

Saucon Valley School District

Regular Meeting of the Board of Education

June 28, 2022 – 7 pm

High School Audion

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Welcome to the meeting of the Saucon Valley School Board. Our objective is to serve the students, parents, and residents of our community. You are an important part of this meeting and we look forward to your questions and comments.

We are all here for the same reason. All opinions are welcomed and equally valuable. Our only request is that we address each other with civility and respect. Our courtesy toward each other is the best way to show our students how much we respect them as well.

Notice to Public - *This is to notify all in attendance at the Saucon Valley School Board meeting that the district is video and audio taping the meeting and the meeting will be posted for public viewing according to district policy.*

Agenda

6:00 pm – Personnel, Agreements, Safety, Special Education

- I. **Call to the Order** – *Dr. Shamim Pakzad, President, presiding*
- II. **Pledge of Allegiance**
- III. **Recording of Attendance** – *Judith Riegel, Secretary*
- IV. **Motion to Approve Agenda**
- V. **Announcement of Executive Session** – June 28, 2022
- VI. **Approval of Minutes** – June 14, 2022
- VII. **Recognition** – None
- VIII. **Presentation** – None
- IX. **Superintendent’s Report** – *Jaime Vlasaty, Superintendent*
- X. **Courtesy of the Floor to Visitors – Agenda Items Only** – *Visitors should state their name and address.*

XI. Presentation of Bills – David Bonenberger

- A. General Expenditures – \$316,767.97
- B. Cafeteria Expenditures – \$3,091.04
- C. Health Benefits – \$310,899.78
- D. Capital Projects – None

Recommendations for Approval

Presentation of Bills

- 1. Approve the above presentation of bills.

Recommendation: To approve all motions and recommendations as listed above in Presentation of Bills.

XII. Treasurer’s Report – Cedric Dettmar/David Bonenberger

- A. Cash Investment and Bond Activity
- B. Condensed Board Summary Report
- C. Capital Project Finance Report
- D. Budget Transfers - \$10,730.19
- E. Middle School Activity Report - None
- F. High School Activity Report – May 31, 2022

Recommendations for Approval

Treasurer’s Report

- 1. Approve the above Treasurer’s Report

Recommendation: To approve all motions and recommendations as listed above in Treasurer’s Report

XIII. AGENDA ITEMS

A. Education

Items/Projects for Discussion

- A. None

Recommendations for Approval

Surplus/Obsolete

- 1. Approve the attached list of Surplus/Obsolete items.

Independent Educational Evaluation

- 2. Approval of Independent Educational Evaluation for student # 71049 at the cost of \$3,800.

Awarding of 21st Century Excellence Grant

- 3. Approve the following 21st Century Excellence Grant sponsored by the Saucon Valley Foundation for Educational Innovations:
High School Robotics - \$4,300.00

Recommendation: To approve all motions and recommendations as listed above in Education.

B. Personnel

Items/Projects for Discussion

- A. None

Recommendations for Approval

Professional Appointments

- 1. Approve the following professional appointments:
Felicia Stone as Special Education Teacher, M+6, Step 1 \$61,431
Christine Reyes as Elementary Teacher, B+15, Step 13 \$76,554
All appointments are pending the completion of employment paperwork.

Release Agreement

- 2. Approve the release agreement for Employee # 2135 effective June 30, 2022.

Resignations

- 3. Approve the following resignations:
James Chisesi, high school instructional paraprofessional, effective June 30, 2022.
Tamara Gary, high school principal, effective June 30, 2022.
Lindsay Permar, elementary school teacher effective June 30, 2022.

Extended School Year

- 4. Approve Kristin Smith as Extended School Year Teacher (ESY) at \$40/ hr. not to exceed 60 hours.

Unpaid Sick Leave Extension

- 5. Approve the extension of unpaid sick leave for Michael Weider, custodian, until November 30, 2022, or sooner if released by his physician.

Discontinuation of Position

- 6. Approve to discontinue the position of Supervisor of Federal Programs, Assessment, and Professional Development as of June 30, 2022. Mrs. Cheddar will be transferred to Reading Specialist, Step 14, Masters +60 effective August 19, 2022.

2022-2023 Home-School Visitor

- 7. Approve Glenn Brown as the district home-school visitor at an hourly rate of \$25 per hour for a maximum of 100 hours for the 2022-23 school year.

Percussion Instructor

- 8. Approve Dan Andres as a percussion instructor for the 2022-2023 school year with a stipend of \$3,106.00.

Recommendation: To approve all motions and recommendations as listed above in Personnel.

C. Facilities

Items/Projects for Discussion

- A. None

Recommendations for Approval

None

Recommendation: No recommendations.

D. Finance

Items/Projects for Discussion

- A. None

Recommendations for Approval

Senior Citizens Property Tax Rebate Resolution

- 1. Approve the attached Senior Citizens Property Tax Rebate Resolution of 2022.

2022-2023 Final Budget

- 2. Approve the 2022-2023 final budget, consistent with school code, in the amount of \$51,116,885.00 with \$1,257,239.00 coming from fund balance and a 1.2289 millage increase which generates tax revenue of \$743,588. The new millage rate will be 54.6589.

Commitment Language of Fund Balance

3. Approve the following categories regarding the Commitment of Fund Balance for the fiscal year ending June 30, 2022, as required per GASB54. The categories are GASB 45 Post-Retirement Costs; Reserve for Health Benefits; PSERS Increases; Capital Improvements/Replacement; and Post-Retirement Benefits other than health care.

2022-2023 District Maintenance Contracts

4. Approve the attached 2022-2023 District Contracts with:
Otis, Keystone (CSI), Degler Whiting, Ehrlich, Mountain Environmental, Suppression System Inc., Integritec, Kistler O'Brien, Tomlinson Bomberger, Joshua Tree, Johnson Control, Trane, Emergency Systems Inc, Spangler Boyer, Chrin Hauling, Tyler Technologies, Tu Way, Stem Lawncare, BJ Terroni, Burkholder's HVAC, ET&T, Hydra Numatic, Kensole Airways, ProShred, Kiriposki, Inc, Tristate, Dude Solutions, St. Lukes, Cintas, Safety-Kleen, Hirschberg Mechanical Services, Myers, ProAC Corp.

2022-2023 Homestead and Farmstead Exclusion Resolution

5. Approve the attached 2022-2023 Homestead and Farmstead Exclusion Resolution based on the school district real estate tax rate of 54.6589 with an exclusion for each approved homestead and farmstead in the amount of \$249.96

PSBA Policy Maintenance Program Agreement*

6. Approve the PSBA Membership Dues and Policy Maintenance Program Agreement. The agreement is in effective July 1, 2022, through June 30, 2023, in the amount of \$14,488.26. Breakdown of costs: Standard Membership - \$12,339.26, Policy Maintenance - \$1,250, Administrative Regulations - \$899.00.

Second Reading of Policy 605.1

7. Approve the second reading of the policy:
605.1 – School District Initiated Real Estate Tax Assessment Appeals

Tax Appraisals

8. Approve the attached agreement with Coyle, Lynch & Company to appraise a property located at 1245 Easton Road, Bethlehem, PA 18015.

Business Mileage Rate

- 9. Approve the federal standard business mileage rate from 58.5 cents per mile to 62.5 cents per mile beginning July 1, 2022, in accordance with the Saucon Valley Education Association Professional Contract and the Administrative Employment Agreement.

Fox Rothschild Retainer Agreement for Solicitor Services

- 10. Approve the attached agreement with Fox Rothschild. LLC for solicitor services and specialized services from July 1, 2022 – June 30, 2023.

Title IX Investigation Services Agreement

- 11. Approve the attached agreement between SVSD and School Investigation Services, LLC for Title IX investigation services.

Hire2Inspire Consulting LLC Contract

- 12. Approve contract for Hire2Inspire Consulting LLC for educational consulting services pending review and approval by the District Solicitor.

Recommendation: To approve all motions and recommendations as listed above in Finance

E. Community Updates

- **Hellertown/Lower Saucon Chamber of Commerce** – *John Conte*
- **Saucon Valley Foundation for Educational Innovation** – *Tracy Magnotta*

F. Northampton Community College – *Susan Baxter*
(Meetings are on the first Thursday of every month)

G. Bethlehem Area Vo-Tech School – *Cedric Dettmar and Bryan Eichfeld*
(Meetings are on the first Tuesday of every month)

H. Colonial Intermediate Unit – *Bryan Eichfeld*
(Meetings are on the fourth Wednesday of every month)

I. New Business –

Recommendations for Approval

PSBA Voting Delegates

- 1. Approve _____ and _____ as delegates to the 2022 PSBA Delegate Assembly on November 5, 2022.

J. Old Business

K. Citizens' Inquiries and Comments – *Visitors should state their name and address.*

L. Announcements

Future Meetings ~

July 26, 2022

August 9, 2022

M. Motion to Adjourn Meeting

The Saucon Valley School District does not discriminate on the basis of race, color, national origin, age, sex, or handicap.

A Business Meeting of the Board of Directors of the Saucon Valley School District was held on Tuesday, June 14, 2022, in the High School Audion. Present were Directors Edward Andres, Susan Baxter, John Conte, Cedric Dettmar, Bryan Eichfeld, Michael Karabin, and Shawn Welch. Director Tracy Magnotta and Dr. Shamim Pakzad were absent. Also present were Jaime Vlasaty, Superintendent; David Bonenberger, Temporary Board Secretary, and Mark Fitzgerald, District Solicitor

- I. **Call to the Order** – 7:04 pm - Susan Baxter, *Vice-President, presiding*
- II. **Pledge of Allegiance**
- III. **Temporary Board Secretary** –
Director Dettmar, second by Director Eichfeld moved to approve David Bonenberger as the Temporary Board Secretary for the June 14, 2022 school board meeting.
Vote: 7-yes, 0-no, 2-absent (Magnotta, Pakzad)
- IV. **Recording of Attendance** – *David J. Bonenberger, Temporary Secretary*
7-present, 2-absent (Magnotta, Pakzad)
- V. **Motion to Approve Agenda** – Director Dettmar, second by Director Eichfeld moved to approve the agenda. Vote: 7-present, 2-0-no, 2-absent (Magnotta, Pakzad)
- VI. **Announcement of Executive Session** – June 14, 2022 – Personnel & Special Ed
- VII. **Approval of Minutes** – Director Dettmar, second by Director Welch moved to approve the minutes of May 24, 2022. Vote: 7-yes, 0-no, 2-absent (Magnotta, Pakzad)
- VIII. **Recognition** – None
- IX. **Presentation** – None
- X. **Superintendent’s Report** – *Jaime Vlasaty, Superintendent*
- XI. **Courtesy of the Floor to Visitors – Agenda Items Only** – None
- XII. **Presentation of Bills** – *David Bonenberger*
 - A. General Expenditures – \$414,289.52
 - B. Cafeteria Expenditures – \$15,035.79
 - C. Health Benefits – None
 - D. Capital Projects – None
 1. Approve the above presentation of bills.

Director Dettmar, second by Director Eichfeld moved to approve the Presentation of the Bills. Vote: 7-yes, 0-no, 2-absent (Magnotta, Pakzad)

XIII. Treasurer's Report – Cedric Dettmar/David Bonenberger

- A. Cash Investment and Bond Activity - None
- B. Condensed Board Summary Report - None
- C. Capital Project Finance Report - None
- D. Budget Transfers - \$3,746.94
- E. Middle School Activity Report
- F. High School Activity Report - None

1. Approve the above Treasurer's Report

Director Dettmar, second by Director Welch moved to approve the Treasurer's Report.
Vote: 7-yes, 0-no, 2-absent (Magnotta)

XIV. AGENDA ITEMS**A. Education**

1. Approve the attached list of Surplus/Obsolete items.

Director Welch, second by Director Dettmar moved to approve the Education Item #1.
Vote: 7-yes, 0-no, 2-absent (Magnotta)

2. Approve the settlement with student #12747.

Director Dettmar, second by Director Welch moved to approve the Education Item #2.
Vote: 7-yes, 0-no, 2-absent (Magnotta)

3. Approval for Saucon Valley Sideline Varsity Cheerleading Team to attend Chestnut Lake Cheerleading Camp, Beech Lake, PA, from 8/15/22-8/18/22. There is no cost to the District.
Transportation will be provided by the parents.

Director Welch, second by Director Dettmar moved to approve the Education Item #3.
Vote: 7-yes, 0-no, 2-absent (Magnotta)

B. Personnel

1. Approve the following retirements:

Patricia Diehl, Administrative Assistant to the Supervisor of Campus Operations. Her last day will be August 19, 2022

Randolph Galluppi, bus driver, his last day was June 6, 2022.

2. Approve the following resignations:

Michael Yoder, HS Long Term Substitute & Instructional Paraprofessional, effective May 20, 2022.

Alison Odin, special education teacher, effective August 1, 2022

3. Approve Mark Pages as an instrumental music teacher at a salary of \$64,544.00, Bachelors 15 Step 6.
4. Approve Mark Pages as the Marching Band Director for the 2022-2023 school year at a stipend of \$7,075.00.
5. Approve the following to be employed as District Summer Workers/Bus Cleaners for 2022 at an hourly rate of \$14 per hour, no benefits, not to exceed 40 days of employment. (Subject to budget approval)

Jessica Lehr	Judy Zimmerman
Lisa Klotz	Keri Guttman
6. Approve the following 2022-23 fall coach:
Volleyball
 Cristal Fernandez – Head Coach - \$4479
7. Approve Katie Roberts as the advisor for the Class of 2024 with a stipend of \$1,941.00. Mrs. Roberts is taking over for Michael Yoder as he recently resigned.
8. Approve Robert Frey as the 2021-2022 District AV Coordinator at a stipend of \$1,969.00
9. Approve the attached conference/travel requests.

Director Dettmar, second by Director Eichfeld moved to approve the Personnel Items #1-9. Vote: 7-yes, 0-no, 2-absent (Magnotta)

C. Facilities

Recommendations for Approval

None

D. Finance

2021-2022 Budget Timeline for the 2022-2023 School Year

June 20, 2022 (10 days prior to final budget adoption deadline) – *District Deadline* to offer public notice of its intent to adopt the 2022-2023 final budget.

