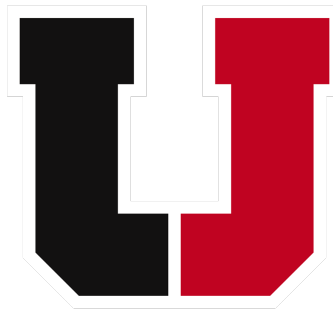




UPPER ST. CLAIR SCHOOL DISTRICT

BOARD OF SCHOOL DIRECTORS

Mr. Patrick A. Hewitt, President • Mr. Phillip J. Elias, Vice President • Vacant Seat
Mrs. Barbara L. Bolas • Mrs. Jennifer L. Bowen • Dr. Daphna Gans • Mr. Louis P. Mafrice, Jr.
Mrs. Angela B. Petersen • Mrs. Jennifer A. Schnore
Dr. John T. Rozzo, Superintendent • Mrs. Jocelyn P. Kramer, Solicitor

SCHOOL BOARD MEETING MINUTES

Monday, November 22, 2021 @ 7:00pm
Executive Session @ 6:00pm (Personnel, Litigation)
District Administration Building Board Room

Notice having been advertised and posted and members duly notified, a Board meeting of the Board of School Directors was held on November 22, 2021 in the District Administration Board Room.

School Board Members:

Mr. Patrick A. Hewitt, President (in-person)
Mr. Phillip J. Elias, Vice-President (in-person)
Mrs. Barbara L. Bolas (in-person)
Mrs. Jennifer L. Bowen (virtual)
Dr. Daphna Gans (not in attendance)
Mr. Louis P. Mafrice Jr. (virtual)
Mrs. Angela B. Peterson (in-person)
Mrs. Jennifer A. Schnore (in-person)

School Personnel:

Dr. John T. Rozzo, Superintendent (in-person)
Dr. Sharon K. Suritsky, Assistant/Deputy Superintendent (virtual)
Mrs. Amy Pfender, Assistant Superintendent (virtual)
Mr. Ray Carson, Senior Director of Operations & Administrative Services (virtual)
Mr. Scott Burchill, Director of Business & Finance (virtual)
Dr. Lou Angelo, Director of Operations & Facilities (virtual)
Mr. Raymond Berrott, Director of Technology (virtual)
Dr. Judith Bulazo, Director of Curriculum and Development (virtual)
Mrs. Cassandra Doggrell, Director Special Education (not in attendance)
Dr. Lauren Madia, Assistant Director of Pupil Services (virtual)
Mr. Bradley Wilson, Director of Strategic Initiatives (virtual)
Mrs. Jocelyn Kramer, Solicitor (in-person)



Mrs. Sarah MacDonald, Board Stenographer (virtual)
R.J. Shontz, Student Board Representative (not in attendance)
Ashvita Saxena, Student Board Representative (virtual)
Ms. Lena Hannah, PSBA Member Services Manager, Southwest (virtual)
Ms. Amy C. Lewis, Maher Duessel (virtual)
Ms. Madeline King, Maher Duessel (virtual)
Ms. Natalie Caponi, Maher Duessel (virtual)

Please note that Mrs. Amy Billerbeck's name has been removed from the Board of School Directors list at the top of the Board Report and Meeting Minutes, as she vacated her seat at the November 8, 2021 meeting.

Call to Order & Pledge of Allegiance

(Hewitt, School Board President)

Mr. Hewitt called the meeting to order at approximately 7:21pm.

Meeting Procedures

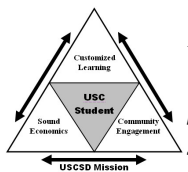
(Kramer, Solicitor)

Mrs. Kramer reviewed the meeting procedures including the procedures for giving resident's comments. She also advised that the District is still operating under the state mask mandate and that an update regarding mask litigation will be given during the District Update.

Reading of the Mission:

(Hewitt, School Board President)

Mrs. Bowen read the following Mission:



Developing lifelong learners and responsible citizens for a global society is the mission of the Upper St. Clair School District, served by a responsive and innovative staff who in partnership with the community provides learning experiences that nurture the uniqueness of each child and promotes happiness and success.

Reading of the Shared Belief Statement #8 from Strategic Plan:

(Hewitt, School Board President)

Mr. Elias read the following Shared belief statement:

We Believe that:

A safe learning environment is a right and responsibility for all stakeholders.



Approval of Agenda

(Hewitt, School Board President)

MOTION: By Bolas: I move that the Board approve the Agenda, as presented. Seconded by Elias and carried by unanimous voice vote.

Approval of Minutes

(Hewitt, School Board President)

October 25, 2021 - **ATTACHED**

November 8, 2021 - **ATTACHED**

MOTION: By Schnore: I move that the Board approve the Meeting Minutes of the October 25, 2021 and November 8, 2021 Board Meetings, as attached. Seconded by Bolas and carried by unanimous voice vote.

Resident's Comments - (Regarding Agenda items only)

(Hewitt, School Board President)

Note: As per Guidelines for Resident's Comments, please state your name and address and limit your comments to three minutes. All attendees must comply with the State mask order.

The following resident comments occurred at this time:

Louis Oliverio – Meeting Location

Daniel Cooper – Meeting Location, Vacant Board member seat

Heidi Chakos – Meeting Location

Alexis Madden – Meeting Location

Sidd Mukherjee – Thanked the Board

Report from Student Board Representatives

R.J. Shontz & Ashvita Saxena

(Rozzo, Superintendent of Schools)

Ashvita gave her student board report, covering athletics, arts, and academics. Ashvita covered athletics for R.J. as he was unable to attend the meeting.

PSBA Honor Roll School Board Service Presentation

Mr. Louis P. Mafrice, School Board Director

(Rozzo, Superintendent of Schools / Ms. Lena Hannah, PSBA Member Services Manager, Southwest)

Dr. Rozzo introduced Ms. Lena Hannah, PSBA Member Services Manager.

Ms. Hannah honored and recognized Mr. Louis P. Mafrice, for his 12 years of service as an Upper St. Clair School District School Board Director. She noted that Mr. Mafrice has served as a Board President, Vice-President and PSBA Liaison. She congratulated Mr. Mafrice and advised that he will certainly be missed on the Board.



Mr. Mafrice thanked Ms. Hanna and PSBA for their recognition. He noted that it has been an honor to serve three consecutive terms on the Board and that he looks back fondly on his years of service.

Ms. Hannah thanked everyone and wished them a healthy and happy Thanksgiving.

Presentation Regarding Annual Audit for Year Ending June 30, 2021

(Burchill, Director of Business & Finance / Ms. Amy Lewis, Maher Duessel)

ATTACHED

Presentation

Financial Statement	Single Audit
Management Letter	Communications with those Charged with Governance

Mr. Burchill introduced Ms. Amy Lewis from Maher Duessel. Ms. Lewis was joined by Ms. Madeline King and Ms. Natalie Caponi, both from Maher Duessel Ms. Lewis gave the Audit presentation.

Ms. Lewis advised that the Maher Duessel team is still finalizing audit statements for fiscal year 2021 and should be finished soon. However, she noted that the team is far enough along to be able to present the main points and financial highlights of the audit.

The presentation covered the following areas: Required Audit Communications, Pension and OPEB Liabilities, Financial Highlights: Fiscal Year 2021, Fund Balance, General Fund Revenues, General fund Expenditures, Annual Debt Service Requirements, Future Consolidations: Considerations/Changes for Next year (Continued impact of covid19, covid related funding to be spent, cybersecurity risks, pending accounting standards (leases fiscal year 2022)).

Mr. Hewitt thanked Ms. Lewis for her presentation.

Approval to Accept Annual Audit for Year Ending June 30, 2021

(Burchill, Director of Business & Finance)

MOTION: By Petersen: I move that the Board approve the Annual Audit for Year Ending June 30, 2021. Seconded by Schnore and carried by unanimous voice vote.

Discussion - Vacant School Board Director Seat

(Hewitt, School Board President)

Mr. Hewitt opened the discussion regarding the vacant Board Director seat. He advised that even though Dr. Gans is not in attendance, she communicated to him that her preference would be for Mr. Mafrice to be selected to continue Mrs. Billerbeck's term for another two years.

Mr. Hewitt also expressed his opinion, noting that the Board will have two new members and Mr. Mafrice has a lot of experience to bring to the table. He also mentioned that PSBA recommends that Boards select a prior School Board member with experience to finish a term of a resigning member. He advised



that he has worked with Mr. Mafrice for several years and that Mr. Mafrice is very honorable, willing to compromise, and doesn't have an agenda. He reported that he thinks it makes a lot of sense to look at Mr. Mafrice to fill Mrs. Billerbeck's vacant seat.

Mrs. Bolas asked Mrs. Kramer questions regarding her experience with what other School District School Boards have done to fill vacant seats and if a Superintendent can fill vacated Board seats. Mrs. Kramer advised that there is not one process and the process varies with each District. She reported that some Districts have opened vacancies for applicants to apply and have conducted interviews, while other Districts have filled the vacancy with a former Board member. She noted that she thinks it is more common during an election year, with new Board members joining the Board, to fill the vacant spot with a former Board member. Mrs. Kramer also explained that Superintendents cannot fill vacant Board seats, only the majority of the remaining Board members have the authority to fill the vacant seat.

Mrs. Petersen stated that her confidence has been restored in PSBA since they resigned from the National School Boards Association and she finds their advice to be sound. She reported that she had a lengthy conversation with Mr. Mafrice and worked closely with him when he first came on the Board during a difficult period of history. She noted that is also a difficult time in history and the District has challenges that require historical background. She advised that she is confident and supports Mr. Mafrice filling Mrs. Billerbeck vacant seat.

Mrs. Schnore stated that when she applied for Mr. Plutko's vacant seat, she felt very qualified for the position, as she is a lawyer and was very involved in the District's parent organization groups. She noted that she is still learning every single day and she thinks it would behoove the Board to keep some experienced members on the Board. She explained that she has really looked to experienced Board members for guidance and she would be very interested in seeing Mr. Mafrice fill Mrs. Billerbeck's vacated seat.

Mr. Elias asked Mrs. Kramer if there are any rules from the State on how to fill the vacancy. Mrs. Kramer advised that the School Code is silent on the process of filling a vacant seat, it only requires the majority of the remaining Board members to fill the seat within 30 days. Mr. Elias asked if there are any District level policies that advise the Board on how to fill the seat. Mrs. Kramer reported that there are not, as the District policies mirror the school code language.

Mr. Hewitt wrapped up the discussion by stating that he and Mr. Mafrice have had their share of differences, but he fully supports him in filing the seat.

Superintendent's Report

(Rozzo, Superintendent of Schools)

a. District Update

(Rozzo, Superintendent of Schools)

Dr. Rozzo reported that he realizes the deadline for posting the Agenda online is 7pm on Sunday, however the individual posting the Agenda had technical issues and was not able to post the Agenda until 7:30pm. He apologized that the Agenda was posted late.



At this time, he allowed Solicitor Kramer to give updates on the events of the last couple of weeks, in relation to the mask mandate. Mrs. Kramer reviewed the recent litigation related to masking, advising that in the past month there have been several developments. Ultimately, the mask mandate is set to lift on January 17th, although it may be lifted earlier depending on a pending supreme court ruling. She also reported that the Department of Education will be issuing new directives for School Districts, as well as the Health Department issuing new updates to contact tracing and quarantine requirements. She noted that there are many unknowns and everyone is working as fast as they can to adjust.

Dr. Rozzo advised that the mask mandate process is very complicated, and the District is pressing those in authority to give clarity, as there are many unknowns. He noted some of it will be decided in the courts. He explained that many things have changed since August, including students of all ages now having access to get vaccinated. However, he stated that the District does not take a position on vaccines, it is a decision individuals should have with their health care provider. He reported that the District is waiting for additional guidance and he will update the Board and community as he learns more.

Mrs. Bowen asked Mrs. Kramer if the District will revert back to its approved Health and Safety plan once the mask mandate is lifted and if the plan requires masks in all District buildings. Mrs. Kramer said that yes, the District will revert back to the approved Health and Safety plan and it will require masks in K-12 District buildings and that although the Superintendent has some leeway, it will be a local decision on how to move forward.

b. Approval of Personnel Listings

(Carson, Senior Director of Operations & Administrative Services)

ATTACHED

Mr. Carson reviewed the Personnel Listing, advising that it is a short listing with the exception of a few long-term substitutes. He reported that the District continues to search for additional substitutes.

MOTION: By Mafrice: I move that the Board approve the Personnel listing as presented, subject to all required pre-employment history reviews and clearance requirements. Seconded by Petersen and carried by unanimous voice vote.



c. Approval of MOU with AIU for an Agreement for Translation Services

(Rozzo, Superintendent of Schools)

ATTACHED

Dr. Rozzo turned this Agenda item over to Dr. Madia.

Dr. Madia reported this Agreement is for translation services for the District's families whose first language is not English. She noted there is no increase in cost from last year to this year.

MOTION: By Elias: I move that the Board approve the MOU with the AIU for an Agreement for translation services, for a term of February 10, 2022 through February 10, 2023, at rates listed on the Agreement. Seconded by Mafrice and carried by unanimous voice vote.

d. Approval to Extend Approved Agreement with Wesley Family Services for Psychological Services

(Madia, Director of Pupil Services)

ATTACHED

Dr. Madia advised that the Board previously approved an Agreement with Wesley to provide services while a District staff member is on leave. She noted that there is a clause in the Agreement that the District can exercise an extension of the Agreement and she is requesting that extension.

MOTION: By Bolas: I move that the Board approve the extension of the previously-approved Agreement with Wesley Family Services for psychological services, to be provided at the rate of \$95 per hour, as detailed in the initial Agreement, subject to final terms acceptable to the Superintendent and Solicitor. Seconded by Elias and carried by unanimous voice vote.

e. Approval of Revisions to the Master Agreement with Maxim Healthcare Staffing

(Pfender, Assistant Superintendent)

ATTACHED

Mrs. Pfender advised that the District has a long-standing relationship with Maxim to provide individualized nursing for students. She noted that the District approved the rate with Maxim in August. However, changes have also been made to the 2018 Master Agreement and this approval is for those revisions to the master Agreement.

MOTION: By Schnore: I move that Board approve the revisions to the Master Agreement with Maxim for to the 2021-2022 school year and annual renewals thereafter, subject to final terms and conditions acceptable to the Superintendent and Solicitor. Seconded by Bolas and carried by unanimous voice vote.



f. Approval to Waive First Reading and Adopt Revisions to Policy 121 Field Trips

(Pfender, Assistant Superintendent / Kramer, Solicitor)

ATTACHED

Mrs. Pfender reviewed revisions to Policy 121 Field Trips and requested waiving the first reading and adopting the revisions. She noted that the change is a slight revision, with the addition of the sentence “the Board authorizes the Superintendent or Designee to approve all trips as outlined within the policy.”

MOTION: By Petersen: I move that the Board approve waiving the First Reading and Adopting Revisions to Policy 121 Field Trips. Seconded by Schnore and carried by unanimous voice vote.

g. Approval to Declare Technology Equipment Surplus/Obsolete

(Berrott, Director of Technology)

ATTACHED

Mr. Berrott reviewed the items to declare obsolete.

MOTION: By Mafrice: I move that the Board declare this equipment surplus that the administration be authorized to sell, exchange, dispose, or donate in accordance with the provisions in Board Policy #706.1 - Sale or Disposal of Surplus, Equipment, Supplies and Textbooks. Seconded by Petersen and carried by unanimous voice vote.

h. Approval of Commendations and Recognitions

(Suritsky, Deputy/Assistant Superintendent)

ATTACHED

Dr. Suritsky read the commendations and recognitions.

MOTION: By Elias: I move that the Board approve the Commendations and Recognitions, as presented. Seconded by Mafrice and carried by unanimous voice vote.

Consent Agenda

(Rozzo, Superintendent of Schools)

MOTION: By Bowen: I move that the Board approve the following Consent Agenda items, contingent upon documentation acceptable to the Superintendent and Solicitor, as attached to the permanent record of the minutes of this meeting. Seconded by Elias and carried by unanimous voice vote.



- a. **Approval to Recognize Booster Organizations and Club Sports Contingent upon Compliance with Board Policies and Health and Safety Protocols**
(Rozzo, Superintendent of Schools / Burchill, Director of Business & Finance)
ATTACHED
- b. **Approval of Title I Non-Public School Agreement with the Allegheny Intermediate Unit to provide Reading and Math Instructional Services at Ave Maria - Bethel Park Campus, and St. Louise de Marillac, for a term of August 16, 2021 through June 30, 2022.**
(Bulazo, Director of Curriculum and Professional Development)
ATTACHED
- c. **Approval of Joint Purchasing Resolution Agreement with Allegheny Intermediate Unit (AIU) for the 2022-2023 School Year**
(Burchill, Director of Business & Finance)
ATTACHED
- d. **Approval of Snow and Ice Removal Agreement with Upper St. Clair Township, for three consecutive winter seasons November 1, 2021 through April 30, 2024, at fees listed on Agreement**
(Burchill, Director of Business & Finance)
ATTACHED
- e. **Approval of the Treasurer's Report -11.8.2021 Including Supplemental Report -11.22.2021**
(Burchill, Director of Business & Finance)
ATTACHED

Approval of the Treasurer's Report, including approval of total Bill List and Check File Listing, as follows:

- i. **Approval of Budget Transfers, Credit Card and Bill List for 2021-2022**

Fund 10 (General Fund) - \$2,555,965.55
Fund 31 (Capital Reserve Fund) - \$0.00
Fund 36 (Construction Fund) - \$34,792.64
Fund 50 (School Lunch Fund) - \$175,292.33

Resident's Comments - (Regarding Any Item)
(Hewitt, School Board President)

Note: As per Guidelines for Resident's Comments, please state your name and address and limit your comments to three minutes. All attendees must comply with the State mask order.



The following resident comments occurred at this time:

Todd Ennarino – Student Matter

Andrew Baldasare – Meeting Location, Video availability, Thanked Mrs. Bowen

Allison Feldman – Thank-you notes from high school students

Committee Reports

(Hewitt, School Board President)

Mrs. Bolas gave an update from her position as a PSBA Liaison. Updates included Act 84 and Act 87, Opposition of a House Bill, Independent Regulatory Committee, Green School Awards and new School Director training. She advised that there is more information on the PSBA website.

Mrs. Schnore reported that she has applied for and was chosen to participate in the PSBA Innovation and Policy Institute. She noted that she hopes the Institute will help her learn more about how to be the best School Board Director that she can be and she is looking forward to the remaining six meetings.

Matters of Information/Other

(Rozzo, Superintendent of Schools)

- a. Dr. Rozzo thanked Mrs. Bowen and Mr. Mafrice for their service, as this was the last official meeting of their term. He noted that these recent years have been very difficult and their time spent as a School Board Director has been a big commitment. He explained it has been wonderful to work with both of them and he wished them both well in all of their future endeavors.

Mrs. Bowen thanked Dr. Rozzo and advised it has been a pleasure work with both him and the Board during her time on the Board. She noted it has been an honor to serve on the Board and it is bittersweet to leave, however family and work commitments have spread her too thin. She discussed her many experiences on the Board and explained it is a hard job, but everyone is working together for the students.

Mr. Mafrice also thanked everyone and advised he is remembering the lighter moments of being on the Board. He noted that it is a harder job than many can imagine and it has been a learning experience as well as a fun one. He thanked everyone for allowing him to be a part of the Board.

Announcement Regarding Executive Session

(Hewitt, School Board President)

Mr. Hewitt announced the following Executive Session:

- a. Executive Session was held @ 6:00pm for Litigation and Personnel

**Adjournment**

(Hewitt, School Board President)

Mr. Hewitt noted that this is his last meeting as Board President; he thanked the Board members for their support.

Mr. Hewitt adjourned the meeting at approximately 8:46pm on a motion, which was seconded.

Patrick A. Hewitt, President
BOARD OF SCHOOL DIRECTORS

Scott P. Burchill, Secretary
BOARD OF SCHOOL DIRECTORS

Submitted by: Sarah MacDonald
SCHOOL BOARD STENOGRAPHER



UPPER ST. CLAIR SCHOOL DISTRICT

BOARD OF SCHOOL DIRECTORS

Mr. Patrick A. Hewitt, President • Mr. Phillip J. Elias, Vice President • Mrs. Amy L. Billerbeck
Mrs. Barbara L. Bolas • Mrs. Jennifer L. Bowen • Dr. Daphna Gans • Mr. Louis P. Mafrice, Jr.
Mrs. Angela B. Petersen • Mrs. Jennifer A. Schnore
Dr. John T. Rozzo, Superintendent • Mrs. Jocelyn P. Kramer, Solicitor

SCHOOL BOARD MEETING MINUTES

Tuesday, October 25, 2021 @ 7:00pm
Executive Session @ 6:30pm (Personnel)
District Administration Building Board Room

Notice having been advertised and posted and members duly notified, a Board meeting of the Board of School Directors was held on October 25, 2021 in the District Administration Board Room.

School Board Members:

Mr. Patrick Hewitt, President (in-person)
Mr. Phillip J. Elias, Vice-President (in-person)
Mrs. Amy Billerbeck (virtual)
Mrs. Barbara L. Bolas (in-person)
Mrs. Jennifer L. Bowen (in-person)
Dr. Daphna Gans (in-person)
Mr. Louis P. Mafrice Jr. (not in attendance)
Mrs. Angela Peterson (in-person)
Mrs. Jennifer Schnore (in-person)

School Personnel:

Dr. John T. Rozzo, Superintendent (in-person)
Dr. Sharon K. Suritsky, Assistant/Deputy Superintendent (virtual)
Mrs. Amy Pfender, Assistant Superintendent (virtual)
Mr. Ray Carson, Senior Director of Operations & Administrative Services (virtual)
Mr. Scott Burchill, Director of Business & Finance (virtual)
Dr. Lou Angelo, Director of Operations & Facilities (virtual)
Mr. Raymond Berrott, Director of Technology (virtual)
Dr. Judith Bulazo, Director of Curriculum and Development (not in attendance)
Mrs. Cassandra Doggrell, Director Special Education (not in attendance)
Dr. Lauren Madia, Assistant Director of Pupil Services (not in attendance)
Mr. Bradley Wilson, Director of Strategic Initiatives (not in attendance)
Mrs. Jocelyn Kramer, Solicitor (in-person)
Mrs. Sarah MacDonald, Board Stenographer (virtual)
R.J. Shontz, Student Board Representative (virtual)
Ashvita Saxena, Student Board Representative (virtual)

Call to Order & Pledge of Allegiance

(Hewitt, School Board President)

Mr. Hewitt called the meeting to order at approximately 7:02pm.

Meeting Procedures

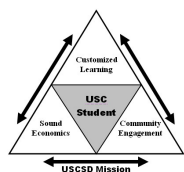
(Kramer, Solicitor)

Mrs. Kramer reviewed the procedures for the meeting. She advised about masks and public comments, noting that residents may remove their mask while speaking at the podium, but must put their mask back on when they are done speaking. She also explained that during public comment, each resident has 3 minutes to comment and must state their name and address.

Reading of the Mission:

(Hewitt, School Board President)

Mr. Elias read the following Mission:



Developing lifelong learners and responsible citizens for a global society is the mission of the Upper St. Clair School District, served by a responsive and innovative staff who in partnership with the community provides learning experiences that nurture the uniqueness of each child and promotes happiness and success.

Reading of the Shared Belief Statement #6 from Strategic Plan:

(Hewitt, School Board President)

Mrs. Petersen read the following Statement:

We Believe that:

A school district that offers a variety of programmatic choices ensures greater student engagement in the learning process.

Approval of Agenda

(Hewitt, School Board President).

MOTION: By Bolas: I move that the Board approve the Agenda, as presented. Seconded by Petersen and carried by unanimous voice vote.

Approval of Minutes

(Hewitt, School Board President)

September 28, 2021

October 11, 2021

ATTACHED

MOTION: By Bowen: I move that the Board approve the Meeting Minutes of the September 28, 2021 and October 11, 2021 Board Meetings, as attached. Seconded by Gans and carried by unanimous voice vote.

Mrs. Bolas abstained from the October 11, 2021 meeting minutes, as she was away visiting her grandchildren.

Resident's Comments - (Regarding Agenda items only)
(Hewitt, School Board President)

Note: As per Guidelines for Resident's Comments, please state your name and address and limit your comments to three minutes.

There were no resident's comments at this time.

Report from Student Board Representatives

R.J. Shontz & Ashvita Saxena

(Rozzo, Superintendent of Schools)

R.J. and Ashvita gave their Student Board Representative reports.

R.J. reported on football, noting the last regular season game will be held this Friday against Bethel Park, field hockey, soccer, volleyball, tennis, cross country and the Best Buddies Club's first field trip.

Ashvita reported on chanteclairs, the Fall Play, PA Educators Association student selections, AP Exam sign-ups, and High School volunteers going to Gilfillan garden.

Mr. Hewitt thanked R.J. and Ashvita.

Superintendent's Report

(Rozzo, Superintendent of Schools)

a. District Update

(Rozzo, Superintendent of Schools)

Dr. Rozzo gave several updates regarding the District. He advised that the first nine weeks are about to conclude and that he is happy to report that since the start of school, the District has not needed to close or cancel any events or programs. He noted that there will be two upcoming Inservice Days in November. He also reported on the Personnel Listing, advising about the retirement of Coach, Jerry Malarkey and the recommendation for Mr. Daniel Holzer to be appointed as Interim Athletic Director. He noted that the Administration is very confident in Mr. Holzer to be in the role, and that the placement is interim and will continue to be evaluated. Dr. Rozzo gave his quarantine numbers update, advising that currently 515 students have been excluded from quarantine due to masking. He also explained that the District does not mandate vaccines for students, the mandates come from the County Health Department. He noted that there are exemptions from vaccines in the form of religious, medical, and philosophical exemptions. He highlighted that there is a difference between vaccine and mask mandates.

b. Approval of Personnel Listings

(Carson, Senior Director of Operations & Administrative Services)

ATTACHED

Mr. Carson reviewed the Personnel Listing, advising there are winter head and assistant coaches on the Listing, as well as the long-term substitute for Mr. Holzer.

MOTION: By Gans: I move that the Board approve the Personnel listing as presented, subject to all required pre-employment history reviews and clearance requirements. Seconded by Petersen and carried by unanimous voice vote.

c. Approval to Reject the Bids for Brick Veneer for the Wall in the Athletic Circle

(Rozzo, Superintendent of Schools)

Dr. Rozzo recommended rejecting the one bid received for the wall, as the deadline for making a decision is the end of October. He reported that more time is needed to discuss options and evaluate.

MOTION: By Petersen: I move that the Board reject all bids received for the addition of a brick veneer finish for the retaining wall in the Athletic Circle. Seconded by Schnore and carried by unanimous voice vote.

d. Approval to Authorize the Administration to enter into Student Agreements with Parkway West Career and Technical Center for Students to Participate in a Cooperative Work Experience with the District.

(Angelo, Director of Operations & Facilities)

ATTACHED

Dr. Angelo reviewed the Agreement with Parkway West Career and Technical Center, for students to participate in cooperative work with the District. He reported that this is a great opportunity for the District to partner with Parkway, as a way to promote student growth and development, as well as exploring possible mechanics for succession planning. He advised that, if approved, the Upper St. Clair School District will be the first to partner with Parkway in this Diesel program.

Mr. Carson advised that Dr. Angelo discussed this Agreement with the Union, and they were very open to it and the District's mechanics are looking forward to tutoring students.

Dr. Gans asked Dr. Angelo to elaborate on what the students will be doing during their time with the District. Dr. Angelo advised they will be doing hands-on work to learn how to keep buses running smoothly.

Mrs. Petersen advised that the hands-on learning that students obtain makes a huge difference as far as their learning and excitement. She noted that the Diesel program is very new and she appreciates all the students who attend.

MOTION: By Schnore: I move that the Board authorize the Administration to enter into Student Agreements with Parkway West Career and Technical Center for students to participate in a Cooperative Work Experience with the District, subject to final terms acceptable to the Superintendent and Solicitor. Seconded by Elias and carried by unanimous voice vote.

e. Approval of Staffing Resolution for Student Workers (Resolution 2021-22)
(Angelo, Director of Operations & Administrative Services)

Increase: (2) 0.5 Co-Op/Temporary Mechanic Student Workers

Dr. Angelo reviewed Staffing Resolution 2021-22, Staffing Resolution to increase two 0.5 Co-Op/Temporary Mechanic Student workers. He noted this resolution is related to the Student Agreements with Parkway West Career and Technical Center.

MOTION: By Elias: I move that the Board approve the Staffing Resolution 2021-22, Increase (2) 0.5 Co-Op/Temporary Mechanic Student Workers. Seconded by Billerbeck and carried by unanimous voice vote.

f. Approval to Solicit Bids for Transportation Vehicles for the 2022-2023 School Year
(Angelo, Director of Operations & Administrative Services)
ATTACHED

Dr. Angelo reviewed the approval to solicit bids for transportation vehicles for the 2022-2023 school year. He advised that, with the exception of the 2020-2021 school year, the District has been purchasing buses as part of an intentional plan to keep the fleet of vehicles updated, to avoid having to purchase many new vehicles at the same time. He reported that the recent purchase of vans has worked out well, especially in terms of having enough drivers during a nationwide shortage.

Dr. Gans asked a question about the purchase of vehicles and recent contracts with transportation services. Dr. Angelo answered her question, advising about the purchase of buses and the routes of the contracted drivers.

MOTION: By Billerbeck: I move that the Board authorize the Administration to solicit bids to purchase or lease two non-lit passenger vans (1 wheelchair accessible) and six 72-passenger busses for the 2022-2023 school year, subject to final terms and conditions acceptable to the Superintendent and Solicitor. Seconded by Bolas and carried by unanimous voice vote.

g. Second Reading and Adoption of Revisions and New Section 600 Policies and the Deletion of Certain Policies

(Burchill, Director of Business & Finance/Pfender, Assistant Superintendent/Kramer, Solicitor)

ATTACHED

Mrs. Kramer advised that the presented policies are up for a second reading and adoption. She noted there have been no changes to the policies, with the exception of the removal of the Naming Rights Policy, which will be presented for further discussion at an upcoming Committee Meeting.

MOTION: By Bolas: I move that the Board approve the second reading and adoption of the revised and new Section 600 policies and deletion of the policies listed in the cross reference, as presented below:
Seconded by Bowen and carried by unanimous voice vote.

- 602 - Budget Planning
- 603 - Budget Preparation
- 604 - Budget Adoption
- 605 - Tax Levy
- 607 - Tuition Income
- 608 - Bank Accounts
- 609 - Investment of District Funds
- 610 - Purchases Subject to Bid Quotation
- 611 - Purchases Budgeted/Not Budgeted
- 613 - Cooperative Purchasing
- 614 - Payroll Authorization
- 615 - Payroll Deductions
- 616 - Payment of Bills
- 617 - Petty Cash
- 618 - Student Activity Funds
- 619 - District Audit
- 620 - Fund Balance
- 621 - Local Taxpayer Bill of Rights
- 622 - GASB Statement 34
- 624 - Taxable Fringe Benefits
- 625 - Procurement Cards
- 626 - Federal Fiscal Compliance
- 626.1 - Travel Reimbursement - Federal Programs
- 627 - Commercial Activities
- Replacing the following Policies: 3008, 3009, 3010, 3005, 3007.2, 3007, 3007.1, 7014, 3033, 7018, 7019, 7021, 3023, 3023.1, 3023.2
- Cross Reference - 600s

h. Approval of Commendations and Recognitions

(Suritsky, Deputy/Assistant Superintendent)

Dr. Suritsky read the Commendations and Recognitions.

MOTION: By Bowen: I move that the Board approve the Commendations and Recognitions, as presented. Seconded by Gans and carried by unanimous voice vote.
(Voice Vote)

Consent Agenda

(Rozzo, Superintendent of Schools)

MOTION: By Gans: I move that the Board approve the following Consent Agenda items, contingent upon documentation acceptable to the Superintendent and Solicitor, as attached to the permanent record of the minutes of this meeting. Seconded by Petersen and carried by unanimous voice vote.

a. Approval of Change Orders for Capital Projects

(Carson, Sr. Director of Operations & Administrative Services / Angelo, Director of Operations & Facilities)

ATTACHED

Change Order No.	Vendor	Amount
CE#5	A. Folino	\$30,875.00
CE#6	A. Folino	(\$25,800.00)
CE#7	A. Folino	\$2,300.00
COE#8	A. Folino	\$877.00

b. Approval to Declare Equipment Surplus/Obsolete

(Burchill, Director of Business & Finance)

ATTACHED

c. Approval of the Treasurer's Report - 10.11.2021

Including Supplemental Report - 10.25.2021

(Burchill, Director of Business & Finance)

ATTACHED

Approval of the Treasurer's Report, including approval of total Bill List and Check File Listing, as follows:

i. Approval of Budget Transfers, Credit Card and Bill List for 2021-2022

Fund 10 (General Fund) - \$4,077,617.41
Fund 31 (Capital Reserve Fund) - \$16,797.74
Fund 36 (Construction Fund) - \$1,119,119.96
Fund 50 (School Lunch Fund) -\$158,493.16

ii. Approval of Budget Transfers, Credit Card and Bill List for 2020-2021

Fund 10 (General Fund) - \$29,500.92

Fund 31 (Capital Reserve Fund) - \$0

Fund 36 (Construction Fund) - \$0

Fund 50 (School Lunch Fund) -\$0

Resident's Comments - (Regarding Any Item)

(Hewitt, School Board President)

Note: As per Guidelines for Resident's Comments, please state your name and address and limit your comments to three minutes.

There was one resident comment at this time.

Committee Reports

(Hewitt, School Board President)

Mrs. Bolas and Mrs. Schnore gave reported on their time at the PSBA Delegate Assembly, reviewing Charter school funding reform, the treasurer's report, results of the officer election, and more.

Matters of Information/Other

(Rozzo, Superintendent of Schools)

a. Recognition of Gifts to Schools, Awards and Scholarships for 2020-2021

(Burchill, Director of Business & Finance)

ATTACHED

Mr. Burchill reviewed the Gifts to schools, awards, and scholarships, advising this is an annual recognition. He noted the majority of the monetary gifts came from parent groups and that the Upper St. Clair School District would like to thank everyone who donated. Dr. Rozzo echoed Mr. Burchill's sentiments and thanked everyone.

Announcement Regarding Executive Session

(Hewitt, School Board President)

Mr. Hewitt announced the following Executive Session:

- a.** Executive Session was held @ 6:30pm for Personnel.

Adjournment

(Hewitt, School Board President)

Mr. Hewitt adjourned the meeting at approximately 7:43pm, on a motion from Mrs. Bolas.

Patrick A. Hewitt, President
BOARD OF SCHOOL DIRECTORS

Scott. P. Burchill, Secretary
BOARD OF SCHOOL DIRECTORS

Submitted by: Sarah MacDonald
School Board Stenographer



UPPER ST. CLAIR SCHOOL DISTRICT

BOARD OF SCHOOL DIRECTORS

Mr. Patrick A. Hewitt, President • Mr. Phillip J. Elias, Vice President • Mrs. Amy L. Billerbeck
Mrs. Barbara L. Bolas • Mrs. Jennifer L. Bowen • Dr. Daphna Gans • Mr. Louis P. Mafrice, Jr.
Mrs. Angela B. Petersen • Mrs. Jennifer A. Schnore
Dr. John T. Rozzo, Superintendent • Mrs. Jocelyn P. Kramer, Solicitor

SCHOOL BOARD MEETING MINUTES

Monday, November 8, 2021 @ 7:00pm
District Administration Building Board Room

Notice having been advertised and posted and members duly notified, a special Board meeting of the Board of School Directors was held on November 8, 2021 in the District Administration Board Room.

School Board Members:

Mr. Patrick A. Hewitt, President (in-person)
Mr. Phillip J. Elias, Vice-President (in-person)
Mrs. Amy L. Billerbeck (in-person)
Mrs. Barbara L. Bolas (in-person)
Mrs. Jennifer L. Bowen (virtual)
Dr. Daphna Gans (in-person)
Mr. Louis P. Mafrice Jr. (in-person)
Mrs. Angela B. Peterson (in-person)
Mrs. Jennifer A. Schnore (in-person)

School Personnel:

Dr. John T. Rozzo, Superintendent (in-person)
Dr. Sharon K. Suritsky, Assistant/Deputy Superintendent (virtual)
Mrs. Amy Pfender, Assistant Superintendent (virtual)
Mr. Ray Carson, Senior Director of Operations & Administrative Services (virtual)
Mr. Scott Burchill, Director of Business & Finance (virtual)
Dr. Lou Angelo, Director of Operations & Facilities (virtual)
Mr. Raymond Berrott, Director of Technology (virtual)
Dr. Judith Bulazo, Director of Curriculum and Development (virtual)
Mrs. Cassandra Doggrell, Director Special Education (not in attendance)
Dr. Lauren Madia, Assistant Director of Pupil Services (virtual)
Mr. Bradley Wilson, Director of Strategic Initiatives (virtual)
Mrs. Jocelyn Kramer, Solicitor (in-person)
Mrs. Sarah MacDonald, Board Stenographer (virtual)
R.J. Shontz, Student Board Representative (virtual)
Ashvita Saxena, Student Board Representative (virtual)

Call to Order

(Hewitt, School Board President)

Mr. Hewitt called the meeting to order at approximately 7:14pm.

Resident's Comments - (Regarding Voting Agenda items only)

Note: As per Guidelines for Resident's Comments, please state your name and address and limit your comments to three minutes. All attendees must comply with the State mask order.

There was one resident comment at this time.

Approval of Agenda

(Hewitt, School Board President)

MOTION: By Elias: I move that the Board approve the Agenda, as presented. Seconded by Bolas and carried by unanimous voice vote.

Superintendent's Report

(Rozzo, Superintendent of Schools)

a. Approval for Staffing Resolution, Boyce German Teacher (Resolution 2021-23)

(Suritsky, Deputy/Assistant Superintendent)

Dr. Suritsky reviewed Staffing resolution 2021-23. She advised that she is requesting the decrease, as there has been a decline in the number of students enrolled in German at Boyce.

Decrease: 1.0 to 0.60 - Boyce German Teacher

MOTION: By Schnore: I move that the Board approve Staffing Resolution 2021-23, Decrease 1.0 Boyce German Teacher to .60 Boyce German Teacher, effective December 1, 2021. Seconded by Elias and carried by unanimous voice vote.

b. Approval for Staffing Resolution, Activities (Resolution 2021-24)

(Pfender, Assistant Superintendent)

Mrs. Pfender reviewed Staffing Resolution 2021-24. She explained that since Mr. Holzer has moved into his new role as interim Athletic Director, he has resigned from his role as Director of Student Activities. She advised that due to this change, there is a need to change the current 0.75 Activities Coordinator position to a 1.0 Head of Student Activities. She noted that funds for the change are available in the budget.

Decrease: 0.75 - Activities Coordinator
Increase: 1.0 - Head of Student Activities

MOTION: By Petersen: I move that the Board approve Staffing Resolution 2021-24, Decrease 0.75 Activities Coordinator and Increase 1.0 Head of Student Activities, effective November 9, 2021. Seconded by Schnore and carried by unanimous voice vote.

c. Approval of Personnel Listings

(Carson, Sr. Director of Operations & Administrative Services)

ATTACHED

Mr. Carson reviewed the Personnel Listings, noting the listing included the staffing resolution positions, ECAs for basketball coaches, and the recommended rate of \$18 per hour, for substitute van drivers. Mr. Carson also shared that the comments related to hiring were well-taken. He advised that the District continues to be very aggressive with hiring, while keeping the high standards that USC has always had.

MOTION: By Bowen: I move that the Board approve the Personnel listing as presented, subject to all required pre-employment history reviews and clearance requirements. Seconded by Petersen and carried by unanimous voice vote.

d. Approval of Contract with Bob Steineck and Association, Inc. for Lighting and Labor for the Fall Play, not to exceed \$2,000.00.

(Pfender, Assistant Superintendent)

ATTACHED

Mrs. Pfender reviewed the Contract with Bob Steineck and Association, Inc. for lighting and labor related to the Fall Play, not to exceed \$2,000.00. She noted that the District has approved prior contracts with Bob Steineck and Association.

MOTION: By Billerbeck: I move that the Board approve the Agreement with Bob Steineck and Association, Inc. for Light and Labor at the Fall Play, not to exceed \$2,000.00, subject to final terms acceptable to the Superintendent and Solicitor. Seconded by Gans and carried by unanimous voice vote.

Board Member Resignation

(Hewitt, Board President)

Mr. Hewitt advised that Mrs. Billerbeck would be resigning from the Board, effective November 8, 2021. Mr. Hewitt, Mrs. Bolas, Mrs. Petersen, Mr. Mafrice, Mrs. Bowen, and Dr. Rozzo thanked Mrs. Billerbeck for her years of service and dedication to the District.

Mrs. Billerbeck thanked everyone and read a few prepared remarks about her time on the Board and the wonderful people she has met and interacted with over the years.

MOTION: By Mafrice: I move that the Board accept the resignation of Amy Billerbeck and declare her seat vacant. Seconded by Elias and carried by unanimous voice vote.

Adjournment

(Hewitt, School Board President)

Mr. Hewitt adjourned the meeting at approximately 7:35pm on a motion, which was seconded.

Patrick A. Hewitt, President
BOARD OF SCHOOL DIRECTORS

Scott P. Burchill, Secretary
BOARD OF SCHOOL DIRECTORS

Submitted by: Sarah MacDonald
SCHOOL BOARD STENOGRAPHER



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Upper St. Clair School District

PRESENTATION OF THE RESULTS OF THE 2020-2021 AUDIT

November 22, 2021



Required Audit Communications

Required Audit Communications

- ❑ Our responsibilities under U.S. generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance are to perform procedures to provide a reasonable basis for our opinion.
- ❑ Our audit does not relieve you or management of your responsibilities to ensure the financial statements are fairly presented.
 - While we do assist in drafting the financial statements and the Data Collection Form, the information is reviewed and approved by management to demonstrate their approval of the content.

Required Audit Communications (cont.)

- ❑ Adopted Accounting Statements
 - GASB Statement No. 84, *“Fiduciary Activities”*
 - Resulted in the restatement of Custodial Funds net position as of July 1, 2020 from \$0 to \$517,335.
 - GASB Statement No. 90, *“Majority Equity Interests”* and GASB Statement No. 93, *“Replacement of the Interbank Offered Rates”*
 - No impact to the School District’s financial statements.
- ❑ No other accounting policies were adopted or changed in 2021.

Required Audit Communications (cont.)

- ☐ The financial statement disclosures are neutral, consistent, and clear.
- ☐ No difficulties in performing and completing the audit.
- ☐ No material audit adjustments were proposed.
- ☐ No findings were communicated in the Single Audit.
- ☐ No disagreements with management, no consultations with other accountants, and no issues discussed prior to retention as auditors.

Required Audit Communications (cont.)

- ❑ Significant Estimates:
 - OPEB Liability
 - PSERS Net Pension Liability and Net OPEB Liability
 - Earned Income Tax Receivable

PENSION & OPEB LIABILITIES

PSERS Net Pension Liability

- \$134,029,000
- Increase of \$7,856,000 from 2020

PSERS Net OPEB Liability

- \$5,888,000
- Increase of \$152,000 from 2020

OPEB Liability

- \$13,298,000
- Increase of \$354,000 from 2020



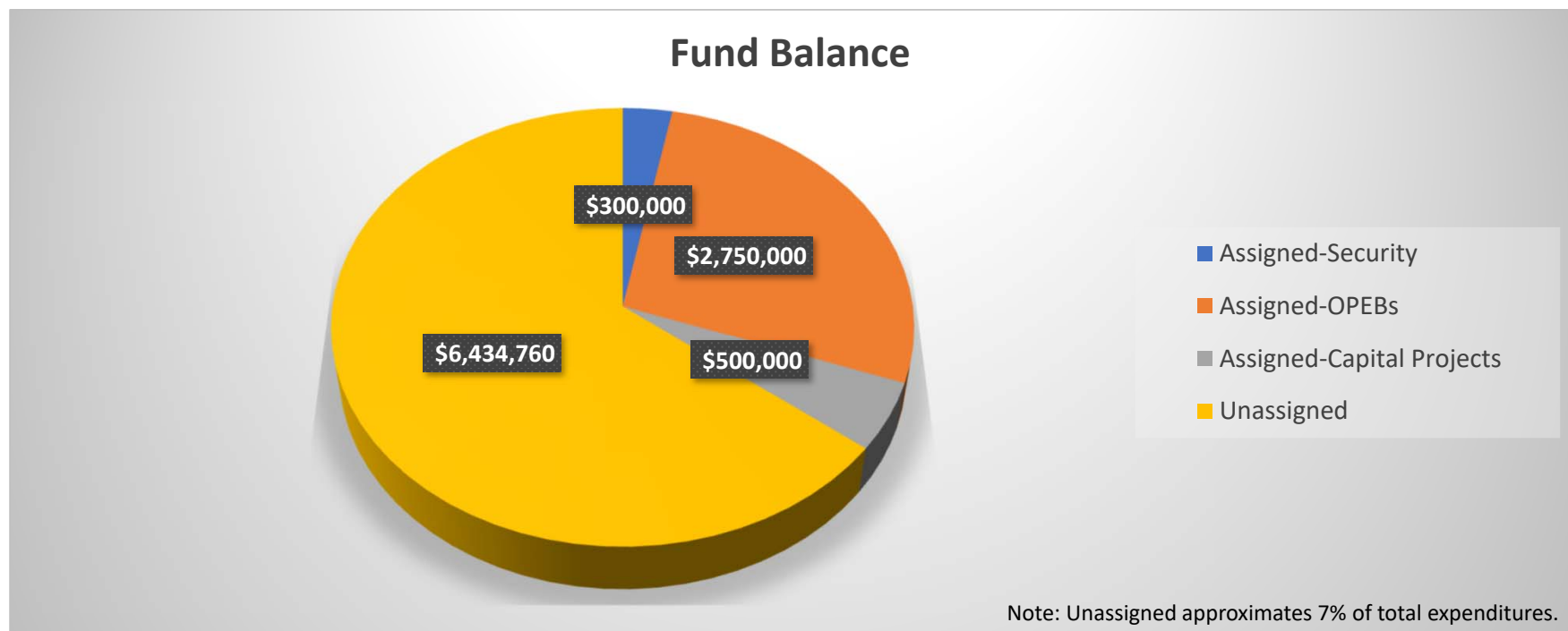
Financial Highlights

FISCAL YEAR 2021

Fiscal Year 2021

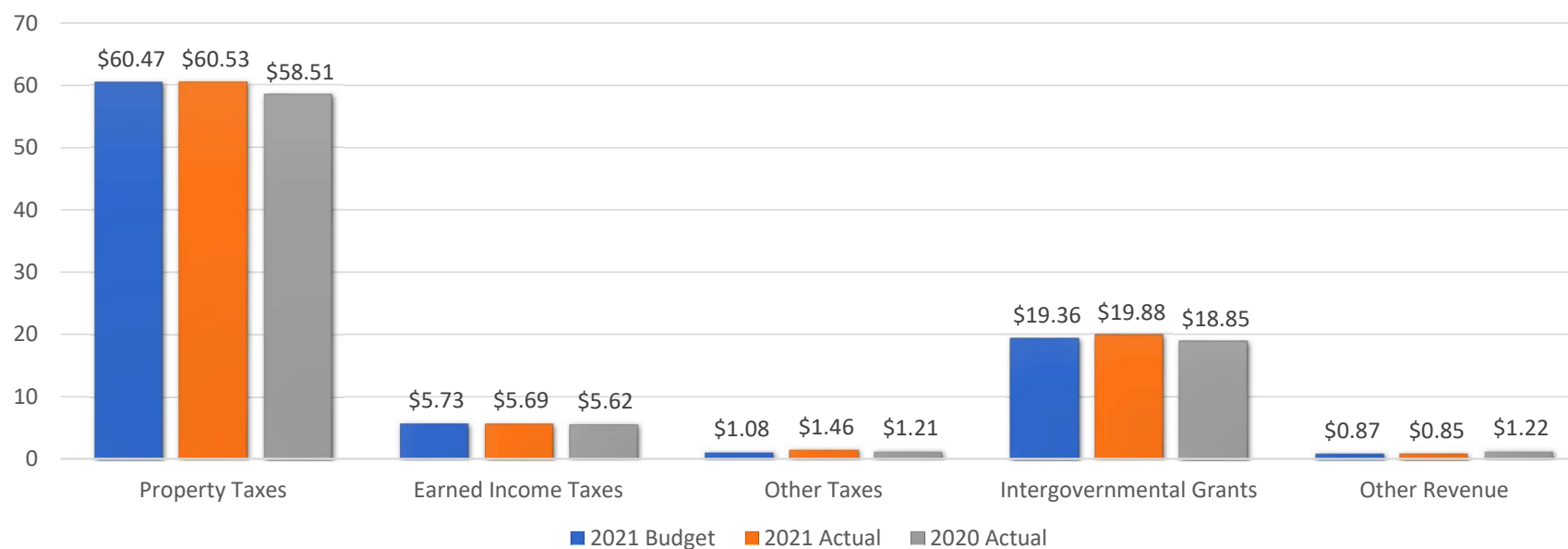
- ❑ Property taxes were levied at 26.8972 mills.
- ❑ No new debt issuances.
- ❑ Child Nutrition Cluster audited as a major federal program due to additional subsidies received under the COVID-19 waivers.
 - No findings noted.

Fund Balance (General Fund)



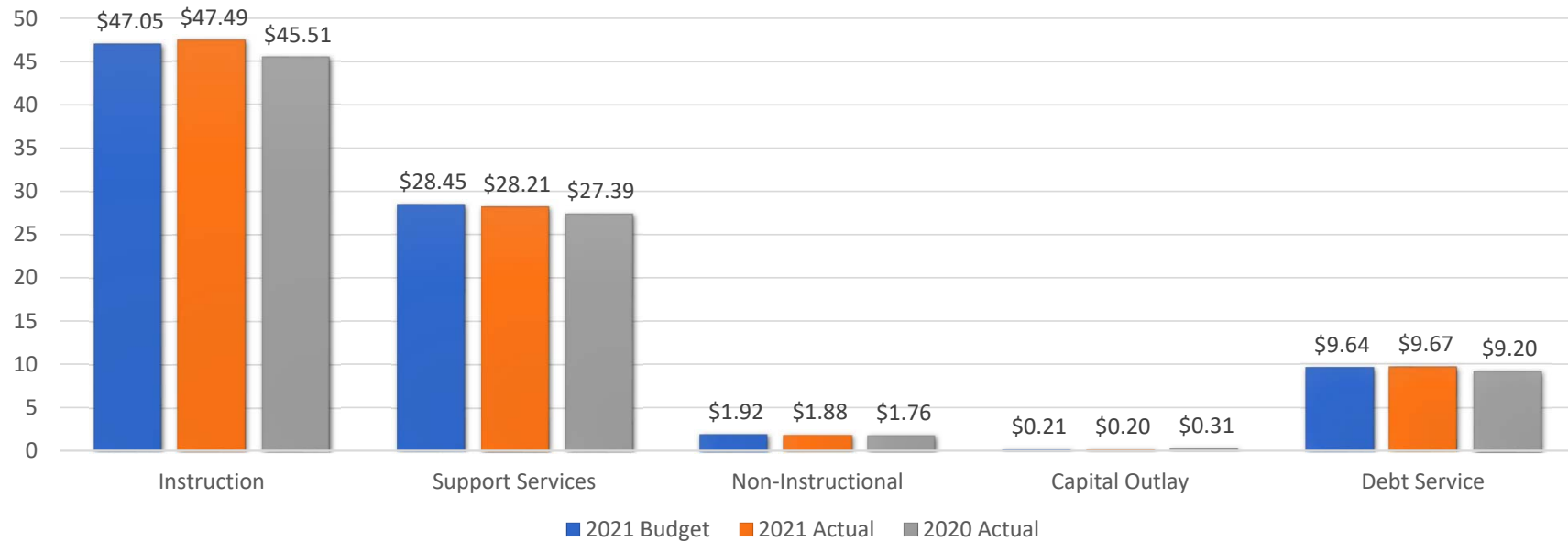
General Fund Revenues

Dollars Expressed in Millions



General Fund Expenditures

Dollars Expressed in Millions



Annual Debt Service Requirements

Fiscal Year	Principal	Interest	Total
2022	\$3,895,000	\$4,516,024	\$8,411,024
2023	4,175,000	4,377,687	8,552,687
2024	4,525,000	4,250,906	8,775,906
2025	4,640,000	4,120,877	8,760,877
2026	4,770,000	3,983,748	8,753,748
Thereafter	109,435,000	39,749,102	149,184,102
Total	\$131,440,000	\$60,998,344	\$192,438,344

Note: Final maturity year is 2045.



Future Considerations

Considerations/Changes for Next Year



Continued impact of
COVID-19 pandemic



COVID related funding to
be spent



Cybersecurity risks



Pending accounting
standards

- Leases (Fiscal Year 2022)



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**Upper St. Clair Township
School District**

Financial Statements and
Required Supplementary and
Supplementary Information

For the Year Ended June 30, 2021
with Independent Auditor's Report

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT **DRAFT**

FOR THE YEAR ENDED JUNE 30, 2021

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UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

FOR THE YEAR ENDED JUNE 30, 2021

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Independent Auditor's Report

Board of Directors Upper St. Clair Township School District

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Upper St. Clair Township School District (School District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School 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.

Auditor's 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the School District as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note 1 to the financial statements, the School District adopted Governmental Accounting Standards Board (GASB) Statement No. 84, "*Fiduciary Activities*," which improves guidance regarding the identification of fiduciary activities for accounting and financial reporting and how these activities should be reported. Our opinion is not modified with respect to that matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and the pension, postemployment benefits other than pension benefits (OPEBs), and budgetary comparison information on pages i through ix and 56 through 63, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Pittsburgh, Pennsylvania

DATE XX, 20XX

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

Required Supplementary Information (RSI)

June 30, 2021

Our Management's Discussion and Analysis (MD&A) of Upper St. Clair Township School District's (School District) financial performance provides an overview of the School District's financial activities for the fiscal year ended June 30, 2021. This information should be reviewed in conjunction with the School District's financial statements that begin on page 1.

The 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*," issued June 1999. The intent of this MD&A is to look at the School District's financial performance as a whole.

FINANCIAL HIGHLIGHTS

The financial statements for the School District are comprised of Governmental Activities, the largest and most significant portion of the financial statements that include the General Fund, the Capital Reserve Fund, and the Construction Fund; the Business-Type Activities that represent the food service program; the Custodial Funds that includes student activity accounts; and a Private Purpose Trust Fund that represents educational endowments and scholarships.

During the fiscal year 2020-21 the School District experienced a revenue increase of \$3,313,118 in governmental and business-type activities (see Table 4) as compared to the previous year, primarily from the following:

- \$1,043,375 increase in Property taxes collected because of an increase in assessed value and the real estate tax rate
- \$1,180,686 increase due to proceeds from long term financing
- \$1,526,072 increase in federal funding related to the COVID-19 pandemic
- \$592,440 decrease in Investment earnings attributed to interest rates declining related to the economic downturn and pandemic

Over the past few years, the School District increased taxes to fund current operations and rising benefit costs to minimize staffing and program reductions.

Pennsylvania school district employees are members of PSERS, a governmental multi-employer defined benefit pension plan. The School District's pro rata share of the pension liability, the deferred inflows and outflows, and the pension expense are reflected in the financial statements.

During the fiscal year, expenses increased by \$3,168,685 as compared to 2019-20. The key explanations are as follows:

- Increases of:
 - \$3,761,757 increase in Instructional Services and Instructional Support; \$3,007,766 in salary/benefit costs, due to increases in regular salaries and the employer retirement contribution rate, as well as expanded substitute utilization because of the pandemic. Also, supplies increased approximately \$338,000 as a result of technology purchases related to the pandemic.
 - \$1,189,554 increase in facilities, construction and improvement due to construction costs that were not capitalized.
- Decreases of:
 - \$896,570 decrease in interest due to the timing of accrued interest payments and a decrease in capital lease expenditures.

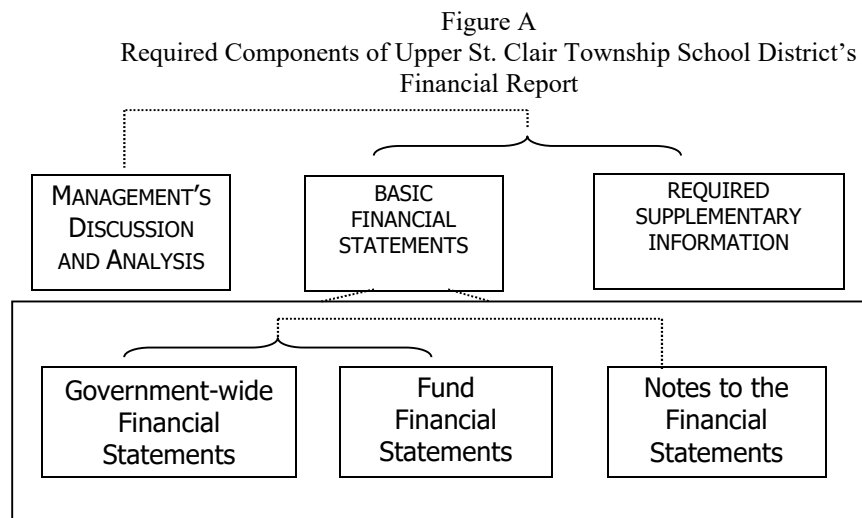
- \$345,149 decrease in Transportation as a result of no bus purchase in 2020-21

The School District ended the year with \$26.3 million in Current and Other Assets, \$121 million in Capital Assets, (\$136.8) million of Net Position that includes the effect of GASB 68 related to pension accounting, GASB 75 related to OPEB and \$307.8 million of Total Liabilities. See Table 2.

USING THE BASIC FINANCIAL STATEMENT REPORT

This Basic Financial Statement Report consists of the Management's Discussion and Analysis (this section) and a series of financial statements and notes to those statements. The Statement of Net Position and Statement of Activities, beginning on page 1, provide information about the activities of the School District as a whole and present a longer-term view of the School District's finances. Fund Financial Statements, which start on page 4, provide the next level of detail. For governmental funds, these statements show how services were financed in the short-term as well as what remains for future spending. The Fund Financial Statements also look at the School District's most significant funds with all other non-major funds (if applicable) presented in total in one column. For the School District, the General Fund is the most significant fund. Lastly, the financial statements include notes that provide explanations and supporting information for the financial statements.

Figure A shows how the required parts of the School District's Financial Report are arranged and relate to one another:



REPORTING THE SCHOOL DISTRICT AS A WHOLE

Government-wide Statements

While the Fund Financial Statements beginning on page 4 contain the majority of funds used by the School District to provide programs and activities, the Statement of Net Position and the Statement of Activities answer the question, "How did we do financially during Fiscal Year 2021?" These statements, beginning on page 1, include all assets and liabilities using the accrual basis of accounting similar to the accounting used by most private-sector companies, accounting for the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the School District's net position and changes in net position. This change in net position is important because it informs the reader about the School District as a whole, whether the financial position of the School District has improved or diminished. The causes of this change may be the result of many factors; some financial, some not. Non-financial factors include the current property tax laws in Pennsylvania restricting revenue growth, facility conditions, required educational programs, and other factors.

In the Statement of Net Position and the Statement of Activities, the School District is divided into two distinct kinds of activities:

- Governmental activities – Most of the School District’s basic services are included here, such as instruction, support services, operation and maintenance of plant, pupil transportation, and administration. Property taxes and state and federal subsidies and grants finance most of these activities.
- Business-type activities –The School District operates a food service program and charges fees to students, staff, and visitors to help it cover the costs of the food service operation.

REPORTING THE SCHOOL DISTRICT’S MOST SIGNIFICANT FUNDS

Fund Financial Statements

Fund financial statements, which begin on page 4, provide detailed information about the most significant funds – not the School District as a whole. Some funds are required by state law and by bond requirements.

Governmental funds – Most of the School 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 the modified accrual basis of 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 School 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 School 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 reflected in a reconciliation after each fund statement on pages 5 and 7.

Proprietary fund – This fund is used to account for the School District’s activities that are similar to business operations in the private sector. A significant portion of funding is from user charges. When the School District charges for services it provides – whether to outside customers or to other units in the School District – these services are generally reported in proprietary funds. The Food Service Fund is the School District’s only proprietary fund and uses the same basis of accounting as business-type activities. Therefore, these statements are the same as the business-type activities discussed above.

The General Fund, which accounts for the School District’s operations, represents the most significant major fund. The Statement of Revenues, Expenditures, and Changes in Fund Balance-Governmental Funds on page 6 is summarized in the following Table 1.

The 2021 Fund Balance for the Total Governmental Funds reflects an increase of \$547,004 comprised of a \$589,445 increase in the General Fund, due to increased tax collection, a \$7,596 decrease in the Capital Reserve and a \$34,845 decrease in the Construction Fund.

Table 1
Summary of Governmental Change in Fund Balance
Fiscal Year Ended June 30, 2021

	Beginning Fund Balance	Net Change in Fund Balance	Ending Fund Balance
2021			
General Fund	\$ 9,413,584	\$ 589,445	\$10,003,029
Capital Reserve Fund	100,871	(7,596)	93,275
Construction Fund	858,807	(34,845)	823,962
2021 Total Governmental Funds	<u>\$ 10,373,262</u>	<u>\$ 547,004</u>	<u>\$10,920,266</u>
2020 Total Governmental Funds	<u>\$ 16,375,104</u>	<u>\$ (6,001,842)</u>	<u>\$10,373,262</u>

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

The School District's total net position was (\$136,793,584) and (\$133,696,072) at June 30, 2021 and June 30, 2020, respectively. This negative net position is attributed to the recording of post-employment benefits (other than pensions) under GASB 75.

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and Other Assets	\$ 26,295,879	\$ 24,861,046	\$ 22,243	\$ 125,133	\$ 26,318,122	\$ 24,986,179
Capital Assets	120,908,430	124,462,507	91,624	121,788	121,000,054	124,584,295
Total Assets	<u>\$ 147,204,309</u>	<u>\$ 149,323,553</u>	<u>\$ 113,867</u>	<u>\$ 246,921</u>	<u>\$ 147,318,176</u>	<u>\$ 149,570,474</u>
Deferred Charge on Refunding	\$ 2,840,313	\$ 3,091,706	\$ -	\$ -	\$ 2,962,215	\$ 3,091,706
Deferred outflows of resources for Pensions	22,875,783	19,369,173	-	-	22,875,783	19,369,173
Deferred outflows of resources for OPEB's	1,544,033	1,543,134	-	-	1,544,033	1,543,134
Total Deferred Outflows of Resources	<u>\$ 27,260,129</u>	<u>\$ 24,004,013</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,260,129</u>	<u>\$ 24,004,013</u>
Current and Other Liabilities	\$ 15,369,332	\$ 14,071,848	121,902	\$ 128,540	\$ 15,491,234	\$ 14,200,388
Long-term Liabilities:						
Due within one year	4,856,979	4,654,099	16,712	16,115	4,873,691	4,670,214
Due after a year	287,415,744	283,254,353	35,302	52,014	287,451,046	283,306,367
Total Liabilities	<u>\$ 307,642,055</u>	<u>\$ 301,980,300</u>	<u>\$ 173,916</u>	<u>\$ 196,669</u>	<u>\$ 307,815,971</u>	<u>\$ 302,176,969</u>
Deferred Inflows of Resources	<u>\$ 3,555,918</u>	<u>\$ 5,093,590</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,555,918</u>	<u>\$ 5,093,590</u>
Net Position:						
Net investment in capital assets	\$ (10,642,668)	\$ (10,962,910)	\$ 39,610	\$ 53,659	\$ (10,603,058)	\$ (10,909,251)
Unrestricted	(126,090,867)	(122,783,414)	(99,659)	(3,407)	(126,190,526)	(122,786,821)
Total Net Position	<u>\$ (136,733,535)</u>	<u>\$ (133,746,324)</u>	<u>\$ (60,049)</u>	<u>\$ 50,252</u>	<u>\$ (136,793,584)</u>	<u>\$ (133,696,072)</u>

The results of this year's operations as a whole are reported in the Statement of Activities on pages 2 and 3. All expenses are reported in the first column. Specific charges, grants, revenues and subsidies that directly relate to specific expense categories are presented to determine the final amount of the School District's activities that are supported by other general revenues. The three largest general revenues are listed in Table 3.

