special services will be billed at an hourly rate of \$75.00 per hour. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

## **Reporting**

We will issue written reports upon completion of our Single Audit. Our reports will be addressed to Mr. Mark A. Czapp, Business Office of Spring Grove Area School District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

The *Government Auditing Standards* report on internal control over financial reporting and on compliance and other matters will state that (1) the purpose of the report is solely to describe the scope of 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, and (2) the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. The Uniform Guidance report on internal control over compliance will state that the purpose of the report on internal control over compliance is solely to describe the scope of testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Both reports will state that the report is not suitable for any other purpose.

We appreciate the opportunity to be of service to Spring Grove Area School District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy, and return it to us.

Spring Grove School District  
April 25, 2023  
Page 8

Very Truly yours,

*Mark R. Kephart*

Mark R. Kephart, CPA  
Partner

**RESPONSE:**

This letter correctly sets forth the understanding of Spring Grove Area School District.

Management signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

April 14, 2023

*Gareth D. Pahowka, Esquire  
Direct Dial: (717) 849-4116  
gpahowka@stockandleader.com*

Dr. George Ioannidis, Superintendent  
Spring Grove Area School District  
100 E. College Avenue  
Spring Grove, PA 17362-1219

Re: Proposal for School Solicitor Services for 2023-2024 fiscal year

Dear Dr. Ioannidis:

At Stock and Leader we stand on a legacy as the oldest continuously operating School Law practice in Central PA. Because we are not starting from scratch, our attorneys are at the forefront of issues affecting public schools and are focused on providing groundbreaking, value-driven solutions that enhance your District's daily operations. We are committed to an on-going partnership with the District.

Relationship and Fee History. Over the past 24 years, we have been proud to partner with Spring Grove Area School District to provide tailored advice that confronts your diverse needs. We have also worked hard to control the escalation of our hourly rates. On average, our rate increases have averaged at or below four percent each year. We have worked hard to maintain rates that are greatly discounted from the traditional legal market – for the public good.

Proposed Fee Arrangement. The information below will summarize our proposed fee arrangement for the 2023-2024 fiscal year. The percentage increase represented below will be implemented across all rate structures for our school district clients. Our goal is to provide predictable increases that remain at or below the Act 1 index and to ensure there is almost no market variation in rates across clients.

Timekeeping. As in the past with limited exceptions, our fees will be based on hourly rates, with increments of 1/10 of an hour for time devoted to Spring Grove Area School District matters, including telephone calls, file review, and travel. Our absence from the office on behalf of our clients is recorded on the same basis as our work in the office, which takes into account, in part, our unavailability to other clients during such periods. We minimize travel whenever possible.

Retainer. We do not require a fixed fee retainer for our appointment as Solicitor or before any specific representation. Therefore, we charge our clients when they use our services on an “as needed” basis. As always, we reserve the right to decline to perform or to continue to perform a requested service at any time.

Billing. At the end of any month that more than minimal services are rendered, we provide a description of the nature, date, and amount of time attributable to each entry, along with an invoice for the period. If you have questions about your bill, do not hesitate to contact our Controller, Lanette Dehoff, or my assistant, Marci Barna at (717) 846-9800.

Resources and Out Of Pocket Expenses. We do not charge for computerized research, and we do not charge for telephone expense or facsimile transmissions. However, eDiscovery services, stenographic services, in-house composition of briefs and records (i.e. printing, collating and binding), costs for hearing officers or arbitrators, witness fees, photocopying (\$.15 per copy), and court costs, where required, are charged to our clients at cost. When charges are substantial, we may ask you to pay these costs directly.

Duplicate Time. One of our core values is to provide efficient services. Unless there is a particular benefit to the client, or unless previously approved by the client, we do not charge for “duplicate” time; that is, time spent by more than one attorney when conferring among ourselves. We maintain excellent files, and are able to provide answers quickly, without extensive research, by relying upon our research database. We minimize chargeable time spent on many questions, simply by virtue of our experience. Technology, email, experience, and collaborative work all reduce the effective hourly rate paid by our clients. At times and where appropriate, discounts are provided to assure a fair result, and that often means that attorneys “share” time on a project, that might otherwise result in duplicated time.

Collaborative Policy Work. We routinely host client-wide conference calls or receive requests for collaborative advice (e.g., Right to Know Law) from a few of our Districts in one county. We are regularly engaging in policy review work. As a result, we have a unique capacity to create documents that can be used by multiple clients, and where the clients have the opportunity to share the cost for the legal work. We will give you notice of opportunity to participate in this collaborative work. Similarly, our policy work builds off of the latest review, while allowing us to tailor a policy to a client’s specific District or concern. As a result, our billing will reflect a shared fee for the value of the service performed, which fee is substantially below the cost for a singular District to pay for the legal work performed by the attorneys involved.