1. Approve the attached contract with PBIS Rewards Service for the 2022-2023 school year, pending solicitor review.
2. Approve the alternate method of billing for the Northampton Community College for the fiscal year July 1, 2022 to June 30, 2023.

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: PG - PLGIT GENERAL Payment Dates: 06/10/2022 - 06/24/2022

Payment Categories: Regular Checks
Sort: Payment Number

Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000060742	06/10/2022	SAUCON VALLEY SENIOR HIGH	OTHER LIABILITIES		2,500.00
0000060743	06/15/2022	TALLEY PETROLEUM ENT INC.	GASOLINE - TRANSPORTATION		7,661.45
0000060744	06/21/2022	Achievement House Cyber Charter School	SPEC ED TUITION CHARTER SCHOOL	TUITION - CHARTER SCHOOLS	4,156.27
0000060745	06/21/2022	AHOLD FINANCIAL SERVICES	ADDITIONAL FUNDS NEEDED		208.00
0000060746	06/21/2022	AMAZON	SUPPLIES - ARTS AND THEATRE		24.99
0000060747	06/21/2022	AMY BRAXMEIER	Teacher Appreciation Lunch	Reimbursement for Retirement Celebration	322.56
0000060748	06/21/2022	APR SUPPLY CO	SUPPLIES - PLANT OPERATIONS	ADDED ADDITIONAL FUNDS PER JOHN MCCABE	1,340.25
0000060749	06/21/2022	BETHLEHEM AREA VOCATIONAL-TECHNICAL SCHOOL AUTH.	VO-TECH TUITION 9-12		18,720.00
0000060750	06/21/2022	CARON STUDENT ASSISTANCE	RTL - GUIDANCE OTHER PROF SVC		11,770.00
0000060751	06/21/2022	CENTER STAGE LIGHTING & RIGGING INC.	LEASE COPY MACHINE PRIN OFF		3,350.00
0000060752	06/21/2022	CINTAS CORPORATION-#101	Uniform Rental - Mechanics		16.01
0000060753	06/21/2022	COMMONWEALTH CHARTER ACADEMY	TUITION - CHARTER SCHOOLS	SPEC ED TUITION CHARTER SCHOOL	28,282.24
0000060754	06/21/2022	CONSTELLATION ENERGY GAS SERVICES LLC	NATURAL GAS - PLANT OPERATIONS		4,897.46
0000060755	06/21/2022	CREST/GOOD MFG. CO	SUPPLIES - PLANT OPERATIONS		2,618.28
0000060756	06/21/2022	DEMCO INC.	Supplies to maintain elem library		1,747.63
0000060757	06/21/2022	Dr. R. Ketterer Charter School Inc.	SPEC ED TUITION CHARTER SCHOOL		4,005.54
0000060758	06/21/2022	GENERAL HEALTHCARE RESOURCES LLC	SPEC ED - OTHER PROF SERVICE	L SUPPORT OTHER PROF SERVICES	1,780.59
0000060759	06/21/2022	GOOD SHEPHERD REHABILITATION HOSPITAL	OTHER PROFESSIONAL SERVICES - COMP EDUCATION		1,985.00
0000060760	06/21/2022	HOME DEPOT CREDIT SERVICES	SUPPLIES - ARTS AND THEATRE		2.31

* - Non-Negotiable Disbursement + - Procurement Card Non-Negotiable # - Payable within Payment P - Prenote D - Direct Deposit C - Credit Card

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Payment Categories: Regular Checks
Sort: Payment Number

Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000060761	06/21/2022	INTERSTATE BATTERY OF ALLENTOWN	Batteries - Buses/Vans		257.90
0000060762	06/21/2022	JASON D. STEM	LAWN CARE SVCS	Lawn/Grounds Care Contract	9,250.00
0000060763	06/21/2022	JOHNSTONE SUPPLY	SUPPLIES - PLANT OPERATIONS		413.98
0000060764	06/21/2022	KERRYANN CSENCISITS	OTHER LIABILITIES		153.41
0000060765	06/21/2022	LARRY & ANTHONY FERRARO	SUPPLIES - PRINCIPAL 9-12		176.17
0000060766	06/21/2022	LOWE AND MOYER GARAGE INC.	SUPPLIES - TRANSPORTATION	ADDED ADDITIONAL FUNDS PER JOHN MCCABE	1,818.91
0000060767	06/21/2022	MACMILLAN OIL CO.OF ALLENTOWN	SUPPLIES - TRANSPORTATION		525.00
0000060768	06/21/2022	MICROBAC LABORATORIES INC.	ADDED ADDITIONAL FUNDS PER JOHN MCCABE		69.10
0000060769	06/21/2022	MOBILE TECHNOLOGY GRAPHICS	CONTRACTED SERVICE 9-12		11,832.00
0000060770	06/21/2022	MORNING CALL	BOOKS AND PERIODICALS		8.75
0000060771	06/21/2022	NATHANIEL BROLSMA	SUPPLIES LACROSSE BOYS VARSITY		489.96
0000060772	06/21/2022	NORTH EAST PARTS GROUP LLC.	SUPPLIES - TRANSPORTATION	Auto Parts Supplier	55.29
0000060773	06/21/2022	OTIS ELEVATOR CO.	Elevator Protection Shield		4,125.00
0000060774	06/21/2022	PEARSON EDUCATION INC.	Admin & Interp Summary Rpts		108.00
0000060775	06/21/2022	PEDIATRIC THERAPEUTIC SERVICES INC.	PROF SVCS		32,803.90
0000060776	06/21/2022	PENNSYLVANIA DISTANCE LEARNING CHARTER SCHOOL	SPEC ED TUITION CHARTER SCHOOL	TUITION - CHARTER SCHOOLS	4,156.28
0000060777	06/21/2022	PRINTFORCE LLC.	2022 Commencement Programs		1,500.00
0000060778	06/21/2022	Roberts Oxygen Co. Inc	Oxygen Supply for Pool Filter	SUPPLIES - PLANT OPERATIONS	113.47
0000060779	06/21/2022	Saucon True Value	Custodial & Maintenance Supplies - Blanket PO	SUPPLIES - PLANT OPERATIONS	936.49
0000060780	06/21/2022	STEVEN P. KACHMAR	OTHER PROF SVC - ACCESS		3,750.00

* - Non-Negotiable Disbursement + - Procurement Card Non-Negotiable # - Payable within Payment P - Prenote D - Direct Deposit C - Credit Card

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0000060781	06/21/2022	STOTZ & FATZINGER OFF.SUPPLY	SUPPLIES REGULAR 9-12	GENERAL SUPPLIES	111.35
0000060782	06/21/2022	TAMMY HOFMANN	Transportation Cont Carriers		25.74
0000060783	06/21/2022	THE CAMPHILL SCHOOL INC.	SPEC ED NON-PUBLIC TUITION		13,214.30
0000060784	06/21/2022	UGI SOUTH	NATURAL GAS - PLANT OPERATIONS		7,025.66
0000060785	06/21/2022	VALLEY WIDE SIGNS	MISCELLANEOUS		1,190.00
0000060786	06/21/2022	WELDON WILLIAMS & LICK/WORLDWIDE TICKETCRAFT	Graduation Tickets		156.12
0000060787	06/20/2022	LEHIGH UNIVERSITY	MISCELLANEOUS		2,500.00
0000060788	06/20/2022	JENNIFER MOYER	SUMER SCHL - PROF ED SRV OTHR ED - ESSR III - MS		220.00
0000060789	06/23/2022	AFLAC	DED: AFLA - Full Payroll Pay Date: 6/16/2022	DED: AFLA - Full Payroll Pay Date: 6/2/2022	104.84
0000060790	06/23/2022	AMAZON	ADDED ADDITIONAL FUNDS PER JOHN MCCABE		331.87
0000060791	06/23/2022	APPLE INC.	Special Education: Assistive Technology		1,118.00
0000060792	06/23/2022	BEFOUR INC.	Scales		1,300.00
0000060793	06/23/2022	CARDMEMBER SERVICE	DUES & FEES		5.00
0000060794	06/23/2022	CHRIN HAULING INC	DISPOSAL SVCS		2,589.86
0000060795	06/23/2022	CORPORATE ENVIRONMENTS	Laminate Tops for Industrial ED		2,070.00
0000060796	06/23/2022	E T & T	Service Call - Phones	Change UVM to send email attach	275.00
0000060797	06/23/2022	FOLLETT SCHOOL SOLUTIONS INC.	Books and Videos		1,297.18
0000060798	06/23/2022	H C NYE SERVICE COMPANY	HVAC Supplies		324.73
0000060799	06/23/2022	HYDRA-NUMATIC SALES CO.	Sewage Inspection		224.50
0000060800	06/23/2022	J.C. EHRLICH CO. INC.	REPAIRS & MAINTENANCE		268.52
0000060801	06/23/2022	JOHNSTONE SUPPLY	SUPPLIES - PLANT OPERATIONS		314.32

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Sort: Payment Number

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0000060802	06/23/2022	LEHIGH UNIVERSITY SPORTS AND EVENT VENUES	RENTAL OF EQUIP BASEBALL VAR		120.00
0000060803	06/23/2022	LOGAN KIRIPOSKI INC.	ADD ATHLETIC PORTION TO PO 2200000034	ADDED ADDITIONAL FUNDS PER JOHN MCCABE	1,175.00
0000060804	06/23/2022	LOWE AND MOYER GARAGE INC.	SUPPLIES - TRANSPORTATION		4,440.33
0000060805	06/23/2022	MICHAEL GREEN	TRANSPORTATION - EE TRN & DVL		243.00
0000060806	06/23/2022	MICROBAC LABORATORIES INC.	ADDED ADDITIONAL FUNDS PER JOHN MCCABE		69.10
0000060807	06/23/2022	MTI ENTERPRISES INC.	Musical Rights		7,288.19
0000060808	06/23/2022	MUSIC & ARTS	Supplies		646.40
0000060809	06/23/2022	NORTH EAST PARTS GROUP LLC.	SUPPLIES - TRANSPORTATION		195.89
0000060810	06/23/2022	PEDIATRIC THERAPEUTIC SERVICES INC.	PROF SVCS		31,514.90
0000060811	06/23/2022	PRINTFORCE LLC.	MISCELLANEOUS		270.95
0000060812	06/23/2022	ROHRER BUS SALES INC.	SUPPLIES - TRANSPORTATION	ADDITIONAL FUNDS NEEDED	1,905.87
0000060813	06/23/2022	SAFETY-KLEEN SYSTEMS INC.	Oil Recycling Services - Used Oil Filters		225.06
0000060814	06/23/2022	SAGE PUBLICATIONS, INC.	Book for Principal		50.85
0000060815	06/23/2022	SUN LIFE ASSURANCE COMPANY OF CANADA	ASSURANT VOL LIFE INS W/H		1,179.68
0000060816	06/23/2022	UNITED ELECTRIC SUPPLY CO. INC.	SUPPLIES - PLANT OPERATIONS		640.68
0000060817	06/24/2022	CARDMEMBER SERVICE	DUES & FEES		5.00
0000060818	06/24/2022	COLONIAL INTERMEDIATE UNIT #20	DUES & FEES		720.00
0000060819	06/24/2022	CRYSTAL SPRINGS	SUPPLIES - PLANT OPERATIONS	SUPPLIES - TRANSPORTATION	403.73
0000060820	06/24/2022	Dr. R. Ketterer Charter School Inc.	SPEC ED TUITION CHARTER SCHOOL		381.48
0000060821	06/24/2022	HANSSEN MIKE	TECHNOLOGY ADMIN LIC & FEES		94.99

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Payment Categories: Regular Checks
Sort: Payment Number

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0000060822	06/24/2022	KEYSTONE COLLECTIONS GROUP	TAX COLLECTION NORTH COUNTY	POSTAGE	24.36
0000060823	06/24/2022	LEHIGH LEARNING ACADEMY	SPEC ED NON-PUBLIC TUITION		3,799.00
0000060824	06/24/2022	LOWE AND MOYER GARAGE INC.	SUPPLIES - TRANSPORTATION		652.18
0000060825	06/24/2022	MUSIC & ARTS	BOOKS & PERIODICALS REG 5-8		105.60
0000060826	06/24/2022	PPL ELECTRIC UTILITIES	ELECTRIC - PLANT OPERATIONS		31,287.33
0000060827	06/24/2022	SERVICE ELECTRIC TELEPHONE CO.	TELEPHONE		1,116.54
0000060828	06/24/2022	SNAP-ON INDUSTRIAL	Bus Engine Scanner and Software		7,797.69
0000060829	06/24/2022	SWEET STEVENS KATZ AND WILLIAMS LLP	SOLICITOR RETAINER		1,131.00
0000060830	06/24/2022	TOMLINSON BOMBERGER	INVOICE 1813549	INVOICE 1812974	14,987.00
10 - GENERAL FUND					315,070.98
Grand Total All Funds					315,070.98
Grand Total Credit Cards					0.00
Grand Total Direct Deposits					0.00
Grand Total Manual Checks					0.00
Grand Total Other Disbursement Non-negotiables					0.00
Grand Total Procurement Card Other Disbursement Non-negotiables					0.00
Grand Total Regular Checks					315,070.98
Grand Total All Payments					315,070.98

* - Non-Negotiable Disbursement + - Procurement Card Non-Negotiable # - Payable within Payment P - Prenote D - Direct Deposit C - Credit Card

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: CP - CAFE - PLGIT Payment Dates: 06/11/2022 - 06/22/2022

Payment Categories: Regular Checks
Sort: Payment Number

Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
0000003521	06/20/2022	J.T.M. Provisions Co. Inc.	FOOD		3,091.04
				50 - CAFETERIA	3,091.04
				Grand Total All Funds	3,091.04
				Grand Total Credit Cards	0.00
				Grand Total Direct Deposits	0.00
				Grand Total Manual Checks	0.00
				Grand Total Other Disbursement Non-negotiables	0.00
				Grand Total Procurement Card Other Disbursement Non-negotiables	0.00
				Grand Total Regular Checks	3,091.04
				Grand Total All Payments	3,091.04

* - Non-Negotiable Disbursement

+ - Procurement Card Non-Negotiable

- Payable within Payment

P - Prenote

D - Direct Deposit

C - Credit Card

FUND ACCOUNTING PAYMENT SUMMARY

Bank Account: PH - PLGIT HEALTH BENEFIT Payment Dates: 05/23/2022 - 06/24/2022

Payment Categories: Regular Checks, Non-negotiable Disbursements, Manual Checks
Sort: Payment Number