Table 3
General Revenues
Fiscal Years ended June 30, 2021 and 2020

	2021	2020	Change
Property Taxes (Current and Delinquent including State Property Tax Reduction)	\$ 61,452,122	\$ 60,408,769	\$ 1,043,353
Earned Income Taxes (Current and Delinquent)	5,686,934	5,621,507	65,427
Basic Education Subsidy - provided by the State of PA	4,606,002	4,606,007	(5)

The government-wide financial statements offer a view of the financial condition of the School District on a consolidated basis. For example, investment earnings (Statement of Activities, page 3) not only include interest earnings in the General Fund, but also interest earnings in all other Governmental Funds.

Table 4 summarizes total revenues and expenses for the current year, with comparative data from fiscal year 2020-21.

Table 4
Changes in Net Position
Fiscal Year ended June 30, 2021 and 2020

	Governmental Activities		Business-type Activities		Total	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Revenues						
Program Revenues						
Charges for services	\$ 435,003	\$ 295,823	\$ 286,269	\$ 1,126,324	\$ 721,272	\$ 1,422,147
Operating grants and contributions	13,800,795	12,732,027	1,416,990	258,811	15,217,785	12,990,838
Capital grants and contributions	-	-	-	-	-	-
General Revenues						
Property taxes	60,061,750	59,018,375	-	-	60,061,750	59,018,375
State Property Tax Reduction	1,390,372	1,390,394	-	-	1,390,372	1,390,394
Earned income taxes	5,686,934	5,621,507	-	-	5,686,934	5,621,507
Other taxes	1,460,492	1,208,015	-	-	1,460,492	1,208,015
Basic education subsidy	4,606,002	4,606,007	-	-	4,606,002	4,606,007
Grants, subsidies and contributions	-	-	-	-	-	-
unrestricted	111,995	109,395	-	-	111,995	109,395
Investment earnings	12,562	603,263	8	1,747	12,570	605,010
Rental income	119,268	243,565	-	-	119,268	243,565
Miscellaneous income	1,384,245	201,059	-	2,500	1,384,245	203,559
Refund of prior years expenditures	-	40,755	-	-	-	40,755
Total Revenue	\$ 89,069,418	\$ 86,070,185	\$ 1,703,267	\$ 1,389,382	\$ 90,772,685	\$ 87,459,567
Expenses						
Instruction	52,392,263	50,564,148	-	-	52,392,263	50,564,148
Instructional student support	8,733,599	6,799,957	-	-	8,733,599	6,799,957
Administrative and financial support	6,911,484	6,993,396	-	-	6,911,484	6,993,396
Operation and maintenance of plant	9,716,259	10,030,324	-	-	9,716,259	10,030,324
Pupil transportation	3,880,565	4,225,714	-	-	3,880,565	4,225,714
Student activities	2,028,167	1,924,643	-	-	2,028,167	1,924,643
Pupil health	865,293	781,328	-	-	865,293	781,328
Other support services	1,305,007	1,790,028	-	-	1,305,007	1,790,028
Interest on long-term debt	4,736,793	5,633,363	-	-	4,736,793	5,633,363
Facilities construction and improvement	1,375,896	186,342	-	-	1,375,896	186,342
Refund of prior years revenues	-	20,202	-	-	-	20,202
Food Services	-	-	1,924,871	1,752,067	1,924,871	1,752,067
Total Expenses	\$ 91,945,326	\$ 88,949,445	\$ 1,924,871	\$ 1,752,067	\$ 93,870,197	\$ 90,701,512
Gain (Loss) before transfers	(2,875,908)	(2,879,260)	(221,604)	(362,684)	(3,097,512)	(3,241,945)
Transfers	(111,303)	(622,464)	111,303	622,464	-	-
Net change in net position	(2,987,211)	(3,501,724)	(110,301)	259,779	(3,097,512)	(3,241,945)
Net position:						
Beginning of year	<u>(133,746,324)</u>	<u>(130,244,600)</u>	<u>50,252</u>	<u>(209,527)</u>	<u>(133,696,072)</u>	<u>(130,454,127)</u>
End of year	<u>\$ (136,733,535)</u>	<u>\$ (133,746,324)</u>	<u>\$ (60,049)</u>	<u>\$ 50,252</u>	<u>\$ (136,793,584)</u>	<u>\$ (133,696,072)</u>

Table 5 categorizes the School District's expenses into ten functions - instruction, instructional student support, administrative and financial support, operation and maintenance of plant, pupil transportation, student activities, pupil health, other support services, interest on long-term debt, and facilities construction and improvement – and reports each program's net cost (total cost less revenues generated by the activities). This table also shows the net costs offset by other unrestricted grants, subsidies, and contributions to show the remaining financial needs supported by local taxes and other miscellaneous revenues.

Functions/Programs	Table 5		
	2021	2021	2020
	<u>Total Cost of Services</u>	<u>Net Cost of Services</u>	<u>Net Cost of Services</u>
Instruction	\$ 52,392,263	\$ 42,792,572	\$ 41,912,217
Instructional student support	8,733,599	7,939,200	6,207,932
Administrative and financial support	6,911,484	6,251,802	6,278,069
Operation and maintenance of plant	9,716,259	9,006,307	9,350,847
Pupil transportation	3,880,565	2,795,773	3,137,851
Student activities	2,028,167	1,780,154	1,687,816
Pupil health	865,293	679,491	611,968
Other support services	1,305,007	1,130,719	1,626,373
Interest on long-term debt	4,736,793	3,957,614	4,901,978
Facilities construction and improvement	1,375,896	1,375,896	186,342
Total governmental activities	\$ 91,945,326	\$ 77,709,528	\$ 75,901,393
Less:			
Unrestricted grants, subsidies (including Basic Education Subsidy)		4,606,002	4,606,007
Total required from local taxes and other revenues		\$ 73,103,526	\$ 71,295,386

The District depends heavily on local taxes for its' governmental activities. The School District had expenses for governmental activities of \$91.95 million while only \$14 million has been provided by the State and Federal Governments for program specific charges and other charges for services. The School District also received \$4.6 million from the State, primarily for Basic Education expenses, resulting in \$73 million of expenses that are funded by revenues from tax assessments and other sources. The primary support for the School District's programs for its students is from the Township of Upper St. Clair through real estate and other taxes, representing approximately 80 percent of all government activities.

Business-Type Activity

The only business-type activity of the School District is the Food Service operations. For 2020-21, revenues are \$1.7 million and expenses are \$1.9 million. The Food Service operation is budgeted to be self-sustaining; but due to the continuing pandemic a negative position of \$60,049 was the result for 2020-21 (see Table 4). Operational adjustments will continue in the 2021-22 year. The forecast for the 2021-22 school year projects a balanced budget.

GENERAL FUND BUDGETING HIGHLIGHTS

The School District's budget is prepared according to Pennsylvania law and is based on accounting for transactions on a basis of cash receipts, disbursements, and encumbrances. The only budgeted fund is the General Fund.

During the fiscal year, the Board of School Directors (the "Board") authorizes revisions to the original budget to accommodate differences between the original budget and the actual expenditures of the School District. The budgeting systems are designed with internal controls that assign responsibility for each budget area to an administrator. The administrators are each responsible for their individual areas. A schedule showing the School District's original and final budgeted amounts compared with amounts actually paid and received is provided on page 59.

For the General Fund, budgeted revenues were approximately \$87.5 million; budgeted expenditures were approximately \$87.3 million; Other Financing Uses were approximately \$0.5 million representing a budget deficit of \$283,356. Actual revenues of approximately \$88.4 million were about \$0.9 million higher or approximately 1% than budget, due to increase

in state and federal grants revenue related to the pandemic. Also, proceeds from long term financing of \$11 million contributed to the revenue surplus. Actual expenditures of approximately \$87.4 million were consistent with the budget.

The Net Change in the Fund Balance for 2020-21 was reported at \$589,445, resulting in an Unassigned Fund Balance of \$6,434,760 or 7.3% of the 2020-21 Budget, (see Table 8).

For additional information regarding budget to actual variances, please refer to Required Supplementary Information on pages 59.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2021, the School District's Governmental Activities had \$120.9 million invested in a broad range of capital assets, including land, site improvements, buildings, equipment, and vehicles. This amount represents a net decrease of \$3.6 million as a result of a decrease in CWIP for the new building, and additions, deletions and depreciation on the existing buildings, equipment and furniture and fixtures. Portions of the CWIP were expensed. More detailed information about our capital assets is included in Note 4 to the financial statements on page 28.

Table 6
Governmental Activities
Capital Assets - Net of Depreciation (when applicable)
Fiscal Years Ended June 30, 2021 and 2020

	2021	2020
Land	\$ 3,576,491	\$ 3,576,491
CWIP	786,096	28,855,361
Site Improvements	1,837,132	1,197,568
Library books	3,461,774	3,461,774
Buildings	106,532,989	82,455,980
Equipment, furniture & fixtures	3,375,046	3,184,388
Licensed Vehicles	1,338,902	1,730,945
	<u>\$ 120,908,430</u>	<u>\$ 124,462,507</u>

DEBT ADMINISTRATION

The School District had total outstanding bond principal of \$131.4 million and \$135.0 million as of June 30, 2021 and June 30, 2020, respectively. More detailed information about our long-term liabilities is included in Note 7 to the financial statements on page 31.

Table 7
General Obligation Bonds
Fiscal Years Ended June 30, 2021 and 2020

	2021	2020
2020 Bonds	\$ 9,860,000	\$ 9,865,000
2019A Bonds	1,720,000	1,900,000
2019B Bonds	55,395,000	55,395,000
2018 Bonds	18,025,000	18,030,000
Series 2017 C	8,790,000	8,795,000
Series 2017	10,050,000	10,125,000
Series 2016	6,770,000	7,295,000
Series 2015 A&B	1,295,000	1,920,000
Series 2013A&B	480,000	630,000
Series 2012	18,735,000	20,685,000
Series 2011C&D	320,000	375,000
	<u>\$ 131,440,000</u>	<u>\$ 135,015,000</u>

No bonds were refinanced during the year, nor did we issue any new bonds.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The School District, located in the suburbs of Pittsburgh is 9.95 square miles in size with predominately single family homes. The tax base in Upper St. Clair School District, (\$2,351,166,946 as of 11/5/2021), is stable with anticipated marginal growth from new construction over the next several years.

Revenue budgeted for the 2021-22 fiscal year is \$91.88 million, or \$4.38 million higher than the 2021-22 budget. Real estate revenue increased \$2.86 million with an increase of .78 mills.

The comparison of revenue and expenditure categories is as follows:

Table 8

Budgeted Revenues			
		2021-22	2020-21
Local	\$	71,721,531	\$ 68,734,422
State		18,853,913	18,053,865
Federal		1,305,538	757,574
Other		-	-
	\$	<u>91,880,982</u>	<u>\$ 87,545,861</u>

Budgeted Expenditures			
		2021-22	2020-21
Instruction	\$	49,716,727	\$ 47,383,245
Instructional support services		6,457,188	5,929,853
Non-instructional services		13,866,274	13,228,863
Facilities		9,323,857	9,153,807
Student activities		1,947,252	1,945,661
Debt/fund transfers/reserve		<u>10,569,685</u>	<u>10,157,790</u>
	\$	<u>91,880,982</u>	<u>\$ 87,799,219</u>

The School District's budget for 2021-22 projects neutral budget. As of June 30, 2021, the Total Fund Balance for the General Fund is \$10.0 million, and the Unassigned Fund Balance is \$6.4 million.

The Board is updated monthly on the District's financial position, including the impact from changes in key indicators. The Upper St. Clair Township School District continues to commit itself to academic and financial excellence.

CONTACTING THE SCHOOL DISTRICT FINANCIAL MANAGEMENT

Our financial report is designed to provide our citizens, taxpayers, parents, students, investors and creditors with a general overview of the School 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, contact Scott Burchill, Director of Business and Finance, 1775 McLaughlin Run Road, Upper St. Clair, PA 15241, 412-833-1600, ext. 2220, or by email at sburchill@uscsd.k12.pa.us.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT

DRAFT

STATEMENT OF NET POSITION

JUNE 30, 2021

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and cash equivalents	\$ 21,830,224	\$ 55,885	\$ 21,886,109
Property taxes receivable, net of allowance for uncollectibles	963,882	-	963,882
Earned income taxes receivable	246,457	-	246,457
Internal balances	243,449	(243,449)	-
Intergovernmental receivables	2,697,501	207,726	2,905,227
Other receivables	296,097	200	296,297
Inventory	-	1,881	1,881
Prepaid expenses	18,269	-	18,269
Capital assets:			
Non-depreciable	7,824,361	-	7,824,361
Depreciable, net of accumulated depreciation	113,084,069	91,624	113,175,693
Total capital assets	120,908,430	91,624	121,000,054
Total Assets	147,204,309	113,867	147,318,176
Deferred Outflows of Resources			
Deferred charge on refunding	2,840,313	-	2,840,313
Deferred outflows of resources for pension	22,875,783	-	22,875,783
Deferred outflows of resources for other post-employment benefits	1,544,033	-	1,544,033
Total Deferred Outflows of Resources	27,260,129	-	27,260,129
Liabilities			
Accounts payable and other current liabilities	4,074,405	32,437	4,106,842
Accrued payroll and payroll related liabilities	9,580,601	-	9,580,601
Accrued interest payable	1,377,333	-	1,377,333
Student deposits	-	87,584	87,584
Unearned revenue	336,993	1,881	338,874
Non-current liabilities:			
Due within one year	4,856,979	16,712	4,873,691
Due in more than one year:			
Employee benefits	155,156,504	-	155,156,504
Bonds payable, net and capital leases	132,259,240	35,302	132,294,542
Total non-current liabilities	292,272,723	52,014	292,324,737
Total Liabilities	307,642,055	173,916	307,815,971
Deferred Inflows of Resources			
Deferred inflows of resources for pension	3,366,000	-	3,366,000
Deferred inflows of resources for other post-employment benefits	189,918	-	189,918
Total Deferred Inflows of Resources	3,555,918	-	3,555,918
Net Position			
Net investment in capital assets	(10,642,668)	39,610	(10,603,058)
Unrestricted	(126,090,867)	(99,659)	(126,190,526)
Total Net Position	\$ (136,733,535)	\$ (60,049)	\$ (136,793,584)

The notes to financial statements are an integral part of this statement.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT

DRAFT

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:							
Instructional services:							
Regular instruction	\$ 40,853,455	\$ 354,076	\$ 5,483,234	\$ -	\$ (35,016,145)	\$ -	\$ (35,016,145)
Special instruction	11,086,402	-	3,668,335	-	(7,418,067)	-	(7,418,067)
Vocational instruction	288,168	-	-	-	(288,168)	-	(288,168)
Other instructional services	164,238	-	94,046	-	(70,192)	-	(70,192)
Total instructional services	52,392,263	354,076	9,245,615	-	(42,792,572)	-	(42,792,572)
Support services:							
Pupil personnel	3,344,105	-	399,193	-	(2,944,912)	-	(2,944,912)
Instructional support	5,389,494	-	395,206	-	(4,994,288)	-	(4,994,288)
Administration	5,699,558	-	570,849	-	(5,128,709)	-	(5,128,709)
Pupil health	865,293	-	185,802	-	(679,491)	-	(679,491)
Financial services	1,211,926	-	88,833	-	(1,123,093)	-	(1,123,093)
Operation and maintenance of plant	9,716,259	-	709,952	-	(9,006,307)	-	(9,006,307)
Student transportation	3,880,565	-	1,084,792	-	(2,795,773)	-	(2,795,773)
Central administration	801,399	-	174,288	-	(627,111)	-	(627,111)
Other support services	503,608	-	-	-	(503,608)	-	(503,608)
Total support services	31,412,207	-	3,608,915	-	(27,803,292)	-	(27,803,292)
Non-instructional services:							
Student activities	2,028,167	80,927	167,086	-	(1,780,154)	-	(1,780,154)
Facilities acquisition, construction, and improvement services	1,375,896	-	-	-	(1,375,896)	-	(1,375,896)
Unallocated expenses - excluding direct expenses reported as a function above:							
Interest on long-term debt	4,736,793	-	779,179	-	(3,957,614)	-	(3,957,614)
Total governmental activities	91,945,326	435,003	13,800,795	-	(77,709,528)	-	(77,709,528)

(Continued)

The notes to financial statements are an integral part of this statement.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT

DRAFT

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2021
(Continued)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Business-Type Activities:							
Food services	1,924,871	286,269	1,416,990	-	-	(221,612)	(221,612)
Total Primary Government	\$ 93,870,197	\$ 721,272	\$ 15,217,785	\$ -	(77,709,528)	(221,612)	(77,931,140)
General revenues:							
Taxes:							
Property taxes, levied for general purposes, net of uncollectibles					60,061,750	-	60,061,750
Earned income taxes					5,686,934	-	5,686,934
Other taxes levied for general purposes					1,460,492	-	1,460,492
Basic education subsidy					4,606,002	-	4,606,002
Grants, subsidies, and contributions not restricted to specific programs					111,995	-	111,995
State property tax reduction					1,390,372	-	1,390,372
Investment earnings					12,562	8	12,570
Rental income					119,268	-	119,268
Miscellaneous income					1,384,245	-	1,384,245
Transfers					(111,303)	111,303	-
Total general revenues and transfers					74,722,317	111,311	74,833,628
Change in Net Position					(2,987,211)	(110,301)	(3,097,512)
Net Position:							
Beginning of year					(133,746,324)	50,252	(133,696,072)
End of year					<u>\$ (136,733,535)</u>	<u>\$ (60,049)</u>	<u>\$ (136,793,584)</u>

(Concluded)

The notes to financial statements are an integral part of this statement.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT

DRAFT

BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2021

	General Fund	Capital Reserve	Construction Fund	Total
Assets				
Cash and cash equivalents	\$ 19,374,002	\$ 93,275	\$ -	\$ 19,467,277
Cash and cash equivalents - restricted	-	-	2,362,947	2,362,947
Receivables:				
Property taxes - net	963,882	-	-	963,882
Earned income tax	246,457	-	-	246,457
Federal and state funds	2,278,499	-	-	2,278,499
Other	296,097	-	-	296,097
Due from other funds	244,295	-	-	244,295
Prepaid expenditures	18,269	-	-	18,269
Total Assets	\$ 23,421,501	\$ 93,275	\$ 2,362,947	\$ 25,877,723
Liabilities, Deferred Inflows of Resources, and Fund Balance				
Liabilities:				
Accounts payable	\$ 2,536,266	\$ -	\$ 1,538,139	\$ 4,074,405
Accrued payroll and payroll related liabilities	9,580,601	-	-	9,580,601
Due to other funds	-	-	846	846
Unearned revenue	336,993	-	-	336,993
Total Liabilities	12,453,860	-	1,538,985	13,992,845
Deferred Inflows of Resources:				
Unavailable revenue- taxes	964,612	-	-	964,612
Fund Balance:				
Nonspendable:				
Prepaid expenditures	18,269	-	-	18,269
Restricted:				
Capital projects	-	-	823,962	823,962
Assigned to:				
Security costs	300,000	-	-	300,000
Post-employment benefits	2,750,000	-	-	2,750,000
Capital projects	500,000	93,275	-	593,275
Unassigned	6,434,760	-	-	6,434,760
Total Fund Balance	10,003,029	93,275	823,962	10,920,266
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 23,421,501	\$ 93,275	\$ 2,362,947	\$ 25,877,723

The notes to financial statements are an integral part of this statement.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT

DRAFT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION

JUNE 30, 2021

Total Fund Balance - Governmental Funds			\$ 10,920,266
Amounts reported for governmental activities in the statement of net position are different because:			
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$203,172,596 and the accumulated depreciation is \$82,264,166.			120,908,430
Property taxes receivable will be collected next year, but are not considered available soon enough to pay for the current period's expenditures and, therefore, are unavailable in the funds.			964,612
Reimbursements due from governmental grantors for accrued debt service expenditures are not recorded in the funds, as the related debt service expenditures are not recorded until paid.			419,002
Employee benefits, including compensated absences, pension, and other post-employment benefits are recorded on the fund financial statements when payment is due; whereas, these amounts are recorded when the benefit is earned on the government-wide financial statements. These assets, deferred outflows of resources, (liabilities), and (deferred inflows of resources) at year-end consist of:			
	Net pension liability and related components	\$ (114,519,217)	
	Other post-employment benefits and related components	(17,831,449)	
	Compensated absences	(1,941,940)	(134,292,606)
Bonds payable and capital leases, including accrued interest, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. In addition, governmental funds report the effect of discounts, premiums, and deferred charges on refundings when debt is first issued; whereas, these amounts are deferred and amortized in the government-wide financial statements. These items at year-end consist of:			
	Bonds payable	(131,440,000)	
	Capital leases	(2,891,605)	
	Accrued interest on bonds	(1,377,333)	
	Bond issue premium of \$3,987,907, net of amortization of \$1,203,293	(2,784,614)	
	Deferred charge on refunding of \$4,379,864, net of amortization of \$1,539,551	2,840,313	(135,653,239)
Total Net Position - Governmental Activities			<u>\$ (136,733,535)</u>

The accompanying notes are an integral part of the financial statements.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT

DRAFT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2021

	General Fund	Capital Reserve	Construction Fund	Total
Revenues:				
Taxes	\$ 67,675,197	\$ -	\$ -	\$ 67,675,197
Intergovernmental grants	19,880,082	-	-	19,880,082
Investment earnings	11,632	34	896	12,562
Other	837,578	-	1,100,938	1,938,516
Total revenues	88,404,489	34	1,101,834	89,506,357
Expenditures:				
Current:				
Regular instructional services	36,806,350	-	-	36,806,350
Special instructional services	10,256,066	-	-	10,256,066
Vocational instructional services	274,119	-	-	274,119
Other instructional services	149,458	-	-	149,458
Pupil personnel services	3,055,932	-	-	3,055,932
Instructional support services	4,212,863	-	-	4,212,863
Administration	5,238,581	-	-	5,238,581
Pupil health services	793,081	-	-	793,081
Financial services	1,124,477	-	-	1,124,477
Operation and maintenance of plant	9,007,056	-	-	9,007,056
Student transportation services	3,593,350	-	-	3,593,350
Central administration	707,154	-	-	707,154
Other support services	479,055	-	-	479,055
Student activities	1,875,816	-	-	1,875,816
Capital outlay	1,259,837	274,630	1,136,679	2,671,146
Debt service:				
Principal	4,913,889	-	-	4,913,889
Interest	4,754,446	-	-	4,754,446
Total expenditures	88,501,530	274,630	1,136,679	89,912,839
Excess (Deficiency) of Revenues Over Expenditures	(97,041)	(274,596)	(34,845)	(406,482)
Other Financing Sources (Uses):				
Transfers in	-	267,000	-	267,000
Transfers out	(378,303)	-	-	(378,303)
Proceeds from capital leases	1,064,789	-	-	1,064,789
Total other financing sources (uses)	686,486	267,000	-	953,486
Net Change in Fund Balance	589,445	(7,596)	(34,845)	547,004
Fund Balance:				
Beginning of year	9,413,584	100,871	858,807	10,373,262
End of year	\$ 10,003,029	\$ 93,275	\$ 823,962	\$ 10,920,266

The notes to financial statements are an integral part of this statement.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT

DRAFT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2021

Net Change in Fund Balance - Governmental Funds \$ 547,004

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the difference between capital outlays and depreciation expense in the current period. In addition, the net effect of various transactions involving capital assets (i.e. sales, dispositions, trade-ins) is to decrease net position.

Capital outlays	\$ 1,295,250	
Less: depreciation expense	<u>(4,849,327)</u>	(3,554,077)

Some taxes will not be collected until after the Upper St. Clair Township School District's (School District) year-end; they are not considered "available" revenues in the governmental funds. Unavailable revenue changed by this amount during the year.

(466,021)

The governmental funds report proceeds from long-term obligations (e.g., bonds, leases, loans) as other financing sources, while the repayment of long-term obligations is reported as an expenditure. Also, governmental funds report the effect of original issue discounts, premiums, and deferred charges on refunding when the long-term obligation is first issued, whereas these amounts are deferred and amortized in the statement of activities. Interest is recognized as an expenditure in the governmental funds when it is due. In the statement of activities, interest expense is recognized as it accrues, regardless of when it is due. The net effect of these differences in the treatment of long-term obligations and interest is as follows:

Principal repayments on debt	3,575,000	
Accrued interest on long-term obligations	27,284	
Proceeds from capital lease	(1,064,789)	
Principal repayments on lease	1,338,889	
Amortization of discounts/premiums/deferred charges on refunding	<u>(9,631)</u>	3,866,753

Reimbursements due from governmental grantors for accrued debt service expenditures are not recorded in the funds as the related debt service expenditures are not recorded until paid. The reimbursements changed by this amount during the year.

29,082

In the statement of activities, certain operating expenses (compensated absences, other postemployment benefits, and pension benefits) 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 and/or funded. This amount represents the difference between the amount earned versus the amount used and/or funded.

(3,409,952)

Change in Net Position of Governmental Activities \$ (2,987,211)

The notes to financial statements are an integral part of this statement.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

STATEMENT OF NET POSITION PROPRIETARY FUND

JUNE 30, 2021

	Enterprise Fund Food Service
Assets:	
Current assets:	
Cash and cash equivalents	\$ 55,885
Receivables:	
Federal and state funds	207,726
Other	200
Inventory	1,881
Total current assets	<u>265,692</u>
Non-current assets:	
Equipment, furniture, and fixtures	927,708
Less: accumulated depreciation	<u>(836,084)</u>
Total non-current assets	<u>91,624</u>
Total Assets	<u><u>357,316</u></u>
Liabilities:	
Current liabilities:	
Accounts payable	32,437
Due to other funds	243,449
Student deposits	87,584
Unearned revenue	1,881
Current portion of capital lease	16,712
Non-current liabilities:	
Capital lease	<u>35,302</u>
Total Liabilities	<u><u>417,365</u></u>
Net Position:	
Net investment in capital assets	39,610
Unrestricted	<u>(99,659)</u>
Total Net Position	<u><u>\$ (60,049)</u></u>

The notes to financial statements are an integral part of this statement.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - PROPRIETARY FUND

FOR THE YEAR ENDED JUNE 30, 2021

	Enterprise Fund Food Service
Operating Revenue:	
Sale of food	\$ 286,269
Operating Expenses:	
Salaries and wages	580,189
Employee benefits	304,029
Food	895,444
Management fee	63,561
Depreciation	30,164
Other	51,484
Total operating expenses	1,924,871
Net Operating Loss	(1,638,602)
Nonoperating Revenues:	
Interest earnings	8
Federal programs:	
Federal subsidies	1,246,392
Donated commodities	121,173
State subsidies	49,425
Total nonoperating revenues	1,416,998
Loss before transfers	(221,604)
Interfund Transfers:	
Transfer in	111,303
Change in Net Position	(110,301)
Net Position:	
Beginning of year	50,252
End of year	\$ (60,049)

The notes to financial statements are an integral part of this statement.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT

DRAFT

STATEMENT OF CASH FLOWS PROPRIETARY FUND

FOR THE YEAR ENDED JUNE 30, 2021

	Enterprise Fund Food Service
Cash Flows From Operating Activities:	
Receipts from users	\$ 264,532
Payments to employees	(884,218)
Payments to suppliers	(871,612)
Net cash provided by (used in) operating activities	(1,491,298)
Cash Flows From Non-Capital Financing Activities:	
Grants and subsidies received:	
Federal	1,054,950
State	43,008
Interfund transfer	442,515
Net cash provided by (used in) non-capital financing activities	1,540,473
Cash Flows From Capital and Related Financing Activities:	
Payments on capital lease	(16,115)
Cash Flows From Investing Activities:	
Earnings on investments	8
Net Increase (Decrease) in Cash and Cash Equivalents	33,068
Cash and Cash Equivalents:	
Beginning of year	22,817
End of year	\$ 55,885

(Continued)

The notes to financial statements are an integral part of this statement.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT

DRAFT

STATEMENT OF CASH FLOWS PROPRIETARY FUND

FOR THE YEAR ENDED JUNE 30, 2021
(Continued)

	Enterprise Fund Food Service
Reconciliation of Net Operating Loss to Net Cash Provided by (Used in) Operating Activities:	
Net operating loss	\$ (1,638,602)
Adjustments to reconcile net operating loss to net cash provided by (used in) operating activities:	
Donated commodities	121,173
Depreciation expense	30,164
Change in assets and liabilities:	
Other receivables	(200)
Accounts payable	17,704
Student deposits	(21,537)
Net cash provided by (used in) operating activities	<u>\$ (1,491,298)</u>
	(Concluded)
Non-Cash, Non-Capital Financing Transactions:	
The Food Service Fund received donated commodities from the Pennsylvania Department of Agriculture in this amount during the year.	\$ 118,368

The notes to financial statements are an integral part of this statement.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT **DRAFT**

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

JUNE 30, 2021

	Private Purpose Trust Fund	Custodial Funds
Assets		
Cash and cash equivalents	\$ 11,094	\$ 517,565
Liabilities		
Accounts payable	-	-
Net Position		
Restricted for:		
Scholarships	\$ 11,094	\$ -
Student activities	-	517,565
Total Net Position	<u>\$ 11,094</u>	<u>\$ 517,565</u>

The notes to financial statements are an integral part of this statement.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT **DRAFT**

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FIDUCIARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2021

	Private Purpose Trust Fund	Custodial Funds
Additions:		
Contributions - student funds	\$ -	\$ 222,216
Investment interest	-	-
Total additions	-	222,216
Deductions:		
Student programs	-	221,986
Scholarships	-	-
Total deductions	-	221,986
Change in Net Position	-	230
Net Position:		
Beginning of year, as restated	11,094	517,335
End of year	<u>\$ 11,094</u>	<u>\$ 517,565</u>

The notes to financial statements are an integral part of this statement.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

1. Summary of Significant Accounting Policies

The financial statements are prepared in accordance with the accounting system and procedures prescribed for school districts by the Commonwealth of Pennsylvania, Department of Education, which conforms to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the significant accounting policies:

Reporting Entity

Upper St. Clair Township School District (School District) is governed by an elected nine-member Board of Directors (Board). As required by accounting principles generally accepted in the United States of America, these financial statements present the School District (the primary government). Certain potential component units were assessed to determine if the significance of their operational or financial relationship with the School District would require inclusion in the reporting entity.

Upper St. Clair Township (Township) is by itself a primary government due to the following: the members of the governing body are chosen in a general election; the Township functions as a separate legal entity; and the Township is fiscally independent. Accordingly, the Township is not a component unit of the School District.

The Special Schools and related authorities, as described more fully in Note 13, are considered joint ventures of the School District. Separate audited financial statements of the Special Schools are available in the School District's business office.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the School District. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Amounts reported as program revenues include 1) charges to other local educational agencies (LEAs) for tuition, 2)

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

operating grants and contributions as required by the Commonwealth of Pennsylvania, Department of Education, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than program revenues. Likewise, general revenues include all taxes and grants not restricted to a specific program.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. Major individual governmental funds and the major individual proprietary fund are reported as separate columns in the fund financial statements. The government-wide financial statements only report on the School District's governmental and business-type activities; the fiduciary funds are excluded.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements and the proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting.

Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied and if collected within the availability period. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School District considers certain tax revenues remitted by the tax collector in July and August to be available. State and federal grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the School District.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to pension and other post-employment benefits, compensated absences, and claims and judgments, are recorded only when payment is due.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

Deferred inflows of resources reported on the governmental funds balance sheet arise when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the unavailable revenue is removed as a deferred inflow of resources and the revenue is recognized.

Unearned revenues arise when resources are received by the School District before it has legal claim to them, such as when intergovernmental funds are received prior to the occurrence of qualifying expenditures. During subsequent periods, when the School District has a legal claim to the resources, the unearned revenue is removed as a liability and the revenue is recognized.

The School District reports the following major governmental funds:

The General Fund is the School District’s primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund.

The Capital Reserve Fund is used for the acquisition, construction, or repair of major capital facilities.

The Construction Fund is funded through the proceeds of General Obligation Bonds. This fund accounts for activities related to the construction of a natatorium and multi-use office and meeting complex at the High School and repairs and improvements to the High School Stadium, and repairs and improvements to the Boyce Middle School Stadium.

The School District reports the following major proprietary fund:

The Food Service Fund is authorized under Section 504 of the Public School Code of 1949 to account for all revenues and expenses pertaining to cafeteria operations. The Food Service Fund is utilized to account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (i.e., expenses, including depreciation and indirect costs) of providing goods or services to the students on a continuing basis are financed or recovered primarily through user charges.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

Additionally, the School District reports the following fiduciary funds:

The Private Purpose Trust Fund was established to account for resources received for the purpose of issuing scholarships to the students. All resources of the fund, including any earnings on invested resources, may be used for scholarships. There is no requirement that any portion of these resources be preserved as capital.

The Custodial Fund accounts for assets held by the School District in a trustee capacity for student activities. This fund is utilized to account for monies authorized by Section 511 of the Public School Code of 1949, for student activities, publications, and organizations. These organizations exist with the explicit approval of and are subject to revocation by the Board.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the School District's proprietary fund are charges to customers for the sale of food. Operating expenses for its proprietary fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

For all financial statements, when both restricted and unrestricted resources are available for use, it is the School District's policy to use restricted resources first, then unrestricted resources as they are needed.

Deposits and Investments

For the purposes of the statement of cash flows, the School District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition and pooled funds investments subject to daily withdrawal.

Investments are stated at fair value. The School District categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

All taxes receivable are shown net of an allowance for uncollectible accounts.

Inventory

Inventory recorded in the Food Service Fund consists of donated commodities from the U.S. Department of Agriculture (USDA) and is recorded at estimated value provided by the USDA. Inventory in the Food Service Fund is recorded as an expense when consumed.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the proprietary fund financial statements. Capital assets are defined by the School District as assets with an initial, individual cost of more than \$4,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost when purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Interest incurred on capital-related debt during the construction phase of business-type capital assets may be capitalized as part of the cost of those capital assets. Interest incurred on capital-related debt during the construction phase of governmental capital assets is never capitalized. The School District did not construct any business-type activities capital assets this year. Therefore, all interest payments incurred this year were expensed on the statement of activities.

Property, plant, and equipment of the School District are depreciated using the straight-line method over the following estimated useful lives:

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

<u>Assets</u>	<u>Years</u>
Buildings	40-50
Building improvements	20
Site improvements	7-20
Leasehold improvements	25
Vehicles	7-8
Furniture and fixtures	5-20
Office equipment	5-11
Computer equipment	5-10
Food service equipment	5-15

Compensated Absences

The School District accrues for certain accumulated employee benefits, such as unpaid vacation and sick pay and retirement lump sum payments. The amount of the accrual is based on the vacation, sick, and retirement lump-sum payments that are expected to be paid to employees upon their termination or retirement from the School District. Compensated absences are accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities.

In the fund financial statements, governmental fund types recognize bond premiums, discounts, and the effects of refunding transactions during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses.

In both the fund and government-wide financial statements, issue costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

It is expected that the General Fund will continue to provide funds for the debt service payments.

Refunding Transactions

The excess of the reacquisition price over the net carrying amount of refunded debt is recorded as a deferred outflow of resources on the statement of net position and amortized as a component of interest expense over the shorter of the term of the refunding issue or refunded bonds.

Postemployment Benefits

In the government-wide financial statements, long-term liabilities related to postemployment benefits, including pensions, health insurance, and life insurance, are calculated based on actuarial valuations as described in Notes 9 through 11.

403(b) Retirement Plan

Employees of the School District may participate in a 403(b) retirement plan. Contributions are made under a Salary Reduction Agreement with the School District. This agreement allows the School District to withhold money from the employee's paycheck to be contributed directly into a 403(b) account. The School District does not contribute to this plan. Maximum contributions follow the limits given by the Internal Revenue Service.

Deferred Inflows and Outflows of Resources Related to Pensions and Other Post-Employment Benefits (OPEBs)

In conjunction with pension and OPEB accounting requirements, differences between expected and actual experience, changes in assumptions, the effect of the change in the School District's proportion, the net difference between expected and actual investment earnings, and payments made to the plans subsequent to the measurement date are recorded as a deferred inflow or outflow of resources related to pensions or OPEBs on the government-wide financial statements. These amounts are determined based on the actuarial valuation performed for each plan. Notes 9 through 11 present additional information about the School District's pension and OPEB plans.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

Fund Balance

In the fund financial statements, governmental funds report fund balance in categories based on the level of restriction placed upon the funds. These levels are as follows:

- Nonspendable – This category represents funds that are not in spendable form and includes prepaid expenditures.
- Restricted – This category represents funds that are limited in use due to constraints on purpose and circumstances of spending that are legally enforceable by outside parties. The School District has restricted funds for capital projects.
- Committed – This category represents funds that are limited in use due to constraints on purpose and circumstances of spending imposed by the School Board. Such commitment is made via a School Board resolution and must be made prior to the end of the fiscal year. Removal of this commitment requires a School Board resolution. The School District currently does not have any committed funds.
- Assigned – This category represents intentions of the School Board to use the funds for specific purposes. Such assignment is made by the Finance Director, but approval is obtained from the School Board for all such assignments. This category includes amounts assigned for security costs, post-employment benefits, capital projects, and the residual balance in the capital reserve fund.
- Unassigned – This category represents all other funds not otherwise defined.

If funds are available in more than one fund balance level, the School District's policy is to use funds in the order of the most restrictive level to the least restrictive level.

Net Position

The government-wide and proprietary fund financial statements are required to report three components of net position:

- Net investment in capital assets – This component of net position consists of capital assets net of accumulated depreciation and is reduced by outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition,

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

construction, or improvement of those assets or related debt are also included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount is not included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflow of resources is included in the same net position component (restricted or unrestricted) as the unspent amount.

The debt outstanding at year-end is greater than the net book value of the assets, causing this amount to be negative at June 30, 2021.

- Restricted – The restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported. The School District currently does not have any restricted net position.
- Unrestricted – The unrestricted component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of “net investment in capital assets” or the “restricted” components of net position.

Budgetary Information

Each June, the School District prepares a proposed final budget for the General Fund for the next succeeding fiscal year beginning July 1, in accordance with Act 1. The proposed final budget includes proposed expenditures and estimated revenues and is prepared on the modified accrual basis.

At least twenty days prior to the date set for budget adoption, the proposed final budget is made available for public inspection. A meeting of the Board is then scheduled in order to meet the Act 1 requirements to adopt the proposed final budget. This meeting may only be held after ten days of public notification.

Prior to June 30, the budget is legally enacted through passage of a resolution by the Board. The budget must be filed with the Commonwealth of Pennsylvania, Department of Education within 15 days of final adoption of the final budget.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

Budgetary control for other governmental funds is maintained through enforcement of the related grant provisions or through provisions of various debt agreements.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Adopted Pronouncements

The requirements of the following Governmental Accounting Standards Board (GASB) Statements were adopted for the financial statements:

GASB Statement No. 84, *"Fiduciary Activities,"* improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how these activities should be reported. The provisions of this statement have been adopted and incorporated into these financial statements. As a result, the Custodial Funds net position as of July 1, 2020 was increased from \$0 to \$517,335 to reflect the change in accounting for these funds required under this statement.

GASB Statement No. 90, *"Majority Equity Interests,"* improves the consistency and comparability of reporting a majority equity interest in a legally separate organization and improves the relevance of financial statement information for certain component units. Implementation of this statement had no impact on the School District's financial statements.

GASB Statement No. 93, *"Replacement of Interbank Offered Rates,"* provides guidance for the replacement of an interbank offered rate, most notably the London Interbank Offered Rate (LIBOR). Implementation of this statement had no impact on the School District's financial statements.

Pending Pronouncements

GASB has issued several statements that will become effective in future years, including Statement Nos. 87 (Leases), 89 (Accounting for Interest Cost), 91 (Conduit Debt Obligations), 92 (Omnibus 2020), 94 (Public-Private and Public-Public Partnerships), 96 (Information

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

Technology Arrangements), and 97 (Deferred Compensation Plans). Management has not yet determined the impact of these statements on the School District's financial statements.

2. Cash and Investments

Under Section 440.1 of the Pennsylvania Public School Code for 1949, as amended, the School District is permitted to invest funds consistent with sound business practices in the following types of investments:

Obligations of (a) the United States of America or any of its agencies or instrumentalities backed by the full faith and credit of the United States of America, (b) the Commonwealth or any of its agencies or instrumentalities backed by the full faith and credit of the Commonwealth, (c) any political subdivision of the Commonwealth or any of its agencies or instrumentalities backed by the full faith and credit of the political subdivision, and (d) shares of an investment company registered under the Investment Company Act of 1940, provided that the instruments are those types of investments listed above, and the investment company is managed so as to maintain its shares at a constant net asset value and the investment company is rated in the highest category by a nationally recognized rating agency. Pursuant to Act 72 of the Pennsylvania State Legislature, a depository must pledge assets to secure state and municipal deposits. The pledged assets must at least be equal to the total amount of such assets required to secure all of the public deposits at the depository and may be on a pooled basis. Additionally, all such pledged assets must be delivered to a legal custodian.

Deposits in interest-bearing checking accounts, 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.

In March 2016, Act 10 was passed which expanded the scope of investment options available to school districts including repurchase agreements, commercial paper, negotiable certificates of deposit, and banker's acceptances. The School District elected to maintain its current investment policy due to the additional risk and oversight associated with the expanded investment options under Act 10.

The deposit and investment policy of the School District adheres to state statutes and prudent business practice. There were no deposit or investment transactions during the year that were in violation of either the state statutes or the policy of the School District.

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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

Throughout the year ended June 30, 2021, the School District only invested its funds in one or more of the above-authorized investments. At June 30, 2021, the School District's deposits and investments were as follows:

	Deposits	Pooled Funds	Total
General Fund	\$ 2,370	\$ 19,371,632	\$ 19,374,002
Capital Reserve Fund	-	93,275	93,275
Construction Fund	-	2,362,947	2,362,947
Proprietary Fund	1,012	54,873	55,885
Private Purpose Trust Fund	-	11,094	11,094
Custodial Funds	-	517,565	517,565
	<u>\$ 3,382</u>	<u>\$ 22,411,386</u>	<u>\$ 22,414,768</u>

At June 30, 2021, the School District's investments in pooled funds were as follows:

INVEST	\$ 1,325
Pennsylvania School District	
Liquid Asset Fund (PSDLAF)	21,075,138
Pennsylvania Local Government	
Investment Trust (PLGIT)	<u>1,334,923</u>
Total Pooled Funds	<u>\$ 22,411,386</u>
Bank balance	<u>\$ 23,648,662</u>

Investments

The following is a description of the School District's investment risks:

Credit Risk - The risk that an issuer or other counterparty to an investment will not fulfill its obligations is called credit risk. The School District's policy in regard to credit risk states that investments not backed by the "full faith and credit" of the federal or state governments shall be limited to those with the highest credit rating available for such instruments. As of June 30, 2021, investments in INVEST, PSDLAF, and PLGIT (described below) have received an AAAM rating from Standard & Poor's.

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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

Interest Rate Risk - The School District's policy in regard to interest rate risk places limits on investment maturities as a means of managing its exposure to fair value losses arising from changes to interest rates. All of the School District's investments in INVEST, PSDLAF, and PLGIT have a maturity of less than one year.

Concentration of Credit Risk - The School District's policy in regard to concentration of credit risk states that when the School District funds are invested in any one issuer other than designated depository accounts, the amount of the investment shall be limited to ten percent (10%) of total funds available for investment. The School District's investments comply with this policy.

INVEST, PSDLAF, and PLGIT were established as common law trusts organized under laws of the Commonwealth of Pennsylvania. Shares of the funds are offered to certain Pennsylvania school districts, intermediate units, area vocational-technical schools, and municipalities. The purpose of these funds is to enable such governmental units to pool available funds for investment in instruments authorized by Section 440.1 of the Pennsylvania Public School Code of 1949, as amended. The School District's deposits in these pooled funds are not subject to direct custodial credit risk because they are not evidenced by securities that exist in physical or book entry form. These investments are reflected as cash and cash equivalents on the balance sheet and the statement of net position. The fair value of the School District's position in the external investment pools is the same as the value of the pool shares. All investments in an external investment pool that are not SEC-registered are subject to oversight by the Commonwealth of Pennsylvania. The School District can withdraw funds from the external investment pools. However, there are certain limitations placed on the following withdrawals: for PLIGT-Class accounts, there is a one-day holding period; for PLGIT/PLUS-Class accounts, there is a 30-day holding period for each deposit and a penalty for early withdrawals.

3. Property Taxes

Real estate taxes attach as an enforceable lien on property as of January 1 and are levied on July 1. These taxes are billed and collected by an appointed tax collector who also collects for the Township. Property taxes were levied at the rate of 26.8972 mills in fiscal 2020 - 2021 on assessed values provided by Allegheny County. Assessed valuation was approximately \$2.3 billion for the 2020 - 2021 levy.

As a result of Act 1, school districts are able to reduce local property taxes through the distribution of state gaming funds. The School District's portion of gaming funds for

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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

property tax reduction is \$1,390,372, allocated to approximately 6,000 approved homestead/farmstead properties. Each approved homestead/farmstead property owner in the Township received a reduction of approximately \$232 in their school taxes as reflected in the school tax bills for the 2020- 2021 school year.

The schedule for property taxes levied for 2020- 2021 is as follows:

July 1	-	tax levy date
Through August 31	-	2% discount period
Through October 31	-	face payment period
Beginning November 1	-	10% penalty period
After May 1 (year after levy)	-	lien filing date

The School District provides an option for installment payments of real estate taxes to all taxpayers pursuant to the Taxpayer Relief Act (Act 1 of 2006) as follows:

- The taxpayer electing the installment payment option may pay the real estate tax in three equal installments, which are due on or before August 31, October 31, and December 31.
- Election must occur on or before August 31.
- No discount will be applied to the real estate tax due.

General Fund property taxes receivable has been reported net of an allowance for doubtful accounts of \$320,379 at June 30, 2021.

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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

4. Capital Assets

A summary of changes in capital assets during fiscal year 2021 is as follows:

	Balance at June 30, 2020	Additions	Deletions	Balance at June 30, 2021
Governmental Activities:				
Non-depreciable assets:				
Land	\$ 3,576,491	\$ -	\$ -	\$ 3,576,491
Construction in progress	28,855,361	786,096	(28,855,361)	786,096
Library books	3,461,774	-	-	3,461,774
Total non-depreciable assets	35,893,626	786,096	(28,855,361)	7,824,361
Depreciable assets:				
Land improvements	4,937,721	810,843	-	5,748,564
Constructed assets	143,428,473	27,267,336	-	170,695,809
Machinery and equipment	13,484,162	1,286,336	-	14,770,498
Licensed vehicles	4,425,699	-	(292,335)	4,133,364
Total depreciable assets	166,276,055	29,364,515	(292,335)	195,348,235
Less: accumulated depreciation for:				
Land improvements	(3,740,153)	(171,279)	-	(3,911,432)
Constructed assets	(60,972,493)	(3,190,327)	-	(64,162,820)
Machinery and equipment	(10,299,774)	(1,095,678)	-	(11,395,452)
Licensed vehicles	(2,694,754)	(392,043)	292,335	(2,794,462)
Total accumulated depreciation	(77,707,174)	(4,849,327)	292,335	(82,264,166)
Depreciable assets, net	88,568,881	24,515,188	-	113,084,069
Governmental activities capital assets, net	\$ 124,462,507	\$ 25,301,284	\$ (28,855,361)	\$ 120,908,430
	Balance at June 30, 2020	Additions	Deletions	Balance at June 30, 2021
Business-Type Activities:				
Equipment	\$ 927,708	\$ -	\$ -	\$ 927,708
Less: accumulated depreciation	(805,920)	(30,164)	-	(836,084)
Business-type activities capital assets, net	\$ 121,788	\$ (30,164)	\$ -	\$ 91,624

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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

Depreciation expense was charged to functions/programs of the School District as follows:

Governmental Activities:

Regular Instruction	\$ 1,886,671
Special instruction	525,652
Vocational instruction	14,049
Other instructional services	7,660
Pupil personnel	156,625
Instructional support	1,079,399
Administration	268,492
Pupil health	40,648
Financial services	57,633
Operation and maintenance of plant	470,089
Student transportation	184,169
Central Administration	36,243
Other support services	24,553
Student activities	97,444
	<u>\$ 4,849,327</u>

5. Interfund Receivables, Payables, and Transfers

Interfund receivables, payables, and transfers at June 30, 2021 are summarized below:

<u>Fund</u>	<u>Receivables</u>	<u>Payable</u>
Major Funds:		
General	\$ 244,295	\$ -
Construction	-	846
Enterprise	-	243,449
	<u>\$ 244,295</u>	<u>\$ 244,295</u>

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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

Fund	Transfers In	Transfers Out
Major Funds:		
General	\$ -	\$ 378,303
Capital Reserve	267,000	-
Enterprise	111,303	-
	<u>\$ 378,303</u>	<u>\$ 378,303</u>

Transactions between funds which are not expected to be repaid are accounted for as transfers. In those cases when repayment is expected within the next fiscal year, the transactions are accounted for through the various "due from" and "due to" accounts. Balances due between funds result mainly from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur, transactions are recorded in the accounting system, and payments between funds are made. The amount payable from the Enterprise Fund to the General Fund will be repaid with future cash receipts. Transfers are used to provide operating support to the cafeteria and move unrestricted General Fund revenues to finance various capital projects.

6. Long-Term Liabilities

Changes to the School District's long-term liabilities were as follows:

	Balance at July 1, 2020	Issuance of Debt/ Additions	Repayment of Principal/ Deletions	Balance at June 30, 2021	Due Within One Year
Governmental activities:					
General obligation bonds	\$ 135,015,000	\$ -	\$ (3,575,000)	\$ 131,440,000	\$ 3,895,000
Capital leases - direct borrowings	3,165,705	1,064,789	(1,338,889)	2,891,605	961,979
Net pension liability	126,173,000	7,856,000	-	134,029,000	-
Other post-employment benefits	18,680,071	505,493	-	19,185,564	-
Compensated absences	1,848,300	93,640	-	1,941,940	-
Total long-term liabilities	<u>\$ 284,882,076</u>	<u>\$ 9,519,922</u>	<u>\$ (4,913,889)</u>	289,488,109	<u>\$ 4,856,979</u>
		Plus: unamortized premium		2,784,614	
		Total long-term liabilities (net)		<u>\$ 292,272,723</u>	
Business-type activities:					
Capital leases - direct borrowings	<u>\$ 68,129</u>	<u>\$ -</u>	<u>\$ (16,115)</u>	<u>\$ 52,014</u>	<u>\$ 16,712</u>

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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

7. Bonds Payable

The School District periodically issues long-term debt in conjunction with major capital projects, including the construction of school buildings and athletic facilities, and refunding of existing debt obligations to lower the overall interest expense.

The outstanding balance of General Obligation Bonds as of June 30, 2021 was approximately \$131 million and consists of the following outstanding issuances:

Long Term Debt	Interest Rate(s)	Maturity	Principal Outstanding	
			June 30, 2021	June 30, 2020
General Obligation Bonds 2020 ^A	Average of 0.90%	2031	\$ 9,860,000	\$ 9,865,000
General Obligation Bonds 2019 B ^B	3.00% to 5.00%	2039	55,395,000	55,395,000
General Obligation Bonds 2019 A ^C	2.99% to 3.21%	2040	1,720,000	1,900,000
General Obligation Bonds 2018 ^D	3.00% to 5.00%	2044	18,025,000	18,030,000
General Obligation Bonds 2017C ^E	2.00% to 3.35%	2042	8,790,000	8,795,000
General Obligation Bonds 2017A&B ^F	1.25% to 3.25%	2033	10,050,000	10,125,000
General Obligation Bonds 2016 ^G	.75% to 4.00%	2033	6,770,000	7,295,000
General Obligation Bonds 2015 ^H	.25% to 2.15%	2023	1,295,000	1,920,000
General Obligation Bonds 2013A&B ^I	0.586% to 3.160%	2030	480,000	630,000
General Obligation Bonds 2012 ^J	0.30% to 3.10%	2027	18,735,000	20,685,000
General Obligation Bonds 2011C ^K	1.00% - 4.35%	2025	320,000	375,000
Total General Obligation Bonds			<u>\$ 131,440,000</u>	<u>\$ 135,015,000</u>

^A During fiscal year 2020, the School District issued General Obligation Bonds, Series 2020 (2020 Bonds) in the amount of \$9,865,000 to currently refund the General Obligation Bonds, Series of 2013B and to fund various capital improvements. The \$9,865,000 2020 Bonds, maturing in 2031, were issued as tax-exempt bonds at rates averaging 0.90%.

^B During fiscal year 2019, the School District issued General Obligation Bonds, Series 2019B (2019 B Bonds) in the amount of \$55,395,000 to currently refund the General Obligation Bonds, Series of 2009B. The \$55,395,000 Series B bonds, maturing in 2039, were issued as tax-exempt bonds at rates ranging from 3.00% to 5.00%.

^C During fiscal year 2019, the School District issued General Obligation Bonds, Series 2019A (2019 A Bonds) in the amount of \$1,900,000 to fund a portion of the School District's unfunded actuarial accrued pension liability. The \$1,900,000 Series A bonds, maturing in 2040, were issued as taxable bonds at rates ranging from 2.99% to 3.21%.

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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

^D During fiscal year 2019, the School District issued General Obligation Bonds, Series 2018 (2018 Bonds) in the amount of \$18,030,000 to pay for the construction of a natatorium and multi-use office and meeting complex at the High School and repairs and maintenance to the High School Stadium, to pay for repairs and improvements to the Boyce Middle School Stadium, and other miscellaneous capital improvements to School District facilities. The \$18,030,000 Series 2018, maturing in 2044, were issued as taxable bonds at rates ranging from 3.00% to 5.00%.

^E During fiscal year 2018, the School District issued General Obligation Bonds, Series 2017C (2017 C Bonds) in the amount of \$8,800,000 to pay for the construction of a natatorium and multi-use office and meeting complex at the High School and repairs and maintenance to the High School Stadium, and to pay for repairs and improvements to the Boyce Middle School Stadium. The \$8,800,000 Series C bonds, maturing in 2042, were issued at rates ranging from 2.00% to 3.35%.

^F During fiscal year 2017, the School District issued General Obligation Bonds, Series 2017A&B (2017 A & B Bonds) in the amount of \$10,300,000 to currently refund the General Obligation Bonds, Series of 2011D, and to fund a portion of the School District's unfunded actuarial accrued pension liability. The \$445,000 Series A Bonds, maturing in 2023, were issued as taxable bonds at rates ranging from 1.25% to 3.25%. The \$9,855,000 Series B Bonds, maturing in 2033, were issued as tax-exempt bonds at rates ranging from 2.125% to 3.20%.

^G During fiscal year 2016, the School District issued General Obligation Bonds, Series 2016 (2016 Bonds) in the amount of \$9,980,000 to currently refund a portion of the General Obligation Bonds, Series of 2011B, and to pay for various capital improvements and equipment for School District facilities. The \$9,980,000 Series 2016, maturing in 2033, were issued as taxable bonds at rates ranging from 0.75% to 4.00%.

^H During fiscal year 2015, the School District issued General Obligation Bonds, Series 2015 (2015 Bonds) in the amount of \$4,685,000 to currently refund the General Obligation Bonds, Series of 2009A. The \$4,685,000 Series 2015, maturing in 2023, were issued as taxable bonds at rates ranging from 0.25% to 2.1%.

^I During fiscal year 2013, the School District issued General Obligation Bonds, Series 2013A&B (2013 A & B Bonds) in the amount of \$11,365,000 to currently refund a portion of the 2007 Bonds and to fund various capital improvements throughout the School District. The \$1,410,000 Series A Bonds, maturing in 2023, were issued as taxable bonds at rates

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FOR THE YEAR ENDED JUNE 30, 2021

ranging from 0.586% to 3.160%. The 2013 B Bonds were currently refunded as a part of the 2020 Bond issuance.

^J During fiscal year 2013, the School District issued General Obligation Bonds, Series 2012 (2012 Bonds) in the amount of \$24,795,000 to currently refund the outstanding portion of the 2005 Bonds. The \$24,795,000 Series 2012, maturing in 2027, were issued as taxable bonds at rates ranging from 0.30% to 3.10%.

^K During fiscal year 2012, the School District issued General Obligation Bonds, Series of 2011C&D (2011 C Bond) in the amount of \$10,325,000 to refinance the 2006 Bonds. The \$770,000 Series C Bonds, maturing in 2025, were issued as taxable bonds at rates ranging from 1.00% to 4.35%.

Annual debt service requirements to maturity are as follows for each fiscal year ending June 30:

June 30,	Principal	Interest	Total
2022	\$ 3,895,000	\$ 4,516,024	\$ 8,411,024
2023	4,175,000	4,377,687	8,552,687
2024	4,525,000	4,250,906	8,775,906
2025	4,640,000	4,120,877	8,760,877
2026	4,770,000	3,983,748	8,753,748
2027-2031	26,065,000	17,581,339	43,646,339
2032-2036	29,970,000	13,122,478	43,092,478
2037-2041	33,615,000	7,688,420	41,303,420
2042-2046	19,785,000	1,356,865	21,141,865
Total	<u>\$ 131,440,000</u>	<u>\$ 60,998,344</u>	<u>\$ 192,438,344</u>

8. Leases

The School District enters into lease agreements for financing the acquisition of buses and vans for the transportation of students, copiers, computer hardware, facility improvements/replacements, and capital equipment. These leases qualify as capital leases. A liability equal to the present value of the future minimum lease payments as of the inception of the leases has been recorded in the statement of net position.

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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

In addition to the capital leases, the School District is committed under various lease agreements for a bus garage and office equipment. These leases are considered to be operating leases. Total payments made on these leases for the year ended June 30, 2021 were \$300,335.

In 2009, the School District entered into a 25-year lease with Turnberry Properties, Inc. for the lease of over 15,000 square feet of building and over seven acres of land for use as a bus garage. The lease has been amended and the current lease payment is \$14,979 per month. The lease is a triple net lease and the School District is required to pay for all utilities, taxes, and other operating expenses, including snow removal. Under this agreement, the School District paid \$171,234 to Turnberry during the fiscal year.

In addition, the School District is committed under lease agreements for postage meter equipment and printing equipment. Total payments made on these leases for the fiscal year were \$129,101.

The following is a schedule of the future minimum lease payments, under these leases, at June 30, 2021 :

Fiscal Year Ending June 30,	Governmental Activities		Business-Type Activities
	Capital - Direct Borrowing	Operating	Capital - Direct Borrowing
2022	\$ 1,038,943	\$ 264,183	\$ 18,637
2023	876,620	264,183	18,637
2024	662,116	171,234	18,637
2025	291,420	171,234	-
2026	128,607	171,234	-
2027-2031	80,280	856,170	-
2032-2035	-	513,702	-
Total minimum lease payments	3,077,986	\$ 2,411,940	55,911
Less: amount representing interest	(186,381)		(3,897)
Present value of future minimum lease payments	\$ 2,891,605		\$ 52,014

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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

The assets acquired through capital leases, which have been included in the capital assets in Note 4, are as follows:

	Governmental Activities	Business-Type Activities
Asset:		
Equipment	\$ 8,043,011	\$ 85,181
Less: accumulated depreciation	(5,522,543)	(11,358)
	<u>\$ 2,520,468</u>	<u>\$ 73,823</u>

9. Public School Employees' Retirement System (PSERS)

Plan Description

PSERS administers a governmental cost-sharing, multi-employer defined benefit pension plan (Pension Plan) and a governmental cost-sharing, multi-employer defined benefit Health Insurance Premium Assistance Program OPEB plan (Premium Assistance), to public school employees of the Commonwealth of Pennsylvania. PSERS issues a publicly available financial report that can be obtained at www.psers.pa.gov.

Employees eligible for PSERS benefits 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.

Retirees can participate in the Premium Assistance 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 PSERS Health Options Program or an employer-sponsored health insurance program.

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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to pensions or OPEBs, pension expense, and OPEB expense, information about the fiduciary net position of PSERS and additions to/deductions from PSERS' 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. Detailed information about PSERS' fiduciary net position related to pension and OPEBs is available in the PSERS Comprehensive Annual Financial Report, which can be found on the PSERS website at www.psers.pa.gov.

The net pension liability and the net OPEB liability are recorded as governmental activities expected to be paid from the General Fund.

Benefits Provided – Pension Plan

Members are eligible for monthly retirement benefits upon reaching (a) age 62 with at least one 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 through June 30, 2019. 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 three 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% or 2.5%, 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 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% or 2.5%, 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

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FOR THE YEAR ENDED JUNE 30, 2021

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.

Act 5 of 2017 (Act 5) eliminated the stand-alone defined benefit plan, introduced a hybrid benefit, and introduced a separate defined contribution plan for individuals who become new members on or after July 1, 2019. Act 5 created two new hybrid membership classes, Membership Class T-G (Class T-G) and Membership Class T-H (Class T-H) and the separate defined contribution membership class, Membership Class DC (Class DC). To qualify for normal retirement, Class T-G and Class T-H members must work until age 67 with a minimum of 3 years of credited service. Class T-G may also qualify for normal retirement by attaining a total combination of age and service that is equal to or greater than 97 with a minimum of 35 years of credited service.

Benefits Provided – Premium Assistance

Effective January 1, 2002, under the provisions of Act 9 of 2001, participating eligible annuitants are entitled to receive Premium Assistance payments equal to the lesser of \$100 per month or their eligible out-of-pocket monthly health insurance premium. As of June 30, 2020, there were no assumed future benefit increases to participating eligible retirees.

Member Contributions

The following illustrates the member's contribution as a percent of the member's qualifying compensation:

- Active members who joined PSERS prior to July 22, 1983:
 - Membership Class T-C 5.25%
 - Membership Class T-D 6.50%
- Members who joined PSERS on or after July 22, 1983, and who were active or inactive as of July 1, 2001:
 - Membership Class T-C 6.25%

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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

- Membership Class T-D 7.50%
- Members who joined PSERS after June 30, 2001, and before July 1, 2011:
 - Membership Class T-D 7.50%
- Members who joined PSERS after June 30, 2011 and before June 30, 2019:
 - Membership Class T-E* 7.50%
 - Membership Class T-F** 10.30%

*Shared risk program could cause future contribution rates to fluctuate between 7.50% and 9.50%.