Bond Work and Fee. Bond issues and similar financing matters will be billed on a transactional basis, agreed to in advance. We have the capacity to act as both Bond and Special Counsel, for the benefit of the District.

Insurance Defense Work. Primarily in the area of special education defense work, where a Parent has filed for an administrative hearing against the District, our rates may change, based upon the agreement with the insurance company involved. In every case, that means our reduced rates charged to the District are billed at an even lower, “insurance defense” rate applicable to the insurance matter. Thus, our regular rate for special education work will be billed to you directly on an insurance matter until the deductible is met (at the fee rate prescribed by the insurance company). We ask that you pay our monthly bills at the rates listed below, and we then will (1) work directly with the insurance company to ensure appropriate updates, budgets, and case analyses; (2) monitor application of any insurance deductible and/or cost-sharing requirements; and (3) regularly submit claims for reimbursement at the appropriate insurance rates on your behalf to the insurance company, with the appropriate insurance codes. In all cases in which insurance coverage may be available, the ultimate responsibility for payment of our charges will remain with you.

Efficiency and Assignment of Work. We strive to assign work that considers the capability, efficiency, and expertise necessary and appropriated for any given measure. In order to determine the chargeable time to be attributed to a given task, we consider the efficiency and expertise normally required for the task involved, the complexity or novelty of the task, our prior time investment in development of research materials or forms, the benefits to the client, and time limitations imposed by the client or circumstances. We pride ourselves on maintaining a team of attorneys (and legal staff) with varying years and types of expertise. For example, if a project requires extensive document review, we routinely assign the initial review to an experienced paralegal or associate, to ensure that the majority of the time commitment is spent at a lower rate, and a more senior attorney is only used for questions or final decisions.

Meeting Coverage. We regularly attend meetings for Districts we serve as Solicitors in a variety of practices. Do not hesitate to consider and schedule Solicitor attendance that makes sense for your District’s needs (e.g., regular attendance, pre-meeting call-ins, Zoom/Teams meetings, on-call, or selected attendance on an as-needed basis). If the Board does request regular meeting attendance, we generally rotate and share meeting coverage so the Board becomes familiar with all members of our team over time.

Client File Retention. Please be advised that at the conclusion of any specified matter, we will maintain the file for seven (7) years. At the end of the seven (7) years, unless requested by you in writing, we will either scan or destroy the file in accordance with our firm’s file retention and destruction policy. After the seven (7) year retention period, the decision whether to continue to retain or destroy a file will be a purely economic one determined at our sole discretion, unless we hear from you.

Current Rates. Our current hourly rates for chargeable time vary, depending upon the complexity of the matter involved and the attorney or staff member providing the service. We consider labor/employment, special education, and dedicated construction project guidance

Dr. George Ioannidis, Superintendent  
April 14, 2023  
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complex work requiring specialized knowledge. In these areas, the risk of litigation, amount of inter-agency coordination, need for “industry-knowledge,” and demand for strategic and proactive defense measures is much higher than routine solicitor work. Not all members of our legal team are qualified to provide these higher-level services. As always, we will not increase rates for other specialty (environmental, tax, or real estate) matters, but will discuss with you in advance of any fee change.

General Solicitor Work

\$225.00 for Partners

\$200.00 for Associates

\$145.00 for Paralegals or other professionals

Labor/Employment, Special Education,  
and Dedicated Construction Project Guidance

\$245.00 for Partners

\$210.00 for Associates

We look forward to continuing to provide you and the District with the region’s most responsive, collaborative, efficient, creative, and effective counsel. That said, please do not hesitate to contact me or a member of our firm’s Management Committee, Steven M. Hovis (Managing Partner), Ronald L. Hershner, or Neil A. Slenker, if you should have any questions or comments.

We value our partnership with the District and desire your specific feedback on our commitment.

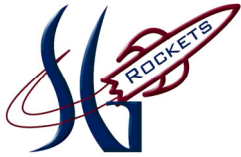
Very truly yours,

STOCK AND LEADER



Gareth D. Pahowka

GDP/mjb  
cc: Kerri Schumann, Billing



**SPRING GROVE AREA SCHOOL DISTRICT**  
Spring Grove, Pennsylvania

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**TO:** Board of School Directors

**FROM:** Dr. George W. Ioannidis, Superintendent

**PREPARED BY:** Mr. Mark A. Czapp, Director of Business Operations

**DATE:** May 3, 2023

**SUBJECT:** Continuation with Depositories

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Each year, the Board is asked to renew the appointment of school depositories for the ensuing fiscal year. The following will be included on the May 22, 2023, Regular Voting Meeting Agenda, with recommendation for approval of the term beginning July 1, 2023, and ending June 30, 2024:

- 1) ACNB, headquartered at 16 Lincoln Square, Gettysburg, PA 17325
- 2) PayPal, headquartered at 2211 North First Street, San Jose CA 95131

For more specific questions, feel free to contact Mark Czapp or me prior to the May 8, 2023, Directors' Study Forum meeting so any concerns may be addressed at the meeting.