Payment #	Paymnt Dt	Vendor Name	Description Of Purchase	Description Of Purchase	Amount
* 00W3503188	05/26/2022	DELTA DENTAL	WEEKLY CLAIMS	ADMIN FEES	5,855.14
* 00W3504465	05/27/2022	CAPITAL BLUE CROSS	WEEKLY CLAIMS		79,291.66
* 00W3506275	06/01/2022	DELTA DENTAL	WEEKLY CLAIMS		2,982.00
* 00W3507864	06/03/2022	CAPITAL BLUE CROSS	WEEKLY CLAIMS		60,632.07
* 00W3509928	06/08/2022	DELTA DENTAL	WEEKLY CLAIMS		1,302.00
* 00W3509937	06/08/2022	WAGeworks	MAY QE'S		62.06
* 00W3512202	06/10/2022	CAPITAL BLUE CROSS	WEEKLY CLAIMS		52,716.16
* 00W3514425	06/15/2022	VISION BENEFITS OF AMERICA	MAY CLAIMS		1,345.84
* 00W3514426	06/15/2022	DELTA DENTAL	WEEKLY CLAIMS		3,069.00
* 00W3516229	06/21/2022	CAPITAL BLUE CROSS	WEEKLY CLAIMS		57,994.56
* 00W3518239	06/23/2022	EQUITABLE FINANCIAL LIFE INSURANCE CO. OF AMERICA	JUNE COVERAGE		5,176.06
* 00W3518242	06/23/2022	DELTA DENTAL	WEEKLY CLAIMS		4,326.00
* 00W3519629	06/24/2022	CAPITAL BLUE CROSS	WEEKLY CLAIMS		36,147.23
10 - GENERAL FUND					310,899.78
Grand Total All Funds					310,899.78
Grand Total Credit Cards					0.00
Grand Total Direct Deposits					0.00
Grand Total Manual Checks					0.00
Grand Total Other Disbursement Non-negotiables					310,899.78
Grand Total Procurement Card Other Disbursement Non-negotiables					0.00
Grand Total Regular Checks					0.00
Grand Total All Payments					310,899.78

* - Non-Negotiable Disbursement + - Procurement Card Non-Negotiable # - Payable within Payment P - Prenote D - Direct Deposit C - Credit Card

Cash, Investment and Bond Activity May 31, 2022

CASH ACCOUNTS

	Balance 5/1/22	Earnings/Deposits	Disbursements	Balance 5/31/22
PLGIT PLUS	\$ -	\$ -	\$ -	\$ -
PLGIT/CLASS	\$ 11,159,362.95	\$ 5,596.08	\$ -	\$ 11,164,959.03
PLGIT General	\$ 3,552,613.80	\$ 1,027,575.13	\$ 3,252,652.25	\$ 1,327,536.68
PLGIT Salary	\$ 464.16	\$ 1,793,972.54	\$ 1,122,076.37	\$ 672,360.33
PLGIT Health Benefits	\$ 17,819.29	\$ 276,859.79	\$ 273,877.79	\$ 20,801.29
PLGIT Cafeteria	\$ 397,279.81	\$ 162,234.63	\$ 41,535.24	\$ 517,979.20
Lafayette General	\$ 1,221,606.18	\$ 53,432.99	\$ 119,116.93	\$ 1,155,922.24
Lafayette Tax Collection	\$ -	\$ -	\$ -	\$ -
Lafayette Prepaid Tax	\$ -	\$ -	\$ -	\$ -
Lafayette Flexible Spending	\$ 21,905.10	\$ 6,961.00	\$ 5,305.54	\$ 23,560.56
Lafayette Cafeteria	\$ 66,166.63	\$ 3,286.35	\$ -	\$ 69,452.98
Total Cash Accounts	\$ 16,437,217.92	\$ 3,329,918.51	\$ 4,814,564.12	\$ 14,952,572.31

*Earnings/Deposits includes transfers of \$2,077,793.33 between accounts
**Disbursements includes transfers of \$2,077,793.33 between accounts

INVESTMENT ACCOUNTS

	Balance 5/1/22	Earnings/Deposits	Disbursements	Balance 5/31/22
Cafeteria Certificate of Deposit (Closed Feb 06)	\$ -	\$ -	\$ -	\$ -
PSDLAF	\$ 8,012,980.13	\$ 986.68	\$ -	\$ 8,013,966.81
PLGIT / PLUS (61)	\$ -	\$ -	\$ -	\$ -
Total Investment Accounts	\$ 8,012,980.13	\$ 986.68	\$ -	\$ 8,013,966.81

	Balance 5/1/22	Earnings/Deposits	Disbursements	Balance 5/31/22
1998 Construction Fund (195-04)	\$ -	\$ -	\$ -	\$ -
G.O. Bonds, Series of 2017 (195-14)	\$ -	\$ -	\$ -	\$ -
2003 Emmaus Bond, Const Fund (195-08)	\$ -	\$ -	\$ -	\$ -
Land Purchase GOB Series 2005 (195-10)	\$ -	\$ -	\$ -	\$ -
GESP Phase II GOB Series 2013A (195-12)	\$ -	\$ -	\$ -	\$ -
Total Bond Issue	\$ -	\$ -	\$ -	\$ -

CAPITAL RESERVE FUND

	Balance 5/1/22	Earnings/Deposits	Disbursements	Balance 5/31/22
Capital Reserve Fund	\$ 77,953.39	\$ 23.52	\$ 8,243.00	\$ 69,733.91

(UNADJUSTED)
Condensed Board Summary Report
 From 05/01/2022 To 05/31/2022

Summarization Level: MAJOR FUND/MAJOR FUNCTION/SUB FUNCTION/FULL FUNCTION

Account	Description	Current Budget	PTD Exp/Rev	YTD Exp/Rev	YTD Outstanding Enc	Balance	YTD% Used
10	GENERAL FUND						
1000							
1100							
1110	REG PROG ELEM/SECONDARY	20,872,009.55	1,556,135.59	15,857,972.40	834,581.51	4,179,455.64	79.98
	Total	20,872,009.55	1,556,135.59	15,857,972.40	834,581.51	4,179,455.64	79.98
1200							
1225	SPEECH	405,302.00	27,848.76	255,121.35	0.00	150,180.65	62.95
1231	EMOTIONAL SUPPORT	370,973.00	23,951.27	263,275.12	0.00	107,697.88	70.97
1241	LEARNING SUPPORT	6,170,420.00	500,443.17	5,241,755.48	1,223.00	927,441.52	84.97
1243	GIFTED SUPPORT	369,426.00	19,202.52	196,594.22	0.00	172,831.78	53.22
1270	MULTI-HANDICAPPED SUPPT	0.00	0.00	0.00	0.00	0.00	0.00
1290	OTHER SUPPORT	124,000.00	0.00	0.00	0.00	124,000.00	0.00
	Total	7,440,121.00	571,445.72	5,956,746.17	1,223.00	1,482,151.83	80.08
1300	VOCATIONAL EDUCATION						
1390	VOCATIONAL EDUCATION	751,930.00	56,157.00	732,029.75	0.00	19,900.25	97.35
	Total	751,930.00	56,157.00	732,029.75	0.00	19,900.25	97.35
1400	OTHER INSTR. PROGRAMS						
1410	DRIVERS' EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00
1420	SUMMER SCHOOL	22,814.00	0.00	32,546.99	0.00	(9,732.99)	142.66
1430	HOMEBOUND INSTRUCTION	13,546.00	2,694.49	11,474.35	0.00	2,071.65	84.71
1441	ADJ / COURT PLACED PROG	0.00	0.00	11,057.58	0.00	(11,057.58)	0.00
1442	ALTERNATIVE EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00
1450	INSTRUCTIONAL PROGRAMS OUTSIDE EST'D SCHOOL DAY	0.00	200.00	1,700.00	0.00	(1,700.00)	0.00
1480	TITLE I	0.00	0.00	0.00	0.00	0.00	0.00

(UNADJUSTED)
Condensed Board Summary Report

From 05/01/2022 To 05/31/2022

Summarization Level: MAJOR FUND/MAJOR FUNCTION/SUB FUNCTION/FULL FUNCTION

Account	Description	Current Budget	PTD Exp/Rev	YTD Exp/Rev	YTD Outstanding Enc	Balance	YTD% Used
1490	ACCOUNTABILITY	0.00	0.00	0.00	0.00	0.00	0.00
	Total	36,360.00	2,894.49	56,778.92	0.00	(20,418.92)	156.16
1500	NONPUBLIC SCHOOL PGMS						
1500	NONPUBLIC SCHOOL PGMS	0.00	0.00	1,556.00	0.00	(1,556.00)	0.00
	Total	0.00	0.00	1,556.00	0.00	(1,556.00)	0.00
1600							
1693	COMMUNITY COLLEGE	290,824.00	23,265.33	267,558.63	0.00	23,265.37	92.00
	SPSHP						
	Total	290,824.00	23,265.33	267,558.63	0.00	23,265.37	92.00
2000							
2100	SUPPORT SERVICES PUPIL						
2120	GUIDANCE SERVICES	1,060,780.00	73,890.38	775,259.71	136.00	285,384.29	73.10
2130	ATTENDANCE SERVICES	70,598.00	4,862.36	59,381.66	272.00	10,944.34	84.50
2140	PSYCHOLOGICAL SERVICES	288,359.00	21,988.69	226,851.58	0.00	61,507.42	78.67
2150	SPEECH PATH/AUDIOLOGY	0.00	0.00	0.00	0.00	0.00	0.00
	Total	1,419,737.00	100,741.43	1,061,492.95	408.00	357,836.05	74.80
2200	SUPPORT SERVICES-INSTRU						
2200	SUPPORT SERVICES-INSTRU	0.00	0.00	0.00	0.00	0.00	0.00
2220	TECH SUPPORT SERVICES	735,191.00	45,081.17	750,729.52	4,388.35	(19,926.87)	102.71
2230	EDU TELEVISION SERVICES	4,500.00	0.00	2,052.00	0.00	2,448.00	45.60
2250	SCHOOL LIBRARY SERVICES	625,153.00	45,614.85	492,942.90	7,567.04	124,643.06	80.06
2260	INSTRUCTION & CURR DEV	356,714.00	34,176.22	296,757.72	0.00	59,956.28	83.19
2271	INSTRUC STAFF DEVEL SVC	331,253.00	8,730.99	219,789.35	0.00	111,463.65	66.35
2272	NON CERTIFIED PROF DEV	0.00	0.00	2,265.00	0.00	(2,265.00)	0.00
2280	NONPUBLIC SUPPORT SVC	0.00	0.00	0.00	0.00	0.00	0.00

(UNADJUSTED)
Condensed Board Summary Report
 From 05/01/2022 To 05/31/2022

Summarization Level: MAJOR FUND/MAJOR FUNCTION/SUB FUNCTION/FULL FUNCTION

Account	Description	Current Budget	PTD Exp/Rev	YTD Exp/Rev	YTD Outstanding Enc	Balance	YTD% Used
2290	OTHER INSTRUC STAFF SVC	258,166.00	17,689.52	188,865.26	0.00	69,300.74	73.16
	Total	2,310,977.00	151,292.75	1,953,401.75	11,955.39	345,619.86	85.04
2300	SUPPORT SERVICES-ADMIN						
2310	BOARD SERVICES	54,535.00	7,606.92	72,167.71	0.00	(17,632.71)	132.33
2320	BOARD TREASURER SERVICE	300.00	0.00	250.00	0.00	50.00	83.33
2330	TAX ASSESS & COLLECTION	162,500.00	10,063.82	146,888.58	0.00	15,611.42	90.39
2340	STAFF RELATIONS/NEGO	0.00	0.00	0.00	0.00	0.00	0.00
2350	LEGAL SERVICES	150,000.00	18,536.07	144,080.74	0.00	5,919.26	96.05
2360	OFFICE SUPERINTENDENT	771,939.00	32,988.21	505,077.31	820.84	266,040.85	65.54
2380	OFFICE OF PRINCIPAL SVC	1,610,986.00	109,102.59	1,304,069.88	5,941.32	300,974.80	81.32
	Total	2,750,260.00	178,297.61	2,172,534.22	6,762.16	570,963.62	79.24
2400	SUPP SVC-PUBLIC HEALTH						
2420	MEDICAL SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2430	DENTAL SERVICES	600.00	0.00	0.00	0.00	600.00	0.00
2440	NURSING SERVICES	457,634.00	41,576.66	373,202.08	197.38	84,234.54	81.59
	Total	458,234.00	41,576.66	373,202.08	197.38	84,834.54	81.49
2500	SUPP SERVICES-BUSINESS						
2511	SUPP SERVICES-BUSINESS	892,215.00	57,483.66	749,610.82	15,451.06	127,153.12	85.75
	Total	892,215.00	57,483.66	749,610.82	15,451.06	127,153.12	85.75
2600							
2690	OPER OF BLDG SERVICES	4,825,512.00	314,171.88	4,309,352.13	58,804.33	457,355.54	90.52
	Total	4,825,512.00	314,171.88	4,309,352.13	58,804.33	457,355.54	90.52
2700							
2790	STUDENT TRANSP SERVICES	2,904,059.00	217,484.82	2,321,470.23	24,828.97	557,759.80	80.79