**Shared risk program could cause future contribution rates to fluctuate between 10.30% and 12.30%.

- Members who joined PSERS on or after July 1, 2019:
 - Membership Class T-G (hybrid)* 8.25% (combined rate)
 - Membership Class T-H (hybrid)** 7.50% (combined rate)
 - Defined Contribution only 7.50%

*Shared risk program could cause future contribution rates to fluctuate between 5.25% and 11.25%.

** Shared risk program could cause future contribution rates to fluctuate between 4.50% and 10.50%

Employer Contributions

The School District's contractually required PSERS contribution rate for fiscal year ended June 30, 2021 was 34.51% 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. This rate is composed of a 33.51% rate for the Pension Plan, a 0.82% rate for the Premium Assistance, and a 0.18% rate for Act 5 Defined Contribution.

The combined rate for the fiscal year ended June 30, 2021 was an increase from the fiscal year ended June 30, 2020 combined rate of 34.29%. The combined contribution rate will increase to 34.94% in fiscal year 2022 and is projected to grow to 38.17% by fiscal year 2028.

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FOR THE YEAR ENDED JUNE 30, 2021

The School District remits contributions to PSERS on a quarterly basis. Approximately \$5.4 million is owed to PSERS as of June 30, 2021, which represents the School District's required contribution for the end of year payroll. The School District's contributions which were recognized by PSERS for the year ended June 30, 2021 were as follows:

Pension Plan	\$ 13,448,783
Act 5 Defined Contribution	72,241
Premium Assistance	<u>329,096</u>
Total	<u><u>\$ 13,850,120</u></u>

In accordance with Act 29, the Commonwealth of Pennsylvania (Commonwealth) reimburses school districts for approximately one-half of contributions made to PSERS. The School District recorded reimbursements from the Commonwealth approximating \$6.9 million during the current year. Because the Commonwealth payments are received as a reimbursement, and are not made directly to PSERS, they do not qualify as a special funding situation.

Proportionate Share

The School District's proportion of PSERS' net pension liability was calculated utilizing the School District's one-year reported contributions as it relates to PSERS' total one-year reported contributions. This method was changed beginning with PSERS' fiscal year ended June 30, 2020. In prior years, the proportion of PSERS' net pension liability was calculated utilizing the School District's one-year reported covered payroll as it relates to the PSERS' total one-year reported covered payroll. At June 30, 2020 (measurement date), the School District's proportion was 0.2722%, which was an increase of 0.0025% from its proportion measured as of June 30, 2019.

The School District's proportion of PSERS' net OPEB liability continues to be calculated utilizing the School District's one-year reported covered payroll as it relates to PSERS' total one-year reported covered payroll. At June 30, 2020 (measurement date), the School District's proportion was 0.2725%, which was an increase of 0.0028% from its proportion measured as of June 30, 2019.

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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

10. Net Pension Liability, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions

At June 30, 2021, the School District reported a liability of \$134,029,000 for its proportionate share of PSERS' net pension liability. The 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 PSERS' total pension liability as of June 30, 2019 to June 30, 2020.

For the year ended June 30, 2021, the School District recognized pension expense of \$16,312,173.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 351,000	\$ 3,212,000
Changes in proportion	3,185,000	154,000
Net difference between projected and actual earnings on pension plan investments	5,891,000	-
School District contributions subsequent to the measurement date	13,448,783	-
Total	<u>\$ 22,875,783</u>	<u>\$ 3,366,000</u>

\$13,448,783 reported as deferred outflows of resources resulting from the School District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending 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:

<u>Year Ending June 30,</u>	
2022	\$ 1,140,000
2023	1,127,000
2024	2,042,000
2025	1,752,000
Total	<u>\$ 6,061,000</u>

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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

Actuarial Assumptions

The actuarial valuation used for the June 30, 2020 measurement date contained the following methods and assumptions:

- Actuarial valuation date – June 30, 2019
- Actuarial cost method – Entry Age Normal – level % of pay
- Investment return – 7.25%, includes inflation at 2.75%
- Salary growth – Effective average of 5.00%, comprised of 2.75% for inflation and 2.25% for real wage growth and 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.
- Experience study – July 1, 2010 through June 30, 2015

Changes in Assumptions

There were no changes in assumptions affecting the actuarial valuation used for the June 30, 2020 measurement date.

Changes in Benefit Terms

There were no changes in benefit terms affecting the actuarial valuation used for the June 30, 2020 measurement date.

Pension Plan Investments

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 PSERS 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.

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FOR THE YEAR ENDED JUNE 30, 2021

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global public entity	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>	

For PSERS' year ended June 30, 2020, the annual money-weighted rate of return on the pension plan investments, net of pension plan investment expenses, was 1.12%.

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that the contributions from plan members will be made at the current contribution rate and that the 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 School District's Proportionate Share of PSERS' Net Pension Liability to Changes in the Discount Rate

The following presents the School District's proportionate share of PSERS' net pension liability calculated using the discount rates described above, as well as what the School District's proportionate share of PSERS' net pension liability would be if it were calculated

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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

using a discount rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
School District's proportionate share of PSERS' net pension liability	<u>\$ 165,822,000</u>	<u>\$ 134,029,000</u>	<u>\$ 107,095,000</u>

11. Net OPEB Liability, OPEB Expense, and Deferred Outflows and Inflows of Resources Related to OPEB

The School District maintains two separate OPEB plans – the Premium Assistance previously described in Note 9 and the School District's retiree plan described below. At June 30, 2021, the School District reported a net OPEB liability composed of the following:

School District's proportionate share of PSERS' net OPEB liability	\$ 5,888,000
School District's total OPEB liability for its retiree plan	<u>13,297,564</u>
Net OPEB liability	<u>\$ 19,185,564</u>

PSERS' net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate PSERS' net OPEB liability was determined by rolling forward PSERS' total OPEB liability as of June 30, 2019 to June 30, 2020. The School District's retiree plan's total OPEB liability was measured as of July 1, 2019, and the total OPEB liability used to calculate the retiree plan's total OPEB liability was determined by rolling forward the retiree plan's total OPEB liability as of July 1, 2019 to June 30, 2021.

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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

For the year ended June 30, 2021, the School District recognized OPEB expense as follows:

OPEB expense related to PSERS	
Premium Assistance	\$ 349,735
OPEB expense related to School	
District's retiree plan	<u>432,283</u>
Total OPEB expense	<u><u>\$ 782,018</u></u>

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

Deferred Outflows of Resources:	PSERS Premium Assistance	School District's Retiree Plan	Total Deferred Outflows of Resources
Differences between expected and actual experience	\$ 54,000	\$ -	\$ 54,000
Changes in assumptions	240,000	668,937	908,937
Net difference between projected and actual earnings on OPEB plan investments	10,000	-	10,000
Changes in proportion	242,000	-	242,000
School District contributions subsequent to the measurement date	<u>329,096</u>	<u>-</u>	<u>329,096</u>
Total	<u><u>\$ 875,096</u></u>	<u><u>\$ 668,937</u></u>	<u><u>\$ 1,544,033</u></u>

Deferred Inflows of Resources:	PSERS Premium Assistance	School District's Retiree Plan	Total Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 44,918	\$ 44,918
Changes in assumptions	129,000	-	129,000
Changes in proportion	<u>16,000</u>	<u>-</u>	<u>16,000</u>
Total	<u><u>\$ 145,000</u></u>	<u><u>\$ 44,918</u></u>	<u><u>\$ 189,918</u></u>

\$329,096 reported as deferred outflows of resources resulting from the School District's contributions subsequent to the measurement date will be recognized as a reduction of the

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FOR THE YEAR ENDED JUNE 30, 2021

net OPEB liability in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending June 30,</u>	<u>PSERS Premium Assistance</u>	<u>School District's Retiree Plan</u>
2022	\$ 68,000	\$ 78,790
2023	66,000	78,790
2024	65,000	78,790
2025	113,000	78,790
2026	62,000	78,790
Thereafter	27,000	230,069
Total	<u>\$ 401,000</u>	<u>\$ 624,019</u>

Additional Required Disclosures for PSERS Premium Assistance

Actuarial Assumptions

The actuarial valuation used for the June 30, 2020 measurement date contained the following methods and assumptions:

- Actuarial valuation date – June 30, 2019
- Actuarial cost method – Entry Age Normal – level % of pay
- Investment return – 2.66% - S&P 20-year Municipal Bond Rate
- Salary increases – Effective average of 5.00%, comprised of 2.75% for inflation and 2.25% for real wage growth and 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
- Experience study – July 1, 2010 through June 30, 2015
- Participation rate –
 - Eligible retirees will elect to participate pre-age 65 at 50%
 - Eligible retirees will elect to participate post-age 65 at 70%.

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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

Changes in Assumptions

The discount rate decreased from 2.79% to 2.66% for the actuarial valuation used for the June 30, 2020 measurement date.

Changes in Benefit Terms

There were no changes in benefit terms affecting the actuarial valuation used for the June 30, 2020 measurement date.

OPEB Plan Investments

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. Employer contribution rates are established to provide reserves in the Health Insurance Account that are sufficient for the payment of the Premium Assistance for each succeeding year. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
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>	

For PSERS' year ended June 30, 2020, the annual money-weighted rate of return on the Premium Assistance plan investments, net of plan investment expenses, was 1.97%.

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NOTES TO FINANCIAL STATEMENTS

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Discount Rate

The discount rate used to measure the total OPEB liability was 2.66%. Under the Premium Assistance plan's funding policy, contributions are structured for short-term funding of the Premium Assistance. The funding policy sets contribution rates necessary to assure solvency of the 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 the 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%, 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. The discount rate used to measure the total OPEB liability decreased from 2.79% as of June 30, 2019 to 2.66% as of June 30, 2020.

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

The following presents the School District's proportionate share of PSERS' net OPEB liability calculated using the discount rates described above, as well as what the School District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

	<u>1% Decrease (1.66%)</u>	<u>Current Discount Rate (2.66%)</u>	<u>1% Increase (3.66%)</u>
School District's proportionate share of PSERS' net OPEB liability	<u>\$ 6,713,000</u>	<u>\$ 5,888,000</u>	<u>\$ 5,205,000</u>

Sensitivity of the School District's Proportionate Share of PSERS' Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

Healthcare cost trend rates 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 the healthcare cost trends as depicted below.

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The following presents the School District's proportionate share of PSERS' net OPEB liability calculated using current healthcare cost trend rates as well as what the School District's proportionate share of the net OPEB liability would be if it were calculated using a healthcare cost trend rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

	<u>1% Decrease</u>	<u>Current Trend</u>	<u>1% Increase</u>
School District's proportionate share of PSERS' net OPEB liability	<u>\$ 5,887,000</u>	<u>\$ 5,888,000</u>	<u>\$ 5,889,000</u>

Additional Required Disclosures for the School District's Retiree Plan

Plan Description

The School District administers a single-employer defined benefit healthcare plan to provide additional postemployment benefits to eligible retirees (retiree plan). The School District has not accumulated assets for the retiree plan in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75; benefits are paid on a pay-as-you-go basis.

Benefits Provided

In addition to the pension benefits previously described, the School District provides the following postemployment benefits:

- Non-union administrators: medical, prescription drug, dental and vision coverage, and life insurance
- Non-union curriculum leaders: medical, prescription drug, dental and vision coverage, and life insurance
- Professional employees: medical, prescription drug, dental and vision coverage
- Non-union administrative support (exempt) employees: medical, prescription drug, and dental and vision coverage
- Non-union administrative support (non-exempt) employees, classified employees and bus drivers: medical and dental coverage

The benefit limits and employee and employer contribution levels are established through various contracts (Act 93, collective bargaining agreements, fringe benefits contracts, and individual employment contracts) and past practices.

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Details of the benefits provided are as follows:

Non-Union Administrators

The School District provides post-retirement life insurance benefits to all eligible (retires under PSERS requirements) non-union administrator retirees in accordance with the requirements set forth by the benefit plan and the applicable employment contract, if any. Employees who retired before December 1, 2007 received a \$60,000 term life insurance policy until age 65. Employees retiring between December 1, 2007 and June 30, 2010 were provided a \$90,000 term life insurance policy until eligible for Medicare. Employees retiring after July 2, 2010 will receive a \$100,000 term life insurance policy until eligible for Medicare.

The School District provides post-retirement medical, prescription drug, dental, and vision coverage to all eligible non-union administrator retirees in accordance with the requirements set forth by the benefit plan and the applicable employment contract, if any. Eligible retirees accrue years of medical coverage at a rate of 1/3 year of coverage for every year of service with PSERS. Retirees' coverage continues until the earlier of the time when their accrued years of coverage is exhausted or the retiree attains eligibility for Medicare. The School District pays the premium up to the amount paid by the School District during the retiree's last year of employment; additional amounts must be reimbursed by the retiree.

Non-Union Curriculum Leaders

The School District provides post-retirement life insurance benefits to all eligible (at least 15 years of service with the School District who retire under PSERS requirements) non-union curriculum leader retirees in accordance with the requirements set forth by the benefit plan and the applicable Curriculum Leaders and Fringe Benefits contract. Employees who retired prior to August 29, 2006 will receive a \$60,000 group term life insurance policy until age 65. Employees who retire on or after August 29, 2006 will receive the \$60,000 policy for ¼ year for each year of credited service in PSERS or until the retiree becomes eligible for Medicare, whichever is earlier.

The School District provides post-retirement medical, prescription drug, dental, and vision coverage to all eligible non-union curriculum leader retirees in accordance with the requirements set forth by the benefit plan and the applicable Curriculum Leaders and Fringe Benefits contract. Eligible retirees accrue years of medical coverage at a rate of 1/4 year of coverage for every year of service with PSERS. Retirees' coverage

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continues until the earlier of the time when their accrued years of coverage is exhausted or the retiree attains eligibility for Medicare. The School District pays the premium for these benefits; however, the retiree must reimburse the School District for the same amount of contributions the retiree was making toward coverage during their last year of employment.

Professional Employees

The School District does not provide post-retirement life insurance benefits to professional employees upon retirement.

The School District provides post-retirement medical, prescription drug, dental, and vision coverage to all eligible professional employee retirees in accordance with the requirements set forth by the collective bargaining agreement. Eligible (at least 15 years of service with the School District who retire under PSERS requirements) retirees accrue years of medical coverage at a rate of 1/3 year of coverage for every year of credited service as a professional employee with the School District. Retirees' coverage continues until the earlier of the time when their accrued years of coverage is exhausted or the retiree attains eligibility for Medicare. The School District pays the premium for these benefits; however, the retiree must reimburse the School District for any medical, dental, or vision premium cost in excess of the amounts paid by the School District during the retiree's last year of employment plus any contributions the retiree was making toward coverage during their last year of employment.

Non-Union Administrative Support (Exempt) Employees

The School District does not provide post-retirement life insurance benefits to non-union administrative support (exempt) employees upon retirement.

The School District provides post-retirement medical, prescription drug, and dental and vision coverage to all eligible (retires under PSERS requirements) non-union administrative support (exempt) retirees. Eligible retirees accrue years of medical coverage at a rate of 1/3 year of coverage for every year of service with the School District. Retirees' coverage continues until the earlier of the time when their accrued years of coverage is exhausted, or the retiree attains eligibility for Medicare. The School District pays the premium up to the amount paid by the School District during the retiree's last year of employment; additional amounts must be reimbursed by the retiree.

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Non-Union Administrative Support (Non-Exempt) Employees; Classified Employees; Bus Drivers

The School District does not provide post-retirement life insurance benefits to non-union administrative support (non-exempt) employees, classified employees, or bus drivers upon retirement. Eligible (retires under PSERS requirements) retirees may receive coverage under the medical, dental, and vision plans, as extended to active members of their bargaining units, provided the retiree pays the full monthly premium for such coverage until Medicare eligibility.

At July 1, 2019, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefit payments	41
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>464</u>
	<u>505</u>

Contributions

For the year ended June 30, 2021, the School District contributed \$464,229 and retirees contributed \$195,280 to the retiree plan.

Actuarial Assumptions

The total OPEB liability was determined as of the July 1, 2019 actuarial valuation using the following assumptions, applied to all periods included in the measurement:

- actuarial cost method – entry age normal cost;
- discount rate – 2.75%;
- inflation – 2.75%;
- mortality – RP-2014 Mortality Table, projected to improve with rates derived from the Long-Range Demographic Assumptions for the 2015 Social Security Administration’s Trustee Report;
- medical and prescription cost trend rates – 5.0%
- dental/vision care cost trend rates – 3.0%

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- participation rates – 100% of all future retirees eligible for employer-paid benefits and 15% of those future employees who are members of employee groups that are only entitled to remain on School District coverage by remitting the charged premium for coverage.

Changes in Assumptions

Effective January 1, 2019, the assumed discount rate was reduced from 3.5% to 2.75% and the participation rate for individuals who must pay the full charged premium in order to remain on School District coverage was reduced from 30% to 15%.

Changes in Benefits Terms

A special retirement incentive offered by the School District provides a confidential secretary who retired in 2019 with fully paid medical, dental, and vision coverage (at the individual coverage level) through August 2020.

Changes in the Total OPEB Liability

The changes in the total OPEB liability for the School District's retiree plan for the year ended June 30, 2021 were as follows:

Total OPEB liability, July 1, 2020	\$	12,944,071
Changes for the year:		
Service cost		586,975
Interest on the total OPEB liability		363,945
Benefit payments		(597,427)
Total OPEB liability, June 30, 2021	\$	<u><u>13,297,564</u></u>

Discount Rate

The discount rate used to measure the June 30, 2021 total OPEB liability was 2.75%. The rate was based on the index rate for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

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Sensitivity of the School District's Total OPEB Liability to Changes in the Discount Rate

The following presents the School District's total OPEB liability calculated using the discount rate described above, as well as what the School District's total OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

	1% Decrease (1.75%)	Current Discount Rate (2.75%)	1% Increase (3.75%)
School District's proportionate share of PSERS' net OPEB liability	<u>\$ 14,678,349</u>	<u>\$ 13,297,564</u>	<u>\$ 12,030,233</u>

Sensitivity of the School District's Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the School District's total OPEB liability calculated using current healthcare cost trend rates as well as what the School District's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

	1% Decrease	Current Trend	1% Increase
School District's total OPEB liability	<u>\$ 11,635,689</u>	<u>\$ 13,297,564</u>	<u>\$ 15,272,751</u>

12. Health Consortium

The School District is one of 70 members of the Allegheny County Schools Health Insurance Consortium (Consortium) which purchases health benefits on behalf of participating public school districts. The School District is billed monthly based on employee count and coverage information at rates established by the Consortium at the beginning of each fiscal year. As the Consortium is self-insured, rates are established with the objective of satisfying estimated claims and other costs, as well as maintaining working capital requirements. The School District paid approximately \$8.5 million to the Consortium during fiscal year 2021. The School District receives reimbursements from employees and retirees for health care premiums.

Participating school districts are permitted to withdraw from the Consortium under terms specified in the agreement. Withdrawing participants are entitled to or responsible for a

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proportionate share of the Consortium net assets or deficiency in net assets, respectively, as determined on the fiscal year-end date after withdrawal. As of June 30, 2021, the Consortium had net assets of approximately \$63.7 million, of which approximately \$1.8 million is attributable to the School District.

13. Special Schools

The School District is one of twelve-member school districts of the Parkway West Career & Technology Center (Parkway). Parkway, which provides vocational-technical education and training for high school students, is controlled and governed by the Joint Board that is composed of School Board members of all of the member school districts. Direct oversight of Parkway's operations is the responsibility of the Joint Committee, which consists of one representative from each participating school district. In addition, the School District is one of five members of the Pathfinder School (Pathfinder). Pathfinder, which provides special education and training programs for exceptional children, is controlled and governed by the South Central Area Special Schools Committee, which is composed of representatives from each participating school district. The School District's share of annual operating and capital costs for Parkway and Pathfinder (collectively known as Special Schools) fluctuates based on the percentage enrollment in the applicable school and is reflected as expenditures of the General Fund. However, the School District is not required to share in incremental programming expenditures. Amounts paid by the School District in the current fiscal year were approximately \$276,000 for Parkway and \$59,000 for Pathfinder. The net current assets of the Special Schools at June 30, 2021 are to be used to fund future years' operations and are not significant.

Separate audited financial statements for Parkway and Pathfinder are available at their respective business offices.

14. Commitments and Contingencies

The School District is involved in claims and lawsuits incidental to its operations. In the opinion of the Administration, the ultimate resolution of these matters will not have a material adverse effect on the financial position of the School District.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the state and federal governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although, the School District expects such amounts, if any, to be immaterial.

The School District maintains insurance through independent insurance carriers for all types of business losses. Settlement claims for these risks have not materially exceeded commercial insurance coverage for the past three years. Management believes the insurance coverage is sufficient to cover the School District against potential losses. The School District's umbrella coverage is \$15 million.

The School District has various construction related commitments at year-end totaling approximately \$1.7 million.

15. Subsequent Events

In July 2021, the School District issued \$8,405,000 General Obligation Bonds, Series of 2021, the proceeds of which were used for the current refunding of the General Obligation Bonds, Series of 2016, and various capital improvements.

In addition, subsequent to year-end, the School District entered into capital lease agreements for buses and computers totaling approximately \$2.9 million.

REQUIRED SUPPLEMENTARY INFORMATION

UPPER ST. CLAIR SCHOOL DISTRICT

DRAFT

SCHEDULE OF THE SCHOOL DISTRICT'S PROPORTIONATE SHARE OF PSERS' NET PENSION LIABILITY

Last 10 Fiscal Years¹

	2021	2020	2019	2018	2017	2016	2015
School District's proportion of PSERS' net pension liability	0.2722%	0.2697%	0.2647%	0.2552%	0.2569%	0.2493%	0.2422%
School District's proportionate share of PSERS' net pension liability	\$ 134,029,000	\$ 126,173,000	\$ 127,069,000	\$ 126,039,000	\$ 127,311,000	\$ 107,985,000	\$ 95,864,000
School District's covered payroll	\$ 38,731,962	\$ 37,197,009	\$ 35,641,574	\$ 33,979,688	\$ 33,276,415	\$ 32,072,000	\$ 30,905,900
School District's proportionate share of PSERS' net pension liability as a percentage of its covered payroll	346.0424%	339.2020%	356.5190%	370.9245%	382.5863%	336.6956%	310.1803%
PSERS' plan fiduciary net position as a percentage of PSERS' total pension liability	54.32%	55.66%	54.00%	51.84%	50.14%	54.36%	57.24%

¹ The amounts presented for each fiscal year were determined as of the measurement date, which is June 30 of the immediately preceding fiscal year. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the School District is presenting information for those years only for which information is available.

SCHEDULE OF SCHOOL DISTRICT CONTRIBUTIONS TO THE PSERS PENSION PLAN

Last 10 Fiscal Years²

	2021	2020	2019	2018	2017	2016	2015
Contributions recognized by PSERS	\$ 13,448,783	\$ 12,817,173	\$ 12,199,447	\$ 11,370,225	\$ 10,028,621	\$ 8,272,531	\$ 6,837,600
School District's covered payroll	\$ 39,908,523	\$ 38,731,962	\$ 36,926,266	\$ 35,611,213	\$ 34,425,231	\$ 33,301,669	\$ 32,381,767
Contributions as a percentage of covered payroll	33.70%	33.09%	33.04%	31.93%	29.13%	24.84%	21.12%

² The amounts presented for each fiscal year were determined as of the fiscal year-end date. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the School District is presenting information for those years only for which information is available.

See accompanying notes to required supplementary information.

UPPER ST. CLAIR SCHOOL DISTRICT

DRAFT

SCHEDULE OF THE SCHOOL DISTRICT'S PROPORTIONATE SHARE OF PSERS' NET OPEB LIABILITY

Last 10 Fiscal Years¹

	2021	2020	2019	2018
School District's proportion of PSERS' net OPEB liability	0.2725%	0.2697%	0.2647%	0.2552%
School District's proportionate share of PSERS' net OPEB liability	\$ 5,888,000	\$ 5,736,000	\$ 5,519,000	\$ 5,199,000
School District's covered payroll	\$ 38,731,962	\$ 37,197,009	\$ 35,641,574	\$ 33,979,688
School District's proportionate share of PSERS' net OPEB liability as a percentage of its covered payroll	15.2019%	15.4206%	15.4847%	15.3003%
PSERS' plan fiduciary net position as a percentage of PSERS' total OPEB liability	5.69%	5.56%	5.56%	5.73%

¹ The amounts presented for each fiscal year were determined as of the measurement date, which is June 30 of the immediately preceding fiscal year. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the School District is presenting information for those years only for which information is available.

SCHEDULE OF SCHOOL DISTRICT CONTRIBUTIONS TO THE PSERS PREMIUM ASSISTANCE

Last 10 Fiscal Years²

	2021	2020	2019	2018
Contributions recognized by PSERS	\$ 329,096	\$ 322,735	\$ 310,599	\$ 297,334
School District's covered payroll	\$ 39,908,523	\$ 38,731,962	\$ 36,926,266	\$ 35,611,213
Contributions as a percentage of covered payroll	0.82%	0.83%	0.84%	0.83%

² The amounts presented for each fiscal year were determined as of the fiscal year-end date. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the School District is presenting information for those years only for which information is available.

See accompanying notes to required supplementary information.

UPPER ST. CLAIR SCHOOL DISTRICT

DRAFT

SCHEDULE OF CHANGES IN THE SCHOOL DISTRICT'S TOTAL OPEB LIABILITY FOR ITS RETIREE PLAN

Last 10 Fiscal Years¹

	2021	2020	2019	2018
Total OPEB Liability:				
Service cost	\$ 586,975	\$ 571,265	\$ 519,871	\$ 505,957
Interest	363,945	355,485	415,159	411,911
Changes of benefit terms	-	26,227	-	-
Differences between actual and expected experience	-	(56,262)	-	-
Changes of assumptions	-	837,861	-	-
Benefit payments	(597,427)	(671,691)	(784,545)	(892,535)
Net Changes in Total OPEB Liability	353,493	1,062,885	150,485	25,333
Total OPEB Liability - Beginning	12,944,071	11,881,186	11,730,701	11,705,368
Total OPEB Liability - Ending	<u>\$ 13,297,564</u>	<u>\$ 12,944,071</u>	<u>\$ 11,881,186</u>	<u>\$ 11,730,701</u>

¹The amounts presented for each fiscal year were determined as of the fiscal year-end date. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the School District is presenting information for those years only for which information is available.

See accompanying notes to required supplementary information.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT

DRAFT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL GENERAL FUND - BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2021

	Budget		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 67,283,422	\$ 67,283,422	\$ 67,675,197	\$ 391,775
Intergovernmental grants	19,361,439	19,361,439	19,880,082	518,643
Investment earnings	100,000	100,000	11,632	(88,368)
Other	771,000	771,000	837,578	66,578
Total revenues	87,515,861	87,515,861	88,404,489	888,628
Expenditures:				
Current:				
Regular instructional services	36,231,070	35,947,449	36,806,350	(858,901)
Special instructional services	10,695,665	10,674,483	10,256,066	418,417
Vocational instructional services	261,240	261,240	274,119	(12,879)
Other instructional services	170,501	170,501	149,458	21,043
Pupil personnel services	3,067,548	3,069,476	3,055,932	13,544
Instructional support services	2,808,304	3,988,488	4,212,863	(224,375)
Administration	5,084,089	5,089,339	5,238,581	(149,242)
Pupil health services	711,244	711,244	793,081	(81,837)
Financial services	1,074,674	1,074,674	1,124,477	(49,803)
Operation and maintenance of plant	9,153,805	9,153,805	9,007,056	146,749
Student transportation services	4,714,478	4,661,590	3,593,350	1,068,240
Central administration	1,563,525	641,973	707,154	(65,181)
Other support services	62,651	62,651	479,055	(416,404)
Student activities	1,923,161	1,921,655	1,875,816	45,839
Capital outlay	119,471	212,859	195,048	17,811
Debt service	9,637,790	9,637,790	9,668,335	(30,545)
Total expenditures	87,279,216	87,279,217	87,436,741	(157,524)
Excess (Deficiency) of Revenues Over Expenditures	236,645	236,644	967,748	731,104
Other Financing Sources (Uses):				
Refund of prior years expenditures	30,000	-	-	-
Transfers out	(520,000)	(520,000)	(378,303)	141,697
Total other financing sources (uses)	(490,000)	(520,000)	(378,303)	141,697
Net Change in Fund Balance	(253,355)	(283,356)	589,445	872,801
Fund Balance:				
Beginning of year	9,413,584	9,413,584	9,413,584	-
End of year	\$ 9,160,229	\$ 9,130,228	\$ 10,003,029	\$ 872,801

See accompanying notes to required supplementary information.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2021

1. Factors and Trends in Actuarial Assumptions Used Under GASB No. 68 for the PSERS Pension Plan

Actuarial Valuation Date/ Measurement Date	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014
School District Fiscal Year In Which NPL is Recorded	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015
Discount Rate	7.25%	7.25%	7.25%	7.25%	7.25%	7.50%	7.50%
Salary Increases	5.00%	5.00%	5.00%	5.00%	5.00%	5.50%	5.50%
Mortality	RP-2014, Scale MP-2015	RP-2014, Scale MP-2015	RP-2014, Scale MP-2015	RP-2014, Scale MP-2015	RP-2014, Scale MP-2015	RP-2000	RP-2000
Changes in Benefits	None	A new hybrid defined benefit/ defined contribution plan is applicable for new PSERS members on July 1, 2019 and thereafter	None	Vested Class T-E and T-F members can withdraw their accumulated contributions and interest	None	None	None
Actuarially Calculated Contribution Rate from Actuarial Date Shown Above	33.99%	33.51%	33.36%	32.60%	31.74%	29.20%	25.00%
School District Fiscal Year in Which Actuarially Calculated Contribution Rate Is Applied	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2021

2. Factors and Trends in Actuarial Assumptions Used Under GASB No. 75 for the PSERS Premium Assistance (OPEBs)

Actuarial Valuation Date/ Measurement Date	6/30/2020	6/30/2019	6/30/2018	6/30/2017
School District Fiscal Year In Which NOL is Recorded	6/30/2021	6/30/2020	6/30/2019	6/30/2018
Discount Rate	2.66%	2.79%	2.98%	3.13%
Salary Increases	5.00%	5.00%	5.00%	5.00%
Mortality	RP-2014, Scale MP-2015	RP-2014, Scale MP-2015	RP-2014, Scale MP-2015	RP-2014, Scale MP-2015
Changes in Benefits	None	None	None	None
Actuarially Calculated Contribution Rate from Actuarial Date Shown Above	0.80%	0.82%	0.84%	0.83%
School District Fiscal Year in Which Actuarially Calculated Contribution Rate Is Applied	6/30/2022	6/30/2021	6/30/2020	6/30/2019

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2021

3. Factors and Trends in Actuarial Assumptions Used Under GASB No. 75 for the Retiree OPEB Plan

The retiree plan is not administered through a trust and assets are not accumulated in a trust to pay related benefits.

Actuarial Valuation Date	7/1/2019	7/1/2019	7/1/2017	7/1/2017
School District Fiscal Year In Which NOL is Recorded	6/30/2021	6/30/2020	6/30/2019	6/30/2018
Measurement Date	7/1/2019	7/1/2019	7/1/2017	7/1/2017
Discount Rate	2.75%	2.75%	3.50%	3.50%
Inflation	2.75%	2.75%	2.75%	2.75%
Mortality	RP-2014 Mortality Table, projected to improve with rates derived from the Long-Range Demographic Assumptions for the 2015 Social Security Administration's Trustee Report	RP-2014 Mortality Table, projected to improve with rates derived from the Long-Range Demographic Assumptions for the 2015 Social Security Administration's Trustee Report	RP-2014 Mortality Table, projected to improve with rates derived from the Long-Range Demographic Assumptions for the 2015 Social Security Administration's Trustee Report	RP-2014 Mortality Table, projected to improve with rates derived from the Long-Range Demographic Assumptions for the 2015 Social Security Administration's Trustee Report
Changes in Benefits	A special retirement incentive provides a confidential secretary who retired in 2019 with full paid coverage through August 2020	A special retirement incentive provides a confidential secretary who retired in 2019 with full paid coverage through August 2020	none	none

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2021

4. Budgetary Data

The Upper St. Clair Township School District (School District) prepares its budget for the General Fund on the budgetary basis of accounting. This basis is consistent with the basis of accounting used in presenting the General Fund in the basic financial statements, except that: (1) any new capital leases are omitted from expenditures and omitted from proceeds from capital leases, (2) capital lease payments are allocated to the functional areas in which they were budgeted, and (3) when applicable, entries related to debt refunding are omitted so that all that is left in other financing sources related to the debt refunding are the cash proceeds from the issuance of the bonds.

5. Stewardship, Compliance, and Accountability

The Public School Code allows the Board of Directors to authorize budget transfer amendments beginning 90 days after the start of each fiscal year. The budget data reflected in the statement of revenues, expenditures, and changes in fund balance – budget and actual includes the effect of such approved budget transfer amendments and, for comparative purposes, the actual results have also been presented. The budget transfer amendments made during the year were not significant.

The School District expenditures may not legally exceed the revised budget amounts by function and object unless funds are received in excess of the budgeted State allocation levels. Accordingly, the legal level of budgetary control is at the object level within each function and fund. During fiscal year 2021, expenditures were budgeted at \$87.28 million, while actual expenditures were \$87.44 million. Revenues were greater than budget by approximately \$889,000, primarily due to greater than expected taxes and intergovernmental grants. Additional revenues covered the overage in budgeted expenditures.

**Upper St. Clair Township
School District**

Single Audit

2021

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

FOR THE YEAR ENDED JUNE 30, 2021

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UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

FOR THE YEAR ENDED JUNE 30, 2021

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Independent Auditor's Report

**Board of Directors
Upper St. Clair Township
School District**

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Upper St. Clair Township School District (School District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School 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.

Auditor's Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the School District as of June 30, 2021, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Accounting Principle

As described in Note 1 to the financial statements, the School District adopted Governmental Accounting Standards Board (GASB) Statement No. 84, "*Fiduciary Activities*," which improves guidance regarding the identification of fiduciary activities for accounting and financial reporting and how these activities should be reported. Our opinion is not modified with respect to that matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and the pension, postemployment benefits other than pension benefits (OPEBs), and budgetary comparison information on pages i through x and 56 through 63 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the School District's basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 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 XX on our consideration of the School District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the School District's internal control over financial reporting and compliance.

Pittsburgh, Pennsylvania
DATE XX

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)

Required Supplementary Information (RSI)

June 30, 2021

Our Management's Discussion and Analysis (MD&A) of Upper St. Clair Township School District's (School District) financial performance provides an overview of the School District's financial activities for the fiscal year ended June 30, 2021. This information should be reviewed in conjunction with the School District's financial statements that begin on page 1.

The 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*," issued June 1999. The intent of this MD&A is to look at the School District's financial performance as a whole.

FINANCIAL HIGHLIGHTS

The financial statements for the School District are comprised of Governmental Activities, the largest and most significant portion of the financial statements that include the General Fund, the Capital Reserve Fund, and the Construction Fund; the Business-Type Activities that represent the food service program; the Custodial Funds that includes student activity accounts; and a Private Purpose Trust Fund that represents educational endowments and scholarships.

During the fiscal year 2020-21 the School District experienced a revenue increase of \$3,313,118 in governmental and business-type activities (see Table 4) as compared to the previous year, primarily from the following:

- \$1,043,375 increase in Property taxes collected because of an increase in assessed value and the real estate tax rate
- \$1,180,686 increase due to proceeds from long term financing
- \$1,526,072 increase in federal funding related to the COVID-19 pandemic
- \$592,440 decrease in Investment earnings attributed to interest rates declining related to the economic downturn and pandemic

Over the past few years, the School District increased taxes to fund current operations and rising benefit costs to minimize staffing and program reductions.

Pennsylvania school district employees are members of PSERS, a governmental multi-employer defined benefit pension plan. The School District's pro rata share of the pension liability, the deferred inflows and outflows, and the pension expense are reflected in the financial statements.

During the fiscal year, expenses increased by \$3,168,685 as compared to 2019-20. The key explanations are as follows:

- Increases of:
 - \$3,761,757 increase in Instructional Services and Instructional Support; \$3,007,766 in salary/benefit costs, due to increases in regular salaries and the employer retirement contribution rate, as well as expanded substitute utilization because of the pandemic. Also, supplies increased approximately \$338,000 as a result of technology purchases related to the pandemic.
 - \$1,189,554 increase in facilities, construction and improvement due to construction costs that were not capitalized.
- Decreases of:
 - \$896,570 decrease in interest due to the timing of accrued interest payments and a decrease in capital lease expenditures.

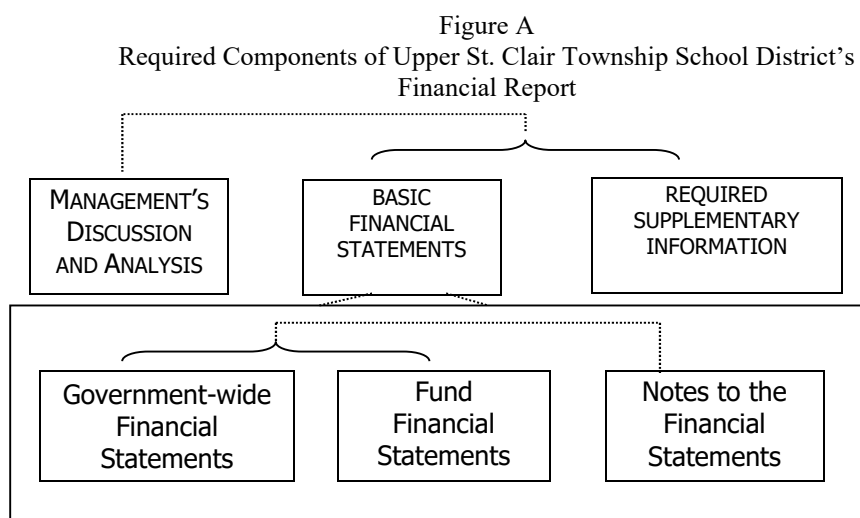
- \$345,149 decrease in Transportation as a result of no bus purchase in 2020-21

The School District ended the year with \$26.3 million in Current and Other Assets, \$121 million in Capital Assets, (\$136.8) million of Net Position that includes the effect of GASB 68 related to pension accounting, GASB 75 related to OPEB and \$307.8 million of Total Liabilities. See Table 2.

USING THE BASIC FINANCIAL STATEMENT REPORT

This Basic Financial Statement Report consists of the Management's Discussion and Analysis (this section) and a series of financial statements and notes to those statements. The Statement of Net Position and Statement of Activities, beginning on page 1, provide information about the activities of the School District as a whole and present a longer-term view of the School District's finances. Fund Financial Statements, which start on page 4, provide the next level of detail. For governmental funds, these statements show how services were financed in the short-term as well as what remains for future spending. The Fund Financial Statements also look at the School District's most significant funds with all other non-major funds (if applicable) presented in total in one column. For the School District, the General Fund is the most significant fund. Lastly, the financial statements include notes that provide explanations and supporting information for the financial statements.

Figure A shows how the required parts of the School District's Financial Report are arranged and relate to one another:



REPORTING THE SCHOOL DISTRICT AS A WHOLE

Government-wide Statements

While the Fund Financial Statements beginning on page 4 contain the majority of funds used by the School District to provide programs and activities, the Statement of Net Position and the Statement of Activities answer the question, "How did we do financially during Fiscal Year 2021?" These statements, beginning on page 1, include all assets and liabilities using the accrual basis of accounting similar to the accounting used by most private-sector companies, accounting for the current year's revenues and expenses regardless of when cash is received or paid.

These two statements report the School District's net position and changes in net position. This change in net position is important because it informs the reader about the School District as a whole, whether the financial position of the School District has improved or diminished. The causes of this change may be the result of many factors; some financial, some not. Non-financial factors include the current property tax laws in Pennsylvania restricting revenue growth, facility conditions, required educational programs, and other factors.

In the Statement of Net Position and the Statement of Activities, the School District is divided into two distinct kinds of activities:

- Governmental activities – Most of the School District’s basic services are included here, such as instruction, support services, operation and maintenance of plant, pupil transportation, and administration. Property taxes and state and federal subsidies and grants finance most of these activities.
- Business-type activities –The School District operates a food service program and charges fees to students, staff, and visitors to help it cover the costs of the food service operation.

REPORTING THE SCHOOL DISTRICT’S MOST SIGNIFICANT FUNDS

Fund Financial Statements

Fund financial statements, which begin on page 4, provide detailed information about the most significant funds – not the School District as a whole. Some funds are required by state law and by bond requirements.

Governmental funds – Most of the School 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 the modified accrual basis of 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 School 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 School 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 reflected in a reconciliation after each fund statement on pages 5 and 7.

Proprietary fund – This fund is used to account for the School District’s activities that are similar to business operations in the private sector. A significant portion of funding is from user charges. When the School District charges for services it provides – whether to outside customers or to other units in the School District – these services are generally reported in proprietary funds. The Food Service Fund is the School District’s only proprietary fund and uses the same basis of accounting as business-type activities. Therefore, these statements are the same as the business-type activities discussed above.

The General Fund, which accounts for the School District’s operations, represents the most significant major fund. The Statement of Revenues, Expenditures, and Changes in Fund Balance-Governmental Funds on page 6 is summarized in the following Table 1.

The 2021 Fund Balance for the Total Governmental Funds reflects an increase of \$547,004 comprised of a \$589,445 increase in the General Fund, due to increased tax collection, a \$7,596 decrease in the Capital Reserve and a \$34,845 decrease in the Construction Fund.

Table 1
Summary of Governmental Change in Fund Balance
Fiscal Year Ended June 30, 2021

	Beginning Fund Balance	Net Change in Fund Balance	Ending Fund Balance
2021			
General Fund	\$ 9,413,584	\$ 589,445	\$10,003,029
Capital Reserve Fund	100,871	(7,596)	93,275
Construction Fund	858,807	(34,845)	823,962
2021 Total Governmental Funds	<u>\$ 10,373,262</u>	<u>\$ 547,004</u>	<u>\$10,920,266</u>
2020 Total Governmental Funds	<u>\$ 16,375,104</u>	<u>\$ (6,001,842)</u>	<u>\$10,373,262</u>

FINANCIAL ANALYSIS OF THE SCHOOL DISTRICT AS A WHOLE

The School District's total net position was (\$136,793,584) and (\$133,696,072) at June 30, 2021 and June 30, 2020, respectively. This negative net position is attributed to the recording of post-employment benefits (other than pensions) under GASB 75.

	Governmental Activities		Business-type Activities		Total	
	2021	2020	2021	2020	2021	2020
Current and Other Assets	\$ 26,295,879	\$ 24,861,046	\$ 22,243	\$ 125,133	\$ 26,318,122	\$ 24,986,179
Capital Assets	120,908,430	124,462,507	91,624	121,788	121,000,054	124,584,295
Total Assets	<u>\$ 147,204,309</u>	<u>\$ 149,323,553</u>	<u>\$ 113,867</u>	<u>\$ 246,921</u>	<u>\$ 147,318,176</u>	<u>\$ 149,570,474</u>
Deferred Charge on Refunding	\$ 2,840,313	\$ 3,091,706	\$ -	\$ -	\$ 2,962,215	\$ 3,091,706
Deferred outflows of resources for Pensions	22,875,783	19,369,173	-	-	22,875,783	19,369,173
Deferred outflows of resources for OPEB's	1,544,033	1,543,134	-	-	1,544,033	1,543,134
Total Deferred Outflows of Resources	<u>\$ 27,260,129</u>	<u>\$ 24,004,013</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 27,260,129</u>	<u>\$ 24,004,013</u>
Current and Other Liabilities	\$ 15,369,332	\$ 14,071,848	121,902	\$ 128,540	\$ 15,491,234	\$ 14,200,388
Long-term Liabilities:						
Due within one year	4,856,979	4,654,099	16,712	16,115	4,873,691	4,670,214
Due after a year	287,415,744	283,254,353	35,302	52,014	287,451,046	283,306,367
Total Liabilities	<u>\$ 307,642,055</u>	<u>\$ 301,980,300</u>	<u>\$ 173,916</u>	<u>\$ 196,669</u>	<u>\$ 307,815,971</u>	<u>\$ 302,176,969</u>
Deferred Inflows of Resources	<u>\$ 3,555,918</u>	<u>\$ 5,093,590</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,555,918</u>	<u>\$ 5,093,590</u>
Net Position:						
Net investment in capital assets	\$ (10,642,668)	\$ (10,962,910)	\$ 39,610	\$ 53,659	\$ (10,603,058)	\$ (10,909,251)
Unrestricted	(126,090,867)	(122,783,414)	(99,659)	(3,407)	(126,190,526)	(122,786,821)
Total Net Position	<u>\$ (136,733,535)</u>	<u>\$ (133,746,324)</u>	<u>\$ (60,049)</u>	<u>\$ 50,252</u>	<u>\$ (136,793,584)</u>	<u>\$ (133,696,072)</u>

The results of this year's operations as a whole are reported in the Statement of Activities on pages 2 and 3. All expenses are reported in the first column. Specific charges, grants, revenues and subsidies that directly relate to specific expense categories are presented to determine the final amount of the School District's activities that are supported by other general revenues. The three largest general revenues are listed in Table 3.

Table 3
General Revenues
Fiscal Years ended June 30, 2021 and 2020

	2021	2020	Change
Property Taxes (Current and Delinquent including State Property Tax Reduction)	\$ 61,452,122	\$ 60,408,769	\$ 1,043,353
Earned Income Taxes (Current and Delinquent)	5,686,934	5,621,507	65,427
Basic Education Subsidy - provided by the State of PA	4,606,002	4,606,007	(5)

The government-wide financial statements offer a view of the financial condition of the School District on a consolidated basis. For example, investment earnings (Statement of Activities, page 3) not only include interest earnings in the General Fund, but also interest earnings in all other Governmental Funds.

Table 4 summarizes total revenues and expenses for the current year, with comparative data from fiscal year 2020-21.

Table 4
Changes in Net Position
Fiscal Year ended June 30, 2021 and 2020

	Governmental Activities		Business-type Activities		Total	
	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>	<u>2021</u>	<u>2020</u>
Revenues						
Program Revenues						
Charges for services	\$ 435,003	\$ 295,823	\$ 286,269	\$ 1,126,324	\$ 721,272	\$ 1,422,147
Operating grants and contributions	13,800,795	12,732,027	1,416,990	258,811	15,217,785	12,990,838
Capital grants and contributions	-	-	-	-	-	-
General Revenues						
Property taxes	60,061,750	59,018,375	-	-	60,061,750	59,018,375
State Property Tax Reduction	1,390,372	1,390,394	-	-	1,390,372	1,390,394
Earned income taxes	5,686,934	5,621,507	-	-	5,686,934	5,621,507
Other taxes	1,460,492	1,208,015	-	-	1,460,492	1,208,015
Basic education subsidy	4,606,002	4,606,007	-	-	4,606,002	4,606,007
Grants, subsidies and contributions	-	-	-	-	-	-
unrestricted	111,995	109,395	-	-	111,995	109,395
Investment earnings	12,562	603,263	8	1,747	12,570	605,010
Rental income	119,268	243,565	-	-	119,268	243,565
Miscellaneous income	1,384,245	201,059	-	2,500	1,384,245	203,559
Refund of prior years expenditures	-	40,755	-	-	-	40,755
Total Revenue	\$ 89,069,418	\$ 86,070,185	\$ 1,703,267	\$ 1,389,382	\$ 90,772,685	\$ 87,459,567
Expenses						
Instruction	52,392,263	50,564,148	-	-	52,392,263	50,564,148
Instructional student support	8,733,599	6,799,957	-	-	8,733,599	6,799,957
Administrative and financial support	6,911,484	6,993,396	-	-	6,911,484	6,993,396
Operation and maintenance of plant	9,716,259	10,030,324	-	-	9,716,259	10,030,324
Pupil transportation	3,880,565	4,225,714	-	-	3,880,565	4,225,714
Student activities	2,028,167	1,924,643	-	-	2,028,167	1,924,643
Pupil health	865,293	781,328	-	-	865,293	781,328
Other support services	1,305,007	1,790,028	-	-	1,305,007	1,790,028
Interest on long-term debt	4,736,793	5,633,363	-	-	4,736,793	5,633,363
Facilities construction and improvement	1,375,896	186,342	-	-	1,375,896	186,342
Refund of prior years revenues	-	20,202	-	-	-	20,202
Food Services	-	-	1,924,871	1,752,067	1,924,871	1,752,067
Total Expenses	\$ 91,945,326	\$ 88,949,445	\$ 1,924,871	\$ 1,752,067	\$ 93,870,197	\$ 90,701,512
Gain (Loss) before transfers	(2,875,908)	(2,879,260)	(221,604)	(362,684)	(3,097,512)	(3,241,945)
Transfers	(111,303)	(622,464)	111,303	622,464	-	-
Net change in net position	(2,987,211)	(3,501,724)	(110,301)	259,779	(3,097,512)	(3,241,945)
Net position:						
Beginning of year	<u>(133,746,324)</u>	<u>(130,244,600)</u>	<u>50,252</u>	<u>(209,527)</u>	<u>(133,696,072)</u>	<u>(130,454,127)</u>
End of year	<u>\$ (136,733,535)</u>	<u>\$ (133,746,324)</u>	<u>\$ (60,049)</u>	<u>\$ 50,252</u>	<u>\$ (136,793,584)</u>	<u>\$ (133,696,072)</u>

Table 5 categorizes the School District's expenses into ten functions - instruction, instructional student support, administrative and financial support, operation and maintenance of plant, pupil transportation, student activities, pupil health, other support services, interest on long-term debt, and facilities construction and improvement – and reports each program's net cost (total cost less revenues generated by the activities). This table also shows the net costs offset by other unrestricted grants, subsidies, and contributions to show the remaining financial needs supported by local taxes and other miscellaneous revenues.

Functions/Programs	Table 5		
	2021	2021	2020
	<u>Total Cost of Services</u>	<u>Net Cost of Services</u>	<u>Net Cost of Services</u>
Instruction	\$ 52,392,263	\$ 42,792,572	\$ 41,912,217
Instructional student support	8,733,599	7,939,200	6,207,932
Administrative and financial support	6,911,484	6,251,802	6,278,069
Operation and maintenance of plant	9,716,259	9,006,307	9,350,847
Pupil transportation	3,880,565	2,795,773	3,137,851
Student activities	2,028,167	1,780,154	1,687,816
Pupil health	865,293	679,491	611,968
Other support services	1,305,007	1,130,719	1,626,373
Interest on long-term debt	4,736,793	3,957,614	4,901,978
Facilities construction and improvement	1,375,896	1,375,896	186,342
Total governmental activities	\$ 91,945,326	\$ 77,709,528	\$ 75,901,393
Less:			
Unrestricted grants, subsidies (including Basic Education Subsidy)		4,606,002	4,606,007
Total required from local taxes and other revenues		\$ 73,103,526	\$ 71,295,386

The District depends heavily on local taxes for its' governmental activities. The School District had expenses for governmental activities of \$91.95 million while only \$14 million has been provided by the State and Federal Governments for program specific charges and other charges for services. The School District also received \$4.6 million from the State, primarily for Basic Education expenses, resulting in \$73 million of expenses that are funded by revenues from tax assessments and other sources. The primary support for the School District's programs for its students is from the Township of Upper St. Clair through real estate and other taxes, representing approximately 80 percent of all government activities.

Business-Type Activity

The only business-type activity of the School District is the Food Service operations. For 2020-21, revenues are \$1.7 million and expenses are \$1.9 million. The Food Service operation is budgeted to be self-sustaining; but due to the continuing pandemic a negative position of \$60,049 was the result for 2020-21 (see Table 4). Operational adjustments will continue in the 2021-22 year. The forecast for the 2021-22 school year projects a balanced budget.

GENERAL FUND BUDGETING HIGHLIGHTS

The School District's budget is prepared according to Pennsylvania law and is based on accounting for transactions on a basis of cash receipts, disbursements, and encumbrances. The only budgeted fund is the General Fund.

During the fiscal year, the Board of School Directors (the "Board") authorizes revisions to the original budget to accommodate differences between the original budget and the actual expenditures of the School District. The budgeting systems are designed with internal controls that assign responsibility for each budget area to an administrator. The administrators are each responsible for their individual areas. A schedule showing the School District's original and final budgeted amounts compared with amounts actually paid and received is provided on page 59.

For the General Fund, budgeted revenues were approximately \$87.5 million; budgeted expenditures were approximately \$87.3 million; Other Financing Uses were approximately \$0.5 million representing a budget deficit of \$283,356. Actual revenues of approximately \$88.4 million were about \$0.9 million higher or approximately 1% than budget, due to increase

in state and federal grants revenue related to the pandemic. Also, proceeds from long term financing of \$11 million contributed to the revenue surplus. Actual expenditures of approximately \$87.4 million were consistent with the budget.

The Net Change in the Fund Balance for 2020-21 was reported at \$589,445, resulting in an Unassigned Fund Balance of \$6,434,760 or 7.3% of the 2020-21 Budget, (see Table 8).

For additional information regarding budget to actual variances, please refer to Required Supplementary Information on pages 59.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

At June 30, 2021, the School District's Governmental Activities had \$120.9 million invested in a broad range of capital assets, including land, site improvements, buildings, equipment, and vehicles. This amount represents a net decrease of \$3.6 million as a result of a decrease in CWIP for the new building, and additions, deletions and depreciation on the existing buildings, equipment and furniture and fixtures. Portions of the CWIP were expensed. More detailed information about our capital assets is included in Note 4 to the financial statements on page 28.

Table 6
Governmental Activities
Capital Assets - Net of Depreciation (when applicable)
Fiscal Years Ended June 30, 2021 and 2020

	2021	2020
Land	\$ 3,576,491	\$ 3,576,491
CWIP	786,096	28,855,361
Site Improvements	1,837,132	1,197,568
Library books	3,461,774	3,461,774
Buildings	106,532,989	82,455,980
Equipment, furniture & fixtures	3,375,046	3,184,388
Licensed Vehicles	1,338,902	1,730,945
	<u>\$ 120,908,430</u>	<u>\$ 124,462,507</u>

DEBT ADMINISTRATION

The School District had total outstanding bond principal of \$131.4 million and \$135.0 million as of June 30, 2021 and June 30, 2020, respectively. More detailed information about our long-term liabilities is included in Note 7 to the financial statements on page 31.

Table 7
General Obligation Bonds
Fiscal Years Ended June 30, 2021 and 2020

	2021	2020
2020 Bonds	\$ 9,860,000	\$ 9,865,000
2019A Bonds	1,720,000	1,900,000
2019B Bonds	55,395,000	55,395,000
2018 Bonds	18,025,000	18,030,000
Series 2017 C	8,790,000	8,795,000
Series 2017	10,050,000	10,125,000
Series 2016	6,770,000	7,295,000
Series 2015 A&B	1,295,000	1,920,000
Series 2013A&B	480,000	630,000
Series 2012	18,735,000	20,685,000
Series 2011C&D	320,000	375,000
	<u>\$ 131,440,000</u>	<u>\$ 135,015,000</u>

No bonds were refinanced during the year, nor did we issue any new bonds.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

The School District, located in the suburbs of Pittsburgh is 9.95 square miles in size with predominately single family homes. The tax base in Upper St. Clair School District, (\$2,351,166,946 as of 11/5/2021), is stable with anticipated marginal growth from new construction over the next several years.

Revenue budgeted for the 2021-22 fiscal year is \$91.88 million, or \$4.38 million higher than the 2021-22 budget. Real estate revenue increased \$2.86 million with an increase of .78 mills.

The comparison of revenue and expenditure categories is as follows:

Table 8

Budgeted Revenues			
		2021-22	2020-21
Local	\$	71,721,531	\$ 68,734,422
State		18,853,913	18,053,865
Federal		1,305,538	757,574
Other		-	-
	\$	<u>91,880,982</u>	<u>\$ 87,545,861</u>

Budgeted Expenditures			
		2021-22	2020-21
Instruction	\$	49,716,727	\$ 47,383,245
Instructional support services		6,457,188	5,929,853
Non-instructional services		13,866,274	13,228,863
Facilities		9,323,857	9,153,807
Student activities		1,947,252	1,945,661
Debt/fund transfers/reserve		<u>10,569,685</u>	<u>10,157,790</u>
	\$	<u>91,880,982</u>	<u>\$ 87,799,219</u>

The School District's budget for 2021-22 projects neutral budget. As of June 30, 2021, the Total Fund Balance for the General Fund is \$10.0 million, and the Unassigned Fund Balance is \$6.4 million.

The Board is updated monthly on the District's financial position, including the impact from changes in key indicators. The Upper St. Clair Township School District continues to commit itself to academic and financial excellence.

CONTACTING THE SCHOOL DISTRICT FINANCIAL MANAGEMENT

Our financial report is designed to provide our citizens, taxpayers, parents, students, investors and creditors with a general overview of the School 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, contact Scott Burchill, Director of Business and Finance, 1775 McLaughlin Run Road, Upper St. Clair, PA 15241, 412-833-1600, ext. 2220, or by email at sburchill@uscsd.k12.pa.us.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT

DRAFT

STATEMENT OF NET POSITION

JUNE 30, 2021

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and cash equivalents	\$ 21,830,224	\$ 55,885	\$ 21,886,109
Property taxes receivable, net of allowance for uncollectibles	963,882	-	963,882
Earned income taxes receivable	246,457	-	246,457
Internal balances	243,449	(243,449)	-
Intergovernmental receivables	2,697,501	207,726	2,905,227
Other receivables	296,097	200	296,297
Inventory	-	1,881	1,881
Prepaid expenses	18,269	-	18,269
Capital assets:			
Non-depreciable	7,824,361	-	7,824,361
Depreciable, net of accumulated depreciation	113,084,069	91,624	113,175,693
Total capital assets	120,908,430	91,624	121,000,054
Total Assets	147,204,309	113,867	147,318,176
Deferred Outflows of Resources			
Deferred charge on refunding	2,840,313	-	2,840,313
Deferred outflows of resources for pension	22,875,783	-	22,875,783
Deferred outflows of resources for other post-employment benefits	1,544,033	-	1,544,033
Total Deferred Outflows of Resources	27,260,129	-	27,260,129
Liabilities			
Accounts payable and other current liabilities	4,074,405	32,437	4,106,842
Accrued payroll and payroll related liabilities	9,580,601	-	9,580,601
Accrued interest payable	1,377,333	-	1,377,333
Student deposits	-	87,584	87,584
Unearned revenue	336,993	1,881	338,874
Non-current liabilities:			
Due within one year	4,856,979	16,712	4,873,691
Due in more than one year:			
Employee benefits	155,156,504	-	155,156,504
Bonds payable, net and capital leases	132,259,240	35,302	132,294,542
Total non-current liabilities	292,272,723	52,014	292,324,737
Total Liabilities	307,642,055	173,916	307,815,971
Deferred Inflows of Resources			
Deferred inflows of resources for pension	3,366,000	-	3,366,000
Deferred inflows of resources for other post-employment benefits	189,918	-	189,918
Total Deferred Inflows of Resources	3,555,918	-	3,555,918
Net Position			
Net investment in capital assets	(10,642,668)	39,610	(10,603,058)
Unrestricted	(126,090,867)	(99,659)	(126,190,526)
Total Net Position	\$ (136,733,535)	\$ (60,049)	\$ (136,793,584)

The notes to financial statements are an integral part of this statement.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT

DRAFT

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2021

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental Activities:							
Instructional services:							
Regular instruction	\$ 40,853,455	\$ 354,076	\$ 5,483,234	\$ -	\$ (35,016,145)	\$ -	\$ (35,016,145)
Special instruction	11,086,402	-	3,668,335	-	(7,418,067)	-	(7,418,067)
Vocational instruction	288,168	-	-	-	(288,168)	-	(288,168)
Other instructional services	164,238	-	94,046	-	(70,192)	-	(70,192)
Total instructional services	52,392,263	354,076	9,245,615	-	(42,792,572)	-	(42,792,572)
Support services:							
Pupil personnel	3,344,105	-	399,193	-	(2,944,912)	-	(2,944,912)
Instructional support	5,389,494	-	395,206	-	(4,994,288)	-	(4,994,288)
Administration	5,699,558	-	570,849	-	(5,128,709)	-	(5,128,709)
Pupil health	865,293	-	185,802	-	(679,491)	-	(679,491)
Financial services	1,211,926	-	88,833	-	(1,123,093)	-	(1,123,093)
Operation and maintenance of plant	9,716,259	-	709,952	-	(9,006,307)	-	(9,006,307)
Student transportation	3,880,565	-	1,084,792	-	(2,795,773)	-	(2,795,773)
Central administration	801,399	-	174,288	-	(627,111)	-	(627,111)
Other support services	503,608	-	-	-	(503,608)	-	(503,608)
Total support services	31,412,207	-	3,608,915	-	(27,803,292)	-	(27,803,292)
Non-instructional services:							
Student activities	2,028,167	80,927	167,086	-	(1,780,154)	-	(1,780,154)
Facilities acquisition, construction, and improvement services	1,375,896	-	-	-	(1,375,896)	-	(1,375,896)
Unallocated expenses - excluding direct expenses reported as a function above:							
Interest on long-term debt	4,736,793	-	779,179	-	(3,957,614)	-	(3,957,614)
Total governmental activities	91,945,326	435,003	13,800,795	-	(77,709,528)	-	(77,709,528)

(Continued)

The notes to financial statements are an integral part of this statement.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT

DRAFT

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2021
(Continued)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Change in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Business-Type Activities:							
Food services	1,924,871	286,269	1,416,990	-	-	(221,612)	(221,612)
Total Primary Government	\$ 93,870,197	\$ 721,272	\$ 15,217,785	\$ -	(77,709,528)	(221,612)	(77,931,140)
General revenues:							
Taxes:							
Property taxes, levied for general purposes, net of uncollectibles					60,061,750	-	60,061,750
Earned income taxes					5,686,934	-	5,686,934
Other taxes levied for general purposes					1,460,492	-	1,460,492
Basic education subsidy					4,606,002	-	4,606,002
Grants, subsidies, and contributions not restricted to specific programs					111,995	-	111,995
State property tax reduction					1,390,372	-	1,390,372
Investment earnings					12,562	8	12,570
Rental income					119,268	-	119,268
Miscellaneous income					1,384,245	-	1,384,245
Transfers					(111,303)	111,303	-
Total general revenues and transfers					74,722,317	111,311	74,833,628
Change in Net Position					(2,987,211)	(110,301)	(3,097,512)
Net Position:							
Beginning of year					(133,746,324)	50,252	(133,696,072)
End of year					<u>\$ (136,733,535)</u>	<u>\$ (60,049)</u>	<u>\$ (136,793,584)</u>

(Concluded)

The notes to financial statements are an integral part of this statement.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT

DRAFT

BALANCE SHEET - GOVERNMENTAL FUNDS

JUNE 30, 2021

	General Fund	Capital Reserve	Construction Fund	Total
Assets				
Cash and cash equivalents	\$ 19,374,002	\$ 93,275	\$ -	\$ 19,467,277
Cash and cash equivalents - restricted	-	-	2,362,947	2,362,947
Receivables:				
Property taxes - net	963,882	-	-	963,882
Earned income tax	246,457	-	-	246,457
Federal and state funds	2,278,499	-	-	2,278,499
Other	296,097	-	-	296,097
Due from other funds	244,295	-	-	244,295
Prepaid expenditures	18,269	-	-	18,269
Total Assets	\$ 23,421,501	\$ 93,275	\$ 2,362,947	\$ 25,877,723
Liabilities, Deferred Inflows of Resources, and Fund Balance				
Liabilities:				
Accounts payable	\$ 2,536,266	\$ -	\$ 1,538,139	\$ 4,074,405
Accrued payroll and payroll related liabilities	9,580,601	-	-	9,580,601
Due to other funds	-	-	846	846
Unearned revenue	336,993	-	-	336,993
Total Liabilities	12,453,860	-	1,538,985	13,992,845
Deferred Inflows of Resources:				
Unavailable revenue- taxes	964,612	-	-	964,612
Fund Balance:				
Nonspendable:				
Prepaid expenditures	18,269	-	-	18,269
Restricted:				
Capital projects	-	-	823,962	823,962
Assigned to:				
Security costs	300,000	-	-	300,000
Post-employment benefits	2,750,000	-	-	2,750,000
Capital projects	500,000	93,275	-	593,275
Unassigned	6,434,760	-	-	6,434,760
Total Fund Balance	10,003,029	93,275	823,962	10,920,266
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 23,421,501	\$ 93,275	\$ 2,362,947	\$ 25,877,723

The notes to financial statements are an integral part of this statement.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT

DRAFT

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION

JUNE 30, 2021

Total Fund Balance - Governmental Funds		\$ 10,920,266
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported as assets in governmental funds. The cost of the assets is \$203,172,596 and the accumulated depreciation is \$82,264,166.		120,908,430
Property taxes receivable will be collected next year, but are not considered available soon enough to pay for the current period's expenditures and, therefore, are unavailable in the funds.		964,612
Reimbursements due from governmental grantors for accrued debt service expenditures are not recorded in the funds, as the related debt service expenditures are not recorded until paid.		419,002
Employee benefits, including compensated absences, pension, and other post-employment benefits are recorded on the fund financial statements when payment is due; whereas, these amounts are recorded when the benefit is earned on the government-wide financial statements. These assets, deferred outflows of resources, (liabilities), and (deferred inflows of resources) at year-end consist of:		
	Net pension liability and related components	\$ (114,519,217)
	Other post-employment benefits and related components	(17,831,449)
	Compensated absences	(1,941,940)
		<u>(134,292,606)</u>
Bonds payable and capital leases, including accrued interest, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. In addition, governmental funds report the effect of discounts, premiums, and deferred charges on refundings when debt is first issued; whereas, these amounts are deferred and amortized in the government-wide financial statements. These items at year-end consist of:		
	Bonds payable	(131,440,000)
	Capital leases	(2,891,605)
	Accrued interest on bonds	(1,377,333)
	Bond issue premium of \$3,987,907, net of amortization of \$1,203,293	(2,784,614)
	Deferred charge on refunding of \$4,379,864, net of amortization of \$1,539,551	2,840,313
		<u>(135,653,239)</u>
Total Net Position - Governmental Activities		<u>\$ (136,733,535)</u>

The accompanying notes are an integral part of the financial statements.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT

DRAFT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - GOVERNMENTAL FUNDS

FOR THE YEAR ENDED JUNE 30, 2021

	General Fund	Capital Reserve	Construction Fund	Total
Revenues:				
Taxes	\$ 67,675,197	\$ -	\$ -	\$ 67,675,197
Intergovernmental grants	19,880,082	-	-	19,880,082
Investment earnings	11,632	34	896	12,562
Other	837,578	-	1,100,938	1,938,516
Total revenues	88,404,489	34	1,101,834	89,506,357
Expenditures:				
Current:				
Regular instructional services	36,806,350	-	-	36,806,350
Special instructional services	10,256,066	-	-	10,256,066
Vocational instructional services	274,119	-	-	274,119
Other instructional services	149,458	-	-	149,458
Pupil personnel services	3,055,932	-	-	3,055,932
Instructional support services	4,212,863	-	-	4,212,863
Administration	5,238,581	-	-	5,238,581
Pupil health services	793,081	-	-	793,081
Financial services	1,124,477	-	-	1,124,477
Operation and maintenance of plant	9,007,056	-	-	9,007,056
Student transportation services	3,593,350	-	-	3,593,350
Central administration	707,154	-	-	707,154
Other support services	479,055	-	-	479,055
Student activities	1,875,816	-	-	1,875,816
Capital outlay	1,259,837	274,630	1,136,679	2,671,146
Debt service:				
Principal	4,913,889	-	-	4,913,889
Interest	4,754,446	-	-	4,754,446
Total expenditures	88,501,530	274,630	1,136,679	89,912,839
Excess (Deficiency) of Revenues Over Expenditures	(97,041)	(274,596)	(34,845)	(406,482)
Other Financing Sources (Uses):				
Transfers in	-	267,000	-	267,000
Transfers out	(378,303)	-	-	(378,303)
Proceeds from capital leases	1,064,789	-	-	1,064,789
Total other financing sources (uses)	686,486	267,000	-	953,486
Net Change in Fund Balance	589,445	(7,596)	(34,845)	547,004
Fund Balance:				
Beginning of year	9,413,584	100,871	858,807	10,373,262
End of year	\$ 10,003,029	\$ 93,275	\$ 823,962	\$ 10,920,266

The notes to financial statements are an integral part of this statement.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT

DRAFT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2021

Net Change in Fund Balance - Governmental Funds \$ 547,004

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

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the difference between capital outlays and depreciation expense in the current period. In addition, the net effect of various transactions involving capital assets (i.e. sales, dispositions, trade-ins) is to decrease net position.