Book	Policy Manual
Section	800 Operations
Title	Electronic Data Storage - PROPOSED NEW POLICY
Code	831.1
Status	First Reading
Last Reviewed	May 8, 2023

### Purpose

The Board is committed to the secure management of the district's electronic data to ensure the confidentiality, integrity, and the availability of the data for all district users.

### Authority

#### Scope

The electronic data storage policy set forth herein applies to all employees of the school district and applies to all electronic records that are made or received in the transaction of the school district or in the operations of the school district.

#### Definitions

**Sensitive Electronic Data** – electronic data stored by the District that includes student records, employee records, financial records, and any other confidential or sensitive information.

**Transitory Electronic Data** – temporary electronic data not regularly stored by the District including, but not limited to, website cookie data, social media posts, live chat, deleted messages, and video surveillance that has not been purposefully saved.

**Personal Information** - An individual's first name or first initial and last name in combination with and linked to any one or more of the following data elements when the data elements are not encrypted or redacted:

1. Social Security number.
2. Driver's license number or a State identification card number issued in lieu of a driver's license.
3. Financial account number, credit or debit card number, in combination with any required security code, access code or password that would permit access to an individual's financial account.
4. Medical information.
5. Health insurance information.
6. A user name or e-mail address, in combination with a password or security question and answer that would permit access to an online account.

#### Data Security Controls

The Superintendent, or their designee, shall utilize appropriate technical controls including firewalls, virus/malware detection, network access controls, user access controls, intrusion detection systems, encryption, and/or regular software updates to maintain the integrity and security of all of the District's electronic data.

#### Access Controls

Sensitive electronic data shall be accessible to individual users on a need-to-know basis only. The Superintendent, or their designee, shall ensure that technical controls are utilized to effectively restrict access to sensitive electronic data to individuals with a legitimate educational or operational purpose to access such data.

#### Backups

The Superintendent, or their designee, shall ensure that the District maintains regular and up-to-date backups of all sensitive electronic data, and that such back-ups are stored either offline or are sent to secure off-site storage.

#### Vendors



The District may engage vendors who will have access to sensitive electronic data. In such cases, the Superintendent, or their designees, shall ensure that the vendor is required to adhere to the same data security standards as outlined in this policy, and shall ensure the appropriate provisions in the vendor contract to ensure compliance.

#### Data Storage

Sensitive electronic data may only be stored in secure storage approved by the District. The Director of Technology shall maintain a list of approved storage options for sensitive electronic data and shall disseminate such list at least annually to all staff and administrators.

#### Retention

Sensitive electronic data shall be retained in accordance with the District's record retention policy and record retention schedule. Transitory electronic data shall only be maintained as delineated in the record retention schedule. [Policy 831]

#### Personal E-mail

Personal e-mail accounts (accounts not issued by the District) shall not be used to transmit the District's sensitive electronic data in any way (including e-mailing files to/from one's own District e-mail account).

#### Personal Electronic Devices

Employees should exercise caution, and utilize appropriate security measures such as password protection on their personal electronic device, to prevent any unauthorized access to sensitive electronic data. In no case shall employees store sensitive electronic data locally on the hard drive or internal memory of the employee's personal electronic device.

#### Data Breach

Any actual or suspected data breach (including unauthorized access to sensitive electronic data or exceeding one's authorization to electronic data) must be immediately reported to the Director of Technology.

Any data breach that results in unauthorized access to unredacted and unencrypted personal information shall be immediately reported to the Superintendent. The Superintendent, or their designee shall follow the notification procedures required by the Breach of Personal Information Notification Act.

#### Risk Assessments

The Director of Technology shall conduct regular vulnerability and risk assessments to monitor compliance with this policy.

#### Penalties for Violations

Violations of this policy, other Board policies, administrative regulations, and/or state or federal laws, including unauthorized access to sensitive electronic data, will result in discipline, up to and including dismissal. If appropriate, referrals will be made to law enforcement officials.

#### Development of Administrative Guidelines

The Superintendent or their designee may develop administrative guidelines to implement this policy and shall delegate to their designee(s) the right to enforce this policy. The Superintendent shall ensure that all students and employees are made aware of this policy and any administrative guidelines by means of the employee and student handbooks, the school district website, or other reasonable means.