(UNADJUSTED)
Condensed Board Summary Report

From 05/01/2022 To 05/31/2022

Summarization Level: MAJOR FUND/MAJOR FUNCTION/SUB FUNCTION/FULL FUNCTION

Account	Description	Current Budget	PTD Exp/Rev	YTD Exp/Rev	YTD Outstanding Enc	Balance	YTD% Used
	Total	2,904,059.00	217,484.82	2,321,470.23	24,828.97	557,759.80	80.79
2800	SUPPORT SVCS-CENTRAL						
2830	STAFF SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
2832	RECRUITMENT & PLACEMENT	0.00	0.00	0.00	0.00	0.00	0.00
2834	STAFF DEV - NON-CERT	2,000.00	0.00	3,554.00	0.00	(1,554.00)	177.70
2836	STAFF DEVELOPMENT SVCS	5,793.00	0.00	6,483.00	0.00	(690.00)	111.91
	Total	7,793.00	0.00	10,037.00	0.00	(2,244.00)	128.80
2900	OTHER SUPPORT SERVICES						
2910	OTHER SUPPORT SERVICES	23,130.00	0.00	23,556.60	0.00	(426.60)	101.84
	Total	23,130.00	0.00	23,556.60	0.00	(426.60)	101.84
3000	OP OF NONINSTRUCT SVC						
3000	OP OF NONINSTRUCT SVC	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00	0.00
3100	FOOD SERVICES						
3100	FOOD SERVICES	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00	0.00
3200	STUDENT ACTIVITIES						
3200	STUDENT ACTIVITIES	268,125.45	32,410.18	124,074.02	13,261.98	130,789.45	51.22
3210	SCHOOL STUDENT ACT	0.00	0.00	0.00	0.00	0.00	0.00
3250	SCHOOL ATHLETICS	1,098,345.00	120,041.42	798,358.91	15,384.99	284,601.10	74.09
	Total	1,366,470.45	152,451.60	922,432.93	28,646.97	415,390.55	69.60
3300	COMMUNITY SERVICES						
3300	COMMUNITY SERVICES	13,181.00	850.44	7,043.24	0.00	6,137.76	53.43
	Total	13,181.00	850.44	7,043.24	0.00	6,137.76	53.43

(UNADJUSTED)
Condensed Board Summary Report
 From 05/01/2022 To 05/31/2022

Summarization Level: MAJOR FUND/MAJOR FUNCTION/SUB FUNCTION/FULL FUNCTION

Account	Description	Current Budget	PTD Exp/Rev	YTD Exp/Rev	YTD Outstanding Enc	Balance	YTD% Used
4000	FACILITIES ACQUISITION						
4600	EXISTING BLDG IMPROVE						
4600	EXISTING BLDG IMPROVE	0.00	0.00	0.00	1,933,300.85	(1,933,300.85)	0.00
	Total	0.00	0.00	0.00	1,933,300.85	(1,933,300.85)	0.00
5000	OTHER EXPEND & FINANCE						
5100	OTHER EXPEND & FINANCE						
5100	OTHER EXPEND & FINANCE	0.00	0.00	0.00	0.00	0.00	0.00
5110	DEBT SERVICE	1,861,269.00	1,780.11	1,806,303.84	0.00	54,965.16	97.05
5130	REFUND PRIOR YR REV	0.00	0.00	0.00	0.00	0.00	0.00
	Total	1,861,269.00	1,780.11	1,806,303.84	0.00	54,965.16	97.05
5200	FUND TRANSFERS						
5230	CAPITAL PROJ TRANSFERS	440,000.00	0.00	0.00	0.00	440,000.00	0.00
5251	FOOD SVC FUND TRANSFER	0.00	0.00	0.00	0.00	0.00	0.00
5280	ACTIVITY FUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
	Total	440,000.00	0.00	0.00	0.00	440,000.00	0.00
5800	SUSPENSE ACCOUNT						
5800	SUSPENSE ACCOUNT	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00	0.00
5900	BUDGETARY RESERVE						
5900	BUDGETARY RESERVE	1,949,589.00	0.00	0.00	0.00	1,949,589.00	0.00
	Total	1,949,589.00	0.00	0.00	0.00	1,949,589.00	0.00
6000	REVENUE LOCAL SOURCES						
6000	REVENUE LOCAL SOURCES						
6001	FUND BALANCE	(209,300.00)	0.00	0.00	0.00	(209,300.00)	0.00
	Total	(209,300.00)	0.00	0.00	0.00	(209,300.00)	0.00

(UNADJUSTED)
Condensed Board Summary Report
 From 05/01/2022 To 05/31/2022

Summarization Level: MAJOR FUND/MAJOR FUNCTION/SUB FUNCTION/FULL FUNCTION

Account	Description	Current Budget	PTD Exp/Rev	YTD Exp/Rev	YTD Outstanding Enc	Balance	YTD% Used
6100	TAXES LEVIED						
6111	REAL ESTATE TAXES	(31,146,234.00)	(2,157.24)	(30,689,180.77)	0.00	(457,053.23)	98.53
6112	INTERIM REAL EXTATE TAX	(125,000.00)	0.00	(142,446.15)	0.00	17,446.15	113.96
6113	PUBLIC UTILITY REALTY	(35,000.00)	0.00	(35,282.95)	0.00	282.95	100.81
6120	PER CAPITA TAX	0.00	0.00	0.00	0.00	0.00	0.00
6141	ACT 511 PC FLAT	0.00	0.00	0.00	0.00	0.00	0.00
6143	EMER MUNIC SVC TAX	(25,000.00)	(5,274.08)	(26,742.30)	0.00	1,742.30	106.97
6151	EARNED INCOME TAX	(3,400,000.00)	(667,775.81)	(3,682,725.57)	0.00	282,725.57	108.32
6153	REALTY TRANSFER TAX	(500,000.00)	0.00	(1,162,687.95)	0.00	662,687.95	232.54
	Total	(35,231,234.00)	(675,207.13)	(35,739,065.69)	0.00	507,831.69	101.44
6400	DELINQUENCY TAXES						
6411	DELINQUENT RE TAX	(740,000.00)	(80,657.83)	(758,945.03)	0.00	18,945.03	102.56
6420	DELINQUENT PC SECT 679	0.00	(99.00)	(1,522.23)	0.00	1,522.23	0.00
6441	DELINQUENT PC 511	0.00	(104.50)	(1,502.77)	0.00	1,502.77	0.00
	Total	(740,000.00)	(80,861.33)	(761,970.03)	0.00	21,970.03	102.97
6500	EARNINGS ON INVESTMENTS						
6510	INTEREST ON INVESTMENTS	(75,000.00)	(7,768.81)	(18,454.53)	0.00	(56,545.47)	24.61
6530	GAIN/LOSS ON INVESTMTS	0.00	0.00	0.00	0.00	0.00	0.00
	Total	(75,000.00)	(7,768.81)	(18,454.53)	0.00	(56,545.47)	24.61
6700							
6710	ADMISSIONS	(74,400.00)	0.00	(54,537.41)	0.00	(19,862.59)	73.30
6740	FEES	(2,000.00)	0.00	0.00	0.00	(2,000.00)	0.00
6750	STUDENT EVT- SPEC EVENT	0.00	0.00	0.00	0.00	0.00	0.00
6790	OTHR STUDENT ACT INCOME	(15,000.00)	(3,961.00)	(4,865.00)	0.00	(10,135.00)	32.43

(UNADJUSTED)
Condensed Board Summary Report

From 05/01/2022 To 05/31/2022

Summarization Level: MAJOR FUND/MAJOR FUNCTION/SUB FUNCTION/FULL FUNCTION

Account	Description	Current Budget	PTD Exp/Rev	YTD Exp/Rev	YTD Outstanding Enc	Balance	YTD% Used
	Total	(91,400.00)	(3,961.00)	(59,402.41)	0.00	(31,997.59)	64.99
6800							
6821	STATE REV REC OTHER PA	0.00	0.00	0.00	0.00	0.00	0.00
6831	FUNDS OTHER PA SCH DST	0.00	0.00	0.00	0.00	0.00	0.00
6832	FEDERAL IDEA REVENUE	(273,175.00)	0.00	0.00	0.00	(273,175.00)	0.00
6837	FED REV CARES ACT-CNTY	0.00	0.00	0.00	0.00	0.00	0.00
6839	FEDERAL REVENUE - OTHER	0.00	0.00	0.00	0.00	0.00	0.00
	Total	(273,175.00)	0.00	0.00	0.00	(273,175.00)	0.00
6900	REVENUE LOCAL SOURCES						
6910	USE OF FACILITIES	(3,500.00)	(25.00)	(50.00)	0.00	(3,450.00)	1.43
6920	CONTRIBUTION & DONATION	0.00	(252.00)	(563.00)	0.00	563.00	0.00
6941	REGULAR SCH TUITION	0.00	0.00	0.00	0.00	0.00	0.00
6942	SUMMER SCHOOL TUITION	(9,000.00)	0.00	0.00	0.00	(9,000.00)	0.00
6944	Tuition other LEA's	(27,000.00)	0.00	(4,966.48)	0.00	(22,033.52)	18.39
6980	COMMUNITY ACTIVITY REV	(7,900.00)	(50.00)	(4,150.00)	0.00	(3,750.00)	52.53
6990	MISCELLANEOUS REVENUE	0.00	1,360.01	(39,803.46)	0.00	39,803.46	0.00
6991	REFUND OF P/Y EXPEND	0.00	0.00	(37,282.47)	0.00	37,282.47	0.00
6992	ENERGY EFF REV & INCENT	0.00	0.00	0.00	0.00	0.00	0.00
6999	Miscellaneous	(77,973.00)	(3,458.31)	(11,406.55)	0.00	(66,566.45)	14.63
	Total	(125,373.00)	(2,425.30)	(98,221.96)	0.00	(27,151.04)	78.34
7000							
7100	BASIC INS. OPR. SUBSIDIES						
7110	BASIC EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00
7111	BASIC EDUCATION SUBSIDY	(3,392,934.00)	0.00	(2,374,623.00)	0.00	(1,018,311.00)	69.99

(UNADJUSTED)
Condensed Board Summary Report

From 05/01/2022 To 05/31/2022

Summarization Level: MAJOR FUND/MAJOR FUNCTION/SUB FUNCTION/FULL FUNCTION

Account	Description	Current Budget	PTD Exp/Rev	YTD Exp/Rev	YTD Outstanding Enc	Balance	YTD% Used
7112	SOCIAL SECURITY SUBSIDY	(831,594.00)	(184,577.45)	(579,259.85)	0.00	(252,334.15)	69.66
7140	CHARTER SCHOOLS	0.00	0.00	0.00	0.00	0.00	0.00
7160	Tuition for 1305 & 1306	0.00	0.00	0.00	0.00	0.00	0.00
	Total	(4,224,528.00)	(184,577.45)	(2,953,882.85)	0.00	(1,270,645.15)	69.92
7200	REVENUE EDU.PROGRAMS						
7210	HOMEBOUND INSTRUCTION	0.00	0.00	0.00	0.00	0.00	0.00
7220	VOCATIONAL EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00
7230	ALTERNATIVE EDUCATION	0.00	0.00	0.00	0.00	0.00	0.00
7250	MIGRATORY CHILDREN	0.00	0.00	0.00	0.00	0.00	0.00
7271	SPECIAL EDUCATION	(1,041,143.00)	0.00	(746,456.00)	0.00	(294,687.00)	71.70
7299	DIRECT PMT - PRRS & APS	0.00	0.00	0.00	0.00	0.00	0.00
	Total	(1,041,143.00)	0.00	(746,456.00)	0.00	(294,687.00)	71.70
7300	REVENUE NON-ED.PROGRAMS						
7310	TRANSPORTATION	0.00	0.00	0.00	0.00	0.00	0.00
7311	SD TRANSPORTATION	(285,000.00)	0.00	(236,598.00)	0.00	(48,402.00)	83.02
7312	NP TRANSPORTATION	(115,000.00)	0.00	(38,885.00)	0.00	(76,115.00)	33.81
7320	RENT & SINK FUND PYMT	0.00	0.00	0.00	0.00	0.00	0.00
7330	MEDICAL/DENTAL SVCS	(42,000.00)	0.00	(34,169.42)	0.00	(7,830.58)	81.36
7340	SUPPLEMENTAL REIMBURSE	(934,692.00)	0.00	(934,691.92)	0.00	(0.08)	100.00
7360	SAFE SCHOOLS	0.00	0.00	0.00	0.00	0.00	0.00
7361	PCCD Grant	0.00	0.00	0.00	0.00	0.00	0.00
	Total	(1,376,692.00)	0.00	(1,244,344.34)	0.00	(132,347.66)	90.39
7500	ACCOUNTABILITY GRANT						
7500	ACCOUNTABILITY GRANT	0.00	0.00	0.00	0.00	0.00	0.00

(UNADJUSTED)
Condensed Board Summary Report

From 05/01/2022 To 05/31/2022

Summarization Level: MAJOR FUND/MAJOR FUNCTION/SUB FUNCTION/FULL FUNCTION

Account	Description	Current Budget	PTD Exp/Rev	YTD Exp/Rev	YTD Outstanding Enc	Balance	YTD% Used
7501	Accountability Grant	0.00	0.00	0.00	0.00	0.00	0.00
7505	READY TO LEARN BLK GRNT	(142,538.00)	0.00	(142,538.00)	0.00	0.00	100.00
7506	PA SMART GRANTS	0.00	0.00	0.00	0.00	0.00	0.00
7510	EXTRA GRANTS	0.00	0.00	0.00	0.00	0.00	0.00
7599	EXTRA GRANTS	0.00	0.00	0.00	0.00	0.00	0.00
	Total	(142,538.00)	0.00	(142,538.00)	0.00	0.00	100.00
7800	REVENUE PA SHARE BEN.						
7810	FICA - STATE	0.00	0.00	0.00	0.00	0.00	0.00
7820	RETIREMENT - STATE	(3,801,439.00)	0.00	(2,872,067.52)	0.00	(929,371.48)	75.55
	Total	(3,801,439.00)	0.00	(2,872,067.52)	0.00	(929,371.48)	75.55
7900	REVENUE TECHNOLOGY						
7920	CLASSROOMS FOR FUTURE	0.00	0.00	0.00	0.00	0.00	0.00
7990	OTHER TECHNOLOGY GRANT	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00	0.00
8000							
8500	FEDERAL GRANTS-IN-AID						
8512	IDEA Part B	0.00	0.00	(355.73)	0.00	355.73	0.00
8513	TITLE I GRANT IMPROV	0.00	0.00	0.00	0.00	0.00	0.00
8514	Title I	(264,945.00)	(16,627.67)	(158,301.69)	0.00	(106,643.31)	59.75
8515	TITLE II	(55,578.00)	0.00	(80,934.92)	0.00	25,356.92	145.62
8516	TITLE III ESL	(6,420.00)	0.00	(1,742.27)	0.00	(4,677.73)	27.14
8517	DRUG FREE SCHOOLS	(14,686.00)	0.00	(13,087.30)	0.00	(1,598.70)	89.11
8518	TITLE V	0.00	0.00	0.00	0.00	0.00	0.00
8519	TITLE II/TITLE V GRANT	0.00	0.00	0.00	0.00	0.00	0.00