Capital outlays	\$ 1,295,250	
Less: depreciation expense	<u>(4,849,327)</u>	(3,554,077)

Some taxes will not be collected until after the Upper St. Clair Township School District's (School District) year-end; they are not considered "available" revenues in the governmental funds. Unavailable revenue changed by this amount during the year.

(466,021)

The governmental funds report proceeds from long-term obligations (e.g., bonds, leases, loans) as other financing sources, while the repayment of long-term obligations is reported as an expenditure. Also, governmental funds report the effect of original issue discounts, premiums, and deferred charges on refunding when the long-term obligation is first issued, whereas these amounts are deferred and amortized in the statement of activities. Interest is recognized as an expenditure in the governmental funds when it is due. In the statement of activities, interest expense is recognized as it accrues, regardless of when it is due. The net effect of these differences in the treatment of long-term obligations and interest is as follows:

Principal repayments on debt	3,575,000	
Accrued interest on long-term obligations	27,284	
Proceeds from capital lease	(1,064,789)	
Principal repayments on lease	1,338,889	
Amortization of discounts/premiums/deferred charges on refunding	<u>(9,631)</u>	3,866,753

Reimbursements due from governmental grantors for accrued debt service expenditures are not recorded in the funds as the related debt service expenditures are not recorded until paid. The reimbursements changed by this amount during the year.

29,082

In the statement of activities, certain operating expenses (compensated absences, other postemployment benefits, and pension benefits) 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 and/or funded. This amount represents the difference between the amount earned versus the amount used and/or funded.

(3,409,952)

Change in Net Position of Governmental Activities \$ (2,987,211)

The notes to financial statements are an integral part of this statement.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

STATEMENT OF NET POSITION PROPRIETARY FUND

JUNE 30, 2021

	Enterprise Fund Food Service
Assets:	
Current assets:	
Cash and cash equivalents	\$ 55,885
Receivables:	
Federal and state funds	207,726
Other	200
Inventory	1,881
Total current assets	265,692
Non-current assets:	
Equipment, furniture, and fixtures	927,708
Less: accumulated depreciation	(836,084)
Total non-current assets	91,624
Total Assets	357,316
Liabilities:	
Current liabilities:	
Accounts payable	32,437
Due to other funds	243,449
Student deposits	87,584
Unearned revenue	1,881
Current portion of capital lease	16,712
Non-current liabilities:	
Capital lease	35,302
Total Liabilities	417,365
Net Position:	
Net investment in capital assets	39,610
Unrestricted	(99,659)
Total Net Position	\$ (60,049)

The notes to financial statements are an integral part of this statement.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION - PROPRIETARY FUND

FOR THE YEAR ENDED JUNE 30, 2021

	Enterprise Fund Food Service
Operating Revenue:	
Sale of food	\$ 286,269
Operating Expenses:	
Salaries and wages	580,189
Employee benefits	304,029
Food	895,444
Management fee	63,561
Depreciation	30,164
Other	51,484
Total operating expenses	1,924,871
Net Operating Loss	(1,638,602)
Nonoperating Revenues:	
Interest earnings	8
Federal programs:	
Federal subsidies	1,246,392
Donated commodities	121,173
State subsidies	49,425
Total nonoperating revenues	1,416,998
Loss before transfers	(221,604)
Interfund Transfers:	
Transfer in	111,303
Change in Net Position	(110,301)
Net Position:	
Beginning of year	50,252
End of year	\$ (60,049)

The notes to financial statements are an integral part of this statement.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT

DRAFT

STATEMENT OF CASH FLOWS PROPRIETARY FUND

FOR THE YEAR ENDED JUNE 30, 2021

	Enterprise Fund Food Service
Cash Flows From Operating Activities:	
Receipts from users	\$ 264,532
Payments to employees	(884,218)
Payments to suppliers	(871,612)
Net cash provided by (used in) operating activities	(1,491,298)
Cash Flows From Non-Capital Financing Activities:	
Grants and subsidies received:	
Federal	1,054,950
State	43,008
Interfund transfer	442,515
Net cash provided by (used in) non-capital financing activities	1,540,473
Cash Flows From Capital and Related Financing Activities:	
Payments on capital lease	(16,115)
Cash Flows From Investing Activities:	
Earnings on investments	8
Net Increase (Decrease) in Cash and Cash Equivalents	33,068
Cash and Cash Equivalents:	
Beginning of year	22,817
End of year	\$ 55,885

(Continued)

The notes to financial statements are an integral part of this statement.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT

DRAFT

STATEMENT OF CASH FLOWS PROPRIETARY FUND

FOR THE YEAR ENDED JUNE 30, 2021
(Continued)

	Enterprise Fund Food Service
Reconciliation of Net Operating Loss to Net Cash Provided by (Used in) Operating Activities:	
Net operating loss	\$ (1,638,602)
Adjustments to reconcile net operating loss to net cash provided by (used in) operating activities:	
Donated commodities	121,173
Depreciation expense	30,164
Change in assets and liabilities:	
Other receivables	(200)
Accounts payable	17,704
Student deposits	(21,537)
Net cash provided by (used in) operating activities	<u>\$ (1,491,298)</u>
	(Concluded)
Non-Cash, Non-Capital Financing Transactions:	
The Food Service Fund received donated commodities from the Pennsylvania Department of Agriculture in this amount during the year.	\$ 118,368

The notes to financial statements are an integral part of this statement.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT **DRAFT**

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

JUNE 30, 2021

	Private Purpose Trust Fund	Custodial Funds
Assets		
Cash and cash equivalents	\$ 11,094	\$ 517,565
Liabilities		
Accounts payable	-	-
Net Position		
Restricted for:		
Scholarships	\$ 11,094	\$ -
Student activities	-	517,565
Total Net Position	<u>\$ 11,094</u>	<u>\$ 517,565</u>

The notes to financial statements are an integral part of this statement.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT **DRAFT**

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

FIDUCIARY FUNDS

FOR THE YEAR ENDED JUNE 30, 2021

	Private Purpose Trust Fund	Custodial Funds
Additions:		
Contributions - student funds	\$ -	\$ 222,216
Investment interest	-	-
Total additions	-	222,216
Deductions:		
Student programs	-	221,986
Scholarships	-	-
Total deductions	-	221,986
Change in Net Position	-	230
Net Position:		
Beginning of year, as restated	11,094	517,335
End of year	<u>\$ 11,094</u>	<u>\$ 517,565</u>

The notes to financial statements are an integral part of this statement.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

1. Summary of Significant Accounting Policies

The financial statements are prepared in accordance with the accounting system and procedures prescribed for school districts by the Commonwealth of Pennsylvania, Department of Education, which conforms to accounting principles generally accepted in the United States of America as applicable to governmental units. The following is a summary of the significant accounting policies:

Reporting Entity

Upper St. Clair Township School District (School District) is governed by an elected nine-member Board of Directors (Board). As required by accounting principles generally accepted in the United States of America, these financial statements present the School District (the primary government). Certain potential component units were assessed to determine if the significance of their operational or financial relationship with the School District would require inclusion in the reporting entity.

Upper St. Clair Township (Township) is by itself a primary government due to the following: the members of the governing body are chosen in a general election; the Township functions as a separate legal entity; and the Township is fiscally independent. Accordingly, the Township is not a component unit of the School District.

The Special Schools and related authorities, as described more fully in Note 13, are considered joint ventures of the School District. Separate audited financial statements of the Special Schools are available in the School District's business office.

Government-Wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the School District. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Amounts reported as program revenues include 1) charges to other local educational agencies (LEAs) for tuition, 2)

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

operating grants and contributions as required by the Commonwealth of Pennsylvania, Department of Education, and 3) capital grants and contributions. Internally dedicated resources are reported as general revenues rather than program revenues. Likewise, general revenues include all taxes and grants not restricted to a specific program.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds. Major individual governmental funds and the major individual proprietary fund are reported as separate columns in the fund financial statements. The government-wide financial statements only report on the School District's governmental and business-type activities; the fiduciary funds are excluded.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements and the proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting.

Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied and if collected within the availability period. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting.

Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the School District considers certain tax revenues remitted by the tax collector in July and August to be available. State and federal grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the School District.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to pension and other post-employment benefits, compensated absences, and claims and judgments, are recorded only when payment is due.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

Deferred inflows of resources reported on the governmental funds balance sheet arise when potential revenue does not meet both the “measurable” and “available” criteria for recognition in the current period. In subsequent periods, when both revenue recognition criteria are met, the unavailable revenue is removed as a deferred inflow of resources and the revenue is recognized.

Unearned revenues arise when resources are received by the School District before it has legal claim to them, such as when intergovernmental funds are received prior to the occurrence of qualifying expenditures. During subsequent periods, when the School District has a legal claim to the resources, the unearned revenue is removed as a liability and the revenue is recognized.

The School District reports the following major governmental funds:

The General Fund is the School District’s primary operating fund. It accounts for all financial resources except those required to be accounted for in another fund.

The Capital Reserve Fund is used for the acquisition, construction, or repair of major capital facilities.

The Construction Fund is funded through the proceeds of General Obligation Bonds. This fund accounts for activities related to the construction of a natatorium and multi-use office and meeting complex at the High School and repairs and improvements to the High School Stadium, and repairs and improvements to the Boyce Middle School Stadium.

The School District reports the following major proprietary fund:

The Food Service Fund is authorized under Section 504 of the Public School Code of 1949 to account for all revenues and expenses pertaining to cafeteria operations. The Food Service Fund is utilized to account for operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs (i.e., expenses, including depreciation and indirect costs) of providing goods or services to the students on a continuing basis are financed or recovered primarily through user charges.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

Additionally, the School District reports the following fiduciary funds:

The Private Purpose Trust Fund was established to account for resources received for the purpose of issuing scholarships to the students. All resources of the fund, including any earnings on invested resources, may be used for scholarships. There is no requirement that any portion of these resources be preserved as capital.

The Custodial Fund accounts for assets held by the School District in a trustee capacity for student activities. This fund is utilized to account for monies authorized by Section 511 of the Public School Code of 1949, for student activities, publications, and organizations. These organizations exist with the explicit approval of and are subject to revocation by the Board.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the School District's proprietary fund are charges to customers for the sale of food. Operating expenses for its proprietary fund include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

For all financial statements, when both restricted and unrestricted resources are available for use, it is the School District's policy to use restricted resources first, then unrestricted resources as they are needed.

Deposits and Investments

For the purposes of the statement of cash flows, the School District's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition and pooled funds investments subject to daily withdrawal.

Investments are stated at fair value. The School District categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

All taxes receivable are shown net of an allowance for uncollectible accounts.

Inventory

Inventory recorded in the Food Service Fund consists of donated commodities from the U.S. Department of Agriculture (USDA) and is recorded at estimated value provided by the USDA. Inventory in the Food Service Fund is recorded as an expense when consumed.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported in the applicable governmental or business-type activities columns in the government-wide financial statements and in the proprietary fund financial statements. Capital assets are defined by the School District as assets with an initial, individual cost of more than \$4,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost when purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Interest incurred on capital-related debt during the construction phase of business-type capital assets may be capitalized as part of the cost of those capital assets. Interest incurred on capital-related debt during the construction phase of governmental capital assets is never capitalized. The School District did not construct any business-type activities capital assets this year. Therefore, all interest payments incurred this year were expensed on the statement of activities.

Property, plant, and equipment of the School District are depreciated using the straight-line method over the following estimated useful lives:

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

<u>Assets</u>	<u>Years</u>
Buildings	40-50
Building improvements	20
Site improvements	7-20
Leasehold improvements	25
Vehicles	7-8
Furniture and fixtures	5-20
Office equipment	5-11
Computer equipment	5-10
Food service equipment	5-15

Compensated Absences

The School District accrues for certain accumulated employee benefits, such as unpaid vacation and sick pay and retirement lump sum payments. The amount of the accrual is based on the vacation, sick, and retirement lump-sum payments that are expected to be paid to employees upon their termination or retirement from the School District. Compensated absences are accrued when incurred in the government-wide, proprietary, and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

Long-Term Obligations

In the government-wide financial statements and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities.

In the fund financial statements, governmental fund types recognize bond premiums, discounts, and the effects of refunding transactions during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources, while discounts on debt issuances are reported as other financing uses.

In both the fund and government-wide financial statements, issue costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

It is expected that the General Fund will continue to provide funds for the debt service payments.

Refunding Transactions

The excess of the reacquisition price over the net carrying amount of refunded debt is recorded as a deferred outflow of resources on the statement of net position and amortized as a component of interest expense over the shorter of the term of the refunding issue or refunded bonds.

Postemployment Benefits

In the government-wide financial statements, long-term liabilities related to postemployment benefits, including pensions, health insurance, and life insurance, are calculated based on actuarial valuations as described in Notes 9 through 11.

403(b) Retirement Plan

Employees of the School District may participate in a 403(b) retirement plan. Contributions are made under a Salary Reduction Agreement with the School District. This agreement allows the School District to withhold money from the employee's paycheck to be contributed directly into a 403(b) account. The School District does not contribute to this plan. Maximum contributions follow the limits given by the Internal Revenue Service.

Deferred Inflows and Outflows of Resources Related to Pensions and Other Post-Employment Benefits (OPEBs)

In conjunction with pension and OPEB accounting requirements, differences between expected and actual experience, changes in assumptions, the effect of the change in the School District's proportion, the net difference between expected and actual investment earnings, and payments made to the plans subsequent to the measurement date are recorded as a deferred inflow or outflow of resources related to pensions or OPEBs on the government-wide financial statements. These amounts are determined based on the actuarial valuation performed for each plan. Notes 9 through 11 present additional information about the School District's pension and OPEB plans.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

Fund Balance

In the fund financial statements, governmental funds report fund balance in categories based on the level of restriction placed upon the funds. These levels are as follows:

- Nonspendable – This category represents funds that are not in spendable form and includes prepaid expenditures.
- Restricted – This category represents funds that are limited in use due to constraints on purpose and circumstances of spending that are legally enforceable by outside parties. The School District has restricted funds for capital projects.
- Committed – This category represents funds that are limited in use due to constraints on purpose and circumstances of spending imposed by the School Board. Such commitment is made via a School Board resolution and must be made prior to the end of the fiscal year. Removal of this commitment requires a School Board resolution. The School District currently does not have any committed funds.
- Assigned – This category represents intentions of the School Board to use the funds for specific purposes. Such assignment is made by the Finance Director, but approval is obtained from the School Board for all such assignments. This category includes amounts assigned for security costs, post-employment benefits, capital projects, and the residual balance in the capital reserve fund.
- Unassigned – This category represents all other funds not otherwise defined.

If funds are available in more than one fund balance level, the School District's policy is to use funds in the order of the most restrictive level to the least restrictive level.

Net Position

The government-wide and proprietary fund financial statements are required to report three components of net position:

- Net investment in capital assets – This component of net position consists of capital assets net of accumulated depreciation and is reduced by outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition,

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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

construction, or improvement of those assets or related debt are also included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount is not included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflow of resources is included in the same net position component (restricted or unrestricted) as the unspent amount.

The debt outstanding at year-end is greater than the net book value of the assets, causing this amount to be negative at June 30, 2021.

- Restricted – The restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported. The School District currently does not have any restricted net position.
- Unrestricted – The unrestricted component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of “net investment in capital assets” or the “restricted” components of net position.

Budgetary Information

Each June, the School District prepares a proposed final budget for the General Fund for the next succeeding fiscal year beginning July 1, in accordance with Act 1. The proposed final budget includes proposed expenditures and estimated revenues and is prepared on the modified accrual basis.

At least twenty days prior to the date set for budget adoption, the proposed final budget is made available for public inspection. A meeting of the Board is then scheduled in order to meet the Act 1 requirements to adopt the proposed final budget. This meeting may only be held after ten days of public notification.

Prior to June 30, the budget is legally enacted through passage of a resolution by the Board. The budget must be filed with the Commonwealth of Pennsylvania, Department of Education within 15 days of final adoption of the final budget.

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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

Budgetary control for other governmental funds is maintained through enforcement of the related grant provisions or through provisions of various debt agreements.

Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

Adopted Pronouncements

The requirements of the following Governmental Accounting Standards Board (GASB) Statements were adopted for the financial statements:

GASB Statement No. 84, *"Fiduciary Activities,"* improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how these activities should be reported. The provisions of this statement have been adopted and incorporated into these financial statements. As a result, the Custodial Funds net position as of July 1, 2020 was increased from \$0 to \$517,335 to reflect the change in accounting for these funds required under this statement.

GASB Statement No. 90, *"Majority Equity Interests,"* improves the consistency and comparability of reporting a majority equity interest in a legally separate organization and improves the relevance of financial statement information for certain component units. Implementation of this statement had no impact on the School District's financial statements.

GASB Statement No. 93, *"Replacement of Interbank Offered Rates,"* provides guidance for the replacement of an interbank offered rate, most notably the London Interbank Offered Rate (LIBOR). Implementation of this statement had no impact on the School District's financial statements.

Pending Pronouncements

GASB has issued several statements that will become effective in future years, including Statement Nos. 87 (Leases), 89 (Accounting for Interest Cost), 91 (Conduit Debt Obligations), 92 (Omnibus 2020), 94 (Public-Private and Public-Public Partnerships), 96 (Information

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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

Technology Arrangements), and 97 (Deferred Compensation Plans). Management has not yet determined the impact of these statements on the School District's financial statements.

2. Cash and Investments

Under Section 440.1 of the Pennsylvania Public School Code for 1949, as amended, the School District is permitted to invest funds consistent with sound business practices in the following types of investments:

Obligations of (a) the United States of America or any of its agencies or instrumentalities backed by the full faith and credit of the United States of America, (b) the Commonwealth or any of its agencies or instrumentalities backed by the full faith and credit of the Commonwealth, (c) any political subdivision of the Commonwealth or any of its agencies or instrumentalities backed by the full faith and credit of the political subdivision, and (d) shares of an investment company registered under the Investment Company Act of 1940, provided that the instruments are those types of investments listed above, and the investment company is managed so as to maintain its shares at a constant net asset value and the investment company is rated in the highest category by a nationally recognized rating agency. Pursuant to Act 72 of the Pennsylvania State Legislature, a depository must pledge assets to secure state and municipal deposits. The pledged assets must at least be equal to the total amount of such assets required to secure all of the public deposits at the depository and may be on a pooled basis. Additionally, all such pledged assets must be delivered to a legal custodian.

Deposits in interest-bearing checking accounts, 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.

In March 2016, Act 10 was passed which expanded the scope of investment options available to school districts including repurchase agreements, commercial paper, negotiable certificates of deposit, and banker's acceptances. The School District elected to maintain its current investment policy due to the additional risk and oversight associated with the expanded investment options under Act 10.

The deposit and investment policy of the School District adheres to state statutes and prudent business practice. There were no deposit or investment transactions during the year that were in violation of either the state statutes or the policy of the School District.

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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

Throughout the year ended June 30, 2021, the School District only invested its funds in one or more of the above-authorized investments. At June 30, 2021, the School District's deposits and investments were as follows:

	Deposits	Pooled Funds	Total
General Fund	\$ 2,370	\$ 19,371,632	\$ 19,374,002
Capital Reserve Fund	-	93,275	93,275
Construction Fund	-	2,362,947	2,362,947
Proprietary Fund	1,012	54,873	55,885
Private Purpose Trust Fund	-	11,094	11,094
Custodial Funds	-	517,565	517,565
	<u>\$ 3,382</u>	<u>\$ 22,411,386</u>	<u>\$ 22,414,768</u>

At June 30, 2021, the School District's investments in pooled funds were as follows:

INVEST	\$ 1,325
Pennsylvania School District	
Liquid Asset Fund (PSDLAF)	21,075,138
Pennsylvania Local Government	
Investment Trust (PLGIT)	<u>1,334,923</u>
Total Pooled Funds	<u>\$ 22,411,386</u>
Bank balance	<u>\$ 23,648,662</u>

Investments

The following is a description of the School District's investment risks:

Credit Risk - The risk that an issuer or other counterparty to an investment will not fulfill its obligations is called credit risk. The School District's policy in regard to credit risk states that investments not backed by the "full faith and credit" of the federal or state governments shall be limited to those with the highest credit rating available for such instruments. As of June 30, 2021, investments in INVEST, PSDLAF, and PLGIT (described below) have received an AAAM rating from Standard & Poor's.

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FOR THE YEAR ENDED JUNE 30, 2021

Interest Rate Risk - The School District's policy in regard to interest rate risk places limits on investment maturities as a means of managing its exposure to fair value losses arising from changes to interest rates. All of the School District's investments in INVEST, PSDLAF, and PLGIT have a maturity of less than one year.

Concentration of Credit Risk - The School District's policy in regard to concentration of credit risk states that when the School District funds are invested in any one issuer other than designated depository accounts, the amount of the investment shall be limited to ten percent (10%) of total funds available for investment. The School District's investments comply with this policy.

INVEST, PSDLAF, and PLGIT were established as common law trusts organized under laws of the Commonwealth of Pennsylvania. Shares of the funds are offered to certain Pennsylvania school districts, intermediate units, area vocational-technical schools, and municipalities. The purpose of these funds is to enable such governmental units to pool available funds for investment in instruments authorized by Section 440.1 of the Pennsylvania Public School Code of 1949, as amended. The School District's deposits in these pooled funds are not subject to direct custodial credit risk because they are not evidenced by securities that exist in physical or book entry form. These investments are reflected as cash and cash equivalents on the balance sheet and the statement of net position. The fair value of the School District's position in the external investment pools is the same as the value of the pool shares. All investments in an external investment pool that are not SEC-registered are subject to oversight by the Commonwealth of Pennsylvania. The School District can withdraw funds from the external investment pools. However, there are certain limitations placed on the following withdrawals: for PLIGT-Class accounts, there is a one-day holding period; for PLGIT/PLUS-Class accounts, there is a 30-day holding period for each deposit and a penalty for early withdrawals.

3. Property Taxes

Real estate taxes attach as an enforceable lien on property as of January 1 and are levied on July 1. These taxes are billed and collected by an appointed tax collector who also collects for the Township. Property taxes were levied at the rate of 26.8972 mills in fiscal 2020 - 2021 on assessed values provided by Allegheny County. Assessed valuation was approximately \$2.3 billion for the 2020 - 2021 levy.

As a result of Act 1, school districts are able to reduce local property taxes through the distribution of state gaming funds. The School District's portion of gaming funds for

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FOR THE YEAR ENDED JUNE 30, 2021

property tax reduction is \$1,390,372, allocated to approximately 6,000 approved homestead/farmstead properties. Each approved homestead/farmstead property owner in the Township received a reduction of approximately \$232 in their school taxes as reflected in the school tax bills for the 2020- 2021 school year.

The schedule for property taxes levied for 2020- 2021 is as follows:

July 1	-	tax levy date
Through August 31	-	2% discount period
Through October 31	-	face payment period
Beginning November 1	-	10% penalty period
After May 1 (year after levy)	-	lien filing date

The School District provides an option for installment payments of real estate taxes to all taxpayers pursuant to the Taxpayer Relief Act (Act 1 of 2006) as follows:

- The taxpayer electing the installment payment option may pay the real estate tax in three equal installments, which are due on or before August 31, October 31, and December 31.
- Election must occur on or before August 31.
- No discount will be applied to the real estate tax due.

General Fund property taxes receivable has been reported net of an allowance for doubtful accounts of \$320,379 at June 30, 2021.

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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

4. Capital Assets

A summary of changes in capital assets during fiscal year 2021 is as follows:

	Balance at June 30, 2020	Additions	Deletions	Balance at June 30, 2021
Governmental Activities:				
Non-depreciable assets:				
Land	\$ 3,576,491	\$ -	\$ -	\$ 3,576,491
Construction in progress	28,855,361	786,096	(28,855,361)	786,096
Library books	3,461,774	-	-	3,461,774
Total non-depreciable assets	35,893,626	786,096	(28,855,361)	7,824,361
Depreciable assets:				
Land improvements	4,937,721	810,843	-	5,748,564
Constructed assets	143,428,473	27,267,336	-	170,695,809
Machinery and equipment	13,484,162	1,286,336	-	14,770,498
Licensed vehicles	4,425,699	-	(292,335)	4,133,364
Total depreciable assets	166,276,055	29,364,515	(292,335)	195,348,235
Less: accumulated depreciation for:				
Land improvements	(3,740,153)	(171,279)	-	(3,911,432)
Constructed assets	(60,972,493)	(3,190,327)	-	(64,162,820)
Machinery and equipment	(10,299,774)	(1,095,678)	-	(11,395,452)
Licensed vehicles	(2,694,754)	(392,043)	292,335	(2,794,462)
Total accumulated depreciation	(77,707,174)	(4,849,327)	292,335	(82,264,166)
Depreciable assets, net	88,568,881	24,515,188	-	113,084,069
Governmental activities capital assets, net	\$ 124,462,507	\$ 25,301,284	\$ (28,855,361)	\$ 120,908,430
	Balance at June 30, 2020	Additions	Deletions	Balance at June 30, 2021
Business-Type Activities:				
Equipment	\$ 927,708	\$ -	\$ -	\$ 927,708
Less: accumulated depreciation	(805,920)	(30,164)	-	(836,084)
Business-type activities capital assets, net	\$ 121,788	\$ (30,164)	\$ -	\$ 91,624

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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

Depreciation expense was charged to functions/programs of the School District as follows:

Governmental Activities:

Regular Instruction	\$ 1,886,671
Special instruction	525,652
Vocational instruction	14,049
Other instructional services	7,660
Pupil personnel	156,625
Instructional support	1,079,399
Administration	268,492
Pupil health	40,648
Financial services	57,633
Operation and maintenance of plant	470,089
Student transportation	184,169
Central Administration	36,243
Other support services	24,553
Student activities	97,444
	<u>\$ 4,849,327</u>

5. Interfund Receivables, Payables, and Transfers

Interfund receivables, payables, and transfers at June 30, 2021 are summarized below:

<u>Fund</u>	<u>Receivables</u>	<u>Payable</u>
Major Funds:		
General	\$ 244,295	\$ -
Construction	-	846
Enterprise	-	243,449
	<u>\$ 244,295</u>	<u>\$ 244,295</u>

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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

Fund	Transfers In	Transfers Out
Major Funds:		
General	\$ -	\$ 378,303
Capital Reserve	267,000	-
Enterprise	111,303	-
	<u>\$ 378,303</u>	<u>\$ 378,303</u>

Transactions between funds which are not expected to be repaid are accounted for as transfers. In those cases when repayment is expected within the next fiscal year, the transactions are accounted for through the various "due from" and "due to" accounts. Balances due between funds result mainly from the time lag between the dates that interfund goods and services are provided or reimbursable expenditures occur, transactions are recorded in the accounting system, and payments between funds are made. The amount payable from the Enterprise Fund to the General Fund will be repaid with future cash receipts. Transfers are used to provide operating support to the cafeteria and move unrestricted General Fund revenues to finance various capital projects.

6. Long-Term Liabilities

Changes to the School District's long-term liabilities were as follows:

	Balance at July 1, 2020	Issuance of Debt/ Additions	Repayment of Principal/ Deletions	Balance at June 30, 2021	Due Within One Year
Governmental activities:					
General obligation bonds	\$ 135,015,000	\$ -	\$ (3,575,000)	\$ 131,440,000	\$ 3,895,000
Capital leases - direct borrowings	3,165,705	1,064,789	(1,338,889)	2,891,605	961,979
Net pension liability	126,173,000	7,856,000	-	134,029,000	-
Other post-employment benefits	18,680,071	505,493	-	19,185,564	-
Compensated absences	1,848,300	93,640	-	1,941,940	-
Total long-term liabilities	<u>\$ 284,882,076</u>	<u>\$ 9,519,922</u>	<u>\$ (4,913,889)</u>	289,488,109	<u>\$ 4,856,979</u>
		Plus: unamortized premium		2,784,614	
		Total long-term liabilities (net)		<u>\$ 292,272,723</u>	
Business-type activities:					
Capital leases - direct borrowings	<u>\$ 68,129</u>	<u>\$ -</u>	<u>\$ (16,115)</u>	<u>\$ 52,014</u>	<u>\$ 16,712</u>

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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

7. Bonds Payable

The School District periodically issues long-term debt in conjunction with major capital projects, including the construction of school buildings and athletic facilities, and refunding of existing debt obligations to lower the overall interest expense.

The outstanding balance of General Obligation Bonds as of June 30, 2021 was approximately \$131 million and consists of the following outstanding issuances:

Long Term Debt	Interest Rate(s)	Maturity	Principal Outstanding	
			June 30, 2021	June 30, 2020
General Obligation Bonds 2020 ^A	Average of 0.90%	2031	\$ 9,860,000	\$ 9,865,000
General Obligation Bonds 2019 B ^B	3.00% to 5.00%	2039	55,395,000	55,395,000
General Obligation Bonds 2019 A ^C	2.99% to 3.21%	2040	1,720,000	1,900,000
General Obligation Bonds 2018 ^D	3.00% to 5.00%	2044	18,025,000	18,030,000
General Obligation Bonds 2017C ^E	2.00% to 3.35%	2042	8,790,000	8,795,000
General Obligation Bonds 2017A&B ^F	1.25% to 3.25%	2033	10,050,000	10,125,000
General Obligation Bonds 2016 ^G	.75% to 4.00%	2033	6,770,000	7,295,000
General Obligation Bonds 2015 ^H	.25% to 2.15%	2023	1,295,000	1,920,000
General Obligation Bonds 2013A&B ^I	0.586% to 3.160%	2030	480,000	630,000
General Obligation Bonds 2012 ^J	0.30% to 3.10%	2027	18,735,000	20,685,000
General Obligation Bonds 2011C ^K	1.00% - 4.35%	2025	320,000	375,000
Total General Obligation Bonds			<u>\$ 131,440,000</u>	<u>\$ 135,015,000</u>

^A During fiscal year 2020, the School District issued General Obligation Bonds, Series 2020 (2020 Bonds) in the amount of \$9,865,000 to currently refund the General Obligation Bonds, Series of 2013B and to fund various capital improvements. The \$9,865,000 2020 Bonds, maturing in 2031, were issued as tax-exempt bonds at rates averaging 0.90%.

^B During fiscal year 2019, the School District issued General Obligation Bonds, Series 2019B (2019 B Bonds) in the amount of \$55,395,000 to currently refund the General Obligation Bonds, Series of 2009B. The \$55,395,000 Series B bonds, maturing in 2039, were issued as tax-exempt bonds at rates ranging from 3.00% to 5.00%.

^C During fiscal year 2019, the School District issued General Obligation Bonds, Series 2019A (2019 A Bonds) in the amount of \$1,900,000 to fund a portion of the School District's unfunded actuarial accrued pension liability. The \$1,900,000 Series A bonds, maturing in 2040, were issued as taxable bonds at rates ranging from 2.99% to 3.21%.

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NOTES TO FINANCIAL STATEMENTS

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^D During fiscal year 2019, the School District issued General Obligation Bonds, Series 2018 (2018 Bonds) in the amount of \$18,030,000 to pay for the construction of a natatorium and multi-use office and meeting complex at the High School and repairs and maintenance to the High School Stadium, to pay for repairs and improvements to the Boyce Middle School Stadium, and other miscellaneous capital improvements to School District facilities. The \$18,030,000 Series 2018, maturing in 2044, were issued as taxable bonds at rates ranging from 3.00% to 5.00%.

^E During fiscal year 2018, the School District issued General Obligation Bonds, Series 2017C (2017 C Bonds) in the amount of \$8,800,000 to pay for the construction of a natatorium and multi-use office and meeting complex at the High School and repairs and maintenance to the High School Stadium, and to pay for repairs and improvements to the Boyce Middle School Stadium. The \$8,800,000 Series C bonds, maturing in 2042, were issued at rates ranging from 2.00% to 3.35%.

^F During fiscal year 2017, the School District issued General Obligation Bonds, Series 2017A&B (2017 A & B Bonds) in the amount of \$10,300,000 to currently refund the General Obligation Bonds, Series of 2011D, and to fund a portion of the School District's unfunded actuarial accrued pension liability. The \$445,000 Series A Bonds, maturing in 2023, were issued as taxable bonds at rates ranging from 1.25% to 3.25%. The \$9,855,000 Series B Bonds, maturing in 2033, were issued as tax-exempt bonds at rates ranging from 2.125% to 3.20%.

^G During fiscal year 2016, the School District issued General Obligation Bonds, Series 2016 (2016 Bonds) in the amount of \$9,980,000 to currently refund a portion of the General Obligation Bonds, Series of 2011B, and to pay for various capital improvements and equipment for School District facilities. The \$9,980,000 Series 2016, maturing in 2033, were issued as taxable bonds at rates ranging from 0.75% to 4.00%.

^H During fiscal year 2015, the School District issued General Obligation Bonds, Series 2015 (2015 Bonds) in the amount of \$4,685,000 to currently refund the General Obligation Bonds, Series of 2009A. The \$4,685,000 Series 2015, maturing in 2023, were issued as taxable bonds at rates ranging from 0.25% to 2.1%.

^I During fiscal year 2013, the School District issued General Obligation Bonds, Series 2013A&B (2013 A & B Bonds) in the amount of \$11,365,000 to currently refund a portion of the 2007 Bonds and to fund various capital improvements throughout the School District. The \$1,410,000 Series A Bonds, maturing in 2023, were issued as taxable bonds at rates

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FOR THE YEAR ENDED JUNE 30, 2021

ranging from 0.586% to 3.160%. The 2013 B Bonds were currently refunded as a part of the 2020 Bond issuance.

^J During fiscal year 2013, the School District issued General Obligation Bonds, Series 2012 (2012 Bonds) in the amount of \$24,795,000 to currently refund the outstanding portion of the 2005 Bonds. The \$24,795,000 Series 2012, maturing in 2027, were issued as taxable bonds at rates ranging from 0.30% to 3.10%.

^K During fiscal year 2012, the School District issued General Obligation Bonds, Series of 2011C&D (2011 C Bond) in the amount of \$10,325,000 to refinance the 2006 Bonds. The \$770,000 Series C Bonds, maturing in 2025, were issued as taxable bonds at rates ranging from 1.00% to 4.35%.

Annual debt service requirements to maturity are as follows for each fiscal year ending June 30:

June 30,	Principal	Interest	Total
2022	\$ 3,895,000	\$ 4,516,024	\$ 8,411,024
2023	4,175,000	4,377,687	8,552,687
2024	4,525,000	4,250,906	8,775,906
2025	4,640,000	4,120,877	8,760,877
2026	4,770,000	3,983,748	8,753,748
2027-2031	26,065,000	17,581,339	43,646,339
2032-2036	29,970,000	13,122,478	43,092,478
2037-2041	33,615,000	7,688,420	41,303,420
2042-2046	19,785,000	1,356,865	21,141,865
Total	<u>\$ 131,440,000</u>	<u>\$ 60,998,344</u>	<u>\$ 192,438,344</u>

8. Leases

The School District enters into lease agreements for financing the acquisition of buses and vans for the transportation of students, copiers, computer hardware, facility improvements/replacements, and capital equipment. These leases qualify as capital leases. A liability equal to the present value of the future minimum lease payments as of the inception of the leases has been recorded in the statement of net position.

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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

In addition to the capital leases, the School District is committed under various lease agreements for a bus garage and office equipment. These leases are considered to be operating leases. Total payments made on these leases for the year ended June 30, 2021 were \$300,335.

In 2009, the School District entered into a 25-year lease with Turnberry Properties, Inc. for the lease of over 15,000 square feet of building and over seven acres of land for use as a bus garage. The lease has been amended and the current lease payment is \$14,979 per month. The lease is a triple net lease and the School District is required to pay for all utilities, taxes, and other operating expenses, including snow removal. Under this agreement, the School District paid \$171,234 to Turnberry during the fiscal year.

In addition, the School District is committed under lease agreements for postage meter equipment and printing equipment. Total payments made on these leases for the fiscal year were \$129,101.

The following is a schedule of the future minimum lease payments, under these leases, at June 30, 2021 :

Fiscal Year Ending June 30,	Governmental Activities		Business-Type Activities
	Capital - Direct Borrowing	Operating	Capital - Direct Borrowing
2022	\$ 1,038,943	\$ 264,183	\$ 18,637
2023	876,620	264,183	18,637
2024	662,116	171,234	18,637
2025	291,420	171,234	-
2026	128,607	171,234	-
2027-2031	80,280	856,170	-
2032-2035	-	513,702	-
Total minimum lease payments	3,077,986	\$ 2,411,940	55,911
Less: amount representing interest	(186,381)		(3,897)
Present value of future minimum lease payments	\$ 2,891,605		\$ 52,014

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FOR THE YEAR ENDED JUNE 30, 2021

The assets acquired through capital leases, which have been included in the capital assets in Note 4, are as follows:

	Governmental Activities	Business-Type Activities
Asset:		
Equipment	\$ 8,043,011	\$ 85,181
Less: accumulated depreciation	(5,522,543)	(11,358)
	<u>\$ 2,520,468</u>	<u>\$ 73,823</u>

9. Public School Employees' Retirement System (PSERS)

Plan Description

PSERS administers a governmental cost-sharing, multi-employer defined benefit pension plan (Pension Plan) and a governmental cost-sharing, multi-employer defined benefit Health Insurance Premium Assistance Program OPEB plan (Premium Assistance), to public school employees of the Commonwealth of Pennsylvania. PSERS issues a publicly available financial report that can be obtained at www.psers.pa.gov.

Employees eligible for PSERS benefits 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.

Retirees can participate in the Premium Assistance 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 PSERS Health Options Program or an employer-sponsored health insurance program.

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FOR THE YEAR ENDED JUNE 30, 2021

Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to pensions or OPEBs, pension expense, and OPEB expense, information about the fiduciary net position of PSERS and additions to/deductions from PSERS' 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. Detailed information about PSERS' fiduciary net position related to pension and OPEBs is available in the PSERS Comprehensive Annual Financial Report, which can be found on the PSERS website at www.psers.pa.gov.

The net pension liability and the net OPEB liability are recorded as governmental activities expected to be paid from the General Fund.

Benefits Provided – Pension Plan

Members are eligible for monthly retirement benefits upon reaching (a) age 62 with at least one 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 through June 30, 2019. 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 three 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% or 2.5%, 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 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% or 2.5%, 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

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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

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.

Act 5 of 2017 (Act 5) eliminated the stand-alone defined benefit plan, introduced a hybrid benefit, and introduced a separate defined contribution plan for individuals who become new members on or after July 1, 2019. Act 5 created two new hybrid membership classes, Membership Class T-G (Class T-G) and Membership Class T-H (Class T-H) and the separate defined contribution membership class, Membership Class DC (Class DC). To qualify for normal retirement, Class T-G and Class T-H members must work until age 67 with a minimum of 3 years of credited service. Class T-G may also qualify for normal retirement by attaining a total combination of age and service that is equal to or greater than 97 with a minimum of 35 years of credited service.

Benefits Provided – Premium Assistance

Effective January 1, 2002, under the provisions of Act 9 of 2001, participating eligible annuitants are entitled to receive Premium Assistance payments equal to the lesser of \$100 per month or their eligible out-of-pocket monthly health insurance premium. As of June 30, 2020, there were no assumed future benefit increases to participating eligible retirees.

Member Contributions

The following illustrates the member's contribution as a percent of the member's qualifying compensation:

- Active members who joined PSERS prior to July 22, 1983:
 - Membership Class T-C 5.25%
 - Membership Class T-D 6.50%
- Members who joined PSERS on or after July 22, 1983, and who were active or inactive as of July 1, 2001:
 - Membership Class T-C 6.25%

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FOR THE YEAR ENDED JUNE 30, 2021

- Membership Class T-D 7.50%
- Members who joined PSERS after June 30, 2001, and before July 1, 2011:
 - Membership Class T-D 7.50%
- Members who joined PSERS after June 30, 2011 and before June 30, 2019:
 - Membership Class T-E* 7.50%
 - Membership Class T-F** 10.30%

*Shared risk program could cause future contribution rates to fluctuate between 7.50% and 9.50%.

**Shared risk program could cause future contribution rates to fluctuate between 10.30% and 12.30%.

- Members who joined PSERS on or after July 1, 2019:
 - Membership Class T-G (hybrid)* 8.25% (combined rate)
 - Membership Class T-H (hybrid)** 7.50% (combined rate)
 - Defined Contribution only 7.50%

*Shared risk program could cause future contribution rates to fluctuate between 5.25% and 11.25%.

** Shared risk program could cause future contribution rates to fluctuate between 4.50% and 10.50%

Employer Contributions

The School District's contractually required PSERS contribution rate for fiscal year ended June 30, 2021 was 34.51% 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. This rate is composed of a 33.51% rate for the Pension Plan, a 0.82% rate for the Premium Assistance, and a 0.18% rate for Act 5 Defined Contribution.

The combined rate for the fiscal year ended June 30, 2021 was an increase from the fiscal year ended June 30, 2020 combined rate of 34.29%. The combined contribution rate will increase to 34.94% in fiscal year 2022 and is projected to grow to 38.17% by fiscal year 2028.

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FOR THE YEAR ENDED JUNE 30, 2021

The School District remits contributions to PSERS on a quarterly basis. Approximately \$5.4 million is owed to PSERS as of June 30, 2021, which represents the School District's required contribution for the end of year payroll. The School District's contributions which were recognized by PSERS for the year ended June 30, 2021 were as follows:

Pension Plan	\$ 13,448,783
Act 5 Defined Contribution	72,241
Premium Assistance	<u>329,096</u>
Total	<u><u>\$ 13,850,120</u></u>

In accordance with Act 29, the Commonwealth of Pennsylvania (Commonwealth) reimburses school districts for approximately one-half of contributions made to PSERS. The School District recorded reimbursements from the Commonwealth approximating \$6.9 million during the current year. Because the Commonwealth payments are received as a reimbursement, and are not made directly to PSERS, they do not qualify as a special funding situation.

Proportionate Share

The School District's proportion of PSERS' net pension liability was calculated utilizing the School District's one-year reported contributions as it relates to PSERS' total one-year reported contributions. This method was changed beginning with PSERS' fiscal year ended June 30, 2020. In prior years, the proportion of PSERS' net pension liability was calculated utilizing the School District's one-year reported covered payroll as it relates to the PSERS' total one-year reported covered payroll. At June 30, 2020 (measurement date), the School District's proportion was 0.2722%, which was an increase of 0.0025% from its proportion measured as of June 30, 2019.

The School District's proportion of PSERS' net OPEB liability continues to be calculated utilizing the School District's one-year reported covered payroll as it relates to PSERS' total one-year reported covered payroll. At June 30, 2020 (measurement date), the School District's proportion was 0.2725%, which was an increase of 0.0028% from its proportion measured as of June 30, 2019.

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FOR THE YEAR ENDED JUNE 30, 2021

10. Net Pension Liability, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions

At June 30, 2021, the School District reported a liability of \$134,029,000 for its proportionate share of PSERS' net pension liability. The 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 PSERS' total pension liability as of June 30, 2019 to June 30, 2020.

For the year ended June 30, 2021, the School District recognized pension expense of \$16,312,173.

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

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 351,000	\$ 3,212,000
Changes in proportion	3,185,000	154,000
Net difference between projected and actual earnings on pension plan investments	5,891,000	-
School District contributions subsequent to the measurement date	13,448,783	-
Total	<u>\$ 22,875,783</u>	<u>\$ 3,366,000</u>

\$13,448,783 reported as deferred outflows of resources resulting from the School District's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending 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:

<u>Year Ending June 30,</u>	
2022	\$ 1,140,000
2023	1,127,000
2024	2,042,000
2025	1,752,000
Total	<u>\$ 6,061,000</u>

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Actuarial Assumptions

The actuarial valuation used for the June 30, 2020 measurement date contained the following methods and assumptions:

- Actuarial valuation date – June 30, 2019
- Actuarial cost method – Entry Age Normal – level % of pay
- Investment return – 7.25%, includes inflation at 2.75%
- Salary growth – Effective average of 5.00%, comprised of 2.75% for inflation and 2.25% for real wage growth and 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.
- Experience study – July 1, 2010 through June 30, 2015

Changes in Assumptions

There were no changes in assumptions affecting the actuarial valuation used for the June 30, 2020 measurement date.

Changes in Benefit Terms

There were no changes in benefit terms affecting the actuarial valuation used for the June 30, 2020 measurement date.

Pension Plan Investments

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 PSERS 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.

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The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global public entity	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>	

For PSERS' year ended June 30, 2020, the annual money-weighted rate of return on the pension plan investments, net of pension plan investment expenses, was 1.12%.

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that the contributions from plan members will be made at the current contribution rate and that the 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 School District's Proportionate Share of PSERS' Net Pension Liability to Changes in the Discount Rate

The following presents the School District's proportionate share of PSERS' net pension liability calculated using the discount rates described above, as well as what the School District's proportionate share of PSERS' net pension liability would be if it were calculated

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using a discount rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
School District's proportionate share of PSERS' net pension liability	<u>\$ 165,822,000</u>	<u>\$ 134,029,000</u>	<u>\$ 107,095,000</u>

11. Net OPEB Liability, OPEB Expense, and Deferred Outflows and Inflows of Resources Related to OPEB

The School District maintains two separate OPEB plans – the Premium Assistance previously described in Note 9 and the School District's retiree plan described below. At June 30, 2021, the School District reported a net OPEB liability composed of the following:

School District's proportionate share of PSERS' net OPEB liability	\$ 5,888,000
School District's total OPEB liability for its retiree plan	<u>13,297,564</u>
Net OPEB liability	<u>\$ 19,185,564</u>

PSERS' net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate PSERS' net OPEB liability was determined by rolling forward PSERS' total OPEB liability as of June 30, 2019 to June 30, 2020. The School District's retiree plan's total OPEB liability was measured as of July 1, 2019, and the total OPEB liability used to calculate the retiree plan's total OPEB liability was determined by rolling forward the retiree plan's total OPEB liability as of July 1, 2019 to June 30, 2021.

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For the year ended June 30, 2021, the School District recognized OPEB expense as follows:

OPEB expense related to PSERS	
Premium Assistance	\$ 349,735
OPEB expense related to School	
District's retiree plan	<u>432,283</u>
Total OPEB expense	<u><u>\$ 782,018</u></u>

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

Deferred Outflows of Resources:	PSERS Premium Assistance	School District's Retiree Plan	Total Deferred Outflows of Resources
Differences between expected and actual experience	\$ 54,000	\$ -	\$ 54,000
Changes in assumptions	240,000	668,937	908,937
Net difference between projected and actual earnings on OPEB plan investments	10,000	-	10,000
Changes in proportion	242,000	-	242,000
School District contributions subsequent to the measurement date	<u>329,096</u>	<u>-</u>	<u>329,096</u>
Total	<u><u>\$ 875,096</u></u>	<u><u>\$ 668,937</u></u>	<u><u>\$ 1,544,033</u></u>

Deferred Inflows of Resources:	PSERS Premium Assistance	School District's Retiree Plan	Total Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 44,918	\$ 44,918
Changes in assumptions	129,000	-	129,000
Changes in proportion	<u>16,000</u>	<u>-</u>	<u>16,000</u>
Total	<u><u>\$ 145,000</u></u>	<u><u>\$ 44,918</u></u>	<u><u>\$ 189,918</u></u>

\$329,096 reported as deferred outflows of resources resulting from the School District's contributions subsequent to the measurement date will be recognized as a reduction of the

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net OPEB liability in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ending June 30,</u>	<u>PSERS Premium Assistance</u>	<u>School District's Retiree Plan</u>
2022	\$ 68,000	\$ 78,790
2023	66,000	78,790
2024	65,000	78,790
2025	113,000	78,790
2026	62,000	78,790
Thereafter	27,000	230,069
Total	<u>\$ 401,000</u>	<u>\$ 624,019</u>

Additional Required Disclosures for PSERS Premium Assistance

Actuarial Assumptions

The actuarial valuation used for the June 30, 2020 measurement date contained the following methods and assumptions:

- Actuarial valuation date – June 30, 2019
- Actuarial cost method – Entry Age Normal – level % of pay
- Investment return – 2.66% - S&P 20-year Municipal Bond Rate
- Salary increases – Effective average of 5.00%, comprised of 2.75% for inflation and 2.25% for real wage growth and 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
- Experience study – July 1, 2010 through June 30, 2015
- Participation rate –
 - Eligible retirees will elect to participate pre-age 65 at 50%
 - Eligible retirees will elect to participate post-age 65 at 70%.

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Changes in Assumptions

The discount rate decreased from 2.79% to 2.66% for the actuarial valuation used for the June 30, 2020 measurement date.

Changes in Benefit Terms

There were no changes in benefit terms affecting the actuarial valuation used for the June 30, 2020 measurement date.

OPEB Plan Investments

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. Employer contribution rates are established to provide reserves in the Health Insurance Account that are sufficient for the payment of the Premium Assistance for each succeeding year. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
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>	

For PSERS' year ended June 30, 2020, the annual money-weighted rate of return on the Premium Assistance plan investments, net of plan investment expenses, was 1.97%.

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Discount Rate

The discount rate used to measure the total OPEB liability was 2.66%. Under the Premium Assistance plan's funding policy, contributions are structured for short-term funding of the Premium Assistance. The funding policy sets contribution rates necessary to assure solvency of the 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 the 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%, 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. The discount rate used to measure the total OPEB liability decreased from 2.79% as of June 30, 2019 to 2.66% as of June 30, 2020.

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

The following presents the School District's proportionate share of PSERS' net OPEB liability calculated using the discount rates described above, as well as what the School District's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

	1% Decrease (1.66%)	Current Discount Rate (2.66%)	1% Increase (3.66%)
School District's proportionate share of PSERS' net OPEB liability	\$ 6,713,000	\$ 5,888,000	\$ 5,205,000

Sensitivity of the School District's Proportionate Share of PSERS' Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

Healthcare cost trend rates 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 the healthcare cost trends as depicted below.

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The following presents the School District's proportionate share of PSERS' net OPEB liability calculated using current healthcare cost trend rates as well as what the School District's proportionate share of the net OPEB liability would be if it were calculated using a healthcare cost trend rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

	<u>1% Decrease</u>	<u>Current Trend</u>	<u>1% Increase</u>
School District's proportionate share of PSERS' net OPEB liability	<u>\$ 5,887,000</u>	<u>\$ 5,888,000</u>	<u>\$ 5,889,000</u>

Additional Required Disclosures for the School District's Retiree Plan

Plan Description

The School District administers a single-employer defined benefit healthcare plan to provide additional postemployment benefits to eligible retirees (retiree plan). The School District has not accumulated assets for the retiree plan in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75; benefits are paid on a pay-as-you-go basis.

Benefits Provided

In addition to the pension benefits previously described, the School District provides the following postemployment benefits:

- Non-union administrators: medical, prescription drug, dental and vision coverage, and life insurance
- Non-union curriculum leaders: medical, prescription drug, dental and vision coverage, and life insurance
- Professional employees: medical, prescription drug, dental and vision coverage
- Non-union administrative support (exempt) employees: medical, prescription drug, and dental and vision coverage
- Non-union administrative support (non-exempt) employees, classified employees and bus drivers: medical and dental coverage

The benefit limits and employee and employer contribution levels are established through various contracts (Act 93, collective bargaining agreements, fringe benefits contracts, and individual employment contracts) and past practices.

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Details of the benefits provided are as follows:

Non-Union Administrators

The School District provides post-retirement life insurance benefits to all eligible (retires under PSERS requirements) non-union administrator retirees in accordance with the requirements set forth by the benefit plan and the applicable employment contract, if any. Employees who retired before December 1, 2007 received a \$60,000 term life insurance policy until age 65. Employees retiring between December 1, 2007 and June 30, 2010 were provided a \$90,000 term life insurance policy until eligible for Medicare. Employees retiring after July 2, 2010 will receive a \$100,000 term life insurance policy until eligible for Medicare.

The School District provides post-retirement medical, prescription drug, dental, and vision coverage to all eligible non-union administrator retirees in accordance with the requirements set forth by the benefit plan and the applicable employment contract, if any. Eligible retirees accrue years of medical coverage at a rate of 1/3 year of coverage for every year of service with PSERS. Retirees' coverage continues until the earlier of the time when their accrued years of coverage is exhausted or the retiree attains eligibility for Medicare. The School District pays the premium up to the amount paid by the School District during the retiree's last year of employment; additional amounts must be reimbursed by the retiree.

Non-Union Curriculum Leaders

The School District provides post-retirement life insurance benefits to all eligible (at least 15 years of service with the School District who retire under PSERS requirements) non-union curriculum leader retirees in accordance with the requirements set forth by the benefit plan and the applicable Curriculum Leaders and Fringe Benefits contract. Employees who retired prior to August 29, 2006 will receive a \$60,000 group term life insurance policy until age 65. Employees who retire on or after August 29, 2006 will receive the \$60,000 policy for ¼ year for each year of credited service in PSERS or until the retiree becomes eligible for Medicare, whichever is earlier.

The School District provides post-retirement medical, prescription drug, dental, and vision coverage to all eligible non-union curriculum leader retirees in accordance with the requirements set forth by the benefit plan and the applicable Curriculum Leaders and Fringe Benefits contract. Eligible retirees accrue years of medical coverage at a rate of 1/4 year of coverage for every year of service with PSERS. Retirees' coverage

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continues until the earlier of the time when their accrued years of coverage is exhausted or the retiree attains eligibility for Medicare. The School District pays the premium for these benefits; however, the retiree must reimburse the School District for the same amount of contributions the retiree was making toward coverage during their last year of employment.

Professional Employees

The School District does not provide post-retirement life insurance benefits to professional employees upon retirement.

The School District provides post-retirement medical, prescription drug, dental, and vision coverage to all eligible professional employee retirees in accordance with the requirements set forth by the collective bargaining agreement. Eligible (at least 15 years of service with the School District who retire under PSERS requirements) retirees accrue years of medical coverage at a rate of 1/3 year of coverage for every year of credited service as a professional employee with the School District. Retirees' coverage continues until the earlier of the time when their accrued years of coverage is exhausted or the retiree attains eligibility for Medicare. The School District pays the premium for these benefits; however, the retiree must reimburse the School District for any medical, dental, or vision premium cost in excess of the amounts paid by the School District during the retiree's last year of employment plus any contributions the retiree was making toward coverage during their last year of employment.

Non-Union Administrative Support (Exempt) Employees

The School District does not provide post-retirement life insurance benefits to non-union administrative support (exempt) employees upon retirement.

The School District provides post-retirement medical, prescription drug, and dental and vision coverage to all eligible (retires under PSERS requirements) non-union administrative support (exempt) retirees. Eligible retirees accrue years of medical coverage at a rate of 1/3 year of coverage for every year of service with the School District. Retirees' coverage continues until the earlier of the time when their accrued years of coverage is exhausted, or the retiree attains eligibility for Medicare. The School District pays the premium up to the amount paid by the School District during the retiree's last year of employment; additional amounts must be reimbursed by the retiree.

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Non-Union Administrative Support (Non-Exempt) Employees; Classified Employees; Bus Drivers

The School District does not provide post-retirement life insurance benefits to non-union administrative support (non-exempt) employees, classified employees, or bus drivers upon retirement. Eligible (retires under PSERS requirements) retirees may receive coverage under the medical, dental, and vision plans, as extended to active members of their bargaining units, provided the retiree pays the full monthly premium for such coverage until Medicare eligibility.

At July 1, 2019, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefit payments	41
Inactive employees entitled to but not yet receiving benefit payments	-
Active employees	<u>464</u>
	<u>505</u>

Contributions

For the year ended June 30, 2021, the School District contributed \$464,229 and retirees contributed \$195,280 to the retiree plan.

Actuarial Assumptions

The total OPEB liability was determined as of the July 1, 2019 actuarial valuation using the following assumptions, applied to all periods included in the measurement:

- actuarial cost method – entry age normal cost;
- discount rate – 2.75%;
- inflation – 2.75%;
- mortality – RP-2014 Mortality Table, projected to improve with rates derived from the Long-Range Demographic Assumptions for the 2015 Social Security Administration’s Trustee Report;
- medical and prescription cost trend rates – 5.0%
- dental/vision care cost trend rates – 3.0%

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- participation rates – 100% of all future retirees eligible for employer-paid benefits and 15% of those future employees who are members of employee groups that are only entitled to remain on School District coverage by remitting the charged premium for coverage.

Changes in Assumptions

Effective January 1, 2019, the assumed discount rate was reduced from 3.5% to 2.75% and the participation rate for individuals who must pay the full charged premium in order to remain on School District coverage was reduced from 30% to 15%.

Changes in Benefits Terms

A special retirement incentive offered by the School District provides a confidential secretary who retired in 2019 with fully paid medical, dental, and vision coverage (at the individual coverage level) through August 2020.

Changes in the Total OPEB Liability

The changes in the total OPEB liability for the School District's retiree plan for the year ended June 30, 2021 were as follows:

Total OPEB liability, July 1, 2020	\$	12,944,071
Changes for the year:		
Service cost		586,975
Interest on the total OPEB liability		363,945
Benefit payments		(597,427)
Total OPEB liability, June 30, 2021	\$	<u>13,297,564</u>

Discount Rate

The discount rate used to measure the June 30, 2021 total OPEB liability was 2.75%. The rate was based on the index rate for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

Sensitivity of the School District's Total OPEB Liability to Changes in the Discount Rate

The following presents the School District's total OPEB liability calculated using the discount rate described above, as well as what the School District's total OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

	1% Decrease (1.75%)	Current Discount Rate (2.75%)	1% Increase (3.75%)
School District's proportionate share of PSERS' net OPEB liability	<u>\$ 14,678,349</u>	<u>\$ 13,297,564</u>	<u>\$ 12,030,233</u>

Sensitivity of the School District's Total OPEB Liability to Changes in the Healthcare Cost Trend Rates

The following presents the School District's total OPEB liability calculated using current healthcare cost trend rates as well as what the School District's total OPEB liability would be if it were calculated using a healthcare cost trend rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

	1% Decrease	Current Trend	1% Increase
School District's total OPEB liability	<u>\$ 11,635,689</u>	<u>\$ 13,297,564</u>	<u>\$ 15,272,751</u>

12. Health Consortium

The School District is one of 70 members of the Allegheny County Schools Health Insurance Consortium (Consortium) which purchases health benefits on behalf of participating public school districts. The School District is billed monthly based on employee count and coverage information at rates established by the Consortium at the beginning of each fiscal year. As the Consortium is self-insured, rates are established with the objective of satisfying estimated claims and other costs, as well as maintaining working capital requirements. The School District paid approximately \$8.5 million to the Consortium during fiscal year 2021. The School District receives reimbursements from employees and retirees for health care premiums.