(UNADJUSTED)
Condensed Board Summary Report

From 05/01/2022 To 05/31/2022

Summarization Level: MAJOR FUND/MAJOR FUNCTION/SUB FUNCTION/FULL FUNCTION

Account	Description	Current Budget	PTD Exp/Rev	YTD Exp/Rev	YTD Outstanding Enc	Balance	YTD% Used
8570	TITLE II EESE GRANT	0.00	0.00	0.00	0.00	0.00	0.00
	Total	(341,629.00)	(16,627.67)	(254,421.91)	0.00	(87,207.09)	74.47
8600	OTHER FED.GRANTS-IN-AID						
8670	DRUG FREE SCHOOLS	0.00	0.00	0.00	0.00	0.00	0.00
8680	TITLE III	0.00	0.00	0.00	0.00	0.00	0.00
8690	OTHER FEDERAL GRANTS	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00	0.00
8700							
8701	IDEA PART B - ARRA	0.00	0.00	0.00	0.00	0.00	0.00
8708	ARRA FISCAL STAB - BE	0.00	0.00	0.00	0.00	0.00	0.00
8709	Basic Ed - Ed Jobs	0.00	0.00	0.00	0.00	0.00	0.00
8741	CARE ACT - ESSER FUNDNG	0.00	0.00	0.00	0.00	0.00	0.00
8742	GOV EMER ED RELIEF FUND	0.00	0.00	(355.73)	0.00	355.73	0.00
8743	ESSER II - CRRSA ACT	(975,631.00)	0.00	(112,155.35)	0.00	(863,475.65)	11.50
8744	ARP ESSER III	(1,949,589.00)	(70,944.58)	(70,944.58)	0.00	(1,878,644.42)	3.64
8747	EMERGENCY CONNECTIVITY	0.00	0.00	0.00	0.00	0.00	0.00
8749	CARES ACT - PCCD FUNDNG	0.00	0.00	(63,918.00)	0.00	63,918.00	0.00
	Total	(2,925,220.00)	(70,944.58)	(247,373.66)	0.00	(2,677,846.34)	8.46
8800	ACCESS REIMBURSEMENTS						
8810	MEDICAL ASSISTANCE	(15,000.00)	0.00	0.00	0.00	(15,000.00)	0.00
8820	MED ASSIS - TRANS & AD	0.00	0.00	(7,788.43)	0.00	7,788.43	0.00
	Total	(15,000.00)	0.00	(7,788.43)	0.00	(7,211.57)	51.92
9000							
9300							

(UNADJUSTED)
Condensed Board Summary Report

From 05/01/2022 To 05/31/2022

Summarization Level: MAJOR FUND/MAJOR FUNCTION/SUB FUNCTION/FULL FUNCTION

Account	Description	Current Budget	PTD Exp/Rev	YTD Exp/Rev	YTD Outstanding Enc	Balance	YTD% Used
9330	Trans from Cap Reserve	0.00	0.00	0.00	0.00	0.00	0.00
	Total	0.00	0.00	0.00	0.00	0.00	0.00
MAJOR FUND 10 TOTALS							
	Total Expenditure	46,362,813.00	3,424,248.98	36,776,775.82 W	2,916,159.62	6,669,877.56	85.61
	Total Other Expenditure	4,250,858.00	1,780.11	1,806,303.84 W	0.00	2,444,554.16	42.49
	Total Revenue	(50,613,671.00)	0.00	(45,145,987.33) W	0.00	(5,467,683.67)	89.20
	Total Other Revenue	0.00	(1,042,373.27)	0.00	0.00	0.00	0.00
		0.00	2,383,655.82	(6,562,907.67)	2,916,159.62	3,646,748.05	

(UNADJUSTED)
Condensed Board Summary Report

From 05/01/2022 To 05/31/2022

Summarization Level: MAJOR FUND/MAJOR FUNCTION/SUB FUNCTION/FULL FUNCTION

Grand Totals All Funds	Current Budget	PTD Exp/Rev	YTD Exp/Rev	YTD Outstanding Enc	Balance	YTD% Used
Total Expenditure	46,362,813.00	3,424,248.98	36,776,775.82 ✓	2,916,159.62	6,669,877.56	85.61
Total Other Expenditure	4,250,858.00	1,780.11	1,806,303.84 ✓	0.00	2,444,554.16	42.49
Total Revenue	(50,613,671.00)	(1,042,373.27)	(45,145,987.33) ✓	0.00	(5,467,683.67)	89.20
Total Other Revenue	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	2,383,655.82	(6,562,907.67)	2,916,159.62	3,646,748.05	

Capital Reserve Finance Report
May 31, 2022

Project	Original Budget	Change Orders	Miscellaneous Construction Costs	Working Budget	Project To Date Expenses April	May	Project To Date Expenses	Balance To Finish
Cooling Tower Replacement								
HBEngineers, Inc.								
Engineering Design Services	12,000.00			12,000.00	12,000.00		12,000.00	0.00
Permits			460.00	460.00	460.00		460.00	0.00
ASL Refrigeration, Inc.	221,045.00			221,045.00	221,045.00		221,045.00	0.00
Tennis Court Maintenance - Installation								
The Breneman Company	49,800.00			49,800.00	49,800.00		49,800.00	0.00
Saucon Valley High School Repairs								
Garland/DBS, Inc.								
Roof Repairs	39,899.00	9,991.00		49,890.00	49,890.00		49,890.00	0.00
Walk-In Box Evaporators								
Johnson Controls								
Two New Russell Evaporator Assemblies	15,900.00			15,900.00	15,900.00		15,900.00	0.00
Replacement of 2 Existing HS Rooftop Heat Pumps								
HBEngineers, Inc.								
Engineering Design Services	3,900.00			3,900.00	3,900.00		3,900.00	0.00
Johnson Controls								
RTU-4 and RTU-13 Replacement	81,312.00			81,312.00	17,085.80	8,243.00	25,328.80	55,983.20
	<u>423,856.00</u>	<u>9,991.00</u>	<u>460.00</u>	<u>434,307.00</u>	<u>370,080.80</u>	<u>8,243.00</u>	<u>378,323.80</u>	<u>55,983.20</u>

**SAUCON VALLEY SCHOOL DISTRICT
BUSINESS OFFICE**

BUDGETARY TRANSFER FORM
2021-2022

Date: June 28, 2022

		TRANSFER AMOUNT		ACCOUNT TITLE	REASON FOR TRANSFER
ACCOUNT #		IN	OUT		
1	TO	10-2380-330-000-30-000-000-0000	10,032.00	CONTRACTED SERVICE 9-12	BALANCE ACCOUNT
	FROM	10-2380-610-000-30-000-000-0000		SUPPLIES - PRINCIPAL 9-12	TRANSFER OF FUNDS
2	TO	10-3200-449-000-30-000-124-000-0000	698.19	HS - FINE ARTS OTHER RENTALS	BALANCE ACCOUNT
	FROM	10-3200-610-000-30-000-124-000-0000		SUPPLIES - ARTS AND THEATRE	TRANSFER OF FUNDS
3	TO				BALANCE ACCOUNT
	FROM				TRANSFER OF FUNDS
4	TO				BALANCE ACCOUNT
	FROM				TRANSFER OF FUNDS

Total Transfer: \$ 10,730.19

SAUCON VALLEY HIGH SCHOOL
 FINANCIAL REPORTS
 MAY 31, 2022
 CLUB ACCOUNT FUND

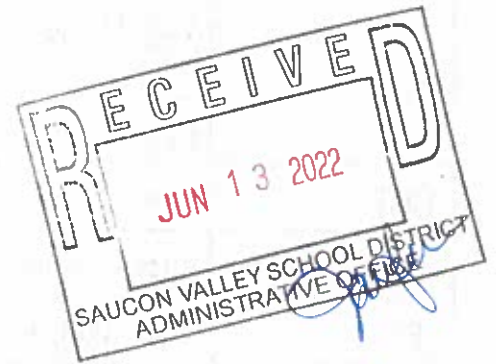
BEGINNING BALANCE	\$	77,374.13
INCOME		12,476.43
EXPENSES		40,818.19
ENDING BALANCE	\$	49,032.37

CLUB ACCOUNT	ENDING BALANCE
AEVIDUM	431.35
BAND	2,086.16
CALCULUS CLUB	467.86
CHORUS	728.40
CLASS OF 2017	(20.32)
CLASS OF 2022	1,599.81
CLASS OF 2023	386.96
CLASS OF 2024	3,619.77
CLASS OF 2025	1,748.86
DANCE TEAM	2,217.27
DRAMA CLUB	1,972.88
ENVIRONMENTAL CLUB	201.28
FBLA	6,928.42
FOREIGN LANGUAGE	1,336.66
GLOBAL SCHOLARS	26.37
GSA	47.81
NAT'L HONOR SOCIETY	4,292.81
LEO CLUB	684.87
MINI-THON	500.00
MODEL UN	320.63
NEWSPAPER	158.22
PAINTBALL	50.38
PHOTOGRAPHY CLUB	536.00
READING TEAM	5.83
ROBOTICS CLUB	8,676.72
RUGBY CLUB	687.35
SADD	136.03
SGA - STUDENT STORE	4,045.12
SKI CLUB	1,129.08
SMASH-VIDEO CLUB	24.00
SPIRIT COUNCIL	112.66
STEM	583.72
UNICEF	428.36
YEARBOOK	2,880.37
INTEREST	2.59
TOTALS	\$ 49,031.69

Tamara Gary
 Principal

Saucon Valley School District
Office the Superintendent

TO: David Bonenberger, Business Manager
FROM: Jaime Vlasaty, Superintendent
RE: Surplus / Obsolete Materials & Equipment
DATE:



Copyright Date	Publisher	Title/Series	total
1988	Travelview International	VHS Paris France	1
1992	Action Film Limitée	VHS Lucky Luke La Ballade des Dalton	1
2000	Columbia Pictures	VHS Petit Stuart	1
1999	French American Music Enterprises	VHS Le Peuples Français en Amérique	1
1994	The History Channel	VHS The Eiffel Tower	1
	Walt Disney	VHS Les Aristochats	1
	Walt Disney	VHS Aladdin	1
	Walt Disney	VHS Les 101 Dalmatiens	1
	Walt Disney	VHS Le Roi Lion	1
	Disney/Pixar	VHS Histoire de Jouets 2	1
	Walt Disney	VHS Le Bossu de Notre Dame	1

Office use:

Date declared _____

Date of disposal _____

Picked up by _____

Disposal method _____

1996	New River Media	VHS Gargoyles "Guardians of the Gate"	1
	Walt Disney	VHS Chantons Ensemble "On S'amuse au Royaume Enchanté"	1
	Educational Video Network	VHS Bastille Day in Paris	1
1993	Questar	VHS Touring France	1
1994	International Video Network	VHS Video Visits Discovering France	1
1988	Emerald City Productions	VHS Les Misérables	1
1997	Small World Productions	VHS Travel the World Paris Daytrips, Alsace and Champagne	1
2005	New Dimension Media	DVD France Beyond Our Borders	1
	Teacher's Dsiccovery	VHS French Speaking Switzerland	1
1995	Walt Disney /Pixar	VHS Histoire de Jouets	1
1995	International Video Network	VHS France	1
1994	Robert McConnell Productions	VHS Dining in France	1
1992	Labyrinth Media	VHS (Moustache) Bonjour les Amis!	1
2002	Arden Films	DVD Families of France	1
	Walt Disney	VHS Cendrillon	1
1997	Home Vision Arts	VHS Haiti: A Painted History	1
	Walt Disney	VHS La Belle et la Bête	1
	Warner Brothers	VHS Harry Potter À l'École des Sorciers	1

RECEIVED
JUN 13 2022
SAUCON VALLEY SCHOOL DISTRICT
ADMINISTRATIVE SERVICES

Office use:

Date declared _____

Date of disposal _____

Picked up by _____

Disposal method _____

1994	Robert McConnell Productions	VHS Richard's School Day	1
1993	Questar	VHS Touring France	1
1989	Warner Brothers	VHS The Looney Tunes Spectacle vidéo no. 2	1
1999	Schlessinger Media	VHS Colonial Life for Children "The French and Colonial Quebec	1
	Teacher's Video Company	VHS Great Reasons to Learn French	1
	Educational Video Network	VHS Noel a Paris	1
1989	TMW Media Group	VHS Tell Me Why Volume XVI Sports and Games (Spanish)	1

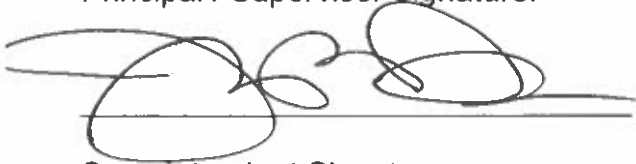
Reason: No longer have VHS or DVD player readily available; some material is out of date; all content is available digitally

Pick up location/room number: MS D104

Teacher Name: Sarah Thatcher

Principal / Supervisor Signature:


Date:



6/8/2022

Superintendent Signature:

Date:



Office use:

Date declared _____

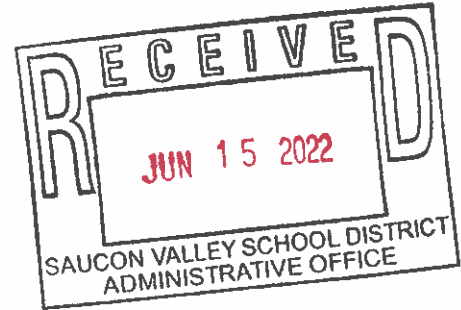
Date of disposal _____

Picked up by _____

Disposal method _____

Saucon Valley School District
Office the Superintendent

TO: David Bonenberger, Business Manager
FROM: Jaime Vlasaty, Superintendent
RE: Surplus / Obsolete Materials & Equipment
DATE: 6/9/2022



Light Microscope	<u>Model Cenco 60912-22</u>	No: 744019	1
Light Microscope	<u>Model Cenco 60912-22</u>		1
Light Microscope	<u>Model Cenco 60912-22</u>		1
Light Microscope	<u>Model Cenco 60912-22</u>		1
Light Microscope	<u>Model Cenco 60912-22</u>		1

Reason: Old mirror light microscope that we no longer use. Have been replaced with electric light microscopes.