Participating school districts are permitted to withdraw from the Consortium under terms specified in the agreement. Withdrawing participants are entitled to or responsible for a

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

proportionate share of the Consortium net assets or deficiency in net assets, respectively, as determined on the fiscal year-end date after withdrawal. As of June 30, 2021, the Consortium had net assets of approximately \$63.7 million, of which approximately \$1.8 million is attributable to the School District.

13. Special Schools

The School District is one of twelve-member school districts of the Parkway West Career & Technology Center (Parkway). Parkway, which provides vocational-technical education and training for high school students, is controlled and governed by the Joint Board that is composed of School Board members of all of the member school districts. Direct oversight of Parkway's operations is the responsibility of the Joint Committee, which consists of one representative from each participating school district. In addition, the School District is one of five members of the Pathfinder School (Pathfinder). Pathfinder, which provides special education and training programs for exceptional children, is controlled and governed by the South Central Area Special Schools Committee, which is composed of representatives from each participating school district. The School District's share of annual operating and capital costs for Parkway and Pathfinder (collectively known as Special Schools) fluctuates based on the percentage enrollment in the applicable school and is reflected as expenditures of the General Fund. However, the School District is not required to share in incremental programming expenditures. Amounts paid by the School District in the current fiscal year were approximately \$276,000 for Parkway and \$59,000 for Pathfinder. The net current assets of the Special Schools at June 30, 2021 are to be used to fund future years' operations and are not significant.

Separate audited financial statements for Parkway and Pathfinder are available at their respective business offices.

14. Commitments and Contingencies

The School District is involved in claims and lawsuits incidental to its operations. In the opinion of the Administration, the ultimate resolution of these matters will not have a material adverse effect on the financial position of the School District.

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the state and federal governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2021

amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although, the School District expects such amounts, if any, to be immaterial.

The School District maintains insurance through independent insurance carriers for all types of business losses. Settlement claims for these risks have not materially exceeded commercial insurance coverage for the past three years. Management believes the insurance coverage is sufficient to cover the School District against potential losses. The School District's umbrella coverage is \$15 million.

The School District has various construction related commitments at year-end totaling approximately \$1.7 million.

15. Subsequent Events

In July 2021, the School District issued \$8,405,000 General Obligation Bonds, Series of 2021, the proceeds of which were used for the current refunding of the General Obligation Bonds, Series of 2016, and various capital improvements.

In addition, subsequent to year-end, the School District entered into capital lease agreements for buses and computers totaling approximately \$2.9 million.

REQUIRED SUPPLEMENTARY INFORMATION

UPPER ST. CLAIR SCHOOL DISTRICT

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SCHEDULE OF THE SCHOOL DISTRICT'S PROPORTIONATE SHARE OF PSERS' NET PENSION LIABILITY

Last 10 Fiscal Years¹

	2021	2020	2019	2018	2017	2016	2015
School District's proportion of PSERS' net pension liability	0.2722%	0.2697%	0.2647%	0.2552%	0.2569%	0.2493%	0.2422%
School District's proportionate share of PSERS' net pension liability	\$ 134,029,000	\$ 126,173,000	\$ 127,069,000	\$ 126,039,000	\$ 127,311,000	\$ 107,985,000	\$ 95,864,000
School District's covered payroll	\$ 38,731,962	\$ 37,197,009	\$ 35,641,574	\$ 33,979,688	\$ 33,276,415	\$ 32,072,000	\$ 30,905,900
School District's proportionate share of PSERS' net pension liability as a percentage of its covered payroll	346.0424%	339.2020%	356.5190%	370.9245%	382.5863%	336.6956%	310.1803%
PSERS' plan fiduciary net position as a percentage of PSERS' total pension liability	54.32%	55.66%	54.00%	51.84%	50.14%	54.36%	57.24%

¹ The amounts presented for each fiscal year were determined as of the measurement date, which is June 30 of the immediately preceding fiscal year. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the School District is presenting information for those years only for which information is available.

SCHEDULE OF SCHOOL DISTRICT CONTRIBUTIONS TO THE PSERS PENSION PLAN

Last 10 Fiscal Years²

	2021	2020	2019	2018	2017	2016	2015
Contributions recognized by PSERS	\$ 13,448,783	\$ 12,817,173	\$ 12,199,447	\$ 11,370,225	\$ 10,028,621	\$ 8,272,531	\$ 6,837,600
School District's covered payroll	\$ 39,908,523	\$ 38,731,962	\$ 36,926,266	\$ 35,611,213	\$ 34,425,231	\$ 33,301,669	\$ 32,381,767
Contributions as a percentage of covered payroll	33.70%	33.09%	33.04%	31.93%	29.13%	24.84%	21.12%

² The amounts presented for each fiscal year were determined as of the fiscal year-end date. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the School District is presenting information for those years only for which information is available.

See accompanying notes to required supplementary information.

UPPER ST. CLAIR SCHOOL DISTRICT

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SCHEDULE OF THE SCHOOL DISTRICT'S PROPORTIONATE SHARE OF PSERS' NET OPEB LIABILITY

Last 10 Fiscal Years¹

	2021	2020	2019	2018
School District's proportion of PSERS' net OPEB liability	0.2725%	0.2697%	0.2647%	0.2552%
School District's proportionate share of PSERS' net OPEB liability	\$ 5,888,000	\$ 5,736,000	\$ 5,519,000	\$ 5,199,000
School District's covered payroll	\$ 38,731,962	\$ 37,197,009	\$ 35,641,574	\$ 33,979,688
School District's proportionate share of PSERS' net OPEB liability as a percentage of its covered payroll	15.2019%	15.4206%	15.4847%	15.3003%
PSERS' plan fiduciary net position as a percentage of PSERS' total OPEB liability	5.69%	5.56%	5.56%	5.73%

¹ The amounts presented for each fiscal year were determined as of the measurement date, which is June 30 of the immediately preceding fiscal year. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the School District is presenting information for those years only for which information is available.

SCHEDULE OF SCHOOL DISTRICT CONTRIBUTIONS TO THE PSERS PREMIUM ASSISTANCE

Last 10 Fiscal Years²

	2021	2020	2019	2018
Contributions recognized by PSERS	\$ 329,096	\$ 322,735	\$ 310,599	\$ 297,334
School District's covered payroll	\$ 39,908,523	\$ 38,731,962	\$ 36,926,266	\$ 35,611,213
Contributions as a percentage of covered payroll	0.82%	0.83%	0.84%	0.83%

² The amounts presented for each fiscal year were determined as of the fiscal year-end date. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the School District is presenting information for those years only for which information is available.

See accompanying notes to required supplementary information.

UPPER ST. CLAIR SCHOOL DISTRICT

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SCHEDULE OF CHANGES IN THE SCHOOL DISTRICT'S TOTAL OPEB LIABILITY FOR ITS RETIREE PLAN

Last 10 Fiscal Years¹

	2021	2020	2019	2018
Total OPEB Liability:				
Service cost	\$ 586,975	\$ 571,265	\$ 519,871	\$ 505,957
Interest	363,945	355,485	415,159	411,911
Changes of benefit terms	-	26,227	-	-
Differences between actual and expected experience	-	(56,262)	-	-
Changes of assumptions	-	837,861	-	-
Benefit payments	(597,427)	(671,691)	(784,545)	(892,535)
Net Changes in Total OPEB Liability	353,493	1,062,885	150,485	25,333
Total OPEB Liability - Beginning	12,944,071	11,881,186	11,730,701	11,705,368
Total OPEB Liability - Ending	<u>\$ 13,297,564</u>	<u>\$ 12,944,071</u>	<u>\$ 11,881,186</u>	<u>\$ 11,730,701</u>

¹The amounts presented for each fiscal year were determined as of the fiscal year-end date. This schedule is intended to illustrate information for 10 years. However, until a full 10-year trend is compiled, the School District is presenting information for those years only for which information is available.

See accompanying notes to required supplementary information.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT

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STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL GENERAL FUND - BUDGETARY BASIS

FOR THE YEAR ENDED JUNE 30, 2021

	Budget			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ 67,283,422	\$ 67,283,422	\$ 67,675,197	\$ 391,775
Intergovernmental grants	19,361,439	19,361,439	19,880,082	518,643
Investment earnings	100,000	100,000	11,632	(88,368)
Other	771,000	771,000	837,578	66,578
Total revenues	87,515,861	87,515,861	88,404,489	888,628
Expenditures:				
Current:				
Regular instructional services	36,231,070	35,947,449	36,806,350	(858,901)
Special instructional services	10,695,665	10,674,483	10,256,066	418,417
Vocational instructional services	261,240	261,240	274,119	(12,879)
Other instructional services	170,501	170,501	149,458	21,043
Pupil personnel services	3,067,548	3,069,476	3,055,932	13,544
Instructional support services	2,808,304	3,988,488	4,212,863	(224,375)
Administration	5,084,089	5,089,339	5,238,581	(149,242)
Pupil health services	711,244	711,244	793,081	(81,837)
Financial services	1,074,674	1,074,674	1,124,477	(49,803)
Operation and maintenance of plant	9,153,805	9,153,805	9,007,056	146,749
Student transportation services	4,714,478	4,661,590	3,593,350	1,068,240
Central administration	1,563,525	641,973	707,154	(65,181)
Other support services	62,651	62,651	479,055	(416,404)
Student activities	1,923,161	1,921,655	1,875,816	45,839
Capital outlay	119,471	212,859	195,048	17,811
Debt service	9,637,790	9,637,790	9,668,335	(30,545)
Total expenditures	87,279,216	87,279,217	87,436,741	(157,524)
Excess (Deficiency) of Revenues Over Expenditures	236,645	236,644	967,748	731,104
Other Financing Sources (Uses):				
Refund of prior years expenditures	30,000	-	-	-
Transfers out	(520,000)	(520,000)	(378,303)	141,697
Total other financing sources (uses)	(490,000)	(520,000)	(378,303)	141,697
Net Change in Fund Balance	(253,355)	(283,356)	589,445	872,801
Fund Balance:				
Beginning of year	9,413,584	9,413,584	9,413,584	-
End of year	\$ 9,160,229	\$ 9,130,228	\$ 10,003,029	\$ 872,801

See accompanying notes to required supplementary information.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2021

1. Factors and Trends in Actuarial Assumptions Used Under GASB No. 68 for the PSERS Pension Plan

Actuarial Valuation Date/ Measurement Date	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015	6/30/2014
School District Fiscal Year In Which NPL is Recorded	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016	6/30/2015
Discount Rate	7.25%	7.25%	7.25%	7.25%	7.25%	7.50%	7.50%
Salary Increases	5.00%	5.00%	5.00%	5.00%	5.00%	5.50%	5.50%
Mortality	RP-2014, Scale MP-2015	RP-2014, Scale MP-2015	RP-2014, Scale MP-2015	RP-2014, Scale MP-2015	RP-2014, Scale MP-2015	RP-2000	RP-2000
Changes in Benefits	None	A new hybrid defined benefit/ defined contribution plan is applicable for new PSERS members on July 1, 2019 and thereafter	None	Vested Class T-E and T-F members can withdraw their accumulated contributions and interest	None	None	None
Actuarially Calculated Contribution Rate from Actuarial Date Shown Above	33.99%	33.51%	33.36%	32.60%	31.74%	29.20%	25.00%
School District Fiscal Year in Which Actuarially Calculated Contribution Rate Is Applied	6/30/2022	6/30/2021	6/30/2020	6/30/2019	6/30/2018	6/30/2017	6/30/2016

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2021

2. Factors and Trends in Actuarial Assumptions Used Under GASB No. 75 for the PSERS Premium Assistance (OPEBs)

Actuarial Valuation Date/ Measurement Date	6/30/2020	6/30/2019	6/30/2018	6/30/2017
School District Fiscal Year In Which NOL is Recorded	6/30/2021	6/30/2020	6/30/2019	6/30/2018
Discount Rate	2.66%	2.79%	2.98%	3.13%
Salary Increases	5.00%	5.00%	5.00%	5.00%
Mortality	RP-2014, Scale MP-2015	RP-2014, Scale MP-2015	RP-2014, Scale MP-2015	RP-2014, Scale MP-2015
Changes in Benefits	None	None	None	None
Actuarially Calculated Contribution Rate from Actuarial Date Shown Above	0.80%	0.82%	0.84%	0.83%
School District Fiscal Year in Which Actuarially Calculated Contribution Rate Is Applied	6/30/2022	6/30/2021	6/30/2020	6/30/2019

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2021

3. Factors and Trends in Actuarial Assumptions Used Under GASB No. 75 for the Retiree OPEB Plan

The retiree plan is not administered through a trust and assets are not accumulated in a trust to pay related benefits.

Actuarial Valuation Date	7/1/2019	7/1/2019	7/1/2017	7/1/2017
School District Fiscal Year In Which NOL is Recorded	6/30/2021	6/30/2020	6/30/2019	6/30/2018
Measurement Date	7/1/2019	7/1/2019	7/1/2017	7/1/2017
Discount Rate	2.75%	2.75%	3.50%	3.50%
Inflation	2.75%	2.75%	2.75%	2.75%
Mortality	RP-2014 Mortality Table, projected to improve with rates derived from the Long-Range Demographic Assumptions for the 2015 Social Security Administration's Trustee Report	RP-2014 Mortality Table, projected to improve with rates derived from the Long-Range Demographic Assumptions for the 2015 Social Security Administration's Trustee Report	RP-2014 Mortality Table, projected to improve with rates derived from the Long-Range Demographic Assumptions for the 2015 Social Security Administration's Trustee Report	RP-2014 Mortality Table, projected to improve with rates derived from the Long-Range Demographic Assumptions for the 2015 Social Security Administration's Trustee Report
Changes in Benefits	A special retirement incentive provides a confidential secretary who retired in 2019 with full paid coverage through August 2020	A special retirement incentive provides a confidential secretary who retired in 2019 with full paid coverage through August 2020	none	none

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

FOR THE YEAR ENDED JUNE 30, 2021

4. Budgetary Data

The Upper St. Clair Township School District (School District) prepares its budget for the General Fund on the budgetary basis of accounting. This basis is consistent with the basis of accounting used in presenting the General Fund in the basic financial statements, except that: (1) any new capital leases are omitted from expenditures and omitted from proceeds from capital leases, (2) capital lease payments are allocated to the functional areas in which they were budgeted, and (3) when applicable, entries related to debt refunding are omitted so that all that is left in other financing sources related to the debt refunding are the cash proceeds from the issuance of the bonds.

5. Stewardship, Compliance, and Accountability

The Public School Code allows the Board of Directors to authorize budget transfer amendments beginning 90 days after the start of each fiscal year. The budget data reflected in the statement of revenues, expenditures, and changes in fund balance – budget and actual includes the effect of such approved budget transfer amendments and, for comparative purposes, the actual results have also been presented. The budget transfer amendments made during the year were not significant.

The School District expenditures may not legally exceed the revised budget amounts by function and object unless funds are received in excess of the budgeted State allocation levels. Accordingly, the legal level of budgetary control is at the object level within each function and fund. During fiscal year 2021, expenditures were budgeted at \$87.28 million, while actual expenditures were \$87.44 million. Revenues were greater than budget by approximately \$889,000, primarily due to greater than expected taxes and intergovernmental grants. Additional revenues covered the overage in budgeted expenditures.

SUPPLEMENTARY INFORMATION

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2021

<u>Federal Grantor/Pass-Through Grantor/Project Title</u>	<u>Federal ALN</u>	<u>Pass-Through Grantor's Number</u>	<u>Grant Period Beginning/Ending Dates</u>	<u>Program or Award Amount</u>	<u>Total Received For the Year</u>	<u>Accrued (Unearned) Revenue at June 30, 2020</u>	<u>Revenue Recognized</u>	<u>Expenditures</u>	<u>Accrued (Unearned) Revenue at June 30, 2021</u>	<u>Expenditures to Subrecipients</u>
<u>U.S. Department of Agriculture</u>										
Passed through the Pennsylvania Department of Education: School Breakfast Program	10.553	n/a	7/1/20-6/30/21	n/a	\$ 262,774	\$ -	\$ 291,295	\$ 291,295	\$ 28,521	\$ -
Passed through the Pennsylvania Department of Education: National School Lunch Program	10.555	n/a	7/1/20-6/30/21	n/a	792,176	9,475	932,097	932,097	149,396	-
National School Lunch Program	10.555	n/a	7/1/20-6/30/21	23,000	-	-	23,000	23,000	23,000	-
Passed through the Pennsylvania Department of Agriculture: National School Lunch Program (Food Donation)	10.555	n/a	7/1/20-6/30/21	n/a	118,368 ^a	(4,686) ^b	121,173	121,173 ^c	(1,881) ^d	-
Total National School Lunch Program					910,544	4,789	1,076,270	1,076,270	170,515	-
Total U.S. Department of Agriculture and Child Nutrition Cluster					1,173,318	4,789	1,367,565	1,367,565	199,036	-
<u>U.S. Department of Education</u>										
Passed through the Pennsylvania Department of Education: Title I Grants to Local Educational Agencies	84.010	013-190454	10/1/18-9/30/19	78,368	6,519	6,519	-	-	-	-
Title I Grants to Local Educational Agencies	84.010	013-200454	10/1/19-9/30/20	75,328	9,980	9,980	-	-	-	-
Title I Grants to Local Educational Agencies	84.010	013-210454	10/1/20-9/30/21	74,572	68,798	-	74,472	74,472	5,674	-
Total Title I Grants to Local Educational Agencies					85,297	16,499	74,472	74,472	5,674	-
Supporting Effective Instruction State Grants	84.367	020-200454	10/1/19-9/30/20	45,783	4,566	(3,356)	3,496	3,496	(4,426)	-
Supporting Effective Instruction State Grants	84.367	020-210454	10/1/20-9/30/21	46,602	25,093	-	29,788	29,788	4,695	-
Total Supporting Effective Instruction State Grants					29,659	(3,356)	33,284	33,284	269	-
Student Support and Academic Enrichment Program	84.424	144-200454	10/1/19-9/30/20	10,000	3,077	3,077	-	-	-	-
Student Support and Academic Enrichment Program	84.424	144-210454	10/1/20-9/30/21	10,000	6,154	-	10,000	10,000	3,846	-
Total Student Support and Academic Enrichment Program					9,231	3,077	10,000	10,000	3,846	-
COVID-19: Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund	84.425D	FA200-20-0454	3/13/20-9/30/21	61,415	61,415	61,415	-	-	-	-
Passed through the Pennsylvania Commission on Crime and Delinquency: COVID-19: Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund	84.425D	33799/35259	7/1/20-6/30/21	395,832	384,988	-	395,832	395,832	10,844	-
Total COVID-19: Education Stabilization Fund - Elementary and Secondary School Emergency Relief Fund					446,403	61,415	395,832	395,832	10,844	-
Passed through the Allegheny Intermediate Unit: Special Education Grants to States	84.027	062-20-0-003	7/1/19-6/30/20	550,066	32,776	32,776	-	-	-	-
Special Education Grants to States	84.027	062-21-0-003	7/1/20-6/30/21	583,103	575,487	-	583,103	583,103	7,616	-
Passed through the Pennsylvania Department of Education: COVID-19: Special Education Grants to States	84.027	252-200454	7/1/20-9/30/21	9,173	2,446	-	8,317	8,317	5,871	-
Total Special Education Grants to States					610,709	32,776	591,420	591,420	13,487	-
Passed through the Allegheny Intermediate Unit: Special Education Preschool Grants	84.173	131-20-0-003	7/1/19-6/30/20	2,976	2,976	2,976	446	446	446	-
Special Education Preschool Grants	84.173	131-21-0-003	7/1/20-6/30/21	1,428	1,428	-	1,428	1,428	-	-
Total Special Education Preschool Grants					4,404	2,976	1,874	1,874	446	-
Total Special Education Cluster					615,113	35,752	593,294	593,294	13,933	-

(Continued)

See accompanying notes to schedule of expenditures of federal awards.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT

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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2021

(Continued)

Federal Grantor/Pass-Through Grantor/Project Title	Federal ALN	Pass-Through Grantor's Number	Grant Period Beginning/Ending Dates	Program or Award Amount	Total Received For the Year	Accrued (Unearned) Revenue at June 30, 2020	Revenue Recognized	Expenditures	Accrued (Unearned) Revenue at June 30, 2021	Expenditures to Subrecipients
English Language Acquisition State Grants	84.365	FA-010-200454	7/1/19-/9/30/20	4,000	3,265	3,265	-	-	-	-
English Language Acquisition State Grants	84.365	FA-010-210454	7/1/20-/9/30/21	4,000	3,735	-	3,735	3,735	-	-
Total English Language Acquisition State Grants					7,000	3,265	3,735	3,735	-	-
Total U.S. Department of Education					1,192,703	116,652	1,110,617	1,110,617	34,566	-
Total expenditures of federal awards					\$ 2,366,021	\$ 121,441	\$ 2,478,182	\$ 2,478,182	\$ 233,602	\$ -

- a Total amount of commodities received from Department of Agriculture
b Inventory at July 1, 2020
c Total amount of commodities used
d Inventory at July 1, 2021

(Concluded)

See accompanying notes to schedule of expenditures of federal awards.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2021

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of the Upper St. Clair Township School District (School 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 School District, it is not intended to and does not present the financial statements of the School District.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. The School District's federal awards are recognized following the cost principles of the Uniform Guidance. The School District has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

**Upper St. Clair Township
School District**

Independent Auditor's Reports
Required by the Uniform Guidance

For the Year Ended June 30, 2021

**Independent Auditor's 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**

**Board of Directors
Upper St. Clair Township
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 activities, each major fund, and the aggregate remaining fund information of Upper St. Clair Township School District (School District), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the School District's basic financial statements, and have issued our report thereon dated **DATE XX, 20XX**.

Internal Control over Financial Reporting

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

Pittsburgh, Pennsylvania

DATE XX, 20XX

**Independent Auditor's Report on Compliance for the Major Program
and on Internal Control over Compliance Required by the Uniform Guidance**

**Board of Directors
Upper St. Clair Township
School District**

Report on Compliance for the Major Federal Program

We have audited Upper St. Clair Township School District's (School District) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the School District's major federal program for the year ended June 30, 2021. The School District's major federal program is identified in the summary of auditor's 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.

Auditor's Responsibility

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

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

Opinion on a Major Federal Program

In our opinion, the School District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2021.

Report on Internal Control over Compliance

Management of the School 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 School District's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for a 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 School 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 combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

Pittsburgh, Pennsylvania

DATE XX, 20XX

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2021

I. Summary of Audit Results

1. Type of auditor's report issued: Unmodified, prepared in accordance with Generally Accepted Accounting Principles

2. Internal control over financial reporting:

Material weakness(es) identified? ☐ yes ☒ no

Significant deficiencies identified that are not considered to be material weakness(es)?

☐ yes ☒ none reported

3. Noncompliance material to financial statements noted? ☐ yes ☒ no

4. Internal control over major programs:

Material weakness(es) identified? ☐ yes ☒ no

Significant deficiencies identified that are not considered to be material weakness(es)?

☐ yes ☒ none reported

5. Type of auditor's report issued on compliance for major programs: Unmodified

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? ☐ yes ☒ no

7. Major Programs:

Assistance Listing Number(s)

Name of Federal Program or Cluster

Child Nutrition Cluster:

10.553

School Breakfast Program (SBP)

10.555

National School Lunch Program (NSLP)

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

9. Auditee qualified as low-risk auditee? ☒ yes ☐ no

II. Findings related to the financial statements which are required to be reported in accordance with GAGAS.

No matters were reported.

III. Findings and questioned costs for federal awards.

No matters were reported.

UPPER ST. CLAIR TOWNSHIP SCHOOL DISTRICT DRAFT

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2021

NONE

**Board of Directors
Upper St. Clair Township
School District**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Upper St. Clair Township School District (School District) as of and for the year ended June 30, 2021, and the related notes to the financial statements.

We reported on the internal control and its operation to the management of the School District in the Independent Auditor's 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* dated DATE XX, 20XX and in the Independent Auditor's Report on Compliance for a Major Program and on Internal Control over Compliance Required by the Uniform Guidance dated DATE XX, 20XX. This letter does not affect our report dated DATE XX, 20XX on the School District's financial statements. Our comments and recommendations, all of which have been discussed with the appropriate members of management, are intended to improve internal controls or result in other operating efficiencies.

We noted certain matters involving other operational matters that are presented for your consideration:

Data Security

General information technology (IT) controls require that procedures be in place to allow for the backup and recovery of financial and other data on an ongoing basis. This is especially important with the now-constant threat of ransomware, which we have seen impact a number of our clients in the government and non-profit industry. Using social engineering techniques, the careless or untrained user clicks on a phishing message, a contaminated web advertisement, or visits a malicious website, and the ransomware is released into the system, where it encrypts the hard drive using cryptographic key technology locking down the target information. We recommend that the School District remain cognizant of these IT threats and continue to follow and maintain its current IT policies and practices.

Pending GASB Pronouncements

The Governmental Accounting Standards Board (GASB) has issued several new standards that may have an impact on the School District's financial statements in future years. In order to prepare for these changes, we recommend that the School District review these statements to obtain an understanding of the impact, if any, these changes will have on its financial statements.

GASB Statement No.	Title	Effective Date
87	<i>Leases</i>	June 30, 2022
89	<i>Accounting for Interest Cost Incurred before the End of a Construction Period</i>	June 30, 2022
91	<i>Conduit Debt Obligations</i>	June 30, 2023
92	<i>Omnibus 2020</i>	June 30, 2022
94	<i>Public-Private and Public-Public Partnerships and Availability Payment Arrangements</i>	June 30, 2023
96	<i>Subscription-Based Information Technology Arrangements</i>	June 30, 2023
97	<i>Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans</i>	June 30, 2022 Except Para 4 & 5 – effective June 30, 2020

This communication is intended solely for the information and use of the Board of Directors, management, and others within the School District, and is not intended to be, and should not be, used by anyone other than these specified parties.

Pittsburgh, Pennsylvania

DATE XX, 20XX

**Board of Directors
Upper St. Clair Township
School District**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Upper St. Clair Township School District (School District) for the year ended

June 30, 2021. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America, *Government Auditing Standards*, and Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administration Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our conversation with the Board of Directors President and Vice President about planning matters on August 31, 2021. Professional standards also require that we communicate to you the following information related to our audit.

Our Responsibilities under Auditing Standards Generally Accepted in the United States of America, *Government Auditing Standards*, and the Uniform Guidance

As stated in our engagement letter dated July 21, 2020, our responsibility, as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.

In planning and performing our audit, we considered the School District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. We also considered internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance.

As part of obtaining reasonable assurance about whether the School District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants. However, providing an opinion on compliance with those provisions was not an objective of our audit. Also in accordance with the Uniform Guidance, we examined, on a test basis, evidence about the School District's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* applicable to its major federal

program for the purpose of expressing an opinion on the School District's compliance with those requirements. While our audit provides a reasonable basis for our opinion, it does not provide a legal determination on the School District's compliance with those requirements.

Significant Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the School District are described in Note 1 to the financial statements. Governmental Accounting Standards Board (GASB) Statement No. 84, "*Fiduciary Activities*," GASB Statement No. 90, "*Majority Equity Interests*," and GASB Statement No. 93, "*Replacement of the Interbank Offered Rates*," (excluding paragraphs 11b, 13, and 14) were adopted during the year. As a result of implementation of GASB Statement No. 84, the Custodial Funds net position as of July 1, 2020 was increased from \$0 to \$517,335 to reflect the change in accounting for these funds required under the statement. Implementation of GASB Statement Nos. 90 and 93 had no impact on the School District's financial statements. No other accounting policies were adopted or changed during 2021. We noted no transactions entered into by the School District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We noted no sensitive estimates affecting the financial statements.

The following significant estimates affect the financial statements:

- The reporting of the OPEB liability and related items, as described in Note 11 to the financial statements, required significant estimates regarding the anticipated OPEB obligation to be made for the financial statements. Management's estimates are based on consultation with a certified actuary.
- The reporting of the PSERS net pension liability, net OPEB liability, and related items, as described in Notes 9 through 11 to the financial statements, required significant estimates regarding the School District's proportionate share of the PSERS net pension

and OPEB liabilities to be made for the financial statements. Management's estimates are based on consultation with PSERS' independent auditor and certified actuary.

- The estimate of earned income tax receivable that should be recognized as revenue on the government-wide financial statements in accordance with GASB Statement No. 33, *"Accounting and Financial Reporting for Nonexchange Transactions,"* is based on subsequent earned income tax cash receipts.

Disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. We noted no sensitive disclosures affecting the financial statements other than Notes 9 through 11 mentioned above.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated **DATE XX, 20XX**.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the School District’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Issues Discussed Prior to Retention of Independent Auditors

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the School District’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information as described in the table of contents, which accompanies the financial statements but is not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the

supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the information and use of the Board of Directors and management of the School District, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

Pittsburgh, Pennsylvania

DATE XX, 20XX

Board Meeting**Personnel List****November 22, 2021****ELECTION**

Staff Name	Location	New Assignment	New Assignment Status	Effective Date
Bosbach, Aiko	Substitute	Substitute Teacher (certified)	Substitute	11-22-21
Hayes, Brian	High School	Assistant Coach: Rifle	Volunteer	11-19-21 through 02-14-22
Holzer, Riley	High School	Assistant Coach: Boys Basketball	Volunteer	11-19-21 through 02-14-22
Lassige, Donna	Substitute	Substitute Bus Driver	Substitute	11-23-21
Raftis, Christiana	Substitute	Substitute Teacher (certified)	Substitute	11-16-21
Sabram, Timothy	High School	Assistant Coach: Boys Basketball	Volunteer	11-19-21 through 02-14-22
Venkatesh, Viswanath	Substitute	Substitute Teacher (ETC)	Substitute	11-16-21
Watts, Ralph	High School	Assistant Coach: Rifle	Volunteer	11-19-21 through 02-14-22

CHANGE OF STATUS

Staff Name	Location	Current Assignment	Current Assignment Status	New Assignment	New Assignment Status	Effective Date
DelGreco, Elizabeth	Baker	Annual Weekly Substitute	Substitute	1.0 Resource Teacher (LTS for C. Hill)	LTS	11-12-21 through 05-24-22
Gorges, Phoebe	Boyce	Substitute School Counselor (Per Diem for T. Autieri)	Per Diem	Daily Substitute Counselor (certified)	Substitute	11-30-21
Hamel, Michelle	Boyce	Leave	Leave	Leave	Leave	TBD
Klobusnik, Maura	Streams	Annual Weekly Substitute Teacher	Substitute	1.0 Elementary Teacher (LTS for K. Hendrickson)	LTS	12-21-21 through 04-05-22
Niedermeyer, Sharon	Boyce	Head Cook	FT	Leave	Leave	10-15-21 through 11-05-21
Romano, Linda	Baker	Nutrition Center General Worker	PT	Substitute Nutrition Center General Worker	Substitute	11-15-21
Rugg, Zachary	High School	1.0 Custodian	FT	1.0 Maintenance Technician	FT	11-17-21
Schlichting, Jane	Ft. Couch	Substitute Teacher (Certified)	Substitute	Physical Education Teacher (Per Diem for L. Cain)	Per Diem Substitute	12-08-21 through 03-08-22

RESIGNATION

Staff Name	Location	Current Assignment	Current Assignment Status	Effective Date
Cejer, Brittany	Substitute	Substitute Teacher (certified)	Substitute	11-15-21
Jaquay, Mary Elizabeth	Substitute	Substitute Teacher (certified)	Substitute	11-11-21
Kyle, Daniel	Ft. Couch	Assistant Coach: Wrestling	ECA	11-01-21
Meiman, Carol	High School	Nutrition Center General Worker	PT	11-30-21
Walnoha, Grant	Ft. Couch	Assistant Coach: Wrestling	ECA	11-01-21
Zuch, Hannah	High School	LTS English Teacher (for S. Susa)	LTS	11-23-21

INFORMATION ONLY

Autieri, Tonia (Boyce - School Counselor) Return to Work 11-29-21

Hill, Caitlin (Baker - 1.0 Elementary Teacher) Leave FROM 11-22-21 through 05-20-22 TO 11-16-21 through 05-20-22

Joseph, Heidi (Baker - 1.0 Teacher Aide) Return to Work 11-22-21

Phillips, Donna (Boyce - AWS Teacher) Effective date FROM 08-18-21 through 12-01-21 TO 08-18-21 through 06-09-22

Schuler, Jennifer (District Wide - Operations Coordinator) Change Leave FROM 10-25-21 through 11-05-21 TO 10-25-21 through 11-12-21

Susa, Sarah (High School - 1.0 English Teacher) Leave FROM 08-18-21 through 11-19-21 TO 08-18-21 through 12-20-21



Memo

To: Dr. John Rozzo, Superintendent of Schools
Board of School Directors

From: Dr. Lauren Madia, Director of Pupil Services

Date: November 22, 2021

RE: Student Support Services Contracts and Agreements

I request approval of the following:

- To participate in a joint-purchasing agreement with the Allegheny County Intermediate Unit Title III Consortium via memorandum of understanding, which provides the following services related to translation and interpretation for families whose first language is not English and/or who use American Sign Language:
 - A twelve-month commitment beginning February 10, 2022 through February 10, 2023.
 - An annual fee of \$120 (\$10/month) paid to the AIU K-12 ESL Department to cover operating costs, contractual minimums, and fees. (Invoice to follow.)
 - Payment of actual usage costs at a rate not to exceed:
 - \$0.90 per minute for all languages
 - Video translation services including ASL are also available to consortium members at a rate of \$3.25 per minute.
 - Members of the consortium will also have access to written document translation at an additional cost but at a consortium pricing rate. Quotes for this service are free. This would be arranged directly between the school district and TransPerfect Remote Interpreting.

This is a renewal of the existing agreement in place at the same rate.



Memo

To: Dr. John Rozzo, Superintendent of Schools
Board of School Directors

From: Dr. Lauren Madia, Director of Pupil Services

Date: November 22, 2021

RE: Student Support Services Agreement

I request approval of the following:

- Exercising option to extend previously-approved agreement with Wesley Family Services for psychological services to be provided at the rate of \$95 per hour as detailed in initial agreement. Agreement will extend through end of 2021-2022 school year. Length of use of services to be determined by staffing needs

Approval of contracts/agreements will be contingent upon documentation acceptable to the Superintendent and Solicitor.



EDUCATIONAL INSTITUTION STAFFING AGREEMENT

This EDUCATIONAL INSTITUTION Staffing Agreement (hereinafter "Agreement") is entered into this 29th day of October, 2021, by and between **Upper St. Clair Township School District** located at 1820 McLaughlin Run Road Pittsburgh, PA 15241, referred to in this Agreement as "EDUCATIONAL INSTITUTION," and Maxim Healthcare Staffing Services, Inc., a Maryland Corporation including its affiliates and subsidiaries, with an office located at 33 Terminal Way, Suite 400, Pittsburgh, PA 15219 referred to in this Agreement as "MAXIM."

RECITALS

WHEREAS, EDUCATIONAL INSTITUTION operates a School District, as defined by State Law located in Pennsylvania and wishes to engage MAXIM to provide personnel to supplement EDUCATIONAL INSTITUTION's staff.

WHEREAS, MAXIM operates a supplemental staffing agency and employs licensed health care personnel to provide healthcare services to EDUCATIONAL INSTITUTION.

THEREFORE, in consideration of the above premises set forth herein, and for other good and valuable consideration, the receipt and sufficiency of which are acknowledged by the parties, and intending to be legally bound, EDUCATIONAL INSTITUTION and MAXIM hereby agree to the following terms and conditions.

ARTICLE 1. TERM OF AGREEMENT

Section 1.1 Term. This Agreement will be in effect for one (1) EDUCATIONAL INSTITUTION calendar year and will be automatically renewed at the end of the first year and each subsequent year unless terminated.

Section 1.2 Termination. Either party may terminate this Agreement at any time, with or without cause, by providing at least ninety (90) days advance written notice of the termination date to the other party. Such termination will have no effect upon the rights and obligations resulting from any transactions occurring prior to the effective date of the termination.

ARTICLE 2. RESPONSIBILITIES OF MAXIM

Section 2.1 Services.

- A. **Supplemental Staffing Service(s).** MAXIM will, upon request by EDUCATIONAL INSTITUTION, provide one or more licensed or certified providers (i.e. LPNs, RNs, SLPs, School Psychologists, SPED Teachers, BCBAs, and other various health and related services personnel) as specified by EDUCATIONAL INSTITUTION (collectively, "Personnel") for supplemental staffing services, subject to availability of qualified Personnel. Subject to the terms of Section 6.8 of this Agreement, to the extent that MAXIM is unable to provide the type of healthcare provider requested by EDUCATIONAL INSTITUTION, MAXIM will provide EDUCATIONAL INSTITUTION with a higher skilled healthcare provider. MAXIM must, however, bill that higher skilled provider at that provider's fair market value rate.
- B. **Distance Learning Service(s).** EDUCATIONAL INSTITUTION may request MAXIM Personnel to provide services off-site, including, but not limited to remote services and/or in-home services at a student's location ("Distance Learning Service(s)") due to EDUCATIONAL INSTITUTION closings and/or delays.

Section 2.2 Personnel. MAXIM will supply EDUCATIONAL INSTITUTION with Personnel who meet the following criteria and will provide evidence of the following to EDUCATIONAL INSTITUTION upon written request:

- 1) Possess current state license/registration and/or certification.
- 2) Possess CPR certification, as requested in writing by EDUCATIONAL INSTITUTION to comply with applicable law.
- 3) Completed pre-employment physical as requested in writing by EDUCATIONAL INSTITUTION to comply with applicable law.
- 4) Possess proof of pre-employment screening to include: (a) TB skin test or chest X-ray as required by law, (b) criminal background check(s), (c) drug screenings as requested in writing, and (d) anything additional as required by the Agreement.
- 5) Possess a preferred one (1) year of relevant professional experience and a preferred one (1) year of specialty experience.
- 6) If applicable, possess current skills competency to include, (i) written exam; (ii) skills checklist; and (iii) verified work history.
- 7) Completed MAXIM standard OSHA and HIPAA training.

Section 2.3 Insurance. MAXIM will maintain (at its sole expense), or require the individuals it provides under this Agreement to maintain, valid policies of insurance evidencing general and professional liability coverage of not less than \$1,000,000 per occurrence and \$3,000,000 in the aggregate, covering the sole negligent acts or omissions which may give rise to liability for services provided under this Agreement. MAXIM will provide a certificate of insurance evidencing such coverage upon request by EDUCATIONAL INSTITUTION.

Section 2.4 Use of Independent Contractors and Subcontractors. Personnel provided to EDUCATIONAL INSTITUTION are employees of MAXIM and are subject to MAXIM'S standard screening process, as well as additional qualifications as required in this Agreement. If MAXIM deems it necessary to obtain the services of a subcontractor to fulfill its requirements under this Agreement, MAXIM may subcontract this Agreement, in whole or in part, to an entity owned by or under common control with MAXIM or in connection with any acquisition of all of the assets or capital stock of a party. MAXIM will ensure that any subcontractor will comply with all applicable terms of this Agreement. MAXIM will provide written notification to EDUCATIONAL INSTITUTION if it becomes necessary for MAXIM to utilize independent contractors to fulfill its staffing obligations to EDUCATIONAL INSTITUTION. Any Personnel provided to EDUCATIONAL INSTITUTION by an independent contractor will be subject to the same qualifications as MAXIM employees.

Section 2.5 Employment and Taxes. MAXIM will follow its standard employment policies and procedures to verify that all Personnel meet applicable licensing requirements. MAXIM, or its subcontractor if applicable, will maintain direct responsibility as employer for the payment of wages and other compensation, and for any applicable mandatory withholdings and contributions such as federal, state, and local income taxes, social security taxes, worker's compensation, and unemployment insurance. EDUCATIONAL INSTITUTION shall be responsible for any sales tax, gross receipts tax, excise tax or other state taxes applicable to the Services provided by MAXIM.

Section 2.6 Timekeeping. MAXIM reserves the right to utilize any automated or electronic timekeeping software or systems for the provision of Services and is not required or mandated to use paper-based timekeeping record keeping unless otherwise required by applicable law(s).

ARTICLE 3. RESPONSIBILITIES OF EDUCATIONAL INSTITUTION

Section 3.1 Responsibility for Student Care. EDUCATIONAL INSTITUTION retains full authority and responsibility for professional and medical management of care for each of its students, for developing and providing Individualized Healthcare Plans (IHPs) for its student(s) (IHPs shall include, but not be limited to: Equipment Plan, Emergency Plan, Transportation Plan, Medication Management, any applicable Documentation, and Privacy Issues and/or Concerns, (collectively “Protocol(s)”). EDUCATIONAL INSTITUTION’s responsibilities include, but are not limited to: Protocol(s) for how Service(s) will be provided, including, but not limited to: Protocol(s) itself and compliance with Free Appropriate Public Education (FAPE) guidelines, Occupational Safety and Health Administration (OSHA) requirements, and any other applicable federal or state law and guidelines; Protocol(s) instruction(s) provided to MAXIM Personnel, additionally provided pursuant to Section 3.2; and compliance with Section 3.12, Section 3.13, and Section 7.2 including that those Sections shall comply with this Section’s referenced laws.

Responsibility for Distance Learning Service(s). EDUCATIONAL INSTITUTION retains full authority and responsibility for directing the Distance Learning Service(s). Additionally, CLIENT retains full authority, responsibility, and oversight over any applicable Protocol(s) for how Service(s) will be provided, including, but not limited to: Protocol(s) itself and compliance with the Health Insurance Portability and Accountability Act (HIPAA), the Health Information Technology for Economic and Clinical Health Act (HITECH), Family Educational Rights and Privacy Act (“FERPA”), and any other applicable federal or state law and guidelines; Protocol(s) instruction(s) provided to MAXIM Personnel, additionally provided pursuant to Orientation requirement(s); and compliance with Work Environment, Supplies, and Data Security requirement(s), including that those Sections shall comply with this Section’s referenced laws. Additionally, EDUCATIONAL INSTITUTION agrees to indemnify and hold harmless MAXIM, its directors, officers, shareholders, employees, and agents from and against any and all claims, actions, or liabilities arising out of and/or in connection with any Protocol(s) provided to MAXIM and/or MAXIM Personnel, including whether or not Protocol(s) were followed by EDUCATIONAL INSTITUTION.

Section 3.2 Orientation. EDUCATIONAL INSTITUTION will promptly provide MAXIM Personnel with an adequate and timely orientation to EDUCATIONAL INSTITUTION. EDUCATIONAL INSTITUTION shall review instructions regarding confidentiality (including student and employee), and orient MAXIM Personnel to the specific Exposure Control Plan(s) and Emergency Action Plan(s) and/or Protocol(s) of the EDUCATIONAL INSTITUTION as it pertains to OSHA requirements for bloodborne pathogens, as well as any of the EDUCATIONAL INSTITUTION’s specific policies and procedures provided to MAXIM for such purpose.

Section 3.3 Requests for Personnel. EDUCATIONAL INSTITUTION will use its best efforts to request Personnel at least twenty-four (24) hours prior to reporting time in order to assure prompt arrival of assigned Personnel. All information regarding reporting time and assignment will be provided by EDUCATIONAL INSTITUTION at the time of the initial call.

Section 3.4 Short-Notice Requests. MAXIM will bill EDUCATIONAL INSTITUTION for the entire shift if an order for staff is made less than two (2) hour(s) prior to the start of the shift, as long as the Personnel report for work within a reasonable prompt period of time under existing conditions after receiving notice of the assignment.

- Section 3.5 Staff Order Cancellation.** If EDUCATIONAL INSTITUTION changes or cancels an order less than two (2) hours prior to the start of a shift, MAXIM will bill EDUCATIONAL INSTITUTION for two (2) hours at the established fee for each scheduled Personnel. MAXIM will be responsible for contacting MAXIM Personnel prior to reporting time.
- Section 3.6 Placement Fee.** For a period of twelve (12) months following that date on which MAXIM Personnel last worked a shift at EDUCATIONAL INSTITUTION, EDUCATIONAL INSTITUTION agrees that it will take no steps to recruit, hire or employ as its own employees or as a contractor those Personnel provided by MAXIM during the term of this Agreement. EDUCATIONAL INSTITUTION understands and agrees that MAXIM is not an employment agency and that Personnel are assigned to the EDUCATIONAL INSTITUTION to render temporary service(s) and are not assigned to become employed by the EDUCATIONAL INSTITUTION. The EDUCATIONAL INSTITUTION further acknowledges and agrees that there is a substantial investment in business related costs incurred by MAXIM in recruiting, training and employing Personnel, to include advertisement, recruitment, interviewing, evaluation, reference checks, training, and supervising Personnel. In the event that EDUCATIONAL INSTITUTION, or any affiliate, subsidiary, department, or division of EDUCATIONAL INSTITUTION hires, employs or solicits MAXIM Personnel, EDUCATIONAL INSTITUTION will be in breach of this Agreement. EDUCATIONAL INSTITUTION agrees to give MAXIM either (a) one hundred and eighty (180) days prior written notice of its intent to hire, or employ, continuing to staff Personnel through MAXIM for a minimum of thirty-six (36) hours per week through the one hundred and eighty (180) days notice period; OR (b) to pay MAXIM a placement fee equal to the greater of: five thousand dollars (\$5,000) or the sum of thirty percent (30%) of such Personnel's annualized salary (calculated as Weekday Hourly Bill Rate x 1,440 Hours x 30%).
- Section 3.7 Per Diem or Short Term Staff Non-Performance.** If EDUCATIONAL INSTITUTION concludes, in its sole discretion, that any Personnel provided by MAXIM have engaged in misconduct, or have been negligent, EDUCATIONAL INSTITUTION may require the Personnel to leave the premises and will notify MAXIM immediately in writing, providing in reasonable detail the reason(s) for such dismissal. EDUCATIONAL INSTITUTION'S obligation to compensate MAXIM for such Personnel's services will be limited to the number of hours actually worked. MAXIM will not reassign the individual to EDUCATIONAL INSTITUTION without prior approval of the EDUCATIONAL INSTITUTION.
- Section 3.8 Per Diem or Short Term Staff Right to Dismiss.** EDUCATIONAL INSTITUTION may request the dismissal of any MAXIM Personnel for any reason. EDUCATIONAL INSTITUTION agrees to notify MAXIM of any such action immediately in writing, providing in reasonable detail the reason(s) for such dismissal. EDUCATIONAL INSTITUTION shall be obligated to compensate MAXIM for all Personnel hours worked prior to dismissal.
- Section 3.9 Assignment Confirmation.** MAXIM may cancel the remaining term of an assignment with notification to EDUCATIONAL INSTITUTION. MAXIM will use commercially reasonable efforts to promptly provide a qualified replacement for such cancelled Personnel.
- Section 3.10 Insurance.** EDUCATIONAL INSTITUTION will maintain at its sole expense valid policies of general and professional liability insurance with minimum limits of \$1,000,000 per occurrence and \$3,000,000 annual aggregate covering the acts or omissions of its employees, contractors and agents which may give rise to liability in connection with the Services under this Agreement. EDUCATIONAL INSTITUTION will give MAXIM prompt written notice of any material change in

EDUCATIONAL INSTITUTION coverage. EDUCATIONAL INSTITUTION shall name MAXIM as an additional insured on its general liability policy.

Section 3.11 Incident Reports. Incidents may be reported to MAXIM account representative at any time. However, EDUCATIONAL INSTITUTION shall report any event or incident involving MAXIM Personnel within twenty-four (24) hours of the event. EDUCATIONAL INSTITUTION shall provide MAXIM with any applicable incident reports and detailed description of any investigation completed. EDUCATIONAL INSTITUTION shall not interview or discuss the event with MAXIM Personnel without consent.

Section 3.12 Work Environment. EDUCATIONAL INSTITUTION will provide a clean and properly maintained workspace(s) for MAXIM to conduct the Service(s) that will enable MAXIM to safely provide Services to Student(s). EDUCATIONAL INSTITUTION will provide furniture at its sole risk to include, but not limited to, tables and chairs, and allow MAXIM Personnel reasonable access to telephones for business use. MAXIM will not be responsible for the proper maintenance of any property supplied by EDUCATIONAL INSTITUTION.

Section 3.13 Supplies. EDUCATIONAL INSTITUTION will either (i) supply all necessary medical supplies to be used in administering and/or providing Services to Recipients, including, but not limited to gloves and other PPE, disinfecting wipes, and waste disposal container(s) with proper plastic lining(s) ("Supplies") to MAXIM Personnel, or (ii) cost of Supplies will be billed as pass-through to EDUCATIONAL INSTITUTION either as line-item invoice item(s) or as built-in cost in rate(s). EDUCATIONAL INSTITUTION shall be responsible for disposing of all medical waste and biohazard produced by the Screening(s) and will comply with all applicable local, state, and federal rules, regulations and laws governing such disposal. EDUCATIONAL INSTITUTION agrees to defend, indemnify, and hold harmless MAXIM, and its directors, officers, shareholders, employees and agents, from and against any and all claims, actions, or liabilities which may be asserted against them arising from any failure to ensure proper disposal of medical waste or biohazard, or any and all claims, actions, or liabilities in connection with any Supplies provided, or the inability of either party to obtain Supplies due to supply shortages or for any reason, in connection with this Agreement. Additionally, Should adequate Supplies become unavailable, MAXIM will not be required to provide Services pursuant to this Agreement and shall have no liability whatsoever to EDUCATIONAL INSTITUTION or any third Party as a result of its failure or inability to do so.

ARTICLE 4. MUTUAL RESPONSIBILITIES

Section 4.1 Non-discrimination. Neither MAXIM nor EDUCATIONAL INSTITUTION will discriminate on the basis of age, race, color, national origin, religion, sex, disability, being a qualified disabled veteran, being a qualified veteran of the Vietnam era, or any other category protected by law.

ARTICLE 5. COMPENSATION

Section 5.1 Invoicing. MAXIM will supply Personnel under this Agreement at the rates listed in the Attachment(s). MAXIM will submit invoices to EDUCATIONAL INSTITUTION at chosen schedule below:

- ☒ Weekly
- ☐ Bi-weekly
- ☐ Monthly

Invoice will be for Personnel provided to EDUCATIONAL INSTITUTION during the preceding timeframe. Invoices shall be submitted to the following address:

Upper St. Clair Township School District
1820 McLaughlin Run Road, 15241
Pittsburgh, PA 15241
ATTN: Amy Pfender

- Section 5.2 Payment.** All amounts due to MAXIM are due and payable within thirty (30) days from date of invoice. EDUCATIONAL INSTITUTION will send all payments to the address set forth on the invoice.
- Section 5.3 Late Payment.** Payments not received within thirty (30) days from the applicable invoice date will accumulate interest, until paid, at the rate of one and one-half percent (1.5%) per month on the unpaid balance, equating to an annual percentage rate of eighteen percent (18%), or the maximum rate permitted by applicable law, whichever is less.
- Section 5.4 Rate Change.** MAXIM will provide EDUCATIONAL INSTITUTION at least thirty (30) days advance written notice of any change in rates.
- Section 5.5 Annual Rate Increases.** EDUCATIONAL INSTITUTION agrees to and accepts annual rate increases at the percentage listed on Attachment A of this Agreement.

ARTICLE 6. GENERAL TERMS

- Section 6.1 Independent Contractors.** MAXIM and EDUCATIONAL INSTITUTION are independent legal entities. Nothing in this Agreement shall be construed to create the relationship of employer and employee, or principal and agent, or any relationship other than that of independent parties contracting with each other solely for the purpose of carrying out the terms of this Agreement. Neither MAXIM nor EDUCATIONAL INSTITUTION nor any of their respective agents or employees shall control or have any right to control the activities of the other party in carrying out the terms of this Agreement.
- Section 6.2 Assignment.** Neither party may assign this Agreement without the prior written consent of the other party, and such consent will not be unreasonably withheld. No such consent will be required for assignment to an entity owned by or under common control with assignor or in connection with any acquisition of all of the assets or capital stock of a party; provided however, the assigning party will provide notice of such transaction to the other party and remain fully responsible for compliance with all of the terms of this Agreement.
- Section 6.3 Indemnification.**
MAXIM shall indemnify and hold harmless the Educational Institution, elected and appointed officers, employees, agents and volunteers ("Educational Institution Indemnitees") only for negligent acts, errors, or omissions of MAXIM or its employees, agents, and/or subcontractors, for services performed under this Agreement, and only to the extent that passive and/or vicarious liability for such negligent acts, errors or omissions is imposed upon the Educational Institution Indemnitees in a claim or suit, up to the applicable state cap(s) for healthcare services. No indemnity shall be provided by MAXIM for any liability imposed upon the Educational Institution Indemnitees for their concurrent negligence, active negligence, sole negligence, and/or willful misconduct.

Educational Institution shall indemnify and hold harmless MAXIM, its employees, agents and subcontractors ("MAXIM Indemnitees") for negligent acts, errors, or omissions of the Educational Institution or its employees, agents, and/or subcontractors, and to the extent that passive and/or vicarious liability for such negligent acts, errors or omissions is imposed upon the MAXIM Indemnitees in a claim or suit. No indemnity shall be provided by the Educational Institution for any liability imposed upon the MAXIM Indemnitees for their concurrent negligence,

active negligence, sole negligence, and/or willful misconduct. Notwithstanding the above, if EDUCATIONAL INSTITUTION is a public agency subject to immunity under state or federal law, it agrees to indemnify MAXIM pursuant to the above up to applicable state law limit(s).

Section 6.4 Attorneys' Fees. In the event either party is required to obtain legal assistance (including in-house counsel) to enforce its rights under this Agreement, or to collect any monies due to such party for services provided, the prevailing party shall be entitled to receive from the other party, in addition to all other sums due, reasonable attorney's fees, court costs and expenses, if any, incurred enforcing its rights and/or collecting its monies.

Section 6.5 Notices. Any notice or demand required under this Agreement will be in writing; will be personally served or sent by certified mail, return receipt requested, postage prepaid, or by a recognized overnight carrier which provides proof of receipt; and will be sent to the addresses below. Either party may change the address to which notices are sent by sending written notice of such change of address to the other party.

Upper St. Clair Township School District 1820 McLaughlin Run Road Pittsburgh, PA 15241 ATTN: Amy Pfender	Maxim Healthcare Staffing Services, Inc. 7227 Lee DeForest Drive Columbia, MD 21046 ATTN: Contracts Department
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COPY TO:
Maxim Healthcare Staffing Services, Inc.
33 Terminal Way, Suite 400
Pittsburgh, PA 15219
ATTN: **Julie Gallo**

Section 6.6 Headings. The headings of sections and subsections of this Agreement are for reference only and will not affect in any way the meaning or interpretation of this Agreement.

Section 6.7 Entire Contract; Counterparts. This Agreement constitutes the entire contract between EDUCATIONAL INSTITUTION and MAXIM regarding the services to be provided hereunder. Any agreements, promises, negotiations, or representations not expressly set forth in this Agreement are of no force or effect. This Agreement may be executed in any number of counterparts, each of which will be deemed to be the original, but all of which shall constitute one and the same document. No amendments to this Agreement will be effective unless made in writing and signed by duly authorized representatives of both parties except as provided in Section 6.9.

Section 6.8 Availability of Personnel. The parties agree that MAXIM'S duty to supply Personnel on request of EDUCATIONAL INSTITUTION is subject to the availability of qualified MAXIM Personnel. The failure of MAXIM to provide Personnel or the failure of EDUCATIONAL INSTITUTION to request Personnel shall result in no penalty to EDUCATIONAL INSTITUTION or any party claiming by or through it and shall not constitute a breach of this Agreement. In instances where MAXIM is providing individual care for a student(s), MAXIM will make commercially reasonable efforts to ensure that student(s) care remain consistent.

Section 6.9 Compliance with Laws. MAXIM agrees that all services provided pursuant to this Agreement shall be performed in compliance with all applicable federal, state, and/or local rules and regulations. In the event that applicable federal, state or local laws and regulations or applicable accrediting body standards are modified, MAXIM reserves the right to notify EDUCATIONAL INSTITUTION in writing of any

modifications to the Agreement in order to remain in compliance with such law, rule or regulation.

Section 6.10 Severability. In the event that one or more provision(s) of this Agreement is deemed invalid, unlawful and/or unenforceable, then only that provision will be omitted, and will not affect the validity or enforceability of any other provision; the remaining provisions will be deemed to continue in full force and effect.

Section 6.11 Governing Law, Jurisdiction. This Agreement will be governed by and construed in accordance with the laws of the State of Maryland, without regard to its principles of conflict of laws. Any dispute or claim from this Agreement shall be resolved exclusively in the federal and state courts of the State of Maryland and the parties hereby irrevocably submit to the personal jurisdiction of said courts and waive all defenses thereto.

Section 6.12 Limitation on Liability. Neither MAXIM nor EDUCATIONAL INSTITUTION will be responsible for special, indirect, incidental, consequential, or other similar damages, including but not limited to lost profits, that the other party may incur or experience in connection with this Agreement or the services provided, however caused, even if such party has been advised of the possibility of such damages.

Section 6.13 Incorporation of Recitals. The recitals set forth at the top of this Agreement are incorporated by reference as if fully set forth herein.

Section 6.14 Conflict of Interest. By entering into this Agreement, the Parties agree that all conflicts of interest shall be disclosed to the other Party for review in accordance with that Party's policies and procedures. A conflict of interest occurs when an employee or Contractor has professional or personal interests that compete with his/her services to or on behalf of MAXIM or the EDUCATIONAL INSTITUTION, or the best interests of students. Such competing interests may make it difficult for an employee or Contractor to fulfill his or her duties impartially.

ARTICLE 7. CONFIDENTIALITY OF PROTECTED HEALTH INFORMATION

Section 7.1 Confidentiality.

A. MAXIM/EDUCATIONAL INSTITUTION Information. The parties recognize and acknowledge that, by virtue of entering into this Agreement and providing services hereunder, the parties will have access to certain information of the other party that is confidential and constitutes valuable, special, and unique property of the party. Each of the parties agrees that neither it nor his/her staff shall, at any time either during or subsequent to the term of this Agreement, disclose to others, use, copy, or permit to be copied, except pursuant to his duties for or on behalf of the other party, any secret or confidential information of the party, including, without limitation, information with respect to the party's students, costs, prices, and treatment methods at any time used, developed or made by the party during the term of this Agreement and that is not available to the public, without the other party's prior written consent.

B. Terms of this Agreement. Except for disclosure to his/her legal counsel, accountant or financial or other advisors/consultants neither party nor its respective staff shall disclose the terms of this Agreement to any person who is not a party or signatory to this Agreement, unless disclosure thereof is required by law or otherwise authorized by this Agreement. Unauthorized disclosure of the terms of this Agreement shall be a material breach of this Agreement and shall provide the party with the option of pursuing remedies for breach or immediate termination of this Agreement in accordance with the provisions stated herein.

C. Student/Customer Information: Neither party nor its employees shall disclose any financial or medical information regarding students/customers treated hereunder to any third-party, except where permitted or required by law or where such disclosure is expressly approved by EDUCATIONAL INSTITUTION, MAXIM and student/customer in writing. Further, each party and its employees shall comply with the other party's rules, regulations and policies regarding the confidentiality of such information as well as all federal and state laws and regulations including, without limitation, Health Insurance Portability and Accountability Act of 1996 ("HIPAA"), the Family Educational Rights and Privacy Act ("FERPA"), and the Health Information Technology for Economic and Clinical Health Act ("HITECH").

D. The obligations set forth in this Section shall survive the termination of this Agreement.

Section 7.2 HIPAA/FERPA/HITECH Obligations. Each party and its respective staff shall comply with all federal and state laws and regulations, and all rules, regulations, and policies of the other party, regarding the confidentiality of student information, to include, without limitation, HIPAA, FERPA, and HITECH. In addition, if necessary, the parties agree to resist any effort to obtain access to such records or information in judicial proceedings, except such access as is expressly permitted by federal/state regulations.

To the extent that EDUCATIONAL INSTITUTION may be a "Covered Entity" as defined by HIPAA, and would therefore be subject to applicable requirements, including, but not limited to, requirements to enter into certain contracts with their "business associates," by HIPAA, the parties acknowledge that a business associate agreement is not needed due to the nature of services provided by MAXIM. Specifically, the parties acknowledge that under HIPAA, Personnel provided hereunder are considered part of EDUCATIONAL INSTITUTION's workforce and to that end, all Protected Health Information ("PHI") is created, viewed, used, maintained and otherwise stored and safeguarded in EDUCATIONAL INSTITUTION's work environment. The parties further acknowledge that PHI is not exchanged between the parties in order for MAXIM to provide Personnel as part of EDUCATIONAL INSTITUTION's temporary workforce.

Data Security. EDUCATIONAL INSTITUTION will be responsible for establishing and overseeing all information and/or data security measures, which may be needed to maintain and protect the security of all computer systems, networks, files, data, and software related to the services under this Addendum and Agreement. EDUCATIONAL INSTITUTION will be responsible for providing all education and training to MAXIM Personnel as it relates to EDUCATIONAL INSTITUTION's privacy and security processes, including, without limitation the EDUCATIONAL INSTITUTION's process and expectations for collecting, storing, securing, and transferring data collected under this Addendum and Agreement. EDUCATIONAL INSTITUTION acknowledges and understands that no PII or PHI will be relayed, transmitted, or otherwise provided to or stored by MAXIM Personnel and that in terms of Maxim Personnel placed in the EDUCATIONAL INSTITUTION's physical or technical environment as a result of this Addendum and Agreement for remote services, any Personally identifiable information ("PII") or Protected Health Information ("PHI") viewed, created, accessed, and/or stored by MAXIM Personnel would be done solely in the EDUCATIONAL INSTITUTION's technical environment. Additionally, EDUCATIONAL INSTITUTION agrees to indemnify and hold harmless MAXIM, its directors, officers, shareholders, employees, and agents from and against any and all claims, actions, or liabilities arising out of and/or in connection with any data security or lack of data security while MAXIM Personnel is providing remote service(s).

Notwithstanding the foregoing, MAXIM and all staff provided to EDUCATIONAL INSTITUTION hereunder shall comply with confidentiality, medical records and/or other applicable laws and regulations with regard to any and all information directly or indirectly accessed or used by MAXIM and their personnel, including without limitation HIPAA, FERPA, and HITECH.

EDUCATIONAL INSTITUTION and MAXIM have acknowledged their understanding of and agreement to the mutual promises written above by executing and delivering this Agreement as of the date set forth above.