Pick up location/room number: D112

Teacher Name: Kristin schlotter

Principal / Supervisor Signature:

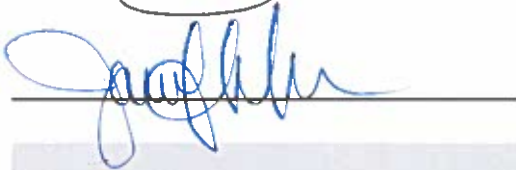
Date:



6/15/22

Superintendent Signature:

Date:



6/15/22

Office use:

Date declared _____

Date of disposal _____

Picked up by _____

Disposal method _____

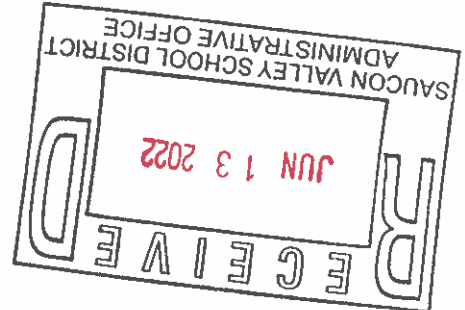
Saucon Valley School District
Office of the Assistant to the Superintendent

TO: David Bonenberger, Business Manager

FROM: Jaime Vlasaty, Superintendent

RE: Surplus / Obsolete Materials & Equipment

DATE: 6/1/2022




Tube TV			
Projector			

Reason: No longer used because technology has been updated with Apple TV

Pick up location/room number: D206 Teacher Name: Megan Kern

Principal / Supervisor Signature and Date:

 6/8/2022

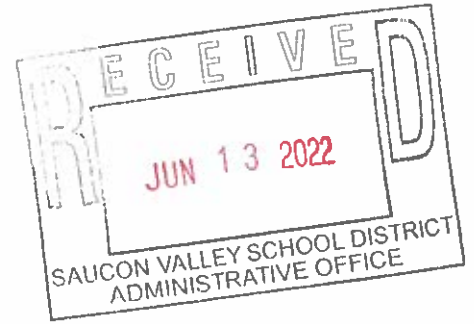
Assistant to the Superintendent Signature and Date:

Office use:

Date declared _____ Date of disposal _____

Picked up by _____ Disposal method _____

Saucon Valley School District
Office the Superintendent



TO: David Bonenberger, Business Manager
FROM: Jaime Vlasaty, Superintendent
RE: Surplus / Obsolete Materials & Equipment
DATE: June 3, 2022

World Explorer: Planning Guide			
World Explorer: Teacher Resources			
World Explorer: Student books			

Reason: These Social Studies Materials were left behind in my room many moons ago by a retired teacher (I presume) I asked the current Social Studies teachers if these materials can be utilized and the answer was no! I would like to stop storing them!

JV

Pick up location/room number: D105

Teacher Name: Corinne Rivero

Principal / Supervisor Signature:

Date:

6/6/2022

Superintendent Signature:

Date:

Office use:

Date declared _____

Date of disposal _____

Picked up by _____

Disposal method _____



June 24, 2022

To: Saucon Valley Board of Education

From: Saucon Valley Foundation for Educational Innovation

Re: Robotics Club Funding

The Saucon Valley Foundation for Educational Innovation is pleased to provide funding for the 21st Century Robotics program for your approval

High School Robotics Club (\$4,300.00)

The funds of the grant will support the High School Robotics Club in the FIRST Robotics Competitions. Students design and construct a robot building leadership, engineering, research and analytical problem-solving skills.

Respectfully,

Kathleen Dettmar, Treasurer
SVFEI

Cc: David Bonenberger, Business Office

SAUCON VALLEY SCHOOL DISTRICT
NORTHAMPTON COUNTY, PENNSYLVANIA

RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS

A RESOLUTION providing property tax rebates for each calendar year to certain senior citizens, widows, widowers, and disabled persons with fixed and limited incomes; establishing uniform standards and qualifications for eligibility to receive a rebate; and providing penalties for fraudulent claims.

WHEREAS, the Board of School Directors of the Saucon Valley School District recognizes the severe economic plight of certain senior citizens, widows, widowers, and disabled persons with fixed and limited incomes who are faced with rising living costs and constantly increasing tax and inflation cost burdens which threaten their homesteads and self-sufficiency; and

WHEREAS, the Board of Directors considers, and has considered, it to be a matter of sound public policy to make special provisions for property tax rebates during the 2022-2023 year for the school taxes paid for the 2021-2022 school tax year to that class of senior citizens, widows, widowers, and disabled persons who are real property taxpayers and who are without adequate means of support to enable them to remain in peaceable possession of their homes and relieving their economic burden.

NOW, THEREFORE, the Board of School Directors of the Saucon Valley School District of Northampton County, Pennsylvania, hereby adopts the following Resolution, to be known as the "Senior Citizens Property Tax Rebate Resolution of 2022" to incorporate herein all subsequent amendments, and to conform to current Commonwealth legislation.

Section 1 Definitions

The following words and phrases, when used in this Resolution shall have the meanings ascribed to them in this Section, except where the context clearly indicates or requires a different meaning.

1.1 "Income" means all income from whatever source derived, including but not limited to salaries, wages, bonuses, commissions, income from self-employment, alimony, support money, cash public assistance and relief, the gross amount of any pensions or annuities including fifty percent of Railroad Retirement benefits, fifty percent of all benefits received under the Federal Social Security Act (except Medicaid benefits), all benefits received under State Unemployment Insurance Laws and veterans' disability payments, all interest received from the Federal or any State government or any instrumentality or political subdivision thereof, realized capital gains, rentals, worker's compensation, and the gross amount of loss of time insurance benefits, life insurance benefits, and proceeds (except the first Five Thousand (\$5000.00) Dollars of the total of death benefit payments), and gifts of cash or property (other than transfers by gift between members of a household) in excess of a total value of Three Hundred (\$300.00) Dollars, "Income" shall not include surplus food or other relief of any kind supplied by a governmental agency, any property tax or rent rebate, any inflation dividend, the value of property received by inheritance or the amount of any damages received, whether by civil suit or settlement agreement, on account of personal injuries or sickness.

1.2 "Household income" for the calendar year means all income received by the claimant and all household members while residing in the homestead during the

calendar year during which real property taxes are levied or imposed by the Saucon Valley School District and for which calendar year a rebate is claimed.

1.3 “Homestead” means a dwelling and so much of the land surrounding it as is reasonably necessary for use of the dwelling as a home, owned and occupied by a claimant. A “homestead” shall also include premises occupied by reason or ownership in a cooperative housing corporation, mobile homes which are assessed as realty for local property tax purposes, and the land if owned by the claimant, upon which the mobile home is situated, and other similar living accommodations, as well as a part of a multi-dwelling or multi-purpose building and part of the land upon which it is built. It shall also include premises occupied by reason of the claimant’s ownership of a dwelling located on land owned by a nonprofit incorporated association, of which the claimant is a member if the claimant is required to pay a pro-rata share of the property taxes levied against the association’s land. It shall also include premises occupied by a claimant if he or she is required by law to pay a property tax by reason of his or her ownership in the dwelling, the land, or both. An owner includes a person in possession under a contract of sale, deed of trust, life estate, joint tenancy, or tenancy in common or by reason of descent and distribution.

1.4 “Real Property Taxes” means all taxes on a homestead (exclusive of municipal assessments, delinquent charges, and interest) levied or imposed by the Saucon Valley School District and due and payable during a calendar year.

1.5 “Claimant means a person who files a claim for a property tax rebate and (a) was sixty-five (65) years of age or over, or whose spouse (if a member of the household) was sixty-five (65) years of age or over, during a calendar year in which real property taxes were levied, due and payable: (b) was a widow or widower and was fifty

(50) years of age or over during a calendar year or part thereof in which real property taxes were levied, due and payable, or (c) was a permanently disabled person eighteen (18) years of age or over during a calendar year or part thereof in which real property taxes were levied, due and payable. For the purposes of this Resolution, the term “widow” or “widower” shall mean the surviving wife or surviving husband, as the case may be, of a deceased individual who has not remarried, and the term “permanently disabled person” shall mean a person who is unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment which can be expected to continue indefinitely.

Section 2
Property Tax Rebate

2.1 Any claim for a property tax rebate for real property taxes paid to the Saucon Valley School District shall for any calendar year be limited to the excess of real property taxes paid to the District over the real property tax rebate available by reason of the payment of such school taxes under the Senior Citizens Rebate and Assistance Act of the Commonwealth of Pennsylvania. Rent or inflation rebates shall not be considered by the District. The amount of such claim under this Resolution for the 2021 calendar year shall be determined in accordance with the following schedule unless otherwise adjusted by the Board of School Directors:

TABLE A- OWNERS ONLY

TOTAL INCOME From <u>Line 12</u> of your claim form			Your maximum rebate is
0	to	\$8,000	\$650
\$8,001	to	\$15,000	\$500
\$15,001	to	\$18,000	\$300
\$18,001	to	\$35,000	\$250

2.2 The maximum amount of rebate payable to any claimant under this Resolution shall not exceed Six Hundred Fifty (\$650) Dollars per calendar year. The school district will not issue a rebate that when added to the State Rebate would exceed the total amount of the school district property tax paid.

2.3 Constant ownership must be for the full period of time covered by the tax for which the rebate is being sought.

Section 3

Filing of Claim

3.1 A claim for property tax rebate shall be filed with the Business Administrator of the Saucon Valley School District between July 1, 2022 and April 28, 2023 for the 2021-2022 school district property taxes levied. Only one (1) claimant from a homestead each year shall be entitled to a property tax rebate. If two (2) or more persons are able to meet the qualifications for a claimant, they may determine who the claimant shall be. If they are unable to agree, each claimant shall receive one-half (½) of the rebate.

Section 4

Proof of Claim

4.1 Each claim shall include the District's completed rebate Form TRCF-1000, a signed copy of the PA-1000 for 2021, a copy of the PA rebate check received or a copy of the bank statement showing a direct deposit, and a copy of the receipted school tax bill for 2021-2022. It shall not be necessary that such taxes were paid by the claimant himself/herself; provided that the taxes must have been paid no later than the date of filing the claim for rebate.

Section 5

Incorrect Claim

5.1 Whenever the Business Administrator of the Saucon Valley School District finds the claim to have been incorrectly determined, he/she shall re-determine the correct amount of the claim and notify the claimant of the reason for the redetermination and the amount of the corrected claim.

Section 6

Claim Forms

6.1 Claims shall be filed only on forms prepared and provided by the Saucon Valley School District.

Section 7

Fraudulent Claim: Conveyance to Obtain Benefits

7.1 In any case in which a claim is excessive and was filed with fraudulent intent, the claim shall be disallowed in full and a penalty of twenty-five (25%) percent of the amount claimed shall be imposed. The penalty and the amount of the disallowed claim, if the claim had been paid, shall bear interest at the rate of one-half (1/2) of one (1%) percent per month from the date of the claim until repaid. The claimant and any person who assisted in the preparation or filing of a fraudulent claim shall be guilty of a misdemeanor, and, upon conviction thereof, shall be sentenced to pay a fine not exceeding One Thousand (\$1,000.00) Dollars, or undergo imprisonment not exceeding one (1) year, or both.

7.2 A claim shall be disallowed if the claimant received title to the homestead primarily for the purpose of receiving a property tax rebate.

Section 8
Petition for Redetermination

8.1 Any claimant whose claim for a property tax rebate is denied, corrected, or otherwise adversely affected by the Business Administrator of the Saucon Valley School District may file with the Board of School Directors a petition for redetermination within ninety (90) days after the date of mailing of written notice by the Business Administrator of such action. Such petition shall set forth the grounds upon which the claimant alleges that such action of the Business Administrator is erroneous or unlawful, in whole or in part, and shall be accompanied by an affidavit or affirmation that the facts contained therein are true and correct. The Board of School Directors, by designated committee, shall hold such hearings as may be necessary for the purpose of redetermination, and each claimant who has duly filed such petition for redetermination shall be notified by the Board of School Directors of the time when, and the place where, such hearing in his or her case will be held.

Section 9

Severability

9.1 The provisions of this Resolution are severable; if any word, phrase, clause, sentence, section, or provision of this Resolution is for any reason held to be unconstitutional or illegal, or invalid, the decision of any Court shall not affect or impair any of the remaining provisions of this Resolution. It is hereby declared to be the intent of the Board of School Directors of the Saucon Valley School District that this Resolution would have been adopted had such unconstitutional or illegal or invalid word, phrase, clause, sentence, section, or provision thereof not been included herein.