UPPER ST. CLAIR TOWNSHIP SCHOOL
DISTRICT:

MAXIM HEALTHCARE STAFFING SERVICES,
INC.:

Signature

Signature

Printed Name & Title

Printed Name & Title

Date

Date

ATTACHMENT A
UPPER ST. CLAIR STAFFING SCHOOL DISTRICT STAFFING RATES

Charges will be based on the following hourly rate schedule effective 29 October 2021:

Service	Rate (per hour)
Paraprofessional	\$28
Behavioral Tech.	\$35
RN (Bus only assignments will have a minimum of a 3 hour visit rate per bus run)	\$50
LPN (Bus only assignments will have a minimum of a 3 hour visit rate per bus run)	\$45
PT/OT	\$75
SLP	\$80
School Psychologist	\$105
Special Education Teacher	\$55
BCBA	\$100

Annual Rate Increase. An annual rate increase of 1% will be added to each services type listed above every year on Effective Date.

Mileage. Mileage will be charged at \$0 per mile.

Orientation. Rates listed above will be charged for all time spent in required EDUCATIONAL INSTITUTION orientation.

Overtime. Overtime rates are charged for all hours worked in excess of forty (40) per week or according to applicable state law. The overtime rate is one and one-half (1.5) times the regular billing rate for such hours.

Quarantine. CLIENT agrees to pay Quarantine costs for assigned personnel if personnel is placed on COVID-19 Quarantine while on assignment at CLIENT facility, including, but not limited to: travel expenses and two (2) weeks of pay. Costs will be billed as pass-through to CLIENT.

UPPER ST. CLAIR TOWNSHIP SCHOOL
DISTRICT:

MAXIM HEALTHCARE STAFFING SERVICES,
INC.:

Signature

Signature

Printed Name & Title

Printed Name & Title

Date

Date

Book	Policy Manual
Section	100 Programs
Title	Field Trips
Code	121
Status	REVISED: Second Reading and Adoption: November 22, 2021 Active

Legal	1. Pol. 105 2. Pol. 103.1 3. Pol. 113 4. Pol. 210 5. Pol. 210.1 24 P.S. 510 24 P.S. 517
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Purpose

The Board recognizes that field trips, when used for teaching and learning integral to the curriculum, are an educationally sound and important component of the instructional program of the schools. Properly planned and executed field trips can:

1. Supplement and enrich classroom learning by providing educational experiences in an environment outside the schools.
2. Arouse new interests among students.
3. Help students relate academic learning to the reality of the world outside of school.
4. Introduce community resources, such as natural, cultural, industrial, commercial, governmental, and educational.

5. Afford students the opportunity to study real things and real processes in their actual environment.

Definition

For purposes of this policy, a **field trip** shall be defined as any trip by students away from school premises that is an integral part of approved planned instruction, is conducted as a first-hand educational experience not available in the classroom, and is supervised by a teacher or district employee.

Authority

The Board authorizes the Superintendent or Designee to approve all trips as outlined within the policy.

Students on field trips remain under the supervision and responsibility of this Board and are subject to its rules and regulations.

The Board does not endorse, support nor assume responsibility in any way for any district staff member who takes students on trips not approved by the Board or Superintendent. No staff member may solicit district students for such trips within district facilities or on district grounds without Board permission.

Delegation of Responsibility

The Superintendent or designee may develop administrative regulations for the operation of field trips.

Guidelines

Field trips shall be governed by guidelines which ensure that:

1. The safety and well-being of students will be protected at all times.
2. Permission of the parent/guardian is sought and obtained before any student may participate.
3. The principal approves the purpose, itinerary and duration of each proposed trip.

4. Each field trip is properly planned, integrated with the curriculum, and followed up by appropriate activities that enhance its value.[1]
5. The effectiveness of field trip activities is monitored and evaluated continuously.
6. Teachers are allowed flexibility and innovation in planning field trips.
7. No field trip will be approved unless it contributes to the achievement of specified instructional objectives.

Administration of Medication

The Board directs planning for field trips to start early in the school year and to include collaboration between administrators, teachers, nurses, parents/guardians and other designated health officials.

Decisions regarding administration of medication during field trips and other school-sponsored programs and activities shall be based on the student's individual needs.[2][3]

Medication shall be administered in accordance with applicable laws, regulations, Board policies and district procedures.[4][5]

Adopted: February 22, 2021

Revised: November 22, 2021

Memo



To: Dr. Rozzo, USCSD Board Members

From: Raymond Berrott

Date: November 18, 2021

RE: Surplus/Obsolete Equipment

We would like to declare the following equipment surplus/obsolete:

item type	quantity
laptops	8
network electronics	68
peripherals	2
interactive boards	2
battery backup devices	1
network switches	46
tablets	1
video projectors	4
	132

I recommend the Board declare this equipment surplus and that the administration be authorized to sell, exchange, dispose, or donate in accordance with the provisions in Board Policy #706.1 - Sale or Disposal of Surplus Property, Equipment, Supplies and Textbooks.

Booster Groups

Recognized by School District

Band
Baseball
Basketball Boys
Basketball Girls
Cheerleading
Choral
Crew
Cross Country
Dance
Field Hockey
Football
Hip Hop
Ice Hockey
Lacrosse Boys
Lacrosse Girls
Soccer Boys
Soccer Girls
Softball
Swim/Dive
Track & Field/Indoor Track
Tennis Boys
Tennis Girls
Volleyball Boys
Volleyball Girls
Wrestling

Sports Clubs

Recognized by School

Crew
Fencing
Ice Hockey
Ultimate Frisbee

COMMENDATIONS & RECOGNITIONS

November 2021

HIGH SCHOOL

Four Upper St. Clair High School students performed with the Pittsburgh Youth Symphony Orchestra on Saturday, Nov. 13, 2021. The free concert began at 7:30 p.m. at Heinz Hall in Pittsburgh. Participating USCHS musicians include seniors Sophie Chen and Phoebe Chen, as well as juniors Eleanor Alford and Rebecca Lang.

Upper St. Clair High School junior Kayla Lumish was recently honored with the 2020 Junior Volunteer Award from the United States Tennis Association Middle States, Allegheny Mountain District. According to the USTA website, the award recognizes “an individual who has made valuable contributions to the growth of tennis in Middle States by working as a volunteer at the district and/or section level. This person has demonstrated a passion in giving back to their community or school.”

For the second year in a row, Upper St. Clair High School’s Speech & Debate team was named one of the Top 100 schools in the National Speech & Debate Association. In the 2020-21 school year, Upper St. Clair ranked 38 out of more than 3,000 schools nationwide – up from 50 in 2019-20.

BOYCE

Mira Murthy, a Boyce Middle School fifth grader recently placed second in the nation in the 2021 National Chemistry Week Illustrated Poem Contest, sponsored by the American Chemical Society. Mira qualified for the national competition by earning first place at the regional competition, sponsored by the Pittsburgh Section of the American Chemical Society. Mira’s poem is titled “Elephant’s Toothpaste” and can be viewed on the District website.

TITLE I NON-PUBLIC SCHOOL AGREEMENT
Between
UPPER ST. CLAIR SCHOOL DISTRICT
and
ALLEGHENY INTERMEDIATE UNIT

This agreement is made and entered into as of the **2nd day of November, 2021**, by and between **Upper St. Clair School District** (hereinafter referred to as the “School District”) and the **ALLEGHENY INTERMEDIATE UNIT, AIU**.

1. TERM

The Term of this Agreement shall commence on August 16, 2021 and terminate on June 30, 2022.

2. DESCRIPTION AND SCOPE OF WORK

Upon the terms and conditions set forth herein, Upper St. Clair School District requests that the AIU provide remedial **reading and math** instructional services in line with the Title I Program at **Ave Maria Academy – Bethel Park Campus, and St. Louise De Marillac**.

Selection of students is determined through multiple criteria, including but not limited to standardized assessment scores, student referrals, and informal assessments. Barring scheduling interruptions, students will receive services a minimum of twice per week at a session length as requested by each individual school, typically 30 – 40 minutes. The provision of services is subject to availability of staff. The AIU will provide a list of students in October and will verify any new referrals with School District throughout the year.

Acadience Reading, Acadience Math, GRADE, GMADE, and the RFI assessments will be given during September, January, and April as applicable. Performance data will be sent to School District at the completion of the school year or upon request. The AIU will provide a template Performance Goal that School District may choose to use for eGrants reporting.

Parent and Family Engagement activities will occur regardless of a Title I set-aside. These include, but are not limited to Open House and Parent/Guardian Conferences, Family Nights, off-site family events (Winter Wonders), Reading and Math Connections Newsletter, and additional school-specific opportunities as applicable.

3. FEES AND PAYMENT TERMS

- 3.1 In consideration of the services mutually agreed upon as described herein, School District shall pay the Allegheny Intermediate Unit the following for **Non-Public Title I Instructional** services as determined by the per-pupil allocation times the number of low income private school children.

- Pooled Diocese of Pittsburgh Funds: **\$3,712.00**

The AIU does not charge any additional administrative fees or costs.

- 3.2 The AIU will provide invoices to the School District three times per year (no later than January 31, April 30 and July 31, 2022). If the School District's allocation is changed after PDE releases the final Title I allocations during the term of this agreement, then the AIU will adjust future invoices to reflect any changes. The School District will supply the AIU with a revision form to reflect any adjustments.
- 3.3 The AIU will provide supporting documentation to the School District with each invoice, showing the number of hours of service received by each student in the applicable billing period.
- 3.4 The School District and the AIU acknowledge that in the event that there are no eligible students in the program, the AIU will not invoice the School District until and unless a student is identified. If all students are dismissed from the program mid-year, School District will only pay for quarters during which services were rendered.
- 3.5 The School District and the AIU acknowledge that final allocations may not be available until after March 1st and that an increase or decrease in funds may increase or decrease the services outlined in this Agreement. Changes would occur with consultation between the School District and the AIU.

4. ALLEGHENY INTERMEDIATE UNIT RESPONSIBILITIES:

- 4.1 To provide instructional services by an appropriately certified teacher, as required by Title I
- 4.2 To use appropriate evaluative testing/screening procedures and materials
- 4.3 To provide the School District and the private school an outline of the local assessment plan

- 4.4 To provide small group supplemental **reading and math** instruction for eligible private school students
- 4.5 To assure all financial and legal responsibilities involved in providing the instruction:
 - 4.5.1 Pay salary and all benefits for the appropriately certified teachers
 - 4.5.2 Provide materials, which supplement regular instruction
 - 4.5.3 Provide diagnostic testing instruments
 - 4.5.4 Supervise the instruction
 - 4.5.5 Any other responsibilities necessary to conduct the program as intended
- 4.6 To require the AIU teacher to complete the following requirements in addition to providing the weekly instructional periods
 - 4.6.1 Conduct diagnostic and benchmark testing as needed on eligible private school students
 - 4.6.2 Maintain records of assessment data, instructional activities, and attendance for students served
 - 4.6.3 Meet with parents for conferences as requested
- 4.7 To be responsible for the following:
 - 4.7.1 Provide the School District with the data necessary to complete their Title I responsibilities including assessment data and related data
 - 4.7.2 Meet with private school administrators to review services provided to their students
 - 4.7.3 Provide the School District access to the program at any time

5. SCHOOL DISTRICT RESPONSIBILITIES

- 5.1 Provide the AIU with names of private schools identified to participate in Title I
- 5.2 Assist the AIU in identifying addresses of students who reside in Title I attendance areas

- 5.3 Inform the Allegheny Intermediate Unit of any and all circumstances which may directly or indirectly affect the performance of this Agreement, including changes in the original funding allocation
- 5.4 Provide the AIU, prior to or upon commencement of services, with written notice of any School District policies applicable to the AIU's provision of services.

6. MISCELLANEOUS

- 6.1 The Allegheny Intermediate Unit maintains and keeps in force such insurance as Workers Compensation, Liability, and Property Damage
- 6.2 Subject to any immunities provided by law, the Allegheny Intermediate Unit shall indemnify, defend, and hold harmless the School District from any and all losses, damages, claims or costs, including attorney's fees, arising from any act or omission of the AIU, its officials, agents, or employees pursuant to this Agreement. Subject to any immunities provided by law, the School District shall indemnify, defend, and hold harmless the AIU from any and all losses, damages, claims or costs, including attorney's fees, arising from any act or omission of the School District, its officials, agents, or employees pursuant to this Agreement.

7. TERMINATION

- 7.1 This Agreement may be terminated for convenience by the School District only if all eligible students are dismissed from the program, in which case the School District shall pay the AIU in accordance with Section 3.4, above. This Agreement may be terminated for cause by either party in the event of a material breach by the other party following 30 days' written notice of such breach and intent to terminate, provided the breaching party fails to cure such breach. In the event of termination for cause, the AIU shall cease providing services as of the termination date, and the School District shall be liable for services rendered through the termination date.

8. REQUIRED UNIFORM GUIDANCE (UG) CONTRACT CLAUSES

Background: Organizations must carefully review their grant agreements and contracts to ensure that any subrecipient contracts or other contracts they enter into related to federal awards include language mandated by the awarding agencies. Additionally, all contracts made by the organizations under the federal award must contain provisions covering the following contract clauses, as applicable. These clauses have been included at the direction of PDE.

- A. Contracts for more than the simplified acquisition threshold currently set at \$150,000, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative,

contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

- B. All contracts in excess of \$10,000 must address termination for cause and for convenience by the non-federal entity including the manner by which it will be effected and the basis for settlement.
- C. Rights to Inventions Made Under a Contract or Agreement: If the federal award meets the definition of “funding agreement” under 37 CFR §401.2 (a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency.
- D. Debarment and Suspension (Executive Orders 12549 and 12689): A contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), “Debarment and Suspension.” SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.
- E. Byrd Anti-Lobbying Amendment (31 U.S.C. 1352): Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any federal contract, grant, or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-federal funds that takes place in connection with obtaining any federal award. Such disclosures are forwarded from tier to tier up to the non-federal award.

The parties have entered into this Agreement as of the Effective Date first above written:

UPPER ST. CLAIR SCHOOL DISTRICT

By: _____
(Print Name)

Signature

Title: _____

Date: _____

ALLEGHENY INTERMEDIATE UNIT

President, AIU Board of Directors

By: _____
David Schaap
(Print Name)

Signature

**Program Director of Educational
Support Services**

By: _____
Dr. Kelly Noyes
(Print Name)

Dr. Kelly A. Noyes
Signature

**A RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS
OF THE UPPER ST. CLAIR SCHOOL DISTRICT**

**AUTHORIZING THE PARTICIPATION IN AND APPOINTMENT OF
REPRESENTATIVES TO THE ALLEGHENY INTERMEDIATE UNIT JOINT
PURCHASING PROGRAM FOR THE 2022-2023 SCHOOL YEAR**

WHEREAS, savings in the cost of preparing specifications and advertising for bids for school materials, supplies, equipment and services, as well as bulk price advantages, may be obtained through joint purchasing arrangements entered into by a number of school entities in the same area; and an agreement entitled "Joint Purchasing Agreement," in a form prepared by the Allegheny Intermediate Unit and as presented at this meeting, would afford the Upper St. Clair School District (hereinafter "District/School") an opportunity, if a Participant therein, to enjoy these possible joint purchasing benefits, without being required to participate in any bidding thereunder.

THEREFORE, in order to obtain the potential advantages of joint purchasing of school materials, supplies, equipment and services,

BE IT RESOLVED that the Board of School Directors of this District/School hereby approves said Joint Purchasing Agreement and authorizes its participation in the Allegheny Intermediate Unit Joint Purchasing Program; directs that a copy thereof be filed with the minutes of this meeting as part of this Resolution; directs its Secretary to certify to the Executive Director of the Allegheny Intermediate Unit the adoption of this Resolution and the appointment of primary and alternate representatives to the Joint Purchasing Program; and directs its proper officers to execute said Agreement on behalf of this District/School.

CERTIFICATION OF ADOPTION OF RESOLUTION AND OF APPOINTEES

I, the undersigned, Scott P. Burchill, Secretary of the Upper St. Clair School District, certify that the foregoing is a true copy of resolution adopted by said Board at a duly advertised public meeting thereof duly held on November 25, 2021, that the vote thereon was _____ in favor and _____ members against said resolution, and that a record showing each member's vote thereon is set forth in the minutes.

I further certify that said Board of School Directors designates the following representatives to the Joint Purchasing Program referred to in said Resolution (conditioned upon said Agreement becoming effective):

Primary Representative

Name: _____
Title: _____
E-mail: _____

Alternate Representative

Name: _____
Title: _____
E-mail: _____

IN WITNESS THEREOF, I have hereunto set my hand and the seal of said District/School this ____ day of _____, 2021.

Board Secretary

SNOW AND ICE REMOVAL AGREEMENT

THIS SNOW AND ICE REMOVAL AGREEMENT (the "Agreement") is made this ____ day of _____ 2021 and is effective as of November 1, 2021, by and between the Township of Upper St. Clair, a Home Rule Community of the Commonwealth of Pennsylvania (the "Township"), with its principal office at 1820 McLaughlin Run Road, Upper St. Clair, Pennsylvania 15241, and, the Upper St. Clair School District, a School District of the third class of the Commonwealth of Pennsylvania (the "School District"), with its principal office at 1775 McLaughlin Run Road, Upper St. Clair, Pennsylvania 15241.

WITNESSETH:

WHEREAS, the Township and the School District desire to enter into an agreement (the "Agreement") for the performance by the Township of snow and ice clearance and application of anti-skid and/or de-icing materials, when, where and as needed, upon all School District properties located within the Township, subject to the terms set forth herein; and

WHEREAS, the Township has the right to make intergovernmental agreements pursuant to Article I, Section C-203 of the Township Home Rule Charter; and

WHEREAS, the School District has the right to make intergovernmental agreements pursuant to the provisions of the Pennsylvania Public School Code of 1949, as amended, and specifically 24 P.S. § 5-521, as well as the Pennsylvania Intergovernmental Cooperation Law at 53 Pa.C.S. § 2301 *et seq.*; and

WHEREAS, the Township has the equipment, materials, personnel and procedures available and ready to perform snow and ice clearance, together with the application of anti-skid and/or de-icing materials when, where and as needed, for all properties of the School District located within the Township, and the Township has signified its willingness to furnish these services to the School District during the herein specified winter seasons subject to certain payments from the School District to the Township as hereinafter provided; and

WHEREAS, pursuant to Subsection 27-5C of the Township Code, the Township Manager "will direct and coordinate the Township's participation in and operation of joint Township and School District programs"; and

WHEREAS, in accordance with the foregoing, the School District and the Township have agreed that, effective November 1, 2021, the Township shall perform the above-described services for the School District in accordance with the terms of this Agreement.

NOW, THEREFORE, intending to be legally bound hereby, and for other good and valuable consideration as set forth herein, the parties covenant and agree as follows:

1. The above preambles are incorporated by reference and made a part hereof as if fully set forth herein.

2. The Township hereby agrees that it shall perform, or cause to be performed, snow and ice clearance, together with the application of anti-skid and/or de-icing materials, when, where and as needed, upon all properties of the School District which are located within the Township subject to the terms of this Agreement. All equipment, personnel, and supplies necessary for same shall be supplied by the Township.
3. The term of this Agreement shall be the three (3) consecutive winter seasons between November 1, 2021 and April 30, 2024. As used in this Agreement, the term "winter season" shall mean each of the periods commencing on a November 1, and ending the following April 30.
4. The School District will pay to the Township for its services pursuant to this Agreement, the following sums:
 - a. For the winter season of November 1, 2021 through April 30, 2022, a Base Contract cost of \$115,100 plus salt pricing adjustment* using \$45/ton as Base Price.
 - b. For the winter season of November 1, 2022 through April 30, 2023, a Base Contract Cost of \$117,900 plus salt pricing adjustment* using \$45/ton as Base Price.
 - c. For the winter season of November 1, 2023 through April 30, 2024, a Base Contract Cost of \$120,800 plus salt pricing adjustment* using \$45/ton as Base Price.

*Salt Pricing Adjustment (40% of contract is the price of the salt):
Adjusted total cost will be determined by the actual price of road salt (+ or -) using \$45/ton as a Base Price as follows: Base Contract Cost ie. \$46,040 for the 2021-2022 winter season and \$47,160 for the 2022-2023 winter season and \$48,320 for the 2023-2024 winter season x % of increase/decrease in cost of road salt (using \$45/ton as Base Price).
5. In addition to the sums as provided in paragraph #4 above, the School District shall also pay the Township for any additional costs incurred by the Township in providing the subject services due to circumstances not reasonably foreseen by the parties as of the date of this Agreement. Such circumstances may include, but are not limited to:
 - a. Severe weather conditions;
 - b. Labor strikes or other work stoppages or disruptions;
 - c. War and/or civil unrest; and
 - d. Acts of God such as natural disasters.

In the event the Township seeks to claim additional sums pursuant to this paragraph #5, it shall so notify the School District in a writing, in advance if possible, setting forth, in reasonable detail the basis of any such claim. If the parties are unable to

resolve any such claim, the matter shall be referred to arbitration pursuant to paragraph #12 of this Agreement.

6. All payments due the Township herein from the School District shall be made within thirty (30) business days from the receipt of the Township's invoice for the same.
7. The Township undertakes the duties and responsibilities described herein as an independent contractor and its employees and/or lessors or contractors are not to be considered employees of the School District for any purpose under this Agreement.
8. The work performed by the Township pursuant to this Agreement shall be performed to the reasonable satisfaction of the School District.
9. Either party hereto may terminate this Agreement upon giving thirty (30) days written notice to the other party. In the event the Agreement is so terminated, then the School District shall not be obligated to pay to the Township any future payment described in paragraph 4 above. In addition, if such termination occurs during a winter season, the School District shall be entitled to a refund from the Township for such winter season in an amount calculated by dividing the total fee paid for such winter season by the number of days originally in such winter season to arrive at a per diem fee and then multiplying such per diem fee by the number of days remaining in such winter season.
10. The School District covenants that it shall indemnify, hold harmless and forever defend, at the School District's sole cost and expense, the Township, its officials, commissioners, employees and successors in interest (collectively the "Township Indemnities"), with respect to damages, expenses and fees (including, but not limited to legal expenses and fees) in connection with any action, cause of action, joinder, demand, claim or other proceeding against the Township Indemnities or any of them by reason of the Township's obligations pursuant to this Agreement, and the services to be provided pursuant hereto, except for the grossly negligent or intentionally wrongful conduct of the Township Indemnities.
11. The Township covenants that it shall indemnify, hold harmless and forever defend, at the Township's sole cost and expense, the School District, its officials, school board directors, employees and successors in interest (collectively the "School District Indemnities"), with respect to damages, expenses and fees (including, but not limited to legal expenses and fees) in connection with any action, cause of action, joinder, demand, claim or other proceeding against the Indemnities or any of them by reason of the Township's obligations pursuant to this Agreement, and the services to be provided pursuant hereto, except for the grossly negligent or intentionally wrongful conduct of the School District Indemnities.
12. All claims, disputes, demands and litigation arising out of this Agreement shall be submitted to arbitration, which shall have original and exclusive jurisdiction over the same. Should either party desire to submit a matter arising out of this Agreement, it may do so after ten (10) business day's written notice to the other party. During said ten business day period, the parties shall act in a good faith manner in an effort to negotiate a resolution of the matter(s) to be arbitrated. In the event such matter(s) is

(are) not resolved, either party may seek arbitration. The decision of the arbitrator shall be final and non-appealable. The arbitrator shall, as part of the decision, apportion the cost of arbitration between the parties as part of the award.

13. Notices shall be sent via either Certified U.S. Mail, return receipt requested; or by hand delivery, with an executed acknowledgment of such delivery; addressed as follows:

As to the Township:

Township of Upper St. Clair
1820 McLaughlin Road
Upper St. Clair, PA 15241

Attn: Matthew R. Serakowski, Township Manager

As to the School District:

Upper St. Clair School District
1820 McLaughlin Road
Upper St. Clair, PA 15241

Attn: Dr. John Rozzo, Superintendent of Schools

14. This Agreement constitutes the full and complete contract and understanding between the parties and there are no other agreements or understandings, oral or written, between them. This Agreement may not be altered or amended except by a writing executed by the Township and the School District.

WITNESS the due execution hereof the day and date first above-written.

ATTEST:

TOWNSHIP OF UPPER ST. CLAIR

Township Manager/Secretary

By: _____
President, Board of Commissioners

ATTEST:

UPPER ST. CLAIR SCHOOL DISTRICT

School Board Secretary

By: _____
President, School Board of Directors



Customizing Learning,
Nurturing Potential...
Delivering Excellence

Memo

To: Dr. John Rozzo, USC Board Members

From: Scott P. Burchill

Date: November 8, 2021

RE: **FINANCIAL SUMMARY FOR THE PERIOD ENDED SEPTEMBER 30, 2021 (UNAUDITED)**

Financial statements for the General Fund, Capital Reserve Fund and Construction Fund for the period ended October 31, 2021, are enclosed for your review. Financial statements for the Cafeteria Fund report for the period ending September 30, 2021 are also enclosed for your review. The reports reflect the realized revenues and expenses incurred through September 30, 2021.

GENERAL FUND

	2021-22	2021-22 through October 31, 2021		2020-21	2020-21 through October 31, 2020	
<i>(in millions of dollars)</i>	Budgeted	Actual	% of Budget	Budgeted	Actual	% of Budget
Current Real Estate Revenues	\$62.39	\$58.51	94%	\$59.53	\$56.49	95%
EIT	\$6.01	\$1.45	24%	\$5.67	\$0.96	17%
All Other Local Revenues	\$3.32	\$1.53	46%	\$3.53	\$1.16	33%
State Revenues	\$18.85	\$6.59	35%	\$18.33	\$6.10	33%
Federal Revenues	\$1.31	\$0.00	0%	\$0.48	\$0.29	60%
All Other	\$0.00	\$0.00	0%	\$0.00	\$0.00	0%
Total Revenues	\$91.88	\$68.08	74%	\$87.54	\$65.00	74%
Expenditures	\$91.88	\$27.57	30%	\$87.80	\$26.10	30%
Revenues less Expenditures	\$0.00	\$40.51		(\$0.26)	\$38.90	
Balance Sheet	As of October 31, 2021 (unaudited)	As of October 31, 2020				
Cash and Marketable Securities	\$53,451,555	\$50,597,492				
Total Assets	\$57,153,067	\$54,505,591				
Total Liabilities	\$6,624,407	\$6,189,838				
Nonspendable Reserves	\$18,269	\$0				
Adjustment to Fund Balance	\$40,525,626	\$38,902,172				
Fund Balance	\$9,984,765	\$9,413,581				

Of note, the General Fund revenue is even with 2020-21 on a percentage basis at 74%. Total earned income taxes collected are \$491,1985 ahead of prior year. Also, real estate transfer tax revenue is \$124,850 ahead of the prior year. Expenditures are equal to last year on a percentage basis, at 30%.

CAFETERIA FUND

	2021-22	2021-22 through September 30, 2021 (unaudited)	2020-21	2020-21 through September 30, 2020
	Budgeted	Actual	Budgeted	Actual
Revenues	\$1,938,604	\$130,181	\$1,927,393	\$126,451
Expenditures	\$1,872,196	\$366,819	\$1,900,718	\$245,937
<i>Net</i>	<i>\$66,408</i>	<i>(\$236,638)</i>	<i>\$26,675</i>	<i>(\$119,486)</i>
		As of September 30, 2021 (unaudited)	As of September 30, 2020	
Cash and Marketable Securities		\$49,364	\$102,696	
Total Assets		\$212,590	\$141,009	
Total Liabilities		\$509,276	\$378,663	
<i>Unassigned Fund Balance</i>		<i>(\$296,686)</i>	<i>(\$237,654)</i>	

Revenue will lag behind expenditures throughout the school year. The District is participating in the free lunch program. Therefore, the federal reimbursement will be received a month after the expenditures were recorded.

CAPITAL RESERVE

	2021-22	2021-22 through October 31, 2021	2020-21	2020-21 through October 31, 2020
	Budgeted	Actual	Budgeted	Actual
Revenues	\$270,000	\$270,000	\$270,000	\$267,016
Expenditures	\$276,497	\$16,798	\$305,000	\$175,336
<i>Net</i>	<i>(\$6,497)</i>	<i>\$253,202</i>	<i>(\$35,000)</i>	<i>\$91,680</i>
	As of October 31, 2021 (unaudited)	As of October 31, 2020		
Cash and Marketable Securities	\$346,477	\$192,551		
Total Assets	\$346,477	\$192,551		
Total Liabilities	\$0	\$0		
<i>Total Reserves</i>	<i>\$346,477</i>	<i>\$192,551</i>		

CONSTRUCTION FUND

	2021-22 through October 31, 2021	2020-21 through October 31, 2020	
	Actual	Actual	
Revenues	\$2,517,467	\$4,037	
Expenditures	\$1,909,165	\$227,715	
<i>Net</i>	<i>\$608,302</i>	<i>(\$223,678)</i>	
	As of October 31, 2021 <i>(unaudited)</i>	As of October 31, 2020	
Cash and Marketable Securities	\$1,970,060	\$1,758,122	
Total Assets	\$1,970,060	\$1,758,122	
Total Liabilities	\$537,796	\$1,122,992	
<i>Fund Balance</i>	<i>\$1,432,264</i>	<i>\$635,130</i>	

BUDGET TRANSFERS

Budget transfers for the 2021-22 school year in the amount of \$911,940.55 are presented for review and approval.

Budget transfers for the 2020-21 school year in the amount of \$892,967.49 are presented for review and approval.

BILL LIST

The Bill Lists will be presented at the November 22, 2021, board meeting for your review and approval.

UPPER ST CLAIR SCHOOL DISTRICT
GENERAL FUND
OCTOBER 31, 2021
PRELIMINARY UNAUDITED

OBJECT TITLE	AUDITED	UNAUDITED
ASSETS	OCT 31, 2020	OCT 31, 2021
PETTY CASH	2,370	2,370
INVEST-PLGIT	50,154	50,158
INVEST-PSDLAF	50,543,654	53,397,712
INVEST-CITIZENS	-	-
INVEST-INVEST	1,323	1,325
INTERFUND RECEIVABLE	222,738	325,881
ACCOUNTS RECEIVABLE	23,159	29,113
STATE SUBSIDIES REC	2,239,041	2,350,215
FEDERAL SUB - RECEIVABLE	67,934	8,889
EARNED INCOME REC	-	-
DEL TAX RECEIVABLE & OTHER RECOV DISB	1,355,218	987,256
PREPAID EXPENSES	-	147
TOTAL ASSETS	54,505,591	57,153,067
LIABILITIES		
INTERFUND A/P	110,708	-
ACCTS PAYABLE	14,491	3,991
RESERVE FOR ENCUMBRANCES	185,067	1,230,171
ACCRUED SALARIES & BENEFI	-	-
PAYROLL/WITHHOLDINGS	3,993,987	4,059,397
DEFERRED REVENUE	1,885,585	1,330,848
TOTAL LIABILITIES	6,189,838	6,624,407
RESERVES		
NONSPENDABLE ENCUMBRANCES		
NONSPENDABLE PREPAID		18,269
ADJUSTMENT TO FUND BALANCE	38,902,172	40,525,626
ASSIGNED TO SECURITY	300,000	300,000
ASSIGNED TO CAPITAL RESERVE	500,000	500,000
ASSIGNED TO OPEB	2,750,000	2,750,000
UNASSIGNED FUND BALANCE	5,863,581	6,434,765
TOTAL RESERVES	48,315,753	50,528,660

DATE: 11/02/2021
TIME: 15:52:19

UPPER ST. CLAIR SCHOOL DISTRICT
REVENUE COMPARISON REPORT

PAGE NUMBER: 1
REVCOMP1

SELECTION CRITERIA: orgn.fund='10'
ACCOUNTING PERIOD: 4/22

SORTED BY: FUND,1ST SUBTOTAL
TOTALLED ON: FUND
PAGE BREAKS ON:

FUND-10 GENERAL FUND

1ST SUBTOTAL	TITLE	BUDGET	CURRENT YEAR REVENUE	BALANCE	%	BUDGET	PRIOR YEAR REVENUE	BALANCE	%
R6111	CURRENT REAL	62,388,993.00	58,509,315.23	3,879,677.77	93.78	59,532,370.00	56,485,249.95	3,047,120.05	94.88
R6112	INTERIM REAL	525,000.00	15,866.92	509,133.08	3.02	365,000.00	110,779.63	254,220.37	30.35
R6113	PUBLIC UTILIT	57,500.00	68,804.99	-11,304.99	119.66	57,500.00	64,122.70	-6,622.70	111.52
R6151	EARNED INCOME	6,010,038.00	1,447,865.78	4,562,172.22	24.09	5,668,552.00	956,669.16	4,711,882.84	16.88
R6153	REAL ESTATE T	800,000.00	426,076.42	373,923.58	53.26	670,000.00	301,225.68	368,774.32	44.96
R6157	MERCANTILE TA	360,000.00	391,592.15	-31,592.15	108.78	350,000.00	356,868.63	-6,868.63	101.96
R6300	LOCAL TAXES P	.00	2,596.23	-2,596.23	.00	.00	2,124.47	-2,124.47	.00
R6411	DEL REAL ESTA	500,000.00	195,232.80	304,767.20	39.05	575,000.00	164,943.97	410,056.03	28.69
R6451	DELINQUENT EI	65,000.00	3,802.73	61,197.27	5.85	65,000.00	9,529.71	55,470.29	14.66
R6510	INTEREST INCO	50,000.00	1,175.92	48,824.08	2.35	100,000.00	3,268.85	96,731.15	3.27
R6710	ATHLETIC REVE	175,000.00	72,000.69	102,999.31	41.14	175,000.00	48,906.03	126,093.97	27.95
R6832	IDEA PASS THR	550,000.00	.00	550,000.00	.00	550,000.00	.00	550,000.00	.00
R6910	RENTALS	160,000.00	73,678.62	86,321.38	46.05	211,000.00	45,003.73	165,996.27	21.33
R6920	PRIVATE DONAT	.00	8,500.00	-8,500.00	.00	75,000.00	.00	75,000.00	.00
R6940	TUITION	80,000.00	105,820.35	-25,820.35	132.28	60,000.00	48,570.72	11,429.28	80.95
R6944	RECEIPTS FROM	.00	60,750.00	-60,750.00	.00	.00	12,867.15	-12,867.15	.00
R6990	MISC REV/REFU	.00	100,635.22	-100,635.22	.00	250,000.00	.00	250,000.00	.00
R6991	REFUNDS FOR P	.00	7,213.05	-7,213.05	.00	30,000.00	.00	30,000.00	.00
R7110	BASIC INSTRU	4,606,037.00	1,306,110.00	3,299,927.00	28.36	4,606,037.00	1,263,316.00	3,342,721.00	27.43
R7112	BASIC ED SOCI	1,577,640.00	.00	1,577,640.00	.00	.00	.00	.00	.00
R7271	SPEC ED REGUL	2,059,867.00	595,972.00	1,463,895.00	28.93	1,936,261.00	573,396.00	1,362,865.00	29.61
R7310	TRANSPORTATIO	850,000.00	213,117.00	636,883.00	25.07	600,000.00	233,997.00	366,003.00	39.00
R7320	RENT & SINKIN	749,000.00	419,002.08	329,997.92	55.94	756,000.00	520,096.42	235,903.58	68.80
R7330	MEDICAL & DEN	84,000.00	.00	84,000.00	.00	84,000.00	.00	84,000.00	.00
R7340	STATE PROP TA	1,390,290.00	1,390,289.64	.36	100.00	1,390,372.00	942,587.25	447,784.75	67.79
R7360	SAFE SCHOOLS	.00	.00	.00	.00	276,547.00	.00	276,547.00	.00
R7505	READY TO LEAR	332,045.00	332,045.00	.00	100.00	332,045.00	332,045.00	.00	100.00
R7810	SOCIAL SECURI	.00	.00	.00	.00	1,518,064.00	.00	1,518,064.00	.00
R7820	RETIREMENT PA	7,205,034.00	2,334,115.42	4,870,918.58	32.40	6,831,086.00	2,234,338.36	4,596,747.64	32.71
R8514	TITLE I	78,437.00	.00	78,437.00	.00	78,437.00	6,519.16	71,917.84	8.31
R8515	TITLE II A &	47,078.00	5,867.69	41,210.31	12.46	47,078.00	4,565.77	42,512.23	9.70
R8516	TITLE III - L	9,500.00	.00	9,500.00	.00	9,500.00	735.07	8,764.93	7.74
R8517	TITLE IV	10,000.00	.00	10,000.00	.00	10,000.00	.00	10,000.00	.00
R8740	CARES ESSER F	824,511.00	.00	824,511.00	.00	.00	276,547.00	-276,547.00	.00
R8810	ACCESS	336,012.00	.00	336,012.00	.00	336,012.00	.00	336,012.00	.00
R8820	MED ACCESS TI	.00	7,220.84	-7,220.84	.00	.00	2,605.46	-2,605.46	.00
TOTAL-10	GENERAL FUND	91,880,982.00	68,094,666.77	23,786,315.23	74.11	87,545,861.00	65,000,878.87	22,544,982.13	74.25
TOTAL REPORT		91,880,982.00	68,094,666.77	23,786,315.23	74.11	87,545,861.00	65,000,878.87	22,544,982.13	74.25

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EXPENDITURE COMPARISON REPORT

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FUND-10 GENERAL FUND

		CURRENT YEAR				PRIOR YEAR			
FUNCTION		BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
1100	REG ED	8,750.00	26,330.45	-17,580.45	300.92	8,750.00	630.33	8,119.67	7.20
1110	REG ED REIMB	38,041,584.70	7,771,361.01	30,270,223.69	20.43	36,247,091.98	7,270,101.57	28,976,990.41	20.06
1211	LIFE SKILLS S	1,130,372.40	196,397.51	933,974.89	17.37	1,205,714.66	219,366.17	986,348.49	18.19
1221	DEAF/HEARING	33,000.00	.00	33,000.00	.00	30,000.00	5,850.00	24,150.00	19.50
1224	VISUALLY IMPA	201,400.00	.00	201,400.00	.00	229,600.00	51,187.50	178,412.50	22.29
1225	SPEECH & LANG	380,000.00	13,188.00	366,812.00	3.47	370,000.00	39,470.00	330,530.00	10.67
1231	EMOTIONAL SUP	774,258.90	96,830.72	677,428.18	12.51	599,805.80	104,534.26	495,271.54	17.43
1233	AUTISTIC SUPP	257,388.00	6,906.00	250,482.00	2.68	177,400.00	23,635.92	153,764.08	13.32
1241	LEARNING SUPP	6,060,047.05	1,219,673.91	4,840,373.14	20.13	5,802,471.48	1,209,739.15	4,592,732.33	20.85
1243	GIFTED SUPPOR	1,171,273.29	211,430.92	959,842.37	18.05	1,275,940.41	236,920.66	1,039,019.75	18.57
1270	MULTIPLE DISA	65,334.00	.00	65,334.00	.00	.00	14,357.61	-14,357.61	.00
1290	OTHER SPECIAL	863,119.00	29,636.01	833,482.99	3.43	797,308.94	23,048.74	774,260.20	2.89
1293	OTHER SPEC ED	207,324.00	126,057.07	81,266.93	60.80	207,422.47	100,176.63	107,245.84	48.30
1380	TRADE & INDUS	267,697.00	175,114.13	92,582.87	65.42	261,239.69	168,982.37	92,257.32	64.68
1420	SUMMER SCHOOL	127,973.20	122,661.31	5,311.89	95.85	88,536.54	45,998.60	42,537.94	51.95
1430	HOME INSTR	19,053.56	286.91	18,766.65	1.51	10,737.31	2,166.13	8,571.18	20.17
1490	TITLE I INSTR	108,151.50	21,354.10	86,797.40	19.74	71,226.02	24,342.88	46,883.14	34.18
2111	SUPV OF STUDE	451,117.88	152,630.77	298,487.11	33.83	432,700.34	145,950.12	286,750.22	33.73
2120	GUIDANCE	2,046,146.75	426,845.08	1,619,301.67	20.86	2,123,185.87	471,227.57	1,651,958.30	22.19
2140	PSYCH SERV	589,590.70	112,421.34	477,169.36	19.07	554,248.63	105,815.56	448,433.07	19.09
2220	TECH SUPPORT	713,300.00	419,493.91	293,806.09	58.81	741,600.00	476,178.61	265,421.39	64.21
2250	LIBRARY SERVI	1,107,128.78	250,702.51	856,426.27	22.64	1,123,150.56	280,765.28	842,385.28	25.00
2260	CURR DEV SERV	1,143,931.41	292,511.92	851,419.49	25.57	739,995.65	197,163.86	542,831.79	26.64
2271	STAFF DEV PRO	405,972.82	19,968.58	386,004.24	4.92	257,557.51	70,332.10	187,225.41	27.31
2310	BOARD SERVICE	84,647.73	68,107.64	16,540.09	80.46	124,081.40	87,325.46	36,755.94	70.38
2330	TAX COLL SERV	382,528.04	79,961.72	302,566.32	20.90	310,000.00	44,408.69	265,591.31	14.33
2340	STAFF REL & N	50,000.00	9,553.50	40,446.50	19.11	50,000.00	12,502.70	37,497.30	25.01
2350	LEGAL SERVICE	125,000.00	33,209.25	91,790.75	26.57	100,000.00	23,172.90	76,827.10	23.17
2351	LEGAL SPECIAL	30,000.00	4,570.50	25,429.50	15.24	30,000.00	1,329.85	28,670.15	4.43
2352	LEGAL CONSTRU	50,000.00	.00	50,000.00	.00	.00	.00	.00	.00
2360	OFF OF SUPER	1,255,174.26	399,331.16	855,843.10	31.81	1,181,418.06	376,262.10	805,155.96	31.85
2370	COMM RELATION	164,605.49	55,818.15	108,787.34	33.91	191,751.92	59,445.14	132,306.78	31.00
2380	OFF OR PRINC	3,251,209.95	1,060,431.20	2,190,778.75	32.62	3,096,836.82	1,056,448.68	2,040,388.14	34.11
2400	PUPIL HEALTH	.00	.00	.00	.00	.00	3,486.30	-3,486.30	.00
2440	NURSING SERV	753,181.46	155,310.98	597,870.48	20.62	719,349.19	148,538.27	570,810.92	20.65
2450	HEALTH SER NO	5,809.41	546.19	5,263.22	9.40	94.70	171.08	-76.38	180.65
2511	SUPERV OF FIS	317,892.12	101,959.77	215,932.35	32.07	299,947.92	100,366.89	199,581.03	33.46
2512	BUDGET SERV	42,377.74	13,901.60	28,476.14	32.80	40,766.34	13,545.77	27,220.57	33.23
2513	RECEIVING/DIS	79,105.45	27,388.46	51,716.99	34.62	76,445.13	26,132.54	50,312.59	34.18
2514	PAYROLL SERVI	108,963.69	35,597.40	73,366.29	32.67	105,416.95	35,331.10	70,085.85	33.52
2515	FINAN ACCT SE	42,377.72	13,901.67	28,476.05	32.80	40,766.34	13,545.89	27,220.45	33.23
2516	INTERNAL AUDI	42,377.69	13,901.60	28,476.09	32.80	40,766.28	13,545.92	27,220.36	33.23
2517	PROPERTY ACCT	16,951.08	5,560.49	11,390.59	32.80	16,306.54	5,418.09	10,888.45	33.23
2519	OTHER FISCAL	231,026.63	98,843.88	132,182.75	42.78	179,459.80	51,816.10	127,643.70	28.87
2540	PRINT, PUB &	289,800.00	107,547.77	182,252.23	37.11	274,800.00	121,788.11	153,011.89	44.32

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FUND-10 GENERAL FUND

		CURRENT YEAR				PRIOR YEAR			
FUNCTION		BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
2611	DIRECTOR OF O	230,200.02	75,464.80	154,735.22	32.78	220,458.28	74,359.40	146,098.88	33.73
2619	SUPERVISION O	214,561.18	49,956.90	164,604.28	23.28	205,494.16	68,479.20	137,014.96	33.32
2620	OPER OF BLDG	7,471,379.68	2,605,233.82	4,866,145.86	34.87	7,388,173.98	2,612,636.14	4,775,537.84	35.36
2630	O & M ATHETIC	81,034.00	36,014.97	45,019.03	44.44	81,034.00	37,886.49	43,147.51	46.75
2660	SECURITY SERV	1,326,681.90	413,856.93	912,824.97	31.19	1,258,646.29	447,326.14	811,320.15	35.54
2700	STUDNT TRANS	.00	.00	.00	.00	.00	43.51	-43.51	.00
2711	TRANSP - HEAD	247,204.33	85,622.45	161,581.88	34.64	235,791.13	80,332.83	155,458.30	34.07
2719	TRANSP SUPER	111,601.14	40,027.44	71,573.70	35.87	102,120.99	18,309.92	83,811.07	17.93
2720	VEHICLE OPERA	3,533,650.42	672,400.08	2,861,250.34	19.03	3,483,058.49	640,129.25	2,842,929.24	18.38
2740	VEHICLE SERV	686,857.90	168,238.84	518,619.06	24.49	692,008.68	96,936.96	595,071.72	14.01
2750	NON PUBLIC TR	12,000.00	5,471.27	6,528.73	45.59	.00	.00	.00	.00
2790	OTHER TRANSP	229,200.00	77,163.13	152,036.87	33.67	211,500.00	62,635.56	148,864.44	29.61
2818	TECHNOLOGY SE	901,140.55	311,865.09	589,275.46	34.61	881,672.28	284,898.63	596,773.65	32.31
2834	STAFF DEV CER	52,000.00	.00	52,000.00	.00	52,500.00	15,352.00	37,148.00	29.24
2839	OTHER STAFF S	706,940.31	223,143.20	483,797.11	31.56	586,767.99	196,400.28	390,367.71	33.47
2910	OTHER SUPPORT	62,651.00	.00	62,651.00	.00	62,651.00	.00	62,651.00	.00
2990	PASS-THROUGH	.00	.00	.00	.00	.00	56.00	-56.00	.00
3210	STUDNT ACTIV	445,751.95	71,444.28	374,307.67	16.03	440,626.02	87,363.15	353,262.87	19.83
3250	STUDENT ATHLE	1,501,499.64	533,181.22	968,318.42	35.51	1,505,035.11	564,094.65	940,940.46	37.48
5110	DEBT SERVICE	8,566,524.00	6,226,042.10	2,340,481.90	72.68	8,211,874.00	5,868,823.41	2,343,050.59	71.47
5111	DEBT SERV LOA	1,583,160.58	1,434,599.33	148,561.25	90.62	1,425,915.64	1,170,175.42	255,740.22	82.06
5130	REFUND OF PRI	.00	22,069.83	-22,069.83	.00	.00	.00	.00	.00
5230	FUND TRANS CA	270,000.00	540,000.00	-270,000.00	200.00	270,000.00	267,000.00	3,000.00	98.89
5250	FUND TRANS EN	.00	.00	.00	.00	.00	22,944.71	-22,944.71	.00
5900	BUDGETARY RES	150,000.00	.00	150,000.00	.00	250,000.00	.00	250,000.00	.00
TOTAL-10	GENERAL FUND	91,880,982.00	27,569,040.77	64,311,941.23	30.01	87,799,219.29	26,098,706.85	61,700,512.44	29.73
TOTAL REPORT		91,880,982.00	27,569,040.77	64,311,941.23	30.01	87,799,219.29	26,098,706.85	61,700,512.44	29.73

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FUND-10 GENERAL FUND

ACCOUNT		CURRENT YEAR				PRIOR YEAR			
		BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
111	ADMIN SALARIE	3,187,437.32	1,057,711.50	2,129,725.82	33.18	3,026,516.89	960,343.36	2,066,173.53	31.73
112	ADMIN SUPP SA	1,168,883.88	372,619.58	796,264.30	31.88	1,060,448.86	374,236.15	686,212.71	35.29
113	OTHER BENEFI	161,700.00	63,872.77	97,827.23	39.50	188,665.00	54,891.65	133,773.35	29.09
114	SABBATICAL	.00	25,781.24	-25,781.24	.00	.00	.00	.00	.00
115	LEAVE PAYOUT	250,000.00	29,599.08	220,400.92	11.84	250,000.00	84,302.89	165,697.11	33.72
115.1	ATTENDANCE BO	.00	6,473.10	-6,473.10	.00	.00	.00	.00	.00
121	TEACHER SALAR	27,053,703.50	4,567,918.20	22,485,785.30	16.88	26,254,444.08	4,417,588.50	21,836,855.58	16.83
122	SUB TEACHERS	600,000.00	137,247.49	462,752.51	22.87	430,000.00	130,384.35	299,615.65	30.32
123	WORKSHOP SALA	153,926.00	109,943.70	43,982.30	71.43	148,640.80	108,436.12	40,204.68	72.95
125	INTERN SALARI	30,501.90	3,810.00	26,691.90	12.49	30,160.00	8,096.25	22,063.75	26.84
130	ECA SALARIES	215,451.00	26,028.14	189,422.86	12.08	214,023.00	33,032.86	180,990.14	15.43
131	COACHES SALAR	494,190.00	209,289.14	284,900.86	42.35	479,720.00	199,823.14	279,896.86	41.65
133	FACULTY HELP	53,001.90	996.60	52,005.30	1.88	45,500.00	6,452.00	39,048.00	14.18
141	SECURITY SALA	489,871.26	159,609.84	330,261.42	32.58	477,428.11	162,393.77	315,034.34	34.01
142	TEMP SECUR SA	42,003.20	3,009.20	38,994.00	7.16	41,908.56	3,299.94	38,608.62	7.87
144	SECURITY OT	30,006.40	26,290.79	3,715.61	87.62	29,975.76	6,865.19	23,110.57	22.90
151	CLERICAL SALA	1,437,671.60	478,242.39	959,429.21	33.27	1,410,038.25	465,658.70	944,379.55	33.02
152	CLERICAL SUB	15,600.00	1,000.00	14,600.00	6.41	6,500.00	1,915.00	4,585.00	29.46
161	MAINT SALARIE	545,887.73	151,158.38	394,729.35	27.69	550,363.73	163,775.23	386,588.50	29.76
163	MAINT OT SAL	22,022.00	18,802.12	3,219.88	85.38	22,000.00	8,365.60	13,634.40	38.03
171	CUST SALARIES	1,874,083.37	539,494.64	1,334,588.73	28.79	1,879,171.39	612,335.63	1,266,835.76	32.59
172	CUST SUB SALA	109,360.00	112,069.09	-2,709.09	102.48	109,360.00	21,210.28	88,149.72	19.39
173	CUST OT SALAR	84,000.80	38,062.06	45,938.74	45.31	84,000.00	22,343.54	61,656.46	26.60
174	STUDENT HELP	35,981.20	21,078.00	14,903.20	58.58	36,325.00	9,139.01	27,185.99	25.16
175	SUB VAN DRIVE	.00	1,380.13	-1,380.13	.00	.00	.00	.00	.00
176	DRIVERS-REG R	1,076,989.35	297,479.35	779,510.00	27.62	1,032,708.83	292,151.00	740,557.83	28.29
177	SUB DRIVERS S	130,000.00	15,758.57	114,241.43	12.12	100,100.00	5,032.54	95,067.46	5.03
178	EXTRA TRIP SA	125,000.00	91,665.26	33,334.74	73.33	172,900.00	38,214.00	134,686.00	22.10
179	VAN DRIVERS	.00	10,731.56	-10,731.56	.00	.00	.00	.00	.00
181	BUS ATTEND SA	50,431.16	15,251.21	35,179.95	30.24	69,009.32	17,032.47	51,976.85	24.68
182	SUB ATTEND SA	.00	3,262.50	-3,262.50	.00	.00	575.84	-575.84	.00
191	AIDES SALARIE	1,774,558.97	294,510.84	1,480,048.13	16.60	1,666,437.02	268,282.98	1,398,154.04	16.10
192	SUB AIDES SAL	5,481.00	22,281.75	-16,800.75	406.53	27,216.00	6,105.00	21,111.00	22.43
210	HEALTH INSURA	7,575,298.24	2,450,938.38	5,124,359.86	32.35	7,051,446.97	2,359,714.70	4,691,732.27	33.46
220	SOCIAL SECURI	3,155,279.15	653,511.32	2,501,767.83	20.71	3,036,128.23	621,263.70	2,414,864.53	20.46
230	RETIREMENT	14,410,067.33	3,071,509.42	11,338,557.91	21.32	13,662,171.52	2,892,911.56	10,769,259.96	21.17
240	TUITION REIMB	172,000.00	-399.00	172,399.00	.23	162,500.00	15,352.00	147,148.00	9.45
250	UNEMPLOYMENT	.00	.00	.00	.00	.00	37,213.50	-37,213.50	.00
260	WORKERS COMP	384,999.98	367,857.00	17,142.98	95.55	359,999.95	358,733.00	1,266.95	99.65
281	OPEB HEALTH	391,208.00	131,202.64	260,005.36	33.54	220,000.00	73,333.34	146,666.66	33.33
290	MISC EMPL BEN	49,200.00	6,547.36	42,652.64	13.31	41,000.00	21,632.91	19,367.09	52.76
311	TWP TAX COLLE	322,528.04	58,509.33	264,018.71	18.14	260,000.00	44,408.69	215,591.31	17.08
322	IU ED SERVICE	519,214.00	8,750.00	510,464.00	1.69	474,600.00	101,387.65	373,212.35	21.36
323	PROF ED SERV-	57,100.00	.00	57,100.00	.00	.00	.00	.00	.00
328	ED SPEAKERS/C	28,600.00	4,252.50	24,347.50	14.87	28,850.00	6,105.34	22,744.66	21.16

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FUND-10 GENERAL FUND

ACCOUNT		CURRENT YEAR				PRIOR YEAR			
		BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
329	PROF ED SVCS	487,653.00	182,140.12	305,512.88	37.35	489,155.00	131,144.21	358,010.79	26.81
330	PROF SVCS	1,401,264.32	233,633.02	1,167,631.30	16.67	1,243,320.00	178,857.83	1,064,462.17	14.39
340	OTHR TECH SVC	182,050.00	90,797.42	91,252.58	49.87	117,050.00	61,284.35	55,765.65	52.36
341	CONTRACT SERV	500.00	.00	500.00	.00	500.00	.00	500.00	.00
342	ART EXPRESS C	4,500.00	.00	4,500.00	.00	4,400.00	.00	4,400.00	.00
345	TECH SERV DRU	10,325.00	1,830.00	8,495.00	17.72	10,325.00	2,208.00	8,117.00	21.38
348	TECH SERV - T	68,500.00	2,145.00	66,355.00	3.13	84,500.00	16,674.48	67,825.52	19.73
350	SECURITY SERV	62,758.00	3,000.00	59,758.00	4.78	59,258.00	3,508.00	55,750.00	5.92
360	EE TRAIN & DE	35,000.00	535.00	34,465.00	1.53	.00	.00	.00	.00
390	OTHER PURCH C	265,326.00	.00	265,326.00	.00	44,250.00	25,613.21	18,636.79	57.88
411	DISPOSAL SERV	42,000.00	12,553.29	29,446.71	29.89	42,000.00	13,894.19	28,105.81	33.08
412	SNOW PLOWING	134,000.00	.00	134,000.00	.00	134,000.00	.00	134,000.00	.00
414	LAWN CARE SER	81,034.00	36,014.97	45,019.03	44.44	81,034.00	37,886.49	43,147.51	46.75
424	WATER/SEWAGE	251,200.00	48,270.66	202,929.34	19.22	245,200.00	45,280.58	199,919.42	18.47
431	R&M BLDG	273,777.16	123,504.21	150,272.95	45.11	184,177.16	50,955.15	133,222.01	27.67
432	R&M EQUIP	430,372.00	216,900.40	213,471.60	50.40	421,683.10	279,921.80	141,761.30	66.38
433	R&M VEHICLE	20,000.00	5,762.24	14,237.76	28.81	80,000.00	7,102.34	72,897.66	8.88
438	R&M INFO SYS	95,400.00	33,956.39	61,443.61	35.59	116,400.00	14,367.60	102,032.40	12.34
440	RENTAL	218,950.00	84,679.67	134,270.33	38.68	216,950.00	71,500.08	145,449.92	32.96
442	RENTAL EQUIPM	14,500.00	3,414.52	11,085.48	23.55	28,588.00	2,385.00	26,203.00	8.34
460	EXTERMINATION	5,800.00	1,360.47	4,439.53	23.46	5,100.00	.00	5,100.00	.00
491	STATE INSPECT	6,300.00	.00	6,300.00	.00	6,300.00	.00	6,300.00	.00
492	OPERATING PER	3,530.00	125.00	3,405.00	3.54	180.00	2,811.14	-2,631.14	1561.74
513	CONTRCT CARRI	1,417,125.00	29,861.15	1,387,263.85	2.11	1,367,125.00	95,822.37	1,271,302.63	7.01
513.1	CONT CARR- AT	15,000.00	2,054.00	12,946.00	13.69	12,000.00	1,500.00	10,500.00	12.50
513.2	PARENT TRANSF	.00	1,062.67	-1,062.67	.00	.00	.00	.00	.00
516	IU CONTRACT C	2,000.00	.00	2,000.00	.00	5,000.00	.00	5,000.00	.00
522	UMBRELLA INSU	17,900.00	16,960.00	940.00	94.75	23,500.00	17,215.00	6,285.00	73.26
523	GEN PROP & LI	238,471.00	214,386.00	24,085.00	89.90	281,004.60	230,294.00	50,710.60	81.95
525	BONDING INSUR	850.00	100.00	750.00	11.76	1,000.00	100.00	900.00	10.00
530	PHONE SERVICE	171,000.00	46,340.55	124,659.45	27.10	171,000.00	48,797.17	122,202.83	28.54
531	POSTAGE	32,750.00	753.30	31,996.70	2.30	29,750.00	362.21	29,387.79	1.22
540	ADVERTISING	12,500.00	3,350.65	9,149.35	26.81	12,500.00	3,664.46	8,835.54	29.32
550	PRINTING	146,200.00	68,718.54	77,481.46	47.00	131,200.00	73,480.85	57,719.15	56.01
561	TUITION OTHER	40,788.00	.00	40,788.00	.00	.00	69.36	-69.36	.00
562	TUITION CHART	527,000.00	119,137.45	407,862.55	22.61	659,640.00	166,333.50	493,306.50	25.22
563	TUITION - NON	816,124.00	96,523.35	719,600.65	11.83	672,581.00	117,329.78	555,251.22	17.44
564	TUITION - VO	267,697.00	175,114.13	92,582.87	65.42	261,239.69	168,982.37	92,257.32	64.68
567	TUITION APPR	301,889.00	.00	301,889.00	.00	348,848.00	.00	348,848.00	.00
569	TUITION-OTHER	.00	.00	.00	.00	.00	1,264.00	-1,264.00	.00
580	CONF & TRAVEL	58,148.00	5,262.13	52,885.87	9.05	71,350.00	4,607.31	66,742.69	6.46
581	CURR LEAD CON	1,800.00	.00	1,800.00	.00	7,050.00	.00	7,050.00	.00
590	OTHR PURCH SV	16,000.00	.00	16,000.00	.00	16,000.00	355.90	15,644.10	2.22
591	PURCH SERV LO	1,000.00	.00	1,000.00	.00	.00	.00	.00	.00
592	SERV FROM OTH	.00	275.66	-275.66	.00	1,500.00	315.04	1,184.96	21.00

DATE: 11/03/2021
TIME: 09:48:15

UPPER ST. CLAIR SCHOOL DISTRICT
EXPENDITURE COMPARISON REPORT

PAGE NUMBER: 3
EXPCOMP1

SELECTION CRITERIA: orgn.fund='10'
ACCOUNTING PERIOD: 4/22

SORTED BY: FUND,ACCOUNT
TOTALLED ON: FUND
PAGE BREAKS ON:

FUND-10 GENERAL FUND

ACCOUNT		CURRENT YEAR				PRIOR YEAR			
		BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
595	IU PYMNTS BY	62,651.00	.00	62,651.00	.00	62,651.00	.00	62,651.00	.00
610	SUPPLIES	1,903,324.96	700,832.49	1,202,492.47	36.82	1,914,015.73	902,466.58	1,011,549.15	47.15
611	BID SUPPLIES	72,752.00	28,796.12	43,955.88	39.58	88,590.00	45,604.66	42,985.34	51.48
618	SOFTWARE & LI	4,050.00	.00	4,050.00	.00	4,050.00	.00	4,050.00	.00
621	NATURAL GAS	201,500.00	28,769.55	172,730.45	14.28	201,500.00	17,406.70	184,093.30	8.64
622	ELECTRICITY	915,300.00	226,533.57	688,766.43	24.75	915,300.00	248,283.85	667,016.15	27.13
626	GASOLINE	20,000.00	6,020.92	13,979.08	30.10	15,000.00	.00	15,000.00	.00
627	DIESEL FUEL	200,000.00	23,378.61	176,621.39	11.69	200,000.00	11,617.19	188,382.81	5.81
640	BOOKS & PERIO	167,232.03	86,734.79	80,497.24	51.86	183,060.43	70,402.44	112,657.99	38.46
650	TECH SUPPLIES	315,567.12	212,511.51	103,055.61	67.34	264,838.67	156,632.05	108,206.62	59.14
650.1	TECH SUPPLIES	100,675.00	27,206.96	73,468.04	27.02	106,400.00	35,662.97	70,737.03	33.52
650.2	TECH SOFTWARE	319,700.00	176,814.90	142,885.10	55.31	304,000.00	235,238.08	68,761.92	77.38
650.3	TECH HARDWARE	80,500.00	151,763.13	-71,263.13	188.53	82,500.00	5,139.00	77,361.00	6.23
752	CAPITAL EQUIP	21,271.00	.00	21,271.00	.00	21,271.00	45,003.00	-23,732.00	211.57
760	REPLCMNT EQUI	.00	.00	.00	.00	8,200.00	.00	8,200.00	.00
762	CAP REPLACE E	39,107.05	20,608.46	18,498.59	52.70	26,000.00	15,000.00	11,000.00	57.69
768	CAP TECH SOFT	59,000.00	34,992.92	24,007.08	59.31	64,000.00	.00	64,000.00	.00
810	DUES AND FEES	204,647.50	83,393.66	121,253.84	40.75	195,361.99	75,929.60	119,432.39	38.87
831	INTEREST LOAN	63,326.42	73,518.94	-10,192.52	116.10	71,295.78	73,884.57	-2,588.79	103.63
832	INTEREST BOND	4,646,024.00	2,329,042.10	2,316,981.90	50.13	4,636,374.00	2,292,323.41	2,344,050.59	49.44
840	CONTINGENCY	165,400.00	2,249.28	163,150.72	1.36	266,200.00	851.38	265,348.62	.32
850	EXTENDED SEAS	40,000.00	827.28	39,172.72	2.07	40,000.00	1,254.73	38,745.27	3.14
880	REFUND OF PRI	.00	22,069.83	-22,069.83	.00	.00	.00	.00	.00
890	MISC EXPENDIT	111,900.00	11,266.23	100,633.77	10.07	107,075.01	14,487.93	92,587.08	13.53
899	PASS-THRU FUN	.00	.00	.00	.00	.00	56.00	-56.00	.00
911	PRINCIPAL-LOA	1,519,834.16	1,361,080.39	158,753.77	89.55	1,354,619.86	1,096,290.85	258,329.01	80.93
912	PRINCIPAL BON	3,915,000.00	3,895,000.00	20,000.00	99.49	3,570,000.00	3,575,000.00	-5,000.00	100.14
932	CAPITAL RES F	270,000.00	540,000.00	-270,000.00	200.00	270,000.00	267,000.00	3,000.00	98.89
939	CAF FUND TRAN	.00	.00	.00	.00	.00	22,944.71	-22,944.71	.00
TOTAL-10	GENERAL FUND	91,880,982.00	27,569,040.77	64,311,941.23	30.01	87,799,219.29	26,098,706.85	61,700,512.44	29.73
TOTAL REPORT		91,880,982.00	27,569,040.77	64,311,941.23	30.01	87,799,219.29	26,098,706.85	61,700,512.44	29.73

**UPPER ST CLAIR SCHOOL DISTRICT
SCHOOL LUNCH PROGRAM
SEPTEMBER 30, 2021**

OBJECT TITLE	AUDITED SEPT 30, 2020	UNAUDITED SEPT 30, 2021
ASSETS		
CASH	-	
PETTY CASH	-	1,012
INVEST-PLGIT	235	239
INVEST-PSDLAF	96,063	48,113
INTERFUND RECEIVABLE	6,398	
ACCOUNTS RECEIVABLE	-	
STATE SUBSIDIES REC	1,521	1,296
FEDERAL SUB - RECEIVABLE	9,024	68,426
INVENTORY - DONATED GOODS	11,506	1,881
PREPAID EXPENSES	-	
EQUIPMENT	797,412	927,708
ACCUMULATED DEPRECIATION	(781,150)	(836,084)
TOTAL ASSETS	141,009	212,590
LIABILITIES		
INTERFUND A/P	200,891	218,960
ACCTS PAYABLE	32,344	150,143
DEFERRED REVENUE	-	-
DEFERRED CHARGES	11,506	1,881
STUDENT DEPOSITS	133,922	86,278
CAPITAL LEASE LIABILITY	-	52,014
TOTAL LIABILITIES	378,663	509,276
RESERVES		
NONSPENDABLE ENCUMBRANCES	-	-
ADJUSTMENTS TO FUND BALANCE	(28,127)	(236,638)
UNASSIGNED FUND BALANCE	(209,527)	(60,048)
TOTAL RESERVES	(237,654)	(296,686)

DATE: 11/03/2021
TIME: 13:34:55

UPPER ST. CLAIR SCHOOL DISTRICT
REVENUE COMPARISON REPORT

PAGE NUMBER: 1
REVCOMP1

SELECTION CRITERIA: orgn.fund='50'
ACCOUNTING PERIOD: 3/22

SORTED BY: FUND,FUNCTION,ACCOUNT
TOTALLED ON: FUND
PAGE BREAKS ON:

FUND-50 FOOD SERVICE
FUNCTION- ORGN TITLE NOT FOUND

ACCOUNT	TITLE	BUDGET	CURRENT YEAR REVENUE	BALANCE	%	BUDGET	PRIOR YEAR REVENUE	BALANCE	%
R6611	SALES TO PUPI	678,197.38	.00	678,197.38	.00	762,681.21	5.20	762,676.01	.00
R6612	BREAKFAST - C	28,724.00	.00	28,724.00	.00	28,724.00	.00	28,724.00	.00
R6620	ALA CARTE SAL	745,142.04	74,880.62	670,261.42	10.05	657,489.30	13,970.15	643,519.15	2.12
R6630	INCOME FROM S	62,946.97	8,578.87	54,368.10	13.63	61,712.71	5,816.49	55,896.22	9.43
R7600	STATE REIMBUR	32,902.06	1,295.66	31,606.40	3.94	32,902.06	4,261.28	28,640.78	12.95
R8531	FEDERAL REIMB	216,012.04	45,425.71	170,586.33	21.03	210,211.79	102,397.70	107,814.09	48.71
R8533	VALUE OF DONA	62,311.59	.00	62,311.59	.00	60,404.09	.00	60,404.09	.00
R9310	CONTRIBUTIONS	112,368.22	.00	112,368.22	.00	113,267.41	.00	113,267.41	.00
TOTAL-50	FOOD SERVICE	1,938,604.30	130,180.86	1,808,423.44	6.72	1,927,392.57	126,450.82	1,800,941.75	6.56
TOTAL REPORT		1,938,604.30	130,180.86	1,808,423.44	6.72	1,927,392.57	126,450.82	1,800,941.75	6.56

DATE: 11/03/2021
TIME: 13:33:39

UPPER ST. CLAIR SCHOOL DISTRICT
EXPENDITURE COMPARISON REPORT

PAGE NUMBER: 1
EXPCOMP1

SELECTION CRITERIA: orgn.fund='50'
ACCOUNTING PERIOD: 3/22

SORTED BY: FUND,ACCOUNT
TOALED ON: FUND
PAGE BREAKS ON:

FUND-50 FOOD SERVICE

ACCOUNT		----- CURRENT YEAR -----				----- PRIOR YEAR -----			
		BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
115	LEAVE PAYOUT	.00	.00	.00	.00	.00	3,440.00	-3,440.00	.00
115.1	ATTENDANCE BO	.00	2,000.00	-2,000.00	.00	.00	.00	.00	.00
151	CLERICAL SALA	58,255.90	14,313.42	43,942.48	24.57	56,419.80	14,146.48	42,273.32	25.07
195	CAFETERIA	575,215.08	60,109.82	515,105.26	10.45	558,990.73	38,052.44	520,938.29	6.81
210	HEALTH INSURA	84,718.56	22,663.66	62,054.90	26.75	119,980.68	13,623.42	106,357.26	11.35
220	SOCIAL SECURI	47,452.41	5,896.68	41,555.73	12.43	47,629.82	4,329.87	43,299.95	9.09
230	RETIREMENT	192,205.82	25,024.14	167,181.68	13.02	178,905.00	16,484.67	162,420.33	9.21
390.1	ARA ADMINISTR	.00	3,155.19	-3,155.19	.00	37,339.50	3,733.95	33,605.55	10.00
390.2	ARA MANAGEMEN	.00	3,954.04	-3,954.04	.00	25,979.40	2,165.24	23,814.16	8.33
432	R&M EQUIP	.00	762.00	-762.00	.00	.00	1,663.82	-1,663.82	.00
440	RENTAL	.00	.00	.00	.00	.00	2,428.00	-2,428.00	.00
571.1	FOOD COSTS ON	640,003.69	115,871.44	524,132.25	18.10	570,763.26	64,863.79	505,899.47	11.36
571.2	NVD'S ONLY	-84,536.63	-7,868.66	-76,667.97	9.31	-84,536.63	-4,935.11	-79,601.52	5.84
572	FOOD SERV MGT	26,056.24	.00	26,056.24	.00	.00	.00	.00	.00
572.1	ARA SALARY/BE	120,698.20	31,535.10	89,163.10	26.13	117,508.45	23,909.86	93,598.59	20.35
572.2	OTHER ARA DIR	71,088.56	24,676.82	46,411.74	34.71	70,107.06	26,556.31	43,550.75	37.88
580	CONF & TRAVEL	.00	.00	.00	.00	.00	300.00	-300.00	.00
610	SUPPLIES	19,225.25	16,094.48	3,130.77	83.72	15,000.00	8,634.30	6,365.70	57.56
631	FOOD	37,687.41	2,003.93	35,683.48	5.32	45,000.00	-6.50	45,006.50	.01
633	DONATED COMMO	62,311.59	.00	62,311.59	.00	60,404.09	.00	60,404.09	.00
650	TECH SUPPLIES	.00	4,965.00	-4,965.00	.00	.00	.00	.00	.00
762	CAP REPLACE E	.00	17,600.00	-17,600.00	.00	51,363.00	.00	51,363.00	.00
831	INTEREST LOAN	2,521.71	1,925.23	596.48	76.35	2,521.71	2,521.71	.00	100.00
890	MISC EXPENDIT	3,177.32	5,424.53	-2,247.21	170.73	11,227.10	7,909.12	3,317.98	70.45
911	PRINCIPAL-LOA	16,115.29	16,711.77	-596.48	103.70	16,115.29	16,115.29	.00	100.00
TOTAL-50	FOOD SERVICE	1,872,196.40	366,818.59	1,505,377.81	19.59	1,900,718.26	245,936.66	1,654,781.60	12.94
TOTAL REPORT		1,872,196.40	366,818.59	1,505,377.81	19.59	1,900,718.26	245,936.66	1,654,781.60	12.94

CAPITAL RESERVE
OCTOBER 31, 2021
PRELIMINARY UNAUDITED

OBJECT TITLE	AUDITED	UNAUDITED
	OCT 31, 2020	OCT 31, 2021
ASSETS		
CASH	-	
PAYROLL CASH		
INVEST-PSDLAF	192,551	346,477
INVEST-PNC	-	-
INTERFUND RECEIVABLE	-	-
ACCOUNT RECEIVABLE	-	-
PREPAID EXPENSES	-	-
TOTAL ASSETS	192,551	346,477
LIABILITIES		
INTERFUND A/P	-	
RESERVE ENCUMBRANCES		-
ACCTS PAYABLE	-	-
TOTAL LIABILITIES	-	-
RESERVES		
ASSIGNED TO TURF		
ENCUMBRANCES	-	
ADJUSTMENT TO FUND BALANCE	91,680	253,202
ASSIGNED FUND BALANCE	100,871	93,275
TOTAL RESERVES	192,551	346,477

DATE: 11/03/2021
TIME: 11:12:52

UPPER ST. CLAIR SCHOOL DISTRICT
REVENUE COMPARISON REPORT

PAGE NUMBER: 1
REVCOMP1

SELECTION CRITERIA: orgn.fund='31'
ACCOUNTING PERIOD: 4/22

SORTED BY: FUND,FUNCTION,ACCOUNT
TOTALLED ON: FUND
PAGE BREAKS ON:

FUND-31 CAPITAL RESERVE
FUNCTION- ORGN TITLE NOT FOUND

ACCOUNT	TITLE	BUDGET	CURRENT YEAR REVENUE	BALANCE	%	BUDGET	PRIOR YEAR REVENUE	BALANCE	%
R6510	INTEREST INCO	.00	.00	.00	.00	.00	15.81	-15.81	.00
R9310	CONTRIBUTIONS	270,000.00	270,000.00	.00	100.00	270,000.00	267,000.00	3,000.00	98.89
TOTAL-31	CAPITAL RESE	270,000.00	270,000.00	.00	100.00	270,000.00	267,015.81	2,984.19	98.89
TOTAL REPORT		270,000.00	270,000.00	.00	100.00	270,000.00	267,015.81	2,984.19	98.89

DATE: 11/03/2021
TIME: 11:13:36

UPPER ST. CLAIR SCHOOL DISTRICT
EXPENDITURE COMPARISON REPORT

PAGE NUMBER: 1
EXPCOMP1

SELECTION CRITERIA: orgn.fund='31'
ACCOUNTING PERIOD: 4/22

SORTED BY: FUND,FUNCTION,ACCOUNT
TOTALLED ON: FUND
PAGE BREAKS ON:

FUND-31 CAPITAL RESERVE
FUNCTION-4600 EXISTING BLDG IMPROVE SER

ACCOUNT		----- CURRENT YEAR -----				----- PRIOR YEAR -----			
		BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
430	R&M OFFICE EQ	.00	.00	.00	.00	305,000.00	.00	305,000.00	.00
710	SITE IMPROVEM	18,112.00	16,797.74	1,314.26	92.74	.00	.00	.00	.00
762	CAP REPLACE E	258,385.00	.00	258,385.00	.00	.00	175,335.54	-175,335.54	.00
TOTAL-31	CAPITAL RESE	276,497.00	16,797.74	259,699.26	6.08	305,000.00	175,335.54	129,664.46	57.49
TOTAL REPORT		276,497.00	16,797.74	259,699.26	6.08	305,000.00	175,335.54	129,664.46	57.49

CONSTRUCTION FUND
OCTOBER 31, 2021
PRELIMINARY UNAUDITED

OBJECT TITLE	AUDITED	UNAUDITED
	OCT 31, 2020	OCT 31, 2021
ASSETS		
CASH	-	-
PSDLAF SERIES A	33,913	468,079
PLGIT SERIES A	1,724,209	1,501,981
OTHER RECOVER DISBURSE	-	-
INTERFUND RECEIVABLE	-	-
TOTAL ASSETS	1,758,122	1,970,060
LIABILITIES		
INTERFUND A/P	7,153	846
ACCTS PAYABLE	-	-
RESERVE FOR PRIOR ENCUMB	23,579	13,637
CONSTRUCTION RETAINAGE	1,092,260	523,313
TOTAL LIABILITIES	1,122,992	537,796
RESERVES		
RESTRICTED ENCUMBRANCE		
ADJUSTMENTS TO FUND BALANCE	(223,678)	608,302
RESTRICTED FUND BALANCE	858,809	823,962
TOTAL RESERVES	635,131	1,432,264

DATE: 11/03/2021
TIME: 09:14:05

UPPER ST. CLAIR SCHOOL DISTRICT
EXPENDITURE COMPARISON REPORT

PAGE NUMBER: 1
EXPCOMP1

SELECTION CRITERIA: orgn.fund='36'
ACCOUNTING PERIOD: 4/22

SORTED BY: FUND,FUNCTION,ACCOUNT
TOTALLED ON: FUND
PAGE BREAKS ON:

FUND-36 MS RENOVATION
FUNCTION-4200 SITE IMPROVEMENTS

ACCOUNT		----- CURRENT YEAR -----				----- PRIOR YEAR -----			
		BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
450	CONSTRUCT SVCS	.00	548,250.00	-548,250.00	.00	.00	.00	.00	.00
FUND-36 MS RENOVATION									
FUNCTION-4500 NEW BLDG & CONST									
330	PROF SVCS	.00	19,059.48	-19,059.48	.00	.00	2,056.00	-2,056.00	.00
450	CONSTRUCT SVCS	.00	1,327,288.58	-1,327,288.58	.00	.00	225,659.49	-225,659.49	.00
FUND-36 MS RENOVATION									
FUNCTION-4600 EXISTING BLDG IMPROVE SER									
450	CONSTRUCT SVCS	.00	14,566.62	-14,566.62	.00	.00	.00	.00	.00
TOTAL-36	MS RENOVATIO	.00	1,909,164.68	-1,909,164.68	.00	.00	227,715.49	-227,715.49	.00
TOTAL REPORT		.00	1,909,164.68	-1,909,164.68	.00	.00	227,715.49	-227,715.49	.00

DATE: 11/03/2021
TIME: 11:13:10

UPPER ST. CLAIR SCHOOL DISTRICT
REVENUE COMPARISON REPORT

PAGE NUMBER: 1
REVCOMP1

SELECTION CRITERIA: orgn.fund='36'
ACCOUNTING PERIOD: 4/22

SORTED BY: FUND,FUNCTION,ACCOUNT
TOTALLED ON: FUND
PAGE BREAKS ON:

FUND-36 MS RENOVATION
FUNCTION- ORGN TITLE NOT FOUND

ACCOUNT	TITLE	BUDGET	CURRENT YEAR REVENUE	BALANCE	%	BUDGET	PRIOR YEAR REVENUE	BALANCE	%
R6510	INTEREST INCO	.00	142.90	-142.90	.00	.00	632.23	-632.23	.00
R9120	PROCEEDS FROM	.00	2,517,324.14	-2,517,324.14	.00	.00	.00	.00	.00
R9990	INSURANCE REC	.00	.00	.00	.00	.00	3,405.00	-3,405.00	.00
TOTAL-36	MS RENOVATIO	.00	2,517,467.04	-2,517,467.04	.00	.00	4,037.23	-4,037.23	.00
TOTAL REPORT		.00	2,517,467.04	-2,517,467.04	.00	.00	4,037.23	-4,037.23	.00

Budget Transfers - 2021-22

From:				To:					
Fund	Function	Account	Subject	Function	Account	Subject	Description	From	To
10	1100 Music BO/Supplies	1110000010213200	610	1100 Music BO/Speaker	1110000010213200	328	consultant	5,400.00	5,400.00
10	1100 Music FC/Supplies	1110000030223200	610	1100 Music FC/Speaker	1110000030223200	328	consultant	5,400.00	5,400.00
10	2818 Technology/Admin Salaries	1281800010000000	111	2211 Supervisor Media/Admin Salaries	1221100010000000	111	PDE account correction	65,102.83	65,102.83
10	2818 Technology/Admin Salaries	1281800030000000	111	2212 Supervisor Media/Admin Salaries	1221100030000000	111	PDE account correction	65,102.83	65,102.83
10	2818 Technology/Admin Support Salaries	1281800010000000	112	2220 AV Svcs/Admin Support Salaries	1222000010000000	112	PDE account correction	189,691.80	189,691.80
10	2818 Technology/Admin Support Salaries	1281800030000000	112	2221 AV Svcs/Admin Support Salaries	1222000030000000	112	PDE account correction	189,691.79	189,691.79
10	2818 Technology/Other Benefits	1281800010000000	113	2211 Supervisor Media/Other Benefits	1221100010000000	113	PDE account correction	3,000.00	3,000.00
10	2818 Technology/Other Benefits	1281800030000000	113	2211 Supervisor Media/Other Benefits	1221100030000000	113	PDE account correction	3,000.00	3,000.00
10	2818 Technology/Leave Payouts	1281800030000000	115	2211 Supervisor Media/Other Benefits	1221100010000000	115	PDE account correction	3,125.00	3,125.00
10	2818 Technology/Leave Payouts	1281800030000000	115	2211 Supervisor Media/Other Benefits	1221100030000000	115	PDE account correction	3,125.00	3,125.00
10	2818 Technology/Intern Salaries	1281800010000000	125	2220 AV Svcs/Intern Salaries	1222000010000000	125	PDE account correction	15,250.95	15,250.95
10	2818 Technology/Intern Salaries	1281800030000000	125	2220 AV Svcs/Intern Salaries	1222000030000000	125	PDE account correction	15,250.95	15,250.95
10	2818 Technology/Student Help	1281800010000000	174	2220 AV Svcs/Intern Salaries	1222000010000000	174	PDE account correction	12,991.55	12,991.55
10	2818 Technology/Student Help	1281800030000000	174	2220 AV Svcs/Intern Salaries	1222000030000000	174	PDE account correction	12,991.55	12,991.55
10	2818 Technology/Health Insur	1281800010000000	210	2220 AV Svcs/Intern Salaries	1222000010000000	210	PDE account correction	38,940.60	38,940.60
10	2818 Technology/Health Insur	1281800030000000	210	2220 AV Svcs/Intern Salaries	1222000030000000	210	PDE account correction	38,940.60	38,940.60
10	2818 Technology/Health Insur	1281800010000000	210	2211 Supervisor Media/Student Help	1221100010000000	210	PDE account correction	10,181.40	10,181.40
10	2818 Technology/Health Insur	1281800030000000	210	2212 Supervisor Media/Student Help	1221100030000000	210	PDE account correction	10,181.40	10,181.40
10	2818 Technology/Social Security	1281800010000000	220	2220 AV Svcs/Social Security	1222000010000000	220	PDE account correction	16,925.77	16,925.77
10	2818 Technology/Social Security	1281800030000000	220	2220 AV Svcs/Social Security	1222000030000000	220	PDE account correction	17,403.80	17,403.80
10	2818 Technology/Social Security	1281800010000000	220	2211 Supervisor Media/Social Security	1221100010000000	220	PDE account correction	5,047.92	5,047.92
10	2818 Technology/Social Security	1281800030000000	220	2211 Supervisor Media/Social Security	1221100030000000	220	PDE account correction	5,047.92	5,047.92
10	2818 Technology/Retirement	1281800010000000	230	2220 AV Svcs/Retirement	1222000010000000	230	PDE account correction	66,313.33	66,313.33
10	2818 Technology/Retirement	1281800030000000	230	2220 AV Svcs/Retirement	1222000030000000	230	PDE account correction	66,313.32	66,313.32
10	2818 Technology/Retirement	1281800010000000	230	2211 Supervisor Media/Retirement	1221100010000000	230	PDE account correction	23,760.12	23,760.12
10	2818 Technology/Retirement	1281800030000000	230	2211 Supervisor Media/Retirement	1221100030000000	230	PDE account correction	23,760.12	23,760.12
								911,940.55	911,940.55

Budget Transfers - 2020-21

Fund	From:			To:			Description	From	To
	Function	Account	Subject	Function	Account	Subject			
10	2818 Technology Services/Admin Salaries	1281800010000000	111	2211 Supv Media/Admin Salaries	1221100010000000	111	PDE ACCOUNT CORRECTION	62,002.80	62,002.80
10	2818 Technology Services/Admin Salaries	1281800030000000	111	2211 Supv Media/Admin Salaries	1221100030000000	111	PDE ACCOUNT CORRECTION	62,002.56	62,002.56
10	2818 Technology Services/Admin Supp Salaries	1281800010000000	112	2220 AV Svcs/Admin Supp Salaries	1222000010000000	112	PDE ACCOUNT CORRECTION	189,924.13	189,924.13
10	2818 Technology Services/Admin Supp Salaries	1281800030000000	112	2220 AV Svcs/Admin Supp Salaries	1222000030000000	112	PDE ACCOUNT CORRECTION	189,923.85	189,923.85
10	2818 Technology Services/Other Benefits	1281800010000000	113	2211 Supv Media/Other Benefits	1221100010000000	113	PDE ACCOUNT CORRECTION	3,113.14	3,113.14
10	2818 Technology Services/Other Benefits	1281800030000000	113	2211 Supv Media/Other Benefits	1221100030000000	113	PDE ACCOUNT CORRECTION	3,113.14	3,113.14
10	2818 Technology Services/Leave Payout Salary	1281800010000000	115	2211 Supv Media/Leave Payout Salary	1221100010000000	115	PDE ACCOUNT CORRECTION	1,079.21	1,079.21
10	2818 Technology Services/Leave Payout Salary	1281800030000000	115	2211 Supv Media/Leave Payout Salary	1221100030000000	115	PDE ACCOUNT CORRECTION	1,079.21	1,079.21
10	2818 Technology Services/Attendance Bonus	1281800010000000	115.1	2220 AV Svcs/Attendance Bonus	1222000010000000	115.1	PDE ACCOUNT CORRECTION	2,462.50	2,462.50
10	2818 Technology Services/Attendance Bonus	1281800030000000	115.1	2220 AV Svcs/Attendance Bonus	1222000030000000	115.1	PDE ACCOUNT CORRECTION	2,462.50	2,462.50
10	2818 Technology Services/Intern Salaries	1281800010000000	125	2220 AV Svcs/Intern Salaries	1222000010000000	125	PDE ACCOUNT CORRECTION	14,244.46	14,244.46
10	2818 Technology Services/Intern Salaries	1281800030000000	125	2220 AV Svcs/Intern Salaries	1222000030000000	125	PDE ACCOUNT CORRECTION	14,244.29	14,244.29
10	2818 Technology Services/Student Help	1281800010000000	174	2220 AV Svcs/Student Help	1222000010000000	174	PDE ACCOUNT CORRECTION	16,842.39	16,842.39
10	2818 Technology Services/Student Help	1281800030000000	174	2220 AV Svcs/Student Help	1222000030000000	174	PDE ACCOUNT CORRECTION	16,842.18	16,842.18
10	2818 Technology Services/Health Insurance	1281800010000000	210	2211 Supv Media/Health Insurance	1221100010000000	210	PDE ACCOUNT CORRECTION	9,553.92	9,553.92
10	2818 Technology Services/Health Insurance	1281800030000000	210	2211 Supv Media/Health Insurance	1221100030000000	210	PDE ACCOUNT CORRECTION	9,553.92	9,553.92
10	2818 Technology Services/Health Insurance	1281800010000000	210	2220 AV Svcs/Health Insurance	1222000010000000	210	PDE ACCOUNT CORRECTION	37,729.28	37,729.28
10	2818 Technology Services/Health Insurance	1281800030000000	210	2220 AV Svcs/Health Insurance	1222000030000000	210	PDE ACCOUNT CORRECTION	37,725.20	37,725.20
10	2818 Technology Services/Social Security	1281800010000000	220	2211 Supv Media/Social Security	1221100010000000	220	PDE ACCOUNT CORRECTION	4,914.86	4,914.86
10	2818 Technology Services/Social Security	1281800030000000	220	2211 Supv Media/Social Security	1221100030000000	220	PDE ACCOUNT CORRECTION	4,914.85	4,914.85
10	2818 Technology Services/Social Security	1281800010000000	220	2220 AV Svcs/Social Security	1222000010000000	220	PDE ACCOUNT CORRECTION	16,393.93	16,393.93
10	2818 Technology Services/Social Security	1281800030000000	220	2220 AV Svcs/Social Security	1222000030000000	220	PDE ACCOUNT CORRECTION	16,391.67	16,391.67
10	2818 Technology Services/Retirement	1281800010000000	230	2211 Supv Media/Retirement	1221100010000000	230	PDE ACCOUNT CORRECTION	22,426.48	22,426.48
10	2818 Technology Services/Retirement	1281800030000000	230	2211 Supv Media/Retirement	1221100030000000	230	PDE ACCOUNT CORRECTION	22,426.48	22,426.48
10	2818 Technology Services/Retirement	1281800010000000	230	2220 AV Svcs/Retirement	1222000010000000	230	PDE ACCOUNT CORRECTION	63,320.37	63,320.37
10	2818 Technology Services/Retirement	1281800030000000	230	2220 AV Svcs/Retirement	1222000030000000	230	PDE ACCOUNT CORRECTION	63,319.55	63,319.55
10	2818 Technology Services/Workers Comp	1281800010000000	260	2220 AV Svcs/Workers Comp	1222000010000000	260	PDE ACCOUNT CORRECTION	2,480.31	2,480.31
10	2818 Technology Services/Workers Comp	1281800030000000	260	2220 AV Svcs/Workers Comp	1222000030000000	260	PDE ACCOUNT CORRECTION	2,480.31	2,480.31
								892,967.49	892,967.49

Memo

To: Dr. Rozzo, USC Board Members
 From: Scott P. Burchill
 Date: November 22, 2021
 RE: SUPPLEMENTAL FINANCIAL REPORT

BILL LIST

The Supplementary Bill Lists are enclosed for your review and approval.

2021-22	GENERAL FUND 10	CAPITAL RSV. FND. 31	CONSTRUCTION FND. 36	SCHOOL LUNCH FND. 50
MANUAL CHECKS	\$1,286,065.70			\$175,292.33
BILL LIST	\$1,269,899.95		\$34,792.64	
TOTAL	\$2,555,965.65	\$0.00	\$34,792.64	\$175,292.33

CREDIT CARD BILL

The credit card bill for October purchases:

1758.46	Pass Thru	73.34	Learning Support
3447.00	Elem Science	105.95	Guidance
34.99	Eisenhower	1053.28	Technology
84.66	Music	98.21	Library
2268.00	MYP	550.00	Staff Development
150.00	FC World Language	693.07	Superintendent
28.97	HS World Language	89.00	EIS Principal
280.00	HS Math	469.48	OPS & Maintenance
93.71	HS Science	88.18	Security
59.95	Music	1481.44	Marching Band
-1566.87	HS Industrial Arts	31.00	Athletics
1341.13	HS FACS	\$ 13,174.34	OCTOBER
461.39	Shop @ USC		

FUND 10 HAND CHECKS

DATE: 11/18/2021
TIME: 15:05:27

UPPER ST. CLAIR SCHOOL DISTRICT CHECK REGISTER INCLUDING SYSTEM VOIDS

PAGE NUMBER: 1
ACCTPA21
ACCOUNTING PERIOD: 5/22

SELECTION CRITERIA: chkstat.disp_fund='10' and chkstat.check_no between '66758' and '66870'

DISTRIBUTION FUND: 10

CHECK NUMBER	ISSUE DATE	VENDOR	STATUS	TOTAL	DESCRIPTION
66758	10/26/2021	TUSCANO-MAHER ROOFING	R	7573.55	ACCOUNTS PAYABLE CHECK
66759	10/28/2021	21CCCS	R	1246.51	ACCOUNTS PAYABLE CHECK
66760	10/28/2021	AMAZON	V	0.00	VOID: MULTI STUB CHECK
66761	10/28/2021	AMAZON	R	8424.10	ACCOUNTS PAYABLE CHECK
66762	10/28/2021	AT&T MOBILITY	R	408.90	ACCOUNTS PAYABLE CHECK
66763	10/28/2021	CDW COMPUTER CENTERS INC	R	1845.00	ACCOUNTS PAYABLE CHECK
66764	10/28/2021	AL COLUSSI	R	600.00	ACCOUNTS PAYABLE CHECK
66765	10/28/2021	COMMONWEALTH CHARTER ACADEMY CS	R	2493.02	ACCOUNTS PAYABLE CHECK
66766	10/28/2021	COLLEEN CZEKAJ	R	30.00	ACCOUNTS PAYABLE CHECK
66767	10/28/2021	SUSANNE DASILVA	R	1435.00	ACCOUNTS PAYABLE CHECK
66768	10/28/2021	FRONTLINE TECHNOLOGIES, INC.	R	781.38	ACCOUNTS PAYABLE CHECK
66769	10/28/2021	BREANNA HENTOSZ	R	349.50	ACCOUNTS PAYABLE CHECK
66770	10/28/2021	JAMES SNOWDEN	R	99.66	ACCOUNTS PAYABLE CHECK
66771	10/28/2021	MARGIE KONDRICH	R	161.00	ACCOUNTS PAYABLE CHECK
66772	10/28/2021	DONALD W KOZAK	R	259.11	ACCOUNTS PAYABLE CHECK
66773	10/28/2021	ANTHONY M KRAUSE	R	42.82	ACCOUNTS PAYABLE CHECK
66774	10/28/2021	KIMBERLY A MARMION	R	104.98	ACCOUNTS PAYABLE CHECK
66775	10/28/2021	MATH OLYMPIADS	R	119.00	ACCOUNTS PAYABLE CHECK
66776	10/28/2021	GORDON MATHEWS	R	357.50	ACCOUNTS PAYABLE CHECK
66777	10/28/2021	DR ANNE MURPHY	R	287.50	ACCOUNTS PAYABLE CHECK
66778	10/28/2021	PETTY CASHIER - BUS GARAGE	R	312.11	ACCOUNTS PAYABLE CHECK
66779	10/28/2021	PMEA	R	375.00	ACCOUNTS PAYABLE CHECK
66780	10/28/2021	PMEA	R	330.00	ACCOUNTS PAYABLE CHECK
66781	10/28/2021	REBECCA THOMAS	R	139.84	ACCOUNTS PAYABLE CHECK
66782	10/28/2021	TIMECLOCK PLUS	R	1300.00	ACCOUNTS PAYABLE CHECK
66783	10/28/2021	TOWNSHIP OF UPPER ST CLAIR	R	1455.00	ACCOUNTS PAYABLE CHECK
66784	10/28/2021	UNIVERSITY OF PITTSBURGH	R	500.00	ACCOUNTS PAYABLE CHECK
66785	10/28/2021	UPPER ST CLAIR EDUCATION ASSOC	R	16649.88	ACCOUNTS PAYABLE CHECK
66786	10/28/2021	UPPER ST CLAIR SF/AFT	R	2206.22	ACCOUNTS PAYABLE CHECK
66787	10/28/2021	USC-ESP/PSEA/NEA	R	488.32	ACCOUNTS PAYABLE CHECK
66788	10/28/2021	ANN WALSH	R	108.00	ACCOUNTS PAYABLE CHECK
66789	10/28/2021	THE WATSON INSTITUTE	R	85183.35	ACCOUNTS PAYABLE CHECK
66790	10/28/2021	WEST PENN POWER	R	7450.33	ACCOUNTS PAYABLE CHECK
66791	10/28/2021	JESSICA YOUNG	R	1497.00	ACCOUNTS PAYABLE CHECK
66792	10/28/2021	KELLY ZIGMOND	R	52.49	ACCOUNTS PAYABLE CHECK
66793	11/04/2021	AGORA CYBER CHARTER SCHOOL	R	1246.51	ACCOUNTS PAYABLE CHECK
66794	11/04/2021	ASSETWORKS LLC	R	4165.00	ACCOUNTS PAYABLE CHECK
66795	11/04/2021	BRIAN BATKO	R	65.00	ACCOUNTS PAYABLE CHECK
66796	11/04/2021	RAYMOND BATKO	R	65.00	ACCOUNTS PAYABLE CHECK
66797	11/04/2021	BURGETTSTOWN MIDDLE/HS SCHOOL	R	375.00	ACCOUNTS PAYABLE CHECK
66798	11/04/2021	AL COLUSSI	R	1200.00	ACCOUNTS PAYABLE CHECK
66799	11/04/2021	THOMAS DAILEY	R	66.00	ACCOUNTS PAYABLE CHECK
66800	11/04/2021	EMILY DYER	R	10.00	ACCOUNTS PAYABLE CHECK
66801	11/04/2021	ERIE BERNSTEIN, PSY. D.	R	2250.00	ACCOUNTS PAYABLE CHECK
66802	11/04/2021	GRIMCO, INC	R	707.07	ACCOUNTS PAYABLE CHECK
66803	11/04/2021	JESSICA R QUINN-HORGAN	R	4425.00	ACCOUNTS PAYABLE CHECK
66804	11/04/2021	J N SHEFFEY ASSOC	R	84.41	ACCOUNTS PAYABLE CHECK
66805	11/04/2021	LEADER SERVICES	R	17833.00	ACCOUNTS PAYABLE CHECK
66806	11/04/2021	LIGONIER VALLEY SCHOOL DISTRICT	R	6647.64	ACCOUNTS PAYABLE CHECK
66807	11/04/2021	LINCOLN PARK PERFORMING ARTS	R	4986.04	ACCOUNTS PAYABLE CHECK
66808	11/04/2021	KATHRYN LOOMIS	R	496.04	ACCOUNTS PAYABLE CHECK
66809	11/04/2021	LAUREN MADIA	R	249.00	ACCOUNTS PAYABLE CHECK
66810	11/04/2021	MATTHEWS BUS COMPANY	R	74194.93	ACCOUNTS PAYABLE CHECK

DATE: 11/18/2021
TIME: 15:05:27

UPPER ST. CLAIR SCHOOL DISTRICT
CHECK REGISTER INCLUDING SYSTEM VOIDS

PAGE NUMBER: 2
ACCTPA21
ACCOUNTING PERIOD: 5/22

SELECTION CRITERIA: chkstat.disp_fund='10' and chkstat.check_no between '66758' and '66870'

66811	11/04/2021	LAURA MURTOUGH	R	341.51	ACCOUNTS PAYABLE CHECK
66812	11/04/2021	MUSIC EDUCATION CONSULTANTS	R	2700.00	ACCOUNTS PAYABLE CHECK
66813	11/04/2021	THE MUSICAL SOURCE	R	356.12	ACCOUNTS PAYABLE CHECK
66814	11/04/2021	PENNSYLVANIA BAR ASSOCIATION	R	125.00	ACCOUNTS PAYABLE CHECK
66815	11/04/2021	PENNSYLVANIA AMERICAN WATER CO	R	9240.27	ACCOUNTS PAYABLE CHECK
66816	11/04/2021	PENNSYLVANIA VIRTUAL CHARTER SCH	R	1246.51	ACCOUNTS PAYABLE CHECK
66817	11/04/2021	PETROLEUM TRADERS CORPORATION	R	11171.88	ACCOUNTS PAYABLE CHECK
66818	11/04/2021	POINT PARK UNIVERSITY	R	10884.00	ACCOUNTS PAYABLE CHECK
66819	11/04/2021	ELISEO RAEI	R	300.00	ACCOUNTS PAYABLE CHECK
66820	11/04/2021	REACH CYBER CHARTER SCHOOL	R	4986.04	ACCOUNTS PAYABLE CHECK
66821	11/04/2021	SOUTHWOOD PSYCHIATRIC HOSPITAL	R	21400.00	ACCOUNTS PAYABLE CHECK
66822	11/04/2021	U.S. BANK	R	7745.76	ACCOUNTS PAYABLE CHECK
66823	11/04/2021	UGI ENERGY SERVICES	R	9336.69	ACCOUNTS PAYABLE CHECK
66824	11/04/2021	ROBERT L WETZEL	R	545.00	ACCOUNTS PAYABLE CHECK
66825	11/04/2021	WPIAL	R	200.00	ACCOUNTS PAYABLE CHECK
66826	11/10/2021	AMCA SYSTEMS, LLC	R	140.00	ACCOUNTS PAYABLE CHECK
66827	11/10/2021	BALDWIN CROSS COUNTRY CLUB	R	125.00	ACCOUNTS PAYABLE CHECK
66828	11/10/2021	MICHAEL BARRINGER	R	35.99	ACCOUNTS PAYABLE CHECK
66829	11/10/2021	TAMMY BRANT	R	404.10	ACCOUNTS PAYABLE CHECK
66830	11/10/2021	MAUREEN K CHERMAK	R	648.24	ACCOUNTS PAYABLE CHECK
66831	11/10/2021	CHIPPEWA GOLF CLUB	R	340.00	ACCOUNTS PAYABLE CHECK
66832	11/10/2021	COLUMBIA GAS OF PENNSYLVANIA	R	396.91	ACCOUNTS PAYABLE CHECK
66833	11/10/2021	AL COLUSSI	R	600.00	ACCOUNTS PAYABLE CHECK
66834	11/10/2021	JENNIFER CRAMER	R	35.99	ACCOUNTS PAYABLE CHECK
66835	11/10/2021	CROWN CASTLE FIBER LLC	R	2315.70	ACCOUNTS PAYABLE CHECK
66836	11/10/2021	CRYSTAL SPRINGS	R	404.77	ACCOUNTS PAYABLE CHECK
66837	11/10/2021	FELIPE CURI	R	157.82	ACCOUNTS PAYABLE CHECK
66838	11/10/2021	CAREN FALASCINO	R	204.28	ACCOUNTS PAYABLE CHECK
66839	11/10/2021	HELGA I GILBERT	R	32.30	ACCOUNTS PAYABLE CHECK
66840	11/10/2021	HAYNER'S CONTRACTING	R	12476.00	ACCOUNTS PAYABLE CHECK
66841	11/10/2021	MARGIE KONDRICH	R	112.70	ACCOUNTS PAYABLE CHECK
66842	11/10/2021	MOLLY MAHER	R	110.48	ACCOUNTS PAYABLE CHECK
66843	11/10/2021	MATTHEW MARTIN	R	175.00	ACCOUNTS PAYABLE CHECK
66844	11/10/2021	PATRICK MCCLINTOCK-COMEAUX	R	269.50	ACCOUNTS PAYABLE CHECK
66845	11/10/2021	MARK MILLER	R	137.28	ACCOUNTS PAYABLE CHECK
66846	11/10/2021	MIX NETWORKS	R	1567.51	ACCOUNTS PAYABLE CHECK
66847	11/10/2021	ONHAND SCHOOLS INC	R	25496.23	ACCOUNTS PAYABLE CHECK
66848	11/10/2021	PENNSYLVANIA AMERICAN WATER CO	R	108.50	ACCOUNTS PAYABLE CHECK
66849	11/10/2021	PETTY CASHIER - HIGH SCHOOL	R	464.84	ACCOUNTS PAYABLE CHECK
66850	11/10/2021	DONALD J PICKELL JR	R	53.54	ACCOUNTS PAYABLE CHECK
66851	11/10/2021	POWERSCHOOL GROUP LLC	R	5823.20	ACCOUNTS PAYABLE CHECK
66852	11/10/2021	LINDSAY KARIS RICKEL	R	635.00	ACCOUNTS PAYABLE CHECK
66853	11/10/2021	ERIN D WALKER	R	48.16	ACCOUNTS PAYABLE CHECK
66854	11/10/2021	WEST PENN POWER	R	473.50	ACCOUNTS PAYABLE CHECK
66855	11/10/2021	WINDSTREAM	R	1202.67	ACCOUNTS PAYABLE CHECK
66856	11/11/2021	RHONDA R. BATTENFELDER	M	8250.00	MANUAL CHECK
66857	11/18/2021	THE COLLEGE BOARD	R	400.00	ACCOUNTS PAYABLE CHECK
66858	11/18/2021	AL COLUSSI	R	600.00	ACCOUNTS PAYABLE CHECK
66859	11/18/2021	JAMES LESOGOR	R	35.00	ACCOUNTS PAYABLE CHECK
66860	11/18/2021	MOLLY MAHER	R	45.38	ACCOUNTS PAYABLE CHECK
66861	11/18/2021	THOMAS C MARQUIS	R	40.94	ACCOUNTS PAYABLE CHECK
66862	11/18/2021	MUSIC TRAVEL CONSULTANT	R	4800.00	ACCOUNTS PAYABLE CHECK
66863	11/18/2021	KRISTIN PARDINI	R	35.54	ACCOUNTS PAYABLE CHECK
66864	11/18/2021	POINT PARK UNIVERSITY	R	3390.00	ACCOUNTS PAYABLE CHECK
66865	11/18/2021	KATHRYN PONIATOWSKI	R	478.05	ACCOUNTS PAYABLE CHECK
66866	11/18/2021	REPUBLIC SERVICES	R	3341.58	ACCOUNTS PAYABLE CHECK
66867	11/18/2021	SHARON K SURITSKY	R	360.00	ACCOUNTS PAYABLE CHECK

DATE: 11/18/2021
TIME: 15:05:27

UPPER ST. CLAIR SCHOOL DISTRICT
CHECK REGISTER INCLUDING SYSTEM VOIDS

PAGE NUMBER: 3
ACCTPA21
ACCOUNTING PERIOD: 5/22

SELECTION CRITERIA: chkstat.disp_fund='10' and chkstat.check_no between '66758' and '66870'

66868	11/18/2021	RENEE CONNORS	R	1567.43	ACCOUNTS PAYABLE CHECK
66869	11/18/2021	WEST PENN POWER	R	10689.86	ACCOUNTS PAYABLE CHECK
66870	11/18/2021	JEFF YOOS	R	397.86	ACCOUNTS PAYABLE CHECK
TOTAL FUND				433737.34	
TOTAL REPORT				433737.34	

FUND 10 WIRE

DATE: 11/18/2021
TIME: 15:00:01

UPPER ST. CLAIR SCHOOL DISTRICT CHECK REGISTER INCLUDING SYSTEM VOIDS

PAGE NUMBER: 1
ACCTPA21
ACCOUNTING PERIOD: 5/22

SELECTION CRITERIA: chkstat.disp_fund='10' and chkstat.check_no between '91732' and '91736'

DISTRIBUTION FUND: 10

CHECK NUMBER	ISSUE DATE	VENDOR	STATUS	TOTAL	DESCRIPTION
91732	10/28/2021	PENSERV	R	47923.92	ACCOUNTS PAYABLE CHECK
91733	11/15/2021	PENSERV	R	47923.92	ACCOUNTS PAYABLE CHECK
91734	11/15/2021	PNC BANK CREDIT CARD	V	0.00	VOID: MULTI STUB CHECK
91735	11/15/2021	PNC BANK CREDIT CARD	R	13174.33	ACCOUNTS PAYABLE CHECK
91736	11/18/2021	ALLEGHENY CO SCH HEALTH INS CONSORT	R	743306.19	ACCOUNTS PAYABLE CHECK
TOTAL FUND				852328.36	
TOTAL REPORT				852328.36	

FUND 10 BILL LIST

DATE: 11/18/2021

TIME: 14:44:42

SELECTION CRITERIA: payable.batch in ('NOV23','NOV23B','ITNOV')

UPPER ST. CLAIR SCHOOL DISTRICT

CASH REQUIREMENTS - CHECK FORMAT - DUE DATE: 11/18/2021

PAGE NUMBER: 1

ACCTPA51

ACCOUNTING PERIOD: 5/22

PAYMENT TYPE: CHECKS ONLY

VENDOR	ACCOUNT NUMBER	ACCOUNT	ENCUMBERED	INVOICE	AMOUNT	DESCRIPTION
17419	1110047000000000	610	220801	281554	203.44	BOOKS FOR EL STUDENTS AT
ACADEMIC THERAPIES/H						
TOTAL CHECK PAID TO ACADEMIC THERAPIES/HIGH NOON BOOKS					203.44	
18221	1250000000000000	340	220178	9056491	948.24	STORAGE FEES
ACCESS INFORMATION H						
TOTAL CHECK PAID TO ACCESS INFORMATION HOLDINGS					948.24	
19629	10	0422	211319	ARI.5014638	12,445.60	USCHS WEIGHT ROOM FREEWEI
ADVANTAGE SPORT & FI	10	0422	211319	ARI.5014675	25,276.64	USCHS WEIGHT ROOM FREEWEI
	10	0422	211351	ARI.5014805	780.00	WEIGHT ROOM ATHLETIC EQUI
	10	0422	211351	ARI.5014820	14,215.00	WEIGHT ROOM ATHLETIC EQUI
	10	0422	211351	ARI.5014982	13,533.30	WEIGHT ROOM ATHLETIC EQUI
	10	0422	211319	ARI.5014984	103,076.97	USCHS WEIGHT ROOM FREEWEI
TOTAL CHECK PAID TO ADVANTAGE SPORT & FITNESS INC					169,327.51	
18261	10	0480.014	220017	1597145	99.00	IPAD REPAIRS - FUNDED FRO
AG IREPAIR	10	0480.014	220017	1598470	69.00	IPAD REPAIRS - FUNDED FRO
	10	0480.014	210350	1599123	138.00	IPAD REPAIRS - FUNDED FRO
	10	0480.014	210350	1599124	219.00	IPAD REPAIRS - FUNDED FRO
TOTAL CHECK PAID TO AG IREPAIR					525.00	
1370	1260000010110000	431	220623	21-09-081-A	9,060.00	FURNISH AND INSTALL 120'
ALLEGHENY FENCE						
TOTAL CHECK PAID TO ALLEGHENY FENCE					9,060.00	
1330	1129000030000000	890		29875	5,027.07	SPEECH THERAPY PATHFI
ALLEGHENY INTERMEDIA	1122100010000000	322	220769	30173	9,007.38	BLANKET PO FOR DEAF/HEARI
	1122400010000000	322	220824	30173	50,636.06	BLANKET PO FOR ELEM VISIO
	1122400030000000	322	220824	30173	7,436.07	BLANKET PO FOR SEC VISION
	1122500010000000	322	220825	30173	17,704.92	BLANKET PO FOR ELEM SPEEC
	1122500030000000	322	220825	30173	17,704.92	BLANKET PO FOR SEC SPEECH
	1127000030000000	322	220845	30173	38,830.81	BLANKET PO FOR PATHFINDER
	1121100030000000	329		30445	83.44	OT/PT PATHFINDER
	1124300030000000	810		30581	6.00	ECO CHALLENGE
	1121100010000000	329		30643, 30130	74.40	TRANSPERFECT INTERPRE
	1129000010000000	890		30758	907.25	OT/PT PATHFINDERS SEP
	1129000030000000	890		30758	907.26	
	1260000030310000	530	220257	30835	2,155.00	"DISTRICT INTERNET SERVIC
	1227100010000000	580		30860	1,750.00	LETRS VOL 1 2022 COHO
TOTAL CHECK PAID TO ALLEGHENY INTERMEDIATE UNIT					152,230.58	
16339	1254000000000000	550	220258	OCTOBER 2021	17,731.34	COPYING AND PRINTING SERV
ALLEGRA						
TOTAL CHECK PAID TO ALLEGRA					17,731.34	
14078	1254000000000000	432	220260	IN4607093	1,220.55	PRINT MANAGEMENT CONTRACT
AMCOM OFFICE SYSTEMS	1254000000000000	432	220259	IN4615134	31.93	DIGITAL PRINTING PRESS -
TOTAL CHECK PAID TO AMCOM OFFICE SYSTEMS					1,252.48	
19748	10	0155	220738	EJ2LLS7	477.89	ESTIMATED SHIPPING/HANDLI
ANDYMARK						
TOTAL CHECK PAID TO ANDYMARK					477.89	

DATE: 11/18/2021

TIME: 14:44:42

SELECTION CRITERIA: payable.batch in ('NOV23','NOV23B','ITNOV')

UPPER ST. CLAIR SCHOOL DISTRICT

CASH REQUIREMENTS - CHECK FORMAT - DUE DATE: 11/18/2021

PAGE NUMBER: 2

ACCTPA51

ACCOUNTING PERIOD: 5/22

PAYMENT TYPE: CHECKS ONLY

VENDOR	ACCOUNT NUMBER	ACCOUNT	ENCUMBERED	INVOICE	AMOUNT	DESCRIPTION
1750	1222000010000000	650.1	220019	AG11825246	223.97	BLANKET ORDER FOR APPLE R
APPLE COMPUTER INC.	1222000030000000	650.1	220019	AG11825246	223.98	BLANKET ORDER FOR APPLE R
	1222000010000000	650.1	220019	AG13970907	274.50	BLANKET ORDER FOR APPLE R
	1222000030000000	650.1	220019	AG13970907	274.50	BLANKET ORDER FOR APPLE R
	1222000010000000	650.1	220019	AG14592791	153.56	BLANKET ORDER FOR APPLE R
	1222000030000000	650.1	220019	AG14592791	153.56	BLANKET ORDER FOR APPLE R
TOTAL CHECK PAID TO APPLE COMPUTER INC.					1,304.07	
1770	1222000010000000	650.3	220805	AG08408926	714.00	APPLE TVS AND REMOVES PER
APPLE EDUCATION	1222000030000000	650.3	220805	AG08408926	714.00	APPLE TVS AND REMOVES PER
TOTAL CHECK PAID TO APPLE EDUCATION					1,428.00	
1790	1260000030310000	610	220572	3030000043821	73.44	DUST MOP HANDLES AND MOPS
ARAMARK CORPORATION	1260000030220000	610	220572	303000029883	51.51	DUST MOP HANDLES AND MOPS
	1260000010120000	610	220572	303000029884	55.56	DUST MOP HANDLES AND MOPS
	1260000010110000	610	220572	303000029886	25.79	DUST MOP HANDLES AND MOPS
	1260000010130000	610	220572	303000029887	60.93	DUST MOP HANDLES AND MOPS
	1260000010210000	610	220572	303000029888	82.11	DUST MOP HANDLES AND MOPS
	1260000030220000	610	220572	303000034697	51.51	DUST MOP HANDLES AND MOPS
	1260000010120000	610	220572	303000034699	55.56	DUST MOP HANDLES AND MOPS
	1260000010110000	610	220572	303000034701	25.79	DUST MOP HANDLES AND MOPS
	1260000010130000	610	220572	303000034703	60.93	DUST MOP HANDLES AND MOPS
	1260000010210000	610	220572	303000034705	82.11	DUST MOP HANDLES AND MOPS
	1260000030220000	610	220572	303000039322	51.51	DUST MOP HANDLES AND MOPS
	1260000010120000	610	220572	303000039326	55.56	DUST MOP HANDLES AND MOPS
	1260000010210000	610	220572	303000039376	82.11	DUST MOP HANDLES AND MOPS
	1260000030220000	610	220572	303000043806	51.51	DUST MOP HANDLES AND MOPS
	1260000010110000	610	220572	303000043824	35.32	DUST MOP HANDLES AND MOPS
	1260000010130000	610	220572	303000043829	60.93	DUST MOP HANDLES AND MOPS
	1260000010210000	610	220572	303000043831	82.11	DUST MOP HANDLES AND MOPS
	1260000030310000	610	220572	303000048613	73.44	DUST MOP HANDLES AND MOPS
	1260000010110000	610	220572	303000048616	33.01	DUST MOP HANDLES AND MOPS
	1260000010130000	610	220572	303000048620	56.94	DUST MOP HANDLES AND MOPS
						VOID CHECK - CONTINUED
1790	1260000010210000	610	220572	303000048621	82.11	DUST MOP HANDLES AND MOPS
ARAMARK CORPORATION						
TOTAL CHECK PAID TO ARAMARK CORPORATION					1,289.79	
18044	1121100030000000	329		324	480.00	9/27-10/7 TUTORING
AXIOS TUTORING	1121100030000000	329		325	560.00	10/11-25 TUTORING
TOTAL CHECK PAID TO AXIOS TUTORING					1,040.00	
2080	1260000030310098	610	220507	L86953	388.00	BLANKET PURCHASE ORDERS F
B & R POOLS						
TOTAL CHECK PAID TO B & R POOLS					388.00	
16701	1325000030310000	330		FALL 2021	300.00	GAME WORKER
THOMAS H. BARNETT						
TOTAL CHECK PAID TO THOMAS H. BARNETT					300.00	

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SELECTION CRITERIA: payable.batch in ('NOV23','NOV23B','ITNOV')

UPPER ST. CLAIR SCHOOL DISTRICT

CASH REQUIREMENTS - CHECK FORMAT - DUE DATE: 11/18/2021

PAGE NUMBER: 3

ACCTPA51

ACCOUNTING PERIOD: 5/22

PAYMENT TYPE: CHECKS ONLY

VENDOR	ACCOUNT NUMBER	ACCOUNT	ENCUMBERED	INVOICE	AMOUNT	DESCRIPTION
15199	1222000010000000	650.1	220020	P43767040	15.60	BLANKET PO FOR BATTERIES
BATTERIES PLUS	1222000030000000	650.1	220020	P43767040	15.50	BLANKET PO FOR BATTERIES
	1222000010000000	650.1	220020	P44361933	559.95	BLANKET PO FOR BATTERIES
	1222000030000000	650.1	220020	P44361933	559.95	BLANKET PO FOR BATTERIES
TOTAL CHECK PAID TO BATTERIES PLUS					1,151.00	
14577	1325000030220000	610		MS B BALL	468.42	PINNIES
GARRETT W BEARD						
TOTAL CHECK PAID TO GARRETT W BEARD					468.42	
17581	1238000030310000	610		VETERAN DAY 2021	142.89	WOUND WARRIORS LUNCH
DANIEL BECK						
TOTAL CHECK PAID TO DANIEL BECK					142.89	
18787	1325000030310000	440	220867	2022 B BASEBALL	4,500.00	HS BASEBALL FACILITY RENT
BIANCO SCHOOL OF BAS						
TOTAL CHECK PAID TO BIANCO SCHOOL OF BASEBALL					4,500.00	
19190	1325000030310000	330		FALL 2021	50.00	GAME WORKER
JAMES JOSEPH BLETNE						
TOTAL CHECK PAID TO JAMES JOSEPH BLETNER					50.00	
3760	1110000030313900	610	220165	7382250	71.96	"STAR PRODUCTS WALLET POR
BLICK ART MATERIALS						
TOTAL CHECK PAID TO BLICK ART MATERIALS LLC					71.96	
15112	1123100030000000	563		94281	3,711.75	SEPT 2021
THE BRADLEY CENTER	1123100030000000	563		94425	3,535.00	OCTOBER 2021
TOTAL CHECK PAID TO THE BRADLEY CENTER					7,246.75	
17462	1260000000000000	580	220371	NOVEMBER 2021	30.00	CELL PHONE REIMBURSEMENT
TIMOTHY BRIGGS						
TOTAL CHECK PAID TO TIMOTHY BRIGGS					30.00	
14875	1325000030310000	610	220351	914399067	3,012.25	2021 HS FALL ATHLETIC BID
BSN SPORTS						
TOTAL CHECK PAID TO BSN SPORTS					3,012.25	
2640	1274000000000000	610	220296	IN140223	98.08	BLANKET PO FOR BUS PARTS
BUS PARTS WAREHOUSE	1274000000000000	610	220296	IN140265	558.63	BLANKET PO FOR BUS PARTS
	1274000000000000	610	220296	IN140384	265.28	BLANKET PO FOR BUS PARTS
	1274000000000000	610	220296	IN140763	98.08	BLANKET PO FOR BUS PARTS
TOTAL CHECK PAID TO BUS PARTS WAREHOUSE					1,020.07	
2670	1325000030310000	330		2021 FALL	1,436.00	GAME WORKER
EDWARD CALLAHAN						
TOTAL CHECK PAID TO EDWARD CALLAHAN					1,436.00	
15965	1325000030310000	330		2021 FALL	200.00	GAME WORKER
WAYNE CAPRA						
TOTAL CHECK PAID TO WAYNE CAPRA					200.00	

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SELECTION CRITERIA: payable.batch in ('NOV23','NOV23B','ITNOV')

UPPER ST. CLAIR SCHOOL DISTRICT

CASH REQUIREMENTS - CHECK FORMAT - DUE DATE: 11/18/2021

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ACCTPA51

ACCOUNTING PERIOD: 5/22

PAYMENT TYPE: CHECKS ONLY

VENDOR	ACCOUNT NUMBER	ACCOUNT	ENCUMBERED	INVOICE	AMOUNT	DESCRIPTION
2780	1110000010112500	610	220080	51552830 RI	763.29	ESTIMATED SHIPPING/HANDLI
CAROLINA BIOLOGICAL	1110000010122500	610	220080	51552830 RI	763.29	ESTIMATED SHIPPING/HANDLI
	1110000010132500	610	220080	51552830 RI	763.32	ESTIMATED SHIPPING/HANDLI
	1110000010112500	610	220080	51552831 RI	2,920.51	ESTIMATED SHIPPING/HANDLI
	1110000010122500	610	220080	51552831 RI	2,920.50	ESTIMATED SHIPPING/HANDLI
	1110000010132500	610	220080	51552831 RI	2,920.64	ESTIMATED SHIPPING/HANDLI
	1110000010112500	610	220080	51552832 RI	3,385.16	ESTIMATED SHIPPING/HANDLI
	1110000010122500	610	220080	51552832 RI	3,385.14	ESTIMATED SHIPPING/HANDLI
	1110000010132500	610	220080	51552832 RI	3,385.30	ESTIMATED SHIPPING/HANDLI
	1110000010112500	610	220080	51555056 RI	1,173.25	ESTIMATED SHIPPING/HANDLI
	1110000010122500	610	220080	51555056 RI	1,173.25	ESTIMATED SHIPPING/HANDLI
	1110000010132500	610	220080	51555056 RI	1,173.30	ESTIMATED SHIPPING/HANDLI
	1110000010112500	610	220080	51555058 RI	1,173.25	ESTIMATED SHIPPING/HANDLI
	1110000010122500	610	220080	51555058 RI	1,173.25	ESTIMATED SHIPPING/HANDLI
	1110000010132500	610	220080	51555058 RI	1,173.30	ESTIMATED SHIPPING/HANDLI
	1110000010112500	610	220080	51563160 RI	2,081.24	ESTIMATED SHIPPING/HANDLI
	1110000010122500	610	220080	51563160 RI	2,081.23	ESTIMATED SHIPPING/HANDLI
	1110000010132500	610	220080	51563160 RI	2,081.33	ESTIMATED SHIPPING/HANDLI
	1110000010112500	610	220080	51563161 RI	2,081.24	ESTIMATED SHIPPING/HANDLI
	1110000010122500	610	220080	51563161 RI	2,081.23	ESTIMATED SHIPPING/HANDLI
	1110000010132500	610	220080	51563161 RI	1,925.95	PLEASE SEE ATTACHED LIST
						VOID CHECK - CONTINUED
2780	1110000010132500	610	220080	51563161 RI	155.38	ESTIMATED SHIPPING/HANDLI
CAROLINA BIOLOGICAL	1110000010112500	610	220080	5156362 RI	520.31	ESTIMATED SHIPPING/HANDLI
	1110000010122500	610	220080	5156362 RI	520.31	ESTIMATED SHIPPING/HANDLI
	1110000010132500	610	220080	5156362 RI	520.33	ESTIMATED SHIPPING/HANDLI
	1110000010112500	610	220080	51573362 RI	2,036.92	ESTIMATED SHIPPING/HANDLI
	1110000010122500	610	220080	51573362 RI	2,036.92	ESTIMATED SHIPPING/HANDLI
	1110000010132500	610	220080	51573362 RI	2,037.01	ESTIMATED SHIPPING/HANDLI
	1110000010112500	610	220080	51573363 RI	2,715.90	ESTIMATED SHIPPING/HANDLI
	1110000010122500	610	220080	51573363 RI	2,715.89	ESTIMATED SHIPPING/HANDLI
	1110000010132500	610	220080	51573363 RI	2,716.01	ESTIMATED SHIPPING/HANDLI
	1110000010112500	610	220080	51573364 RI	2,715.90	ESTIMATED SHIPPING/HANDLI
	1110000010122500	610	220080	51573364 RI	2,715.89	ESTIMATED SHIPPING/HANDLI
	1110000010132500	610	220080	51573364 RI	2,716.01	ESTIMATED SHIPPING/HANDLI
	1110000010112500	610	220080	51575556 RI	1,040.63	ESTIMATED SHIPPING/HANDLI
	1110000010122500	610	220080	51575556 RI	1,040.61	ESTIMATED SHIPPING/HANDLI
	1110000010132500	610	220080	51575556 RI	1,040.66	ESTIMATED SHIPPING/HANDLI
	1110000030312500	610	220527	51575822 RI	264.49	692307 SINGLE-USE ECG ELE
TOTAL CHECK PAID TO CAROLINA BIOLOGICAL SUPPLY COMPANY					68,088.14	
18046	1325000030310000	440	2021-2022		3,500.00	RIFLE TEAM RENTAL
CARRICK SPORTSMAN CL						
TOTAL CHECK PAID TO CARRICK SPORTSMAN CLUB					3,500.00	
2850	1222000010000000	650.3	220806	M153704	158.00	5000142 WACOM INTUOS CREA
CDW GOVERNMENT INC	1222000030000000	650.3	220806	M153704	158.00	5000142 WACOM INTUOS CREA
	1222000010000000	650.3	220806	M177922	1,027.00	5000142 WACOM INTUOS CREA
	1222000030000000	650.3	220806	M177922	1,027.00	5000142 WACOM INTUOS CREA
TOTAL CHECK PAID TO CDW GOVERNMENT INC					2,370.00	

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TIME: 14:44:42

SELECTION CRITERIA: payable.batch in ('NOV23','NOV23B','ITNOV')