FY 22/23 Contracts

Chrin Hauling	\$30,000	Trash and Recycling	2690-411	Disposal Services
Joshua Tree	\$932	Tree Fertilizer	2690-414	Lawn Care Services
STEM Landscaping	\$50,000	Lawn Cutting and Bed Maintenance	2690-414	Lawn Care Services
Tomlinson Bomberger	\$50,000	Field and Ground Pesticide/Herbicide	2690-414	Lawn Care Services
BJ Terroni	\$2,000	HS Hot Water Boiler PM	2690-430	Repairs and Maintenance Services
Burkholders HVAC	\$12,000	HVAC Rooftop Condenser PM	2690-430	Repairs and Maintenance Services
Keystone	\$8,800	Fire Alarm Inspections	2690-430	Repairs and Maintenance Services
Degler Whiting	\$5,000	Bleacher PM	2690-430	Repairs and Maintenance Services
Ehrlich	\$6,000	Pest Management	2690-430	Repairs and Maintenance Services
Emergency Systems	\$1,800	Emergency Generator PM	2690-430	Repairs and Maintenance Services
ET&T	\$5,800	Software for New Phone System	2690-430	Repairs and Maintenance Services
Hirschberg Mechanical Srvcs	\$5,000	Jet Sanitary Lines	2690-430	Repairs and Maintenance Services
Hydra Numatic	\$1,000	Waste Water Pump Service	2690-430	Repairs and Maintenance Services
Integritech	\$4,800	Boiler Room Chemical Treatment	2690-430	Repairs and Maintenance Services
Johnson Control	\$49,500	Johnson Control System PM	2690-430	Repairs and Maintenance Services
Kensole Airways	\$2,000	Kitchen Hood Inspections	2690-430	Repairs and Maintenance Services
Kistler O'Brien	\$7,000	Fire Extinguisher, Hose Inspectitons	2690-430	Repairs and Maintenance Services
Myers	\$1,000	Stadium Emergency Light PM	2690-430	Repairs and Maintenance Services
Mountain Environmental	\$5,000	Asbestos Inspections and SDS Organizing	2690-430	Repairs and Maintenance Services
Otis Elevator	\$9,500	Elevator Inspections and PM	2690-430	Repairs and Maintenance Services
ProAC Corp	\$5,000	Coollig Tower PM	2690-430	Repairs and Maintenance Services
ProShred	\$2,000	Document Shredding	2690-430	Repairs and Maintenance Services
Spangler Boyer	\$2,000	HS PoolPak HV PM	2690-430	Repairs and Maintenance Services
Suppression Systems	\$2,000	DO Vault Fire Supression Inspections	2690-430	Repairs and Maintenance Services
Trane	\$3,500	Trane Chiller PM	2690-430	Repairs and Maintenance Services
Tristate	\$10,000	HS HVAC PM Daikin System	2690-430	Repairs and Maintenance Services
Kiriposki Inc	\$4,000	Portable Toilets	2690-442	

TuWay Radio	\$3,840	License for Hand Held Radio	2690-530	Communications
Dude Solutions	\$4,000	Software for Workorders	2690-650	Supplies and Fees - Technology Services
St. Lukes	\$4,500	Driver Prof Srvs and D&A Testing	2790-330	Student Transportation - Professional Services
Cintas	\$785	Uniforms for 2 Mechanics	2790-415	Student Transportation - Laundry, Linen Services
Safety-Kleen	\$2,000	Oil Disposal	2790-430	Student Transportation - Repairs and Maintenance Services
Tyler Technologies	\$6,200	Transportation Software	2790-650	Student Transportation - Supplies and Fees Technology Related

SAUCON VALLEY SCHOOL DISTRICT
2022-2023 Homestead and Farmstead Exclusion Resolution

RESOLVED, by the Board of School Directors of the Saucon Valley School District, that homestead and farmstead exclusion real estate tax assessment reductions are authorized for the school year beginning July 1, 2022, under the provisions of the Homestead Property Exclusion Program Act (part of Act 50 of 1998) and the Taxpayer Relief Act (Act 1 of 2006), as follows:

1. Aggregate Amount Available for Homestead and Farmstead Real Estate Tax Reduction:

The following amounts are available for homestead and farmstead real estate tax reduction for the school year beginning July 1, 2022:

- a. Gambling Tax Funds - The Pennsylvania Department of Education (PDE) has notified the School District that PDE will pay to the School District during the school year pursuant to Act 1, 53 P.S. § 6926.505(b), as a property tax reduction allocation funded by gambling tax funds, the amount of \$1,152,244.60.
- b. Philadelphia Tax Credit Reimbursement Funds - PDE has notified the School District that PDE will pay to the School District during the school year pursuant to Act 1, 53 P.S. § 6926.324(3), as reimbursement for Philadelphia tax credits claimed against the School District earned income tax by School District resident taxpayers, the amount of \$20,146.21.
- c. Gambling Tax Funds and Philadelphia Tax Credit Reimbursement Funds from 2021-2022 that weren't distributed and that are available for utilization \$10,198.99.
- d. Aggregate Amount Available - Adding these amounts, the aggregate amount available during the school year for real estate tax reduction is \$1,182,589.80.

2. Homestead/Farmstead Numbers:

Pursuant to Act 50, 54 Pa. C.S. § 8584(i), and Act 1, 53 P.S. § 6926.341 (g)(3), the County has provided the School District with a certified report listing approved homesteads and approved farmsteads as follows:

- a. Homestead Property Number - The number of approved homesteads within the School District is 4,712.
- b. Farmstead Property Number - The number of approved farmsteads within the School District is 23.
- c. Homestead/Farmstead Combined Number - Adding these numbers, the aggregate number of approved homesteads and approved farmsteads is 4,735.

3. Real Estate Tax Reduction Calculation:

The school board has decided that the homestead exclusion amount and the farmstead exclusion amount shall be equal. Dividing the paragraph 1(d) aggregate amount available during the school year for real estate tax reduction of \$1,182,589.80 by the paragraph 2(c) aggregate number of approved homesteads and approved farmsteads of 4,735 the maximum real estate tax reduction amount applicable to each approved homestead and to each approved farmstead is \$249.96.

4. Homestead Exclusion Calculation:

Dividing the paragraph 3 maximum real estate tax reduction amount of \$249.96 by the School District real estate tax rate of 54.6589 mills (.0546589), the maximum real estate assessed value reduction to be reflected on tax notices as a homestead exclusion for each approved homestead is \$4,573.00 and the maximum real estate assessed value reduction to be reflected on tax notices as a farmstead exclusion for each approved farmstead is \$4,573.00.

5. Homestead/Farmstead Exclusion Authorization – July 1 Tax Bills:

The tax notice issued to the owner of each approved homestead within the School District shall reflect a homestead exclusion real estate assessed value reduction equal to the lesser of: (a) the County-established assessed value of the homestead, or (b) the paragraph 4 maximum real estate assessed value reduction of \$4,573.00. The tax notice issued to the owner of each approved farmstead within the School District shall reflect an additional farmstead exclusion real estate assessed value reduction equal to the lesser of: (a) the County-established assessed value of the farmstead, or (b) the paragraph 4 maximum real estate assessed value reduction of \$4,573.00. For purposes of this Resolution, “approved homestead” and “approved farmstead” shall mean homesteads and farmsteads listed in the report referred to in paragraph 2 above and received by the School District from the County Assessment Office on or before May 1 pursuant to Act 1, 53 P.S. § 6926.341(g)(3), based on homestead/farmstead applications filed with the County Assessment Office on or before March 1. This paragraph 5 will apply to tax notices issued based on the initial tax duplicate used in issuing initial real estate tax notices for the school year, which will be issued August 1, and will not apply to interim real estate tax bills.



Pennsylvania School Boards Association, Inc.
 400 Bent Creek Blvd.
 Mechanicsburg, PA 17050-1873

DUES INVOICE

BILL TO:

Saucon Valley S D
 2097 Polk Valley Rd
 Hellertown, PA
 18055-2400

Account ID

 Invoice Date
 Invoice Number

SAUC000523

 April 27, 2022
 2223-SD-0413

YOUR 2021-22 SELECTIONS	MEMBERSHIP OPTIONS	2022-23 ALL ACCESS PACKAGE	2022-23 STANDARD MEMBERSHIP
✓	1 STANDARD MEMBERSHIP	N/A	* <input type="checkbox"/> \$12,771.14
	2 ALL ACCESS PACKAGE (Standard Membership + \$2,480.00)	* <input type="checkbox"/> \$15,251.14	N/A
	3 LIVE & ONLINE TRAINING	INCLUDED	* <input type="checkbox"/> \$ 999.00
	4 BOARD SELF-ASSESSMENT WITH INTERPRETATION	INCLUDED	* <input type="checkbox"/> \$ 600.00
	5 COMPREHENSIVE SUBSCRIPTION PACKAGE	INCLUDED	* <input type="checkbox"/> \$ 400.00
✓	6 POLICY MAINTENANCE	INCLUDED	* <input type="checkbox"/> \$1,250.00
✓	7 ADMINISTRATIVE REGULATIONS Annual Updates	* <input type="checkbox"/> \$ 764.15	* <input type="checkbox"/> \$ 899.00
TOTAL MEMBERSHIP DUES		\$ _____ (* Please add any selected rows 2 & 7 for your total)	\$ _____ (* Please add any selected rows 1 thru 7 for your total)
TOTAL PAYMENT REMITTED \$ _____ REMIT ONE COPY WITH PAYMENT			

NOTICE: Payment of dues to maintain membership in PSBA acknowledges that: (1) PSBA is organized under the Pennsylvania Non-Profit Corporation Law as a private, non-stock, non-profit corporation in which members in good standing have only such voting or other rights as are set forth in the Bylaws; (2) regardless of the source of payment, funds received by PSBA in the form of dues by law constitute the private funds of the corporation as income derived from corporate activities; (3) ownership of the physical, financial, intellectual or other assets of PSBA is vested exclusively in the PSBA corporate entity; and (4) access to and use of such assets by PSBA members exists only to the extent permitted by PSBA within the limitations of the Non-Profit Corporation Law, and subject to all terms, conditions and limitations applicable thereto as determined solely by PSBA.

SUBMIT PAYMENT TO PSBA C/O ACCOUNTS RECEIVABLE BY JULY 15, 2022
 400 Bent Creek Boulevard, Mechanicsburg, PA 17050 • (717) 506-2450 • (800) 932-0588 • www.psba.org

Saucon Valley School District

Policy

Title – 605.1 School District-Initiated Real Estate Tax Assessment Appeals

Section – 600 Finance

Adopted –

Revised –

Content

Authority

The Board has the responsibility of funding a quality education equitably apportioned among all of the School District's property owners and taxpayers. However, it is anticipated that certain property owners and taxpayers, though unknown at this time, will file tax assessment appeals for upcoming tax years, which appeals may result in a significant decrease in overall assessed property value throughout the School District. Further, it may come to the School District's attention in the future through, among other things, sales, conveyances, transfers, reports from the Pennsylvania State Tax Equalization Board ("STEB"), Tax Equalization Division ("TED"), or other similar state board, and/or other appraisal processes that certain properties are underassessed. This Policy authorizes the filing of assessment appeals related to properties within the School District that may be under assessed so as to ~~increase revenue and~~ pursue equity in the management of the School District's tax base.

The Board hereby authorizes the Business Manager or Superintendent with the advice and assistance of the School District's Solicitor for tax assessment matters and/or a retained professional appraiser or other real estate professional, to take all steps necessary to initiate, prosecute, defend, litigate, settle, and, if necessary, appeal existing and future tax assessment appeals ("Assessment Cases") before the Northampton County Board of Assessment Appeals, Northampton County Court of Common Pleas, Pennsylvania's appellate courts, and/or any other body of competent jurisdiction in accordance with the procedures outlined in the accompanying Regulation. Notwithstanding the foregoing, the Business Manager or Superintendent may authorize counsel to file an appeal in order to comply with a filing or other legal deadline.

Delegation of Responsibility

The Board hereby authorizes the Business Manager or Superintendent with the advice and assistance of the School District's Solicitor for tax assessment matters and/or a retained professional appraiser or other real estate professional, to take all steps necessary to initiate, prosecute, defend, litigate, settle, and, if necessary, appeal existing and future tax assessment appeals ("Assessment Cases") before the Northampton County Board of Assessment Appeals, Northampton County Court of Common Pleas, Pennsylvania's appellate courts, and/or any other body of competent jurisdiction in accordance with the procedures outlined in the accompanying Regulation found below. Notwithstanding the foregoing, the Business Manager or Superintendent may authorize counsel to file an appeal in order to comply with a filing or other legal deadline.

Policy

Title – 605.1 AR School District-Initiated Real Estate Tax Assessment Appeals

Section – 600 Finance

Adopted –

Revised –

Content

Regulation

The Business Manager or Superintendent, in consultation with the School District's counsel designated for assessment appeals ("Tax Appeal Counsel"), shall be responsible for identifying the properties to potentially be the subject of School District-initiated tax assessment appeals.

The Business Manager or Superintendent, with the advice and assistance of Tax Appeal Counsel, is authorized to retain, enter into agreements with, and/or consult one or more professional appraisers to identify properties within the School District that are under assessed, and/or as necessary to prosecute, defend, litigate, or resolve future assessment cases, ~~whether resulting from appeals by the School District or property owners and taxpayers.~~

When identifying properties to potentially be the subject of a School District-initiated tax assessment appeal, the following procedure shall be followed:

1. The Business Manager or Superintendent or designee shall review county real estate sales records and prepare a listing of all taxable parcel that have sold within the one fiscal year leading up to the applicable appeal deadline where a positive variance of at least 20% exists between the sales price, [reports from the Pennsylvania State Tax Equalization Board \("STEB"\), Tax Equalization Division \("TED"\), or other similar state board, and/or other appraisal processes](#) and the implied market value based on the existing assessment.
2. The Business Manager or Superintendent shall consult with the Tax Appeal Counsel to identify those taxable parcels where the anticipated increase in real estate tax revenue to the School District in the first year following a successful appeal exceeds \$10,000, and where the expense of pursuing such an appeal have a positive cost/benefit impact on the revenues of the School District.
3. Parcels meeting the criteria above shall be selected for appeal and filed with the Northampton County Board of Assessment Appeals, as the case may be, prior to the applicable deadline. The Business Manager or Superintendent shall report to the Board on the parcels for which appeals are [previously filed or anticipated to be](#) filed by the School District

COYLE, LYNCH & COMPANY

VALUATION ADVISORY SERVICES

112 CHESLEY DRIVE

SUITE 250, HAMPTON BUILDING

MEDIA, PENNSYLVANIA 19063-0040

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JOHN J. COYLE 4TH, JD, MAI + ♦

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OF COUNSEL

(1972 – 2008)

+ PA CERTIFIED GENERAL REAL ESTATE APPRAISER

O NJ CERTIFIED GENERAL REAL ESTATE APPRAISER

♦ DE CERTIFIED GENERAL REAL ESTATE APPRAISER

• NY CERTIFIED GENERAL REAL ESTATE APPRAISER

± MD CERTIFIED GENERAL REAL ESTATE APPRAISER

Δ TX CERTIFIED GENERAL REAL ESTATE APPRAISER

□ VA CERTIFIED GENERAL REAL ESTATE APPRAISER

June 1, 2022

Saucon Valley School District
c/o David Comer, Esquire
Fox Rothschild LLP
10 Sentry Parkway, Suite 200
P.O. Box 3001
Blue Bell, PA 19422-3001
dcomer@foxrothschild.com

RE: LAND AND IMPROVEMENTS COMPRISING
THE TAXABLE REAL ESTATE OF THE
LUMBER FACILITY LOCATED AT
1245 EASTON ROAD
BETHLEHEM CITY, NORTHAMPTON COUNTY
BETHLEHEM, PENNSYLVANIA 18015-5912
TAX PARCEL NO. P7-22-52-0704
CLC JOB NO. 22-215

Dave:

We propose to appraise the captioned property to estimate its market value as of August 1, 2022 for tax year 2023. We will inspect the subject property, and gather and evaluate data to process the applicable approaches to value. We will develop a complete analysis of the subject property, and we will communicate our findings in two phases. The first phase of the assignment will consist of the development and communication of a restricted use summary appraisal report explaining our findings and conclusions. If authorized to complete additional work, the second phase of the assignment will consist of the development and communication of a self-contained appraisal report detailing the data and rationale supporting our findings and conclusions. This proposal expires on July 15, 2022 unless executed and returned to our office by July 15, 2022.