UPPER ST. CLAIR SCHOOL DISTRICT

CASH REQUIREMENTS - CHECK FORMAT - DUE DATE: 11/18/2021

PAGE NUMBER: 5

ACCTPA51

ACCOUNTING PERIOD: 5/22

PAYMENT TYPE: CHECKS ONLY

VENDOR	ACCOUNT NUMBER	ACCOUNT	ENCUMBERED	INVOICE	AMOUNT	DESCRIPTION
15226	1225000030310000	640	220856	76110831	386.00	NOVELS FOR STUDENTS 97814
CENGAGE LEARNING	1110000030313000	640	220548	76168907	1,221.30	K12 BUNDLE: NAT GEO AMERI
	1110000030313000	650	220548	76168907	1,691.20	NAT GEO AMERICAN GOVT MIN
TOTAL CHECK PAID TO CENGAGE LEARNING					3,298.50	
15922	1275000000000000	513		OCTOBER 2021	1,282.70	NON-PUBLIC TRANSPORTA
CENTRAL CATHOLIC						
TOTAL CHECK PAID TO CENTRAL CATHOLIC					1,282.70	
2910	1110000010214600	611	220440	76493	37.68	BEACHBALL 20" MULTI-COLOR
CENTURY SPORTS INC	1325000030310000	610	220353	76809	1,545.78	2021 HS FALL ATHLETIC BID
	1325000030310000	610	220353	76812	554.44	2021 HS FALL ATHLETIC BID
	1325000030310000	610	220353	76813	1,450.98	2021 HS FALL ATHLETIC BID
	1325000030310000	610	220353	76814	2,185.05	2021 HS FALL ATHLETIC BID
	1325000030310000	610	220353	76815	456.60	2021 HS FALL ATHLETIC BID
	1325000030310000	610	220353	76816	624.82	2021 HS FALL ATHLETIC BID
	1325000030310000	610	220353	76817	1,162.46	2021 HS FALL ATHLETIC BID
	1325000030220000	610		76818, 76823-24	773.91	MA ATHLETIC SUPPLIES
	1325000030220000	610	220354	76820	1,122.01	2021 MS FALL ATHLETIC BID
	1325000030220000	610	220354	76821	765.85	2021 MS FALL ATHLETIC BID
	1325000030310000	610		76892, 76940	3,402.30	SOCCER, G CROSS UNIFO
	1325000030310000	610		BOYS TRACK	2,536.00	UNIFORMS
TOTAL CHECK PAID TO CENTURY SPORTS INC					16,617.88	
18055	1222000010000000	650.2	220820	61316	700.55	EXTREME LICENSING AAAQ146
CERDANT	1222000030000000	650.2	220820	61316	700.55	EXTREME LICENSING AAAQ146
TOTAL CHECK PAID TO CERDANT					1,401.10	
15845	1279000000000000	610	220295	5081587982	213.96	BLANKET PO FOR MEDICAL SU
CINTAS CORP						
TOTAL CHECK PAID TO CINTAS CORP					213.96	
3120	1274000000000000	610	220736	145016	2,099.60	PO FOR VAN WHEELS AND PAR
COLUSSY CHEVROLET IN	1274000000000000	610	220736	145079	516.34	PO FOR VAN WHEELS AND PAR
TOTAL CHECK PAID TO COLUSSY CHEVROLET INC					2,615.94	
18794	1110000010133200	610		MUSIC	157.26	SUPPLIES
STEVEN COSNEK						
TOTAL CHECK PAID TO STEVEN COSNEK					157.26	
18841	1325000030310000	330		FALL 2021	510.00	GAME WORKER
PATRICK COUGHLIN						
TOTAL CHECK PAID TO PATRICK COUGHLIN					510.00	
3340	1122500010000000	330	220768	13408	25,788.00	BLANKET PO FOR ELEMENTARY
CROSSROADS SPEECH &	1122500030000000	330	220768	13408	784.00	BLANKET PO FOR CONTRACTED
TOTAL CHECK PAID TO CROSSROADS SPEECH & HEARING					26,572.00	
15530	1272000000000000	442	220299	47571	346.00	BLANKET PO FOR RADIO COMM
CRYSTAL SOUND SYSTEM						
TOTAL CHECK PAID TO CRYSTAL SOUND SYSTEMS INC					346.00	

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SELECTION CRITERIA: payable.batch in ('NOV23','NOV23B','ITNOV')

UPPER ST. CLAIR SCHOOL DISTRICT

CASH REQUIREMENTS - CHECK FORMAT - DUE DATE: 11/18/2021

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ACCTPA51

ACCOUNTING PERIOD: 5/22

PAYMENT TYPE: CHECKS ONLY

VENDOR	ACCOUNT NUMBER	ACCOUNT	ENCUMBERED	INVOICE	AMOUNT	DESCRIPTION
17495	1260000010210000	431	220731	3325437	1,272.50	INSPECTION OF THE TWO COO
DAIKIN APPLIED	1260000030220000	431	220731	3325437	1,272.50	INSPECTION OF TWO COOLING
TOTAL CHECK PAID TO DAIKIN APPLIED					2,545.00	
19778	1325000030310000	330		FALL 2021	460.00	GAME WORKER
JUSTIN DAVEY					460.00	
TOTAL CHECK PAID TO JUSTIN DAVEY						
16870	1260000030220000	610	220789	403879A	1,684.30	MC82D MUSIC CHAIR DOLLY
DECKER, INC	1260000030220000	610	220831	404766	187.81	3 1/2" CHROME PLATED 2 EA
TOTAL CHECK PAID TO DECKER, INC					1,872.11	
3610	1225000030220000	610	220663	7031316	96.43	ACRYLIC BOOKMARK DISPENSE
DEMCO INC					96.43	
TOTAL CHECK PAID TO DEMCO INC						
19779	1325000030310000	330		FALL 2021	200.00	GAME WORKER
MATTHEW DERUBEIS					200.00	
TOTAL CHECK PAID TO MATTHEW DERUBEIS						
18795	1325000030310000	810		2021-2022 DUES	50.00	AD ASSOC DUES
DIST VII ATHLETIC DI					50.00	
TOTAL CHECK PAID TO DIST VII ATHLETIC DIRECTORS ASSOCIA						
19678	1260000030310000	530	220280	CI48241	660.00	1000MB ETHERNET FROM USC
DQE COMMUNICATIONS					660.00	
TOTAL CHECK PAID TO DQE COMMUNICATIONS						
3940	1225000030220000	650	220102	1000165394-1	137.81	EBSCO DATABASE BUNDLE - F
EBSCO SUBSCRIPTION SE	1225000030310000	640	220102	1000165394-1	1,415.78	PERIODICALS - HIGH SCHOOL
	1225000030310000	650	220102	1000165394-1	21.41	LITERARY REFERENCE CENTER
TOTAL CHECK PAID TO EBSCO SUBSCRIPTION SERVICES					1,575.00	
14648	1121100010000000	563	220880	6181	9,465.05	BLANKET PO FOR ELEMENTARY
THE EDUCATIONAL CTR	1121100030000000	563	220880	6191	9,465.05	BLANKET PO FOR SECONDARY
	1121100030000000	563	220880	6207	9,465.05	BLANKET PO FOR SECONDARY
	1121100030000000	563	220880	6258	9,465.05	BLANKET PO FOR SECONDARY
	1121100010000000	563	220880	6261	9,465.05	BLANKET PO FOR ELEMENTARY
	1121100010000000	563	220880	6277	9,465.05	BLANKET PO FOR ELEMENTARY
	1121100010000000	563	220880	6283	9,465.05	BLANKET PO FOR ELEMENTARY
TOTAL CHECK PAID TO THE EDUCATIONAL CTR AT WATSON INST					66,255.35	
19785	1325000030310000	330		FALL 2021	360.00	GAME WORKER
MITCHELL P FAWCETT					360.00	
TOTAL CHECK PAID TO MITCHELL P FAWCETT						
4240	1280000000000000	531		7-558-52797	33.34	MAILING
FEDEX	1280000000000000	531		9-611-50190	2.05	MAILING
TOTAL CHECK PAID TO FEDEX					35.39	
19763	1260000000000000	290		2022 WORK BOOTS	144.99	WORK BOOTS
MATTHEW A FEDOR	1260000000000000	610		2022 WORK BOOTS	24.70	PROPANE GAS
	1260000000000000	580	220833	NOVEMBER 2021	30.00	CELL PHONE REIMBURSEMENT
TOTAL CHECK PAID TO MATTHEW A FEDOR					199.69	

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PAYMENT TYPE: CHECKS ONLY

VENDOR	ACCOUNT NUMBER	ACCOUNT	ENCUMBERED	INVOICE	AMOUNT	DESCRIPTION
18618	1260000000000000	290		2022 WORK BOOTS	191.85	WORK BOOTS
JOHN FERRIS	1260000000000000	580	220366	NOVEMBER 2021	30.00	CELL PHONE REIMBURSEMENT
TOTAL CHECK PAID TO JOHN FERRIS					221.85	
4316	1260000000000000	610	220827	1223452	820.80	CARTRIDGE FOR ELKAY EWF17
FILTECH					820.80	
TOTAL CHECK PAID TO FILTECH						
6440	1272000000000000	513	220344	11753829	22,121.40	BLANKER PO FOR CONTRACTOR
FIRST STUDENT	1275000000000000	513	220344	11753829	18,002.00	BLANKER PO FOR CONTRACTOR
	1272000000000000	513	220344	11761798	29,333.76	BLANKER PO FOR CONTRACTOR
	1275000000000000	513	220344	11761798	18,002.00	BLANKER PO FOR CONTRACTOR
	1272000000000000	513.1		208248	430.44	ATHLETICS
	1272000000000000	513.1		208251	204.00	ATHLETICS
	1272000000000000	513.1		208254	357.00	ATHLETIC
TOTAL CHECK PAID TO FIRST STUDENT					88,450.60	
4420	1110000030312500	610	220528	2644787	52.45	ESTIMATED SHIPPING/HANDLI
FLINN SCIENTIFIC INC					52.45	
TOTAL CHECK PAID TO FLINN SCIENTIFIC INC						
18656	1110000030221600	640	220716	108407	54.95	BRANDON BROWN A LA CONQUE
FLUENCY MATTERS					54.95	
TOTAL CHECK PAID TO FLUENCY MATTERS						
17961	1274000000000000	611	220303	29478	992.00	BLANKET PO FOR TIRES
FLYNN'S COMMERCIAL T					992.00	
TOTAL CHECK PAID TO FLYNN'S COMMERCIAL TIRE						
14194	1225000010110000	610		1455950	103.00	LABELS
FOLLETT SCHOOL SOLUT	1225000010110000	640	220875	361305	1,131.25	ESTIMATED SHIPPING/HANDLI
	1225000030310000	640	220817	372801	1,051.99	CATALOGING & PROCESSING
TOTAL CHECK PAID TO FOLLETT SCHOOL SOLUTIONS, INC					2,286.24	
14185	10	0480.090		92921	1,296.00	NAME PLATES
FRESH INK					1,296.00	
TOTAL CHECK PAID TO FRESH INK						
18630	1222000010000000	438	220022	2470	56.00	K-12 DISTRICT A/ V REPAIR
FRESH TECH INTEGRATE	1222000030000000	438	220022	2470	56.00	K-12 DISTRICT A/ V REPAIR
	1222000010000000	438	220022	2471	1,103.87	K-12 DISTRICT A/ V REPAIR
	1222000030000000	438	220022	2471	1,103.87	K-12 DISTRICT A/ V REPAIR
TOTAL CHECK PAID TO FRESH TECH INTEGRATED					2,319.74	
19774	1110000030313200	328		10.20.2021	150.00	FALL CHOIR CONCERT
SAMUEL FROELICH					150.00	
TOTAL CHECK PAID TO SAMUEL FROELICH						
16718	1250000000000000	340		14080	116.40	TRAVEL EXPENSES
FRONTLINE TECHNOLOGI					116.40	
TOTAL CHECK PAID TO FRONTLINE TECHNOLOGIES, INC.						

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4700	1274000000000000	610	220304	C005583214.03	4,363.85	BLANKET PO FOR PARTS
FYDA FREIGHTLINER PI	1274000000000000	610	220304	C005583315.01	86.68	BLANKET PO FOR PARTS
	1274000000000000	610	220304	C005583454.01	1,609.75	BLANKET PO FOR PARTS
	1274000000000000	610	220304	C005583455.01	260.76	BLANKET PO FOR PARTS
	1274000000000000	610	220304	C005589238.01	1,485.50	BLANKET PO FOR PARTS
	1274000000000000	610	220304	C005589964.01	1,555.98	BLANKET PO FOR PARTS
	1274000000000000	610	220304	C005590165.01	286.86	BLANKET PO FOR PARTS
	1274000000000000	610	220304	C005590176.01	-81.25	BLANKET PO FOR PARTS
	1274000000000000	610	220304	C005590341.01	374.82	BLANKET PO FOR PARTS
	1274000000000000	610	220304	C005590719.01	47.99	BLANKET PO FOR PARTS
	1274000000000000	610	220304	C005591112.01	23.32	BLANKET PO FOR PARTS
	1274000000000000	610	220304	C005592134.01	161.54	BLANKET PO FOR PARTS
	1274000000000000	610	220304	C005592134.02	378.60	BLANKET PO FOR PARTS
	1274000000000000	610	220304	C005592263.01	703.36	BLANKET PO FOR PARTS
TOTAL CHECK PAID TO FYDA FREIGHTLINER PITTSBURGH INC					11,257.76	
19780	1325000030310000	330		FALL 2021	280.00	GAME WORKER
EMELIE GATTI					280.00	
TOTAL CHECK PAID TO EMELIE GATTI						
18979	1260000000000000	610	220694	IA69277	141.67	BLANKET PURCHASE ORDER FO
GOLDEN EAGLE EQUIPME					141.67	
TOTAL CHECK PAID TO GOLDEN EAGLE EQUIPMENT						
14947	1121100030000000	329	220814	202120325	2,076.30	BLANKET PO FOR TRANSITION
GOODWILL OF SOUTHWES	1121100030000000	329	220814	202120333	4,005.00	BLANKET PO FOR TRANSITION
	1121100030000000	329	220814	202120526	2,422.35	BLANKET PO FOR TRANSITION
TOTAL CHECK PAID TO GOODWILL OF SOUTHWESTERN PA					8,503.65	
5040	1110000030314600	610	220126	#IN80353	367.10	BADMINTON NET - RALLYNET
GOPHER	1110000030314600	610	220126	#IN90019	134.28	BADMINTON NET - RALLYNET
	1110000010114600	610	220140	#OR69564	6.65	ESTIMATED SHIPPING/HANDLI
	1110000010214600	610	220140	#OR69564	32.84	ESTIMATED SHIPPING/HANDLI
	1110000030224600	610	220140	#OR69564	14.21	GJ89-637 BIN SHELVING UN
TOTAL CHECK PAID TO GOPHER					555.08	
14048	1260000000000000	610	220482	9074760001	70.31	BLANKET PURCHASE ORDER FO
GRAINGER	1260000000000000	610	220482	9077009927	15.34	BLANKET PURCHASE ORDER FO
	1260000000000000	610	220482	9080936868	442.54	BLANKET PURCHASE ORDER FO
	1260000000000000	610	220482	9086556041	110.88	BLANKET PURCHASE ORDER FO
	1260000000000000	610	220482	9087574126	113.32	BLANKET PURCHASE ORDER FO
	1260000000000000	610	220482	9087574134	29.55	BLANKET PURCHASE ORDER FO
	1260000000000000	610	220482	9101685379	345.90	BLANKET PURCHASE ORDER FO
	1260000000000000	610	220482	9105034681	317.85	BLANKET PURCHASE ORDER FO
TOTAL CHECK PAID TO GRAINGER					1,445.69	
18913	1325000030220000	330		FALL 2021	200.00	GAME WORKER
MICHAEL A GREMBA					200.00	
TOTAL CHECK PAID TO MICHAEL A GREMBA						
19435	1260000000000000	580	220367	NOVEMBER 2021	30.00	CELL PHONE REIMBURSEMENT
BRIAN K GROVER					30.00	
TOTAL CHECK PAID TO BRIAN K GROVER						

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5160	1272000000000000	513	220305	F01396638	312.86	BLANKET PO FOR 2021-2022
GUTTMAN OIL COMPANY	1272000000000000	513	220305	F60919915	613.98	BLANKET PO FOR 2021-2022
	1272000000000000	513	220305	F60947629	284.51	BLANKET PO FOR 2021-2022
	1272000000000000	513	220305	F60969288	253.16	BLANKET PO FOR 2021-2022
	1272000000000000	513	220305	F61061583	270.39	BLANKET PO FOR 2021-2022
TOTAL CHECK PAID TO GUTTMAN OIL COMPANY					1,734.90	
19524	1121100030000000	563		57866	5,670.00	SEPT 2021 SOUTHWOOD
THE HUGHES CENTER	1121100030000000	563		58575	5,670.00	OCT 2021 SOUTHWOOD
TOTAL CHECK PAID TO THE HUGHES CENTER					11,340.00	
19480	1511100000000000	831	220460	533790	5,319.88	CHILLER
HUNTINGTON PUBLIC CA	1511100000000000	911	220460	533790	19,581.10	CHILLER
	1511100000000000	831	220462	534951	73.81	BUSES & VANS
	1511100000000000	911	220462	534951	4,445.92	BUSES & VANS
TOTAL CHECK PAID TO HUNTINGTON PUBLIC CAPITAL CORP					29,420.71	
18615	10	0155.005		26380	25,049.00	PANTHER
IMAGE360	10	0155.005		INV-25269	9,093.41	LOGO SIGNS
	10	0155.005		INV-27080	955.72	LOGO SIGNS
	10	0155.005		INV-27165	1,131.97	LOGO SIGNS
	10	0155.005		INV-27222	10,972.68	LOGO SIGNS
	10	R6920	220889	INV-27290	166.34	ADA ROOM SIGNS FOR LEGACY
TOTAL CHECK PAID TO IMAGE360					47,369.12	
5980	1260000030310098	610	220505	JT 17856	198.34	BLANKET PURCHASE ORDER FO
JACKSON WELDING SUPP	1260000030310098	610	220505	JT 18399	185.42	BLANKET PURCHASE ORDER FO
TOTAL CHECK PAID TO JACKSON WELDING SUPPLY CO.					383.76	
16947	1222000010000000	650.2	220808	INV219971	20,700.00	JAMF PRO IOS 2002020200
JAMF SOFTWARE	1222000030000000	650.2	220808	INV219971	20,700.00	JAMF PRO IOS 2002020200
TOTAL CHECK PAID TO JAMF SOFTWARE					41,400.00	
19781	1325000030310000	330		FALL 2021	375.00	GAME WORKER
JOCELYN JARRETT					375.00	
TOTAL CHECK PAID TO JOCELYN JARRETT						
18526	1110000030223200	610	220654	10.12.2021	280.00	SUPPLIES - BLANKET
JIM SHEPPARD					280.00	
TOTAL CHECK PAID TO JIM SHEPPARD						

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VENDOR	ACCOUNT NUMBER	ACCOUNT	ENCUMBERED	INVOICE	AMOUNT	DESCRIPTION
17070	12600000010120000	431	220819	103877	1,201.00	ENHANCEMENT DETAILS AT EI
JML LANDSCAPE MANAGE	12630000000000000	414	220865	103904	319.74	EXTRA MOWS AT BAKER ELEME
	12630000000000000	414	220865	103916	262.03	EXTRA MOWS AT BAKER ELEME
	12630000000000000	414	220865	103917	274.19	EXTRA MOWS AT BAKER ELEME
	12630000000000000	414	220865	103918	311.55	EXTRA MOWS AT BAKER ELEME
	12630000000000000	414	220865	10393	323.75	EXTRA MOWS AT BAKER ELEME
	12630000000000000	414	220865	103935	262.03	EXTRA MOWS AT BAKER ELEME
	12630000000000000	414	220865	103936	274.19	EXTRA MOWS AT BAKER ELEME
	12630000000000000	414	220865	103937	323.75	EXTRA MOWS AT BAKER ELEME
	12630000000000000	414	220865	103938	319.74	EXTRA MOWS AT BAKER ELEME
	12630000000000000	414	220865	103939	311.55	EXTRA MOWS AT BAKER ELEME
	12600000000000000	610	220826	104050	958.00	PRACTICE FIELD TURF REPAI
	12630000000000000	414	220602	104477 - 104483	9,004.11	MONTHLY FEE FOR LANDSCAPI
TOTAL CHECK PAID TO JML LANDSCAPE MANAGEMENT					14,145.63	
16520	1121113330310000	610	220627	3053204	729.10	COMBO POCKET MIRROR
JOHNSON PLASTICS	1121113330310000	610	220711	3064479	922.54	ROUND MOBILE PHONE RING H
	1121113330310000	610	220711	3066531	13.37	ROUND MOBILE PHONE RING H
	1121113330310000	610	220627	3082857	154.50	COMBO POCKET MIRROR
TOTAL CHECK PAID TO JOHNSON PLASTICS					1,819.51	
6040	11100000010133200	611	220427	3289396	435.34	MARIMBA YARN MALLETS
JOHNSTONBAUGH'S MUSI	11100000010133200	610	220843	3318927	170.69	PERFORMANCE MASK FLUTE
TOTAL CHECK PAID TO JOHNSTONBAUGH'S MUSIC CENTER					606.03	
14560	12600000000000000	610	220781	551-S10075242.001	13.91	BLANKET PURCHASE ORDER FO
JOHNSTONE SUPPLY	12600000000000000	610	220781	551-S100974423.001	62.14	BLANKET PURCHASE ORDER FO
	12600000000000000	610	220781	551-S100976011.001	71.08	BLANKET PURCHASE ORDER FO
	12600000000000000	610	220781	551-S100977926.001	33.33	BLANKET PURCHASE ORDER FO
	12600000000000000	610	220781	551-S100987569.001	36.92	BLANKET PURCHASE ORDER FO
	12600000000000000	610	220781	551-S100989811.001	122.86	BLANKET PURCHASE ORDER FO
	12600000000000000	610	220781	551-S100993234.001	73.83	BLANKET PURCHASE ORDER FO
	12600000000000000	610	220781	551-S100999072.001	73.83	BLANKET PURCHASE ORDER FO
	12600000000000000	610	220781	551-S101008874.001	190.35	BLANKET PURCHASE ORDER FO
TOTAL CHECK PAID TO JOHNSTONE SUPPLY					678.25	
8610	11100000030313200	610	220657	363461749	-200.00	SUPPLIES - BLANKET
J.W.PEPPER & SON INC	11100000030313200	610	220657	363476466	-100.00	SUPPLIES - BLANKET
	11100000030313200	610	220657	363656576	98.99	SUPPLIES - BLANKET
	11100000030313200	610	220657	363659711	462.88	SUPPLIES - BLANKET
	11100000030313200	610	220657	363665445	9.00	SUPPLIES - BLANKET
	11100000030313200	610	220847	363722751	87.00	EVENING SLEIGH RIDE
	11100000030313200	610	220869	363756166	108.00	DIES IRAE, MAMBO
	11100000030313200	610	220868	363760336	390.99	A WINTER CELEBRATION, O C
	11100000030313200	610	220868	363761814	102.00	A WINTER CELEBRATION, O C
TOTAL CHECK PAID TO J.W.PEPPER & SON INC					958.86	
16490	13250000030310000	330		FALL 2021	360.00	GAME WORKER
KEVIN MCGAHEY					360.00	
TOTAL CHECK PAID TO KEVIN MCGAHEY						
6200	12740000000000000	610	220310	1613274	178.12	BLANKET PO FOR PARTS
KEYSTONE SPRING SVC	12740000000000000	610	220310	1613298	127.64	BLANKET PO FOR PARTS
TOTAL CHECK PAID TO KEYSTONE SPRING SVC					305.76	

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VENDOR	ACCOUNT NUMBER	ACCOUNT	ENCUMBERED	INVOICE	AMOUNT	DESCRIPTION
6350 DONALD W KOZAK	1260000000000000	580	220368	NOVEMBER 2021	30.00	CELL PHONE REIMBURSEMENT
TOTAL CHECK PAID TO DONALD W KOZAK					30.00	
19737 ANTHONY M KRAUSE	1260000000000000	580		OCT 2021	36.88	MILEAGE
TOTAL CHECK PAID TO ANTHONY M KRAUSE					36.88	
6370 KURTZ BROTHERS	1110000030222500	610	220009	45465.00	41.35	ESTIMATED SHIPPING/HANDLI
TOTAL CHECK PAID TO KURTZ BROTHERS					41.35	
15729 LERNER PUBLICATIONS	1225000010120000	640	220703	1401382	21.99	PLEASE SEE ATTACHED LIST
TOTAL CHECK PAID TO LERNER PUBLICATIONS					79.96	PLEASE SEE ATTACHED LIST
					101.95	
17761 MANAGEBAC	1110000030310900	650	220837	INV-15086	1,575.00	DIPLOMA PROGRAMME PRO: 75
TOTAL CHECK PAID TO MANAGEBAC					3,060.00	PAMOJA ONLINE COURSES - I
					4,635.00	
16518 MATHEMATICS LEAGUES	1124300030000000	810	220718	100311.31	99.95	GIFTED- HS MATH LEAGUE CO
TOTAL CHECK PAID TO MATHEMATICS LEAGUES INC					99.95	
7020 MATTHEWS BUS COMPANY	1272000000000000	513	220342	91868059	30,164.10	BLANKET PO FOR CONTRACTOR
TOTAL CHECK PAID TO MATTHEWS BUS COMPANY					25,183.00	BLANKET PO FOR CONTRACTOR
					-1,777.39	BLANKET PO FOR CONTRACTOR
					53,569.71	
18946 MAXIM HEALTHCARE SER	1129000010000000	330	220722	E3931920756	1,310.64	BLANKET PO FOR ELEMENTARY
TOTAL CHECK PAID TO MAXIM HEALTHCARE SERVICES					1,915.32	BLANKET PO FOR SECONDARY
					800.00	BLANKET PO FOR ELEMENTARY
					2,427.75	BLANKET PO FOR SECONDARY
					903.58	BLANKET PO FOR ELEMENTARY
					1,655.53	BLANKET PO FOR SECONDARY
					960.00	BLANKET PO FOR ELEMENTARY
					480.00	BLANKET PO FOR SECONDARY
					10,452.82	
19562 MB THERAPY LLC	1129000030000000	329		0000010	1,750.00	OCT 2021
TOTAL CHECK PAID TO MB THERAPY LLC					1,750.00	
19020 MCCORMICK'S GROUP LL	1110000030313200	610		445304	1,299.00	PA SYSTEM/SPEAKERS
TOTAL CHECK PAID TO MCCORMICK'S GROUP LLC					1,299.00	
19498 TERRENCE MCLINDEN	1325000030310000	330		FALL 2021	300.00	GAME WORKER
TOTAL CHECK PAID TO TERRENCE MCLINDEN					300.00	

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VENDOR	ACCOUNT NUMBER	ACCOUNT	ENCUMBERED	INVOICE	AMOUNT	DESCRIPTION
7320	1110000010113900	611	220387	106889	177.85	BROWN PAPER BAGS
METCO	1110000010123900	611	220392	106890	130.00	4-PLY RAILROAD BOARD BLAC
	1110000010213900	611	220400	106892	188.00	RAILROAD BOARD 4 PLY 22
	1110000030223900	611	220401	106893	561.37	RAILROAD BOARD 4 PLY 22
	1110000030313900	611	220406	106894	216.67	DUAL TEMP GLUE GUN (LARGE
	1110000010133900	611	220411	106895	801.40	4-PLY RAILROAD BOARD BLAC
	1110000030222500	611	220453	106897	1,125.34	45 GALLON GARBAGE BAGS 1
	1110000010212500	611	220452	106899	866.16	BAKING SODA 1 LB
TOTAL CHECK PAID TO METCO					4,066.79	
14799	1260000030310000	431	220707	285806	4,750.04	PORTICO NOP TILE FOR THE
MILLER MATS	1260000000000000	431	220613	286428	45.63	ADMIN 2XMONTHLY MAT SERVI
	1260000030310000	431	220616	286429	166.03	HIGH SCHOOL 2XMONTHLY MAT
	1260000010210000	431	220617	286430	231.24	BOYCE 2XMONTHLY MAT SERVI
	1260000010130000	431	220611	286433	66.20	STREAMS 2XMONTHLY MAT SER
	1260000010110000	431	220612	286434	146.00	BAKER 2XMONTHLY MAT SERVI
	1260000030220000	431	220614	286711	184.80	FT COUCH 2XMONTHLY MAT SE
	1260000010120000	431	220615	286712	66.55	EISENHOWER 2XMONTHLY MAT
	1260000000000000	431	220613	286995	45.63	ADMIN 2XMONTHLY MAT SERVI
	1260000030310000	431	220616	286996	166.03	HIGH SCHOOL 2XMONTHLY MAT
	1260000010210000	431	220617	286997	231.24	BOYCE 2XMONTHLY MAT SERVI
	1260000010130000	431	220611	287000	69.20	STREAMS 2XMONTHLY MAT SER
	1260000010110000	431	220612	287001	155.25	BAKER 2XMONTHLY MAT SERVI
	1260000030220000	431	220614	287287	184.80	FT COUCH 2XMONTHLY MAT SE
	1260000010120000	431	220615	287288	78.55	EISENHOWER 2XMONTHLY MAT
TOTAL CHECK PAID TO MILLER MATS					6,587.19	
18652	1272000000000000	513	220345	3638	10,860.00	BLANKET PO FOR CONTRACTOR
MLAKER, LLC	1275000000000000	513	220345	3638	5,700.00	BLANKET PO FOR CONTRACTOR
	1272000000000000	513	220345	3660	7,698.00	BLANKET PO FOR CONTRACTOR
	1275000000000000	513	220345	3660	5,700.00	BLANKET PO FOR CONTRACTOR
TOTAL CHECK PAID TO MLAKER, LLC					29,958.00	
16449	1325000030310000	440	220252	9011843336	124.64	STORAGE FACILITY
MOBILE MINI, INC.					124.64	
TOTAL CHECK PAID TO MOBILE MINI, INC.						
18555	1272000000000000	810		3854	66.00	LICENSE RENEWAL
WILLIAM MOCKER JR					66.00	
TOTAL CHECK PAID TO WILLIAM MOCKER JR						
15380	1272000000000000	592	220315	1552841, 1557198	78.76	BLANKET PO FOR LAUNDRY/RA
MODEL APPAREL					78.76	
TOTAL CHECK PAID TO MODEL APPAREL						
15350	1325000030310000	440	220251	620875	113.00	PORTABLE TOILET SERVICES
MR JOHN OF PITTSBURG	1325000030310000	440	220251	623303	156.00	PORTABLE TOILET SERVICES
TOTAL CHECK PAID TO MR JOHN OF PITTSBURGH					269.00	

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VENDOR	ACCOUNT NUMBER	ACCOUNT	ENCUMBERED	INVOICE	AMOUNT	DESCRIPTION
16778	1110000030313200	611	220418	INV027809570	43.40	DEG MOUTHPIECE PULLER - N
MUSIC & ARTS CENTER	1110000030313200	611	220418	INV027818883	146.66	BG MOUTHPIECE CUSHIONS BL
	1110000030313200	611	220418	INV027819496	69.20	CLARINET THUMB EE2 REST
	1110000030313200	611	220418	INV027896461	564.24	VANDOREN OPTIMUM BARITONE
	1110000010213200	611	220422	INV028810871	18.99	MALLETS - MUSSAR-LUDWIG -
TOTAL CHECK PAID TO MUSIC & ARTS CENTER					842.49	
19484	1110000010213200	328	220660	220660	1,350.00	MUSIC CONSULTANT - BOYCE
MUSIC EDUCATION CONS	1110000030223200	328	220660	220660	1,350.00	MUSIC CONSULTANT - FT COU
TOTAL CHECK PAID TO MUSIC EDUCATION CONSULTANTS					2,700.00	
18770	1325000030310000	610	220747	116866	1,493.65	2021 HS WINTER ATHLETIC B
NATALE SPORTING GOOD	1325000030220000	610	220748	11687	351.90	2021 MS WINTER ATHLETIC B
TOTAL CHECK PAID TO NATALE SPORTING GOODS					1,845.55	
15709	1110000010213900	611	220396	16567	230.00	CRAYOLA/ARTISTA II WATER
NAT'L ART & SCHOOL S	1110000030223900	611	220397	16572	184.00	CRAYOLA/ARTISTA II WATER
TOTAL CHECK PAID TO NAT'L ART & SCHOOL SUPPLIES INC					414.00	
19765	1129000010000000	890	220850	4324455	500.00	POWERSCHOOL/TIENET ACCESS
NCC GROUP SOFTWARE R	1129000030000000	890	220850	4324455	450.00	POWERSCHOOL/TIENET ACCESS
TOTAL CHECK PAID TO NCC GROUP SOFTWARE RESILIENCE					950.00	
18143	1124100030000000	640	220721	#INV_22993	1,540.00	NEWSELA RENEWAL- HS
NEWSELA	1124100030000000	650	220721	#INV_22993	1,760.00	NEWSELA RENEWAL- HS
TOTAL CHECK PAID TO NEWSELA					3,300.00	
19517	1272000000000000	650	220763	INV00102550	450.00	ALLISON DOC PREMIUM RETAI
NOREGON SYSTEMS					450.00	
TOTAL CHECK PAID TO NOREGON SYSTEMS						
18753	1325000030220000	432	220254	8454	123.44	HS UNIFORM/EQUIPMENT RECO
NOVA SPORTS, INC	1325000030310000	432	220254	8454	712.86	HS UNIFORM/EQUIPMENT RECO
	1325000030310000	432	220254	8481	843.60	HS UNIFORM/EQUIPMENT RECO
	1325000030220000	432	220254	8573	9.09	HS UNIFORM/EQUIPMENT RECO
	1325000030310000	432	220254	8573	52.51	HS UNIFORM/EQUIPMENT RECO
TOTAL CHECK PAID TO NOVA SPORTS, INC					1,741.50	

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8090	1110000010110000	610	220186	170832599001	-825.07	PAPER/SUPPLIES
OFFICE DEPOT	1110000030310000	610	220189	19499839	505.10	PAPER/SUPPLIES
	1110000030310000	610	220189	19850562	-657.65	PAPER/SUPPLIES
	1110000010110000	610	220186	19850564	23.23	PAPER/SUPPLIES
	1279000000000000	610	220318	19909290	360.69	BLANKET PO FOR OFFICE SUP
	1110000030310000	610	220189	19909351	1,518.01	PAPER/SUPPLIES
	1110000010110000	610	220186	19909425	248.70	PAPER/SUPPLIES
	1110000010210000	610	220185	19909447	129.79	PAPER/SUPPLIES
	1110000030220000	610	220188	19909481	107.57	PAPER/SUPPLIES
	1236000000000000	610	220191	19909623	166.07	PAPER/SUPPLIES
	1110000030310000	610	220189	19971499	325.53	PAPER/SUPPLIES
	1110000010110000	610	220186	19971575	150.98	PAPER/SUPPLIES
	1110000030220000	610	220188	19971626	527.22	PAPER/SUPPLIES
	1236000000000000	610	220191	19971793	117.36	PAPER/SUPPLIES
	1110000030310000	610	220189	20073224	400.69	PAPER/SUPPLIES
	1110000010110000	610	220186	20073313	59.34	PAPER/SUPPLIES
	1110000010130000	610	220187	20073418	488.31	PAPER/SUPPLIES
	1222000010000000	650.1	220024	20073563	110.22	BLANKET PURCHASE ORDER FO
	1222000030000000	650.1	220024	20073563	110.21	BLANKET PURCHASE ORDER FO
	1236000000000000	610	220191	20073563	151.03	PAPER/SUPPLIES
TOTAL CHECK PAID TO OFFICE DEPOT					4,017.33	
19512	1231000000000000	525		W150336566	350.00	PAYROLL BOND
OLD REPUBLIC SURETY						
TOTAL CHECK PAID TO OLD REPUBLIC SURETY GROUP					350.00	
16453	1260000010110000	460	220597	OCTOBER 2021	53.50	MONTHLY PEST SERVICE AT B
ORKIN COMMERCIAL SER	1260000010120000	460	220597	OCTOBER 2021	50.00	MONTHLY PEST SERVICE AT E
	1260000010130000	460	220597	OCTOBER 2021	64.09	MONTHLY PEST SERVICE AT S
	1260000010210000	460	220597	OCTOBER 2021	75.45	MONTHLY PEST SERVICE AT B
	1260000030220000	460	220597	OCTOBER 2021	75.45	MONTHLY PEST SERVICE AT F
	1260000030310000	460	220597	OCTOBER 2021	80.00	MONTHLY PEST SERVICE AT T
TOTAL CHECK PAID TO ORKIN COMMERCIAL SERVICES					398.49	
14954	1110000030009500	281	220364	NOVEMBER 2021	200.00	DISTRICT MEDICAL COVERAGE
PATRICK O'TOOLE						
TOTAL CHECK PAID TO PATRICK O'TOOLE					200.00	
19492	1325000030310000	330		FALL 2021	470.00	GAME WORKER
MICHAEL O'TOOLE						
TOTAL CHECK PAID TO MICHAEL O'TOOLE					470.00	
8280	1124300030000000	810		2022-13	580.00	FPS COMPETITION
PA FUTURE PROBLEM SO						
TOTAL CHECK PAID TO PA FUTURE PROBLEM SOLVING PROGRAM					580.00	

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VENDOR	ACCOUNT NUMBER	ACCOUNT	ENCUMBERED	INVOICE	AMOUNT	DESCRIPTION
19418	1260000030310000	610	220480	646181	341.50	BLANKET PURCHASE ORDER FO
PAPER PRODUCTS	1260000010120000	610	220476	646182	550.00	BLANKET PURCHASE ORDER FO
	1260000010110000	610	220475	646258	592.42	BLANKET PURCHASE ORDER FO
	1260000030310000	610	220480	646364	76.40	BLANKET PURCHASE ORDER FO
	1260000010210000	610	220478	647269	801.34	BLANKET PURCHASE ORDER FO
	1260000010110000	610	220475	647273	424.90	BLANKET PURCHASE ORDER FO
	1260000010120000	610	220476	647300	79.36	BLANKET PURCHASE ORDER FO
	1260000030310000	610	220480	647414	683.00	BLANKET PURCHASE ORDER FO
	1260000010130000	610	220477	648379	136.60	BLANKET PURCHASE ORDER FO
	1260000010110000	610	220475	648380	395.18	BLANKET PURCHASE ORDER FO
	1260000030310000	610	220480	648408	1,983.52	BLANKET PURCHASE ORDER FO
	1260000010130000	610	220477	648446	1,023.23	BLANKET PURCHASE ORDER FO
	1260000010110000	610	220475	648747	102.45	BLANKET PURCHASE ORDER FO
TOTAL CHECK PAID TO PAPER PRODUCTS					7,189.90	
8520	1279000000000000	424	220199	11302021	91.28	WATER - BUS GARAGE
PENNSYLVANIA AMERICA					91.28	
TOTAL CHECK PAID TO PENNSYLVANIA AMERICAN WATER CO						
3810	1260000010110000	621	220201	12022021BA	665.87	GAS TRANSMISSION - BAKER
PEOPLES NATURAL GAS	1260000010210000	621	220202	12022021BO	1,709.93	GAS TRANSMISSION - BOYCE
	1260000010120000	621	220203	12022021EI	690.83	GAS TRANSMISSION - EISENH
	1260000030220000	621	220204	12022021FC	1,368.77	GAS TRANSMISSION - FT COU
TOTAL CHECK PAID TO PEOPLES NATURAL GAS COMPANY					4,435.40	
8680	1110000030221000	640	220854	1907760-00	1,678.80	TUCK EVERLASTING #0003071
PERMA BOUND HERTZBER					1,678.80	
TOTAL CHECK PAID TO PERMA BOUND HERTZBERG						
3820	1238000030310000	890		325158/1	405.00	HALL OF FAME
PETE DONATI & SONS G					405.00	
TOTAL CHECK PAID TO PETE DONATI & SONS GREENHOUSES						
14229	1325000030310000	850		2021 X COUNTRY	378.06	EXTENDED SEASON
DOUGLAS B PETRICK					378.06	
TOTAL CHECK PAID TO DOUGLAS B PETRICK						
19595	1260000000000000	610	220828	INV814461	279.40	GAME DAY AEROSOL WHITE PA
PIONEER MANUFACTURIN					279.40	
TOTAL CHECK PAID TO PIONEER MANUFACTURING CO						
18710	1110000010121000	610	220765	#1218619	35.20	DRY ERASE PRACTICE BOARD
PIONEER VALLEY BOOKS					35.20	
TOTAL CHECK PAID TO PIONEER VALLEY BOOKS						
8950	1254000000000000	432	220206	3314575971	1,482.27	R&M ON POSTAGE MACHINE
PITNEY BOWES					1,482.27	
TOTAL CHECK PAID TO PITNEY BOWES						
19717	1124300010000000	610	220754	21-000013227	787.47	BOYCE GIFTED- MECHANICAL
PITSCO EDUCATION,LLC					787.47	
TOTAL CHECK PAID TO PITSCO EDUCATION,LLC						

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8840 PITTSBURGH POST GAZE TOTAL CHECK PAID TO PITTSBURGH POST GAZETTE	1231000000000000	540		66872	855.00 855.00	BID ADS
16012 POWER SYSTEMS TOTAL CHECK PAID TO POWER SYSTEMS	1110000030314600	610	220127	5650032	369.60 369.60	68166-GREEN STRENGTH BAND
18274 POWERSCHOOL GROUP LL TOTAL CHECK PAID TO POWERSCHOOL GROUP LLC	1250000000000000	340	220361	INV285702	4,485.00 4,485.00	MONTHLY FEES
9200 KAREN POWERS TOTAL CHECK PAID TO KAREN POWERS	1260000000000000	580	220372	NOVEMBER 2021	30.00 30.00	CELL PHONE REIMBURSEMENT
15457 PSI - INTERTEK TOTAL CHECK PAID TO PSI - INTERTEK	1235200000000000	330		00793167	2,636.00 2,636.00	CONSTRUCTION
14316 PTM DOCUMENT SYSTEMS TOTAL CHECK PAID TO PTM DOCUMENT SYSTEMS INC	1250000000000000	610	220701	0080027	282.37 282.37	1095C DW ENVELOPE DWN1095
18765 PUSH-N-PULL- TOTAL CHECK PAID TO PUSH-N-PULL-	1260000000000000	610	220830	123541	75.20 75.20	BLANKET PURCHASE ORDER FO
18340 PYCO SCHOOL OF MUSIC TOTAL CHECK PAID TO PYCO SCHOOL OF MUSIC	1110000030223200	610	220840	11.02.2021	455.00 455.00	30 SECOND MERRY CHRISTMAS
18859 CHIE RAMSEY TOTAL CHECK PAID TO CHIE RAMSEY	1110000030311600	810		PSMLA	30.00 30.00	2022 MEMBERSHIP
16301 EDWARD REDERER TOTAL CHECK PAID TO EDWARD REDERER	1260000000000000	580	220373	NOVEMBER 2021	30.00 30.00	CELL PHONE REIMBURSEMENT
14115 RESILITE SPORTS PROD TOTAL CHECK PAID TO RESILITE SPORTS PRODUCTS INC	1325000030310000	610		1MV026243	691.00 691.00	RESI-WHEELER CART
14867 RITTENHOUSE BUS LINE TOTAL CHECK PAID TO RITTENHOUSE BUS LINES	1274000000000000	433		18265	6,202.11 6,202.11	LABOR -STORM DAMAGE
9930 WILLIAM SCOTT ROLEY TOTAL CHECK PAID TO WILLIAM SCOTT ROLEY	1260000000000000	290		WORK BOOTS 2021	159.99 159.99	WORK BOOTS

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VENDOR	ACCOUNT NUMBER	ACCOUNT	ENCUMBERED	INVOICE	AMOUNT	DESCRIPTION
18558	1222000010000000	348	220025	1867	1,980.00	ETHERNET, COAX, AND FIBER
RPS CONNECT	1222000030000000	348	220025	1867	1,980.00	ETHERNET, COAX, AND FIBER
TOTAL CHECK PAID TO RPS CONNECT					3,960.00	
18596	1110000030313200	432		11.2.2021	450.00	PIANO TUNING
GUY A RUSSO					450.00	
TOTAL CHECK PAID TO GUY A RUSSO						
15969	1110000030311600	650	220849	2022 RENEWAL	500.00	LINGUASCOPE SUBSCRIPTION
SARA JORDAN PUBLISHI					500.00	
TOTAL CHECK PAID TO SARA JORDAN PUBLISHING						
19347	1260000030310098	610	220508	29473	357.00	BLANKET PURCHASE ORDER FO
SCHMIDT SUPPLY					357.00	
TOTAL CHECK PAID TO SCHMIDT SUPPLY						
10320	1124100030000000	640	220851	M7194254 4	208.78	SCHOLASTIC ACTION SUBSCRI
SCHOLASTIC INC					208.78	
TOTAL CHECK PAID TO SCHOLASTIC INC						
19541	1325000030310000	610	220756	208128752580	51.99	BUSINESS SOURCE SHOP TICK
SCHOOL SPECIALTY, LL	1110000030310000	610	220795	208128828057	54.40	THERMAL PAPER ROLLS
TOTAL CHECK PAID TO SCHOOL SPECIALTY, LLC					106.39	
19782	1325000030220000	330		FALL 2021	120.00	GAME WORKER
JANE SCHRAVEN					120.00	
TOTAL CHECK PAID TO JANE SCHRAVEN						
10650	1260000000000000	610	220525	0302-1	330.21	BLANKET PURCHASE ORDER FO
SHERWIN WILLIAMS					330.21	
TOTAL CHECK PAID TO SHERWIN WILLIAMS						
18983	1110000030313200	610		000407	27.50	POSTERS HS CHOIR
SHOP @ USC	1110000030313200	610		000413	150.00	PROGRAMS FALL CONCERT
	1260000000000000	610		000415	50.00	SIGNAGE
TOTAL CHECK PAID TO SHOP @ USC					227.50	
14189	1260000000000000	431	220780	533003906	4,172.00	FAN FAILURE/REPLACEMENT F
SIEMENS INDUSTRY, IN	1260000000000000	431	220780	5330066642	384.60	CHECKED VFD DRIVES WITHIN
TOTAL CHECK PAID TO SIEMENS INDUSTRY, INC					4,556.60	
19617	1260000000000000	580		ED SPACE CONFERENCE	24.20	PARKING/MILAGE
DANIEL J SNYDER					24.20	
TOTAL CHECK PAID TO DANIEL J SNYDER						
18176	10	0480.055		IB REFUND	119.00	EXAM REFUND
SRIKANT OR VANISHRI					119.00	
TOTAL CHECK PAID TO SRIKANT OR VANISHRI PANDE						

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VENDOR	ACCOUNT NUMBER	ACCOUNT	ENCUMBERED	INVOICE	AMOUNT	DESCRIPTION
19515	1260000000000000	433		526284	33.91	MV-15 PARTS
STATION AUTO PARTS	1274000000000000	610	220316	526925	220.56	BLANKET PO FOR PARTS (NAP
	1274000000000000	610	220316	526974	26.14	BLANKET PO FOR PARTS (NAP
	1274000000000000	610	220316	527139	53.16	BLANKET PO FOR PARTS (NAP
	1260000000000000	610	220465	527624	26.47	BLANKET PURCHASE ORDER FO
	1274000000000000	610	220316	527714	8.28	BLANKET PO FOR PARTS (NAP
TOTAL CHECK PAID TO STATION AUTO PARTS					368.52	
11220	1325000030310000	610		1112 - 10.19.2021	1,710.00	B GOLF BALLS
ST CLAIR COUNTRY CLU	1325000030310000	610		1112 - 10.19.2021-2	120.00	G GOLF SUPPLIES
TOTAL CHECK PAID TO ST CLAIR COUNTRY CLUB					1,830.00	
11230	1272000000000000	345	220329	JULY 2021	145.00	BLANKET PO FOR PHYSICALS/
ST CLAIR MED SVC DBA	1272000000000000	345	220329	OCT 2021	522.00	BLANKET PO FOR PHYSICALS/
TOTAL CHECK PAID TO ST CLAIR MED SVC DBA ST CLAIR OCC					667.00	
11230	1280000000000000	330		OCC076594	65.00	WORK CAPACITY
ST CLAIR MED SVC DBA					65.00	
TOTAL CHECK PAID TO ST CLAIR MED SVC DBA ST CLAIR OCC					65.00	
16541	1129300010000000	322		2102	1,353.96	ESY OP/PT
STEEL CITY THERAPY L	1129000010000000	330	220815	2109	4,999.59	BLANKET PO FOR ELEMENTARY
	1129000030000000	330	220815	2109	528.36	BLANKET PO FOR SECONDARY
	1129000010000000	330	220815	2117	13,831.89	BLANKET PO FOR ELEMENTARY
	1129000030000000	330	220815	2117	1,412.10	BLANKET PO FOR SECONDARY
TOTAL CHECK PAID TO STEEL CITY THERAPY LLC					22,125.90	
17336	1274000000000000	491	220330	JULY-OCTOBER 2021	2,406.92	BLANKET PO FOR STATE INSP
STUSH'S AUTOMOTIVE R					2,406.92	
TOTAL CHECK PAID TO STUSH'S AUTOMOTIVE REPAIR					2,406.92	
19426	1260000000000000	432	220481	7241	342.00	BLANKET PURCHASE ORDER FO
SUPERIOR FACTORY SER	1260000000000000	432	220481	7279	253.00	BLANKET PURCHASE ORDER FO
	1260000030310000	610	220848	7280	206.00	DRIVERY ASSY PAD 50CM BRU
	1260000000000000	432	220481	7317	222.18	BLANKET PURCHASE ORDER FO
TOTAL CHECK PAID TO SUPERIOR FACTORY SERVICE					1,023.18	
19514	1260000000000000	580	220369	NOVEMBER 2021	30.00	CELL PHONE REIMBURSEMENT
JACOB R SWARTZ					30.00	
TOTAL CHECK PAID TO JACOB R SWARTZ					30.00	
18696	1110000010120000	610	220213	707437-0	1,522.41	PAPER/SUPPLIES
TARGET OFFICE SUPPLI					1,522.41	
TOTAL CHECK PAID TO TARGET OFFICE SUPPLIES					1,522.41	
19755	1272000000000000	513.2		OCT14-NOV11, 2021	139.84	PARENT TRANSPORT
REBECCA THOMAS					139.84	
TOTAL CHECK PAID TO REBECCA THOMAS					139.84	

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VENDOR	ACCOUNT NUMBER	ACCOUNT	ENCUMBERED	INVOICE	AMOUNT	DESCRIPTION
11940	1272000000000000	626	220878	6695 - BUS	1,693.26	VAN GASOLINE
TOWNSHIP OF UPPER ST	1260000000000000	626	220639	6695 - MAINT	815.96	FUEL FOR MAINTENANCE VEHI
	1266000000000000	626		6695 - POLICE CAR	56.64	POLICE CAR
	1325000030310000	330		6699	2,619.00	POLICE DETAIL
	1233000000000000	311	220454	DECEMBER 2021	2,276.00	SCHOOL DISTRICT PORTION O
TOTAL CHECK PAID TO TOWNSHIP OF UPPER ST CLAIR					7,460.86	
12110	1325000030310000	330	220255	6655	497.50	PARAMEDIC COVERAGE
TRI-COMMUNITY SOUTH	1325000030310000	330	220255	6685	1,470.00	PARAMEDIC COVERAGE
	1325000030310000	330	220255	6693	1,802.50	PARAMEDIC COVERAGE
TOTAL CHECK PAID TO TRI-COMMUNITY SOUTH E.M.S.					3,770.00	
15422	10	0480.090		10256	887.92	HALLOF FAME AWARDS
TROPHY WORKS					887.92	
TOTAL CHECK PAID TO TROPHY WORKS						
15863	1279000000000000	440	220215	DECEMBER 2021	14,978.54	BUS GARAGE RENTAL
TURNBERRY,L.P.					14,978.54	
TOTAL CHECK PAID TO TURNBERRY,L.P.						
14034	1260000000000000	610	220649	81724832-00	64.86	BLANKET PURCHASE ORDER FO
UNITED REFRIGERATION					64.86	
TOTAL CHECK PAID TO UNITED REFRIGERATION INC						
19483	1260000000000000	610		2206	713.40	TRAINING LUNCH
USC NUTRITION CENTER	1212000030310000	610		2226, 2227	978.80	NATURAL HELPERS RETRE
	1238000030310000	610		2228, 2237	141.68	DESSERTS
	1222000010000000	650.1		2232	42.92	BREAKFAST
	1222000030000000	650.1		2232	42.93	BREAKFAST
	1238000030310000	890		2234, 2236	2,570.62	HALL OF FAME
	10	0155.005		2235	654.46	UNVEILLING POOL/WEIGHT
TOTAL CHECK PAID TO USC NUTRITION CENTER					5,144.81	
16808	1110000030312500	610	220822	534076	76.42	#8-32 X 1.500" STAR DRIVE
VEX ROBOTICS INC					76.42	
TOTAL CHECK PAID TO VEX ROBOTICS INC						
12660	10	0422	211314	91964546	12,565.90	CHAIR, 3000 SERIES - VIRC
VIRCO INC					12,565.90	
TOTAL CHECK PAID TO VIRCO INC						
12730	1110000010213200	610	220681	290008	521.42	SOUND INNOVATIONS 1&2 - O
VOLKWEIN BROTHERS	1110000010213200	610	220816	290760	634.80	CONN SELMER ADJ FACE MASK
	1110000010133200	640	220835	290925	32.16	#78VN ALL FOR STRINGS, BO
TOTAL CHECK PAID TO VOLKWEIN BROTHERS					1,188.38	
19736	1260000000000000	340	220717	INV00067	1,246.02	PEAKSAVER FEE - PAID QUAR
VOLTUS INC	1260000000000000	340	220717	INV00144	1,246.02	PEAKSAVER FEE - PAID QUAR
TOTAL CHECK PAID TO VOLTUS INC					2,492.04	
12790	1110000030312500	610	220092	8806429684	35.61	PLEASE SEE ATTACHED LIST
WARD'S NATURAL SCIEN	1110000030312500	610	220092	8806429685	84.84	PLEASE SEE ATTACHED LIST
	1110000030312500	610	220092	880658589	310.35	PLEASE SEE ATTACHED LIST
TOTAL CHECK PAID TO WARD'S NATURAL SCIENCE					430.80	

DATE: 11/18/2021

TIME: 14:44:42

SELECTION CRITERIA: payable.batch in ('NOV23','NOV23B','ITNOV')

UPPER ST. CLAIR SCHOOL DISTRICT

CASH REQUIREMENTS - CHECK FORMAT - DUE DATE: 11/18/2021

PAGE NUMBER: 20

ACCTPA51

ACCOUNTING PERIOD: 5/22

PAYMENT TYPE: CHECKS ONLY

VENDOR	ACCOUNT NUMBER	ACCOUNT	ENCUMBERED	INVOICE	AMOUNT	DESCRIPTION
12810	1121100030000000	329	220723	09700	9,012.00	BLANKET PO FOR CONTRACTED
THE WATSON INSTITUTE	1123300030000000	563	220832	9609	12,054.24	BLANKET PO FOR WISCA /SEC
	1123300030000000	563	220832	9610	12,054.24	BLANKET PO FOR WISCA /SEC
	1123300030000000	563	220832	9611	12,054.24	BLANKET PO FOR WISCA /SEC
	1123300030000000	563	220832	9786	8,766.72	BLANKET PO FOR WISCA /SEC
	1123300030000000	563	220832	9787	8,766.72	BLANKET PO FOR WISCA /SEC
	1123300030000000	563	220832	9788	8,766.72	BLANKET PO FOR WISCA /SEC
	1121100030000000	329	220723	9799	7,887.93	BLANKET PO FOR CONTRACTED
TOTAL CHECK PAID TO THE WATSON INSTITUTE					79,362.81	
12810	1123100030000000	330	220724	9700	9,272.73	BLANKET PO FOR CONTRACTED
THE WATSON INSTITUTE					9,272.73	
TOTAL CHECK PAID TO THE WATSON INSTITUTE					9,272.73	
12810	1123100030000000	330	220724	9799	9,272.73	BLANKET PO FOR CONTRACTED
THE WATSON INSTITUTE					9,272.73	
TOTAL CHECK PAID TO THE WATSON INSTITUTE					9,272.73	
18808	1233000000000000	330	220233	2265	6,372.55	TAX COLLECTION
WEISS BURKARDT KRAMER	1234000000000000	330	220233	2265	2,788.50	STAFF RELATIONS
	1235000000000000	330	220233	2265	10,241.08	LEGAL
	1235100000000000	330	220233	2265	3,588.75	SPECIAL ED
TOTAL CHECK PAID TO WEISS BURKARDT KRAMER LLC					22,990.88	
18712	1123100030000000	563		1627019	15,000.00	1ST SEMESTER 2022
WESLEY FAMILY SERVI					15,000.00	
TOTAL CHECK PAID TO WESLEY FAMILY SERVICES					15,000.00	
17635	1110000030312500	610	220540	00134593	23.56	SCIENCE GASES
WEST PENN LACO	1110000030313900	610	220540	00134593	8.00	ART GASES
TOTAL CHECK PAID TO WEST PENN LACO					31.56	
1470	1260000000000000	622	220234	1201201DAB	1,678.12	ELECTRICITY - DAB
WEST PENN POWER	1260000030310000	622	220239	12012021HS	21,203.24	ELECTRICITY - HS
TOTAL CHECK PAID TO WEST PENN POWER					22,881.36	
18895	1325000030310000	610	220838	20018-3	4,260.00	FOOTBALL HEADSETS - FINAL
WESTCOM WIRELESS INC					4,260.00	
TOTAL CHECK PAID TO WESTCOM WIRELESS INC					4,260.00	
12950	1214000010110000	610	220809	WPS-416399	176.83	21/22 PSYCHOLOGISTS SUPPL
WESTERN PSYCHOLOGICA	1214000010120000	610	220809	WPS-416399	176.84	21/22 PSYCHOLOGISTS SUPPL
	1214000010130000	610	220809	WPS-416399	176.86	21/22 PSYCHOLOGISTS SUPPL
	1214000010210000	610	220809	WPS-416399	176.85	21/22 PSYCHOLOGISTS SUPPL
	1214000030220000	610	220809	WPS-416399	13.76	21/22 PSYCHOLOGISTS SUPPL
	1214000030310000	610	220809	WPS-416399	13.76	21/22 PSYCHOLOGISTS SUPPL
TOTAL CHECK PAID TO WESTERN PSYCHOLOGICAL SERVICES					734.90	
12980	1110000010213200	610	220798	SI2067350	187.93	BASIC BEAT EGG SHAKER
WEST MUSIC					187.93	
TOTAL CHECK PAID TO WEST MUSIC					187.93	
6830	1240000010210000	610	220517	IN0771719	925.09	21/22 NURSING SUPPLIES AS
WILLIAM V MACGILL &					925.09	
TOTAL CHECK PAID TO WILLIAM V MACGILL & CO					925.09	

DATE: 11/18/2021

TIME: 14:44:42

SELECTION CRITERIA: payable.batch in ('NOV23','NOV23B','ITNOV')

UPPER ST. CLAIR SCHOOL DISTRICT

CASH REQUIREMENTS - CHECK FORMAT - DUE DATE: 11/18/2021

PAGE NUMBER: 21

ACCTPA51

ACCOUNTING PERIOD: 5/22

PAYMENT TYPE: CHECKS ONLY

VENDOR	ACCOUNT NUMBER	ACCOUNT	ENCUMBERED	INVOICE	AMOUNT	DESCRIPTION
19500	1325000030310000	330		FALL 2021	360.00	GAME WORKER
GAVIN P WILLIAMS						
TOTAL CHECK PAID TO GAVIN P WILLIAMS					360.00	
19773	1110000030313200	328		10/18-19/2021	200.00	FALL CHOIR CONCERT
RICHARD B WILLIAMS						
TOTAL CHECK PAID TO RICHARD B WILLIAMS					200.00	
14181	1110000010111000	610	220787	1889461	26.11	BASIC KEYWORDS POSTER K-2
WILSON LANGUAGE TRAI	1110000010121000	610	220787	1889461	26.13	BASIC KEYWORDS POSTER K-2
	1110000010131000	610	220787	1889461	26.36	BASIC KEYWORDS POSTER K-2
TOTAL CHECK PAID TO WILSON LANGUAGE TRAINING					78.60	
13100	1260000000000000	432	220590	889454.	230.66	BLANKET PURCHASE ORDER FO
WOLTZ & WIND FORD						
TOTAL CHECK PAID TO WOLTZ & WIND FORD					230.66	
18826	1325000030310000	810		2021-2022	50.00	WPIAL RIFLE TEAM FEE
WPIAL RIFLE COACH FU						
TOTAL CHECK PAID TO WPIAL RIFLE COACH FUND					50.00	
13400	1121113330310000	610		JUL-OCT 2021	600.73	SUPPLIES
MICHELLE ZIRNGIBL						
TOTAL CHECK PAID TO MICHELLE ZIRNGIBL					600.73	
TOTAL CASHABLE CHECKS					1,269,899.95	
TOTAL EFT VOUCHERS					.00	
TOTAL REPORT					1,269,899.95	
TOTAL NUMBER OF CHECKS TO BE ISSUED - 193						
TOTAL NUMBER OF EFT VOUCHERS TO BE ISSUED - 0						

FUND 36 BILL LIST

DATE: 11/18/2021

TIME: 14:48:53

SELECTION CRITERIA: payable.batch='CONVOC21'

UPPER ST. CLAIR SCHOOL DISTRICT

CASH REQUIREMENTS - CHECK FORMAT - DUE DATE: 11/18/2021

PAGE NUMBER: 1

ACCTPA51

ACCOUNTING PERIOD: 5/22

PAYMENT TYPE: CHECKS ONLY

VENDOR	ACCOUNT NUMBER	ACCOUNT	ENCUMBERED	INVOICE	AMOUNT	DESCRIPTION
19679	64500000000000033	450		#5	14,952.60	PAVING - ELECTRICAL
BRONDER TECHNICAL SE	64500000000000033	450		#6	17,456.40	PAVING ELECTRICAL
TOTAL CHECK PAID TO BRONDER TECHNICAL SERVICES					32,409.00	
14465	64500000000000033	330		MA 1809-17	2,383.64	PAVING
MCLEAN ARCHITECTS LL						
TOTAL CHECK PAID TO MCLEAN ARCHITECTS LLC					2,383.64	
TOTAL CASHABLE CHECKS					34,792.64	
TOTAL EFT VOUCHERS					.00	
TOTAL REPORT					34,792.64	
TOTAL NUMBER OF CHECKS TO BE ISSUED - 2						
TOTAL NUMBER OF EFT VOUCHERS TO BE ISSUED - 0						

FUND 50 HAND CHECKS

DATE: 11/18/2021
TIME: 15:01:23

UPPER ST. CLAIR SCHOOL DISTRICT CHECK REGISTER INCLUDING SYSTEM VOIDS

PAGE NUMBER: 1
ACCTPA21
ACCOUNTING PERIOD: 5/22

SELECTION CRITERIA: chkstat.disp_fund='50' and chkstat.check_no between '6791' and '6800'

DISTRIBUTION FUND: 50

CHECK NUMBER	ISSUE DATE	VENDOR	STATUS	TOTAL	DESCRIPTION
6791	10/26/2021	FOUNTAIN PRODUCTS	R	845.82	ACCOUNTS PAYABLE CHECK
6792	11/12/2021	UPPER ST CLAIR SCHOOL DISTRICT	R	154695.15	ACCOUNTS PAYABLE CHECK
* 6792	11/12/2021	UPPER ST CLAIR SCHOOL DISTRICT	V	-154695.15	VOID MANUAL CHECK
6793	11/12/2021	UPPER ST CLAIR SCHOOL DISTRICT	R	79377.14	ACCOUNTS PAYABLE CHECK
6794	11/18/2021	ALLEGHENY REFRIGERATION	R	380.00	ACCOUNTS PAYABLE CHECK
6795	11/18/2021	ARAMARK SCHOOL NUTRITION SERVICES	R	88794.31	ACCOUNTS PAYABLE CHECK
6796	11/18/2021	CHICO BAKERY	R	232.50	ACCOUNTS PAYABLE CHECK
6797	11/18/2021	FOUNTAIN PRODUCTS	R	1183.76	ACCOUNTS PAYABLE CHECK
6798	11/18/2021	MM! MM! PIZZA	R	4023.52	ACCOUNTS PAYABLE CHECK
6799	11/18/2021	ORKIN COMMERCIAL SERVICES	R	155.28	ACCOUNTS PAYABLE CHECK
6800	11/18/2021	STEEL CITY GREASE TRAPS, INC.	R	300.00	ACCOUNTS PAYABLE CHECK
TOTAL FUND				175292.33	
TOTAL REPORT				175292.33	