“Actual value” is the basis for the assessment of taxable real estate in all counties in the Commonwealth of Pennsylvania. In numerous cases (including *Baldwin Lima Hamilton Corp.*, 412 Pa. 299, 194 A.2d 434 (1963); (*Buhl Foundation v. Board of Property Assessment, Appeals and Review of Allegheny County*, 407 Pa. 567, 180 A.2d 900 (1962)) “actual value” has been equated to “market value”.

“Market value” has been defined by the Pennsylvania State Supreme Court as “the price in a competitive market a purchaser, willing but not obligated to buy, would pay an owner, willing but not obligated to sell, taking into consideration all the legal uses to which the property can be adapted and might reasonably be applied.” (*Buhl Foundation v. Board of Property Assessment, Appeals and Review of Allegheny County*, 407 Pa. 567, 180 A.2d 900 (1962); *U.S. Steel Corp. v. Board of Assessment and Revision of Taxes of Bucks County*, 422 Pa. 463, 223 A.2d 92 (1966)).

We will exercise independent judgment and will complete the appraisal assignment in accordance with sound appraisal techniques and in conformity with the Uniform Standards of Professional Appraisal Practice. Market value is cited in the Uniform Standards of Professional Appraisal Practice formulated by the Appraisal Standards Board of The Appraisal Foundation as:

The most probable price which a property should bring in a competitive and open market under all conditions requisite to a fair sale, the buyer and seller each acting prudently and knowledgeably, and assuming the price is not affected by undue stimulus. Implicit in this definition is the consummation of a sale as of a specified date and the passing of title from seller to buyer under conditions whereby:

- (1) buyer and seller are typically motivated;
- (2) both parties are well informed or well advised, and acting in what they consider their best interests;
- (3) a reasonable time is allowed for exposure in the open market;
- (4) payment is made in terms of cash in United States dollars or in terms of financial arrangements comparable thereto; and
- (5) the price represents the normal consideration for the property sold unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

This definition was developed by the Ad Hoc Committee on Uniform Standards of The Appraisal Foundation on April 27, 1987; and was approved and adopted by the Appraisal Standards Board of The Appraisal Foundation on January 30, 1989.

The definition also appears in Advisory Opinion 22 (AO-22) of the 2020-2021 edition of USPAP on Page 118. This definition is from regulations published by federal regulatory agencies pursuant to Title XI of the Financial Institutions Reform, Recovery, and Enforcement Act (FIRREA) of 1989 between July 5, 1990, and August 24, 1990, by the

Federal Reserve System (FRS), National Credit Union Administration (NCUA), Federal Deposit Insurance Corporation (FDIC), the Office of Thrift Supervision (OTS), and the Office of Comptroller of the Currency (OCC). This definition is also referenced in regulations jointly published by the OCC, OTS, FRS, and FDIC on June 7, 1994, and the *Interagency Appraisal and Evaluation Guidelines*, dated October 27, 1994.

As indicated on Page 58 of the 14th Edition of the *Appraisal of Real Estate* (published in 2013); on Page 24 of the 13th Edition of the *Appraisal of Real Estate* (published in 2008) and on Page 24 of the 12th Edition of the *Appraisal of Real Estate* (published in 2001), the Appraisal Institute in 1993 adopted the following definition of market value, which was developed by the Appraisal Institute Special Task Force on Value Definitions to clarify distinctions among market value, disposition value, and liquidation value. Market value, as defined by the Task Force, is:

The most probable price which a specified interest in real property is likely to bring under all the following conditions:

- (1) Consummation of a sale occurs as of a specified date.
- (2) An open and competitive market exists for the property interest appraised.
- (3) The buyer and seller are each acting prudently and knowledgeably.
- (4) The price is not affected by undue stimulus.
- (5) The buyer and seller are typically motivated.
- (6) Both parties are acting in what they consider their best interest.
- (7) Marketing efforts were adequate and a reasonable time was allowed for exposure in the open market.
- (8) Payment was made in cash in U.S. dollars or in terms of financial arrangements comparable thereto.
- (9) The price represents the normal consideration for the property sold, unaffected by special or creative financing or sales concessions granted by anyone associated with the sale.

Page 48 of the 15th Edition of the *Appraisal of Real Estate* (published in 2020) cites the following definition of market value:

The most probable price, as of a specified date, in cash, or in terms equivalent to cash, or in other precisely revealed terms, for which the specified property rights should sell after reasonable exposure in a competitive market under all conditions requisite to a fair sale, with the buyer and seller each acting prudently, knowledgeably, and for self-interest, and assuming that neither is under undue duress.

We have utilized the definition of market value contained in the 15th Edition of the *Appraisal of Real Estate* as the controlling definition of market value in this assignment, although the other definitions of market value referenced above are consistent with the definition upon which we have placed the greatest emphasis.

Market value is not solely predicated upon the utility of a property to its current owner and/or occupant, or solely upon the nature of the current use or occupancy; instead, market value considers the property viewed with reference to all of the uses and occupancies to which it is reasonably adaptable on the date of valuation.

To complete this engagement in a timely fashion, we will require physical access to the property to complete our inspection; the opportunity to speak to someone knowledgeable about the physical and operational characteristics of the property; and copies of the following data:

- Site plan.
- Survey, if available.
- Legal description of each parcel.
- Building floorplans and building elevation plans.
- Factory Mutual or other insurance risk plans, if available.
- Two years of real estate tax bills for each tax parcel owned.
- Deeds, easement agreements, right of way agreements, and other documents affecting the nature of the title to the property.
- Lease abstracts, if the property is tenant occupied.
- The two most recent years of rental income data for the property, if the property is tenant occupied.
- The two most recent years of expense data associated with occupancy of the real estate whether tenant occupied or owner occupied.
- The two most recent years of capital improvement data.

We propose to complete this assignment in two phases. The first phase of the assignment will consist of an inspection of the subject property; collection and analysis of factual data; the consideration of the applicable approaches to value; and the development and communication of a summary appraisal report explaining our analysis and conclusions.

For the first phase of the assignment, we propose a fee of \$3,500, including all out-of-pocket expenses. We propose that our fee for the first phase of the assignment be payable according to the following schedule:

- Upon execution of this contract: \$0
- Upon inspection of the premises: \$0
- Upon completion of our field work: \$0
- Upon delivery of the completed report: \$3,500

The second phase of this assignment will begin only upon your specific authorization. The second phase of the assignment will only be necessary if the subject property assessment is involved in proceedings before the Northampton County Court of Common Pleas. In the second phase of the assignment, the summary appraisal report prepared during the first phase of the assignment will be expanded to a self-contained report suitable for testimony before the Northampton County Court of Common Pleas.

For the second phase of the assignment, we propose a fee of \$6,500. Throughout the second phase of the assignment, all travel, copying, telephone calls and other out-of-pocket expenses will be invoiced at cost. All meetings and expert court testimony, if applicable, will be invoiced at our prevailing per diem rate in addition to all expenses associated therewith. We propose that our fee for the second phase of the assignment be payable according to the following schedule:

- Upon your authorization of the second phase: \$0
- Upon inspection of the premises: \$2,500
- Upon completion of our field work: \$0
- Upon delivery of the completed report: \$4,000

We will provide you with 3 copies of the completed report for each assignment phase and the copies will be delivered to you within 60 days of our receipt of your written authorization to proceed with each phase and our receipt of the factual information listed above. Payment is due and payable upon delivery of our invoice. In the event payment is not received within 10 days of delivery of our invoice, we will include a service charge compounded at the rate of 1% per month on the unpaid balance. Our Tax Identification Number is 23-2569022.

The Financial Services Modernization Act of 1999, known as the Gramm-Leach-Bliley Act, has been interpreted to include real estate appraisers as financial institutions in certain instances. Accordingly, it is necessary for us to disclose our policies and practices regarding nonpublic personal and financial information. While we may be provided with or we may collect various personal information or various financial information in the course of providing appraisal services, we treat this information as confidential. We do not share, sell, publish, refer, communicate, transfer or disclose any information about our customers or clients to any related entities of Coyle, Lynch & Company or to any unrelated entities of Coyle, Lynch & Company.

Our report will be completed subject to the general assumptions and limiting conditions to be included in the transmittal of the completed report which will state among other things that:

Plans and specifications for the facility were referenced as a guide for the factual description of the improvements in support of the personal inspection of the premises.

Information, estimates, and data are obtained from sources considered reliable, and will be assumed true and correct.

Possession of the report does not carry with it the right of publication nor will any part of the report be disseminated to the public without our prior approval.

The report is to be used in whole and not in part and no part of it shall be used in conjunction with any other appraisal.

No responsibility is assumed for matters which are of a technical, engineering, or legal nature.

Good title will be assumed, and management is assumed to be competent.

Unless disclosed to us and stated and considered in the body of the report, our value estimate is based on the premise that the subject is free of hazardous or potentially hazardous substances; or if affected by hazardous or potentially hazardous substances those substances have been or will be removed by the current owner, and an approved cleanup plan has resulted or will result in a correction of the deficiencies.

Sketches in the report were included to assist the reader in visualizing the property.

No survey of the property was made by the appraiser.

The report will represent the independent opinion of the appraiser with the sole compensation being a professional fee.

Each appraiser signing the reports will certify to the best of his knowledge and belief that:

The statements of fact contained in the report are true and correct.

The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are the appraiser's professional analyses, opinions, and conclusions.

The appraiser has no present or prospective interest in the subject, and has no personal interest or bias with respect to the parties involved.

Compensation is not contingent upon any action or event resulting from the analyses, opinions, or conclusions in, or use of this report.

The reported analyses, opinions, and conclusions were developed, and this report has

been prepared, in conformity with the requirements of the Appraisal Institute's Code of Professional Ethics and Standards of Professional Appraisal Practice, which include the Uniform Standards of Professional Appraisal Practice.

The use of the report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives if signed by a Member of the Appraisal Institute.

The designated appraiser signing the report is certified under the continuing education program of the Appraisal Institute.

A personal inspection of the subject has been made and the analysis and opinions in the report have been formed by the appraiser signing the report. Anyone other than the appraiser signing the report who assists in the calculation and processing of data used in the report is acknowledged.

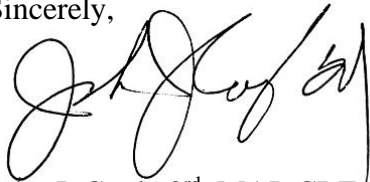
The acceptance of this assignment was not conditioned upon our reporting a specific (dictated) value; nor was the acceptance of the assignment conditioned upon our concluding a requested minimum value or maximum value; nor was the acceptance of the assignment predicated in any way upon the approval, extension, or modification of an existing or pending loan for which the subject real estate is or may be pledged as collateral.

As part of the property inspection it is not possible to personally observe conditions beneath the soil, hidden structural components, and mechanical components within the walls and under the floors of the improvements. Unless specifically identified to the contrary in the body of the report, all mechanical components are assumed to be in operating condition and commensurate with the condition of the balance of the improvements.

Our report will be prepared for your exclusive use, and possession of the report by another party not related to this assignment does not obligate us to present testimony concerning the information, analysis, or conclusions contained in the report without our prior consent. The information, analysis, conclusions contained in our report may not be used by or relied upon by any other party in whole or in part without our prior consent, and you are not authorized to provide our original report or copies of our report to any other party in whole or in part without our prior consent.

If this agreement is acceptable, please sign and return one copy to us.

Sincerely,

A handwritten signature in black ink, appearing to read "John J. Coyle 3rd". The signature is fluid and cursive, with the first name "John" being the most prominent.

John J. Coyle 3rd, MAI, CRE

President

PA Certified General Real Estate Appraiser #GA-397L

Accepted: _____

Date: _____

22-215 PROPOSAL – 1245 EASTON ROAD

Ω

PROFESSIONAL PROFILE

JOHN J. COYLE 3RD, MAI, CRE

PRESENT POSITION:

President and Director of the Regional Valuation Department of Coyle, Lynch & Company; Vice President of Coyle Real Estate Company; Director of Real Estate Valuation of Corporate Valuation Advisors; and Vice President of Delaware Valley Realty Advisors, Inc.

Mr. Coyle is a co-director of, co-manager of, and partial owner of the Henderson Group, Inc. The Henderson Group developed, owns, and manages 2,600,000 square feet of industrial, office, and retail properties in 48 buildings in 5 communities in the western Philadelphia, PA (Delaware County) suburbs, and 600,000 square feet of industrial and office space in 11 buildings in Melbourne, FL (Brevard County).

CERTIFICATION:

Mr. Coyle is a licensed Real Estate Broker (RM-024731-A) in the Commonwealth of Pennsylvania since 1972; and a Certified General Real Estate Appraiser in the Commonwealth of Pennsylvania (#GA-397L) since the enactment of the Real Estate Appraisers Certification Act No. 98 of 1990; in the State of New Jersey (#RG-1630); in the State of Delaware (#X10000145); in the State of New York (#46000018883); in the State of Texas (#TX-1335204-G); in the Commonwealth of Virginia

(#4001017681); and the State of Colorado (#CG.200001538). In recent years, Mr. Coyle has also received reciprocal practice certificates in Rhode Island, Tennessee, Connecticut, Maryland, North Carolina, Oklahoma, California, Georgia, Florida, and New Hampshire. Mr. Coyle has met the current continuing educational requirements in each state in which he is certified and for each professional organization of which he is a member.

PAST EXPERIENCE:

Mr. Coyle's previous positions include Vice President of Strategis Asset Valuation & Management Company (formerly Realty Appraisals Company); President of Northland Appraisal Company; and Staff Appraiser for Jackson Cross Company.

PROFESSIONAL SOCIETIES:

Mr. Coyle is an MAI member and an SRA member of the Appraisal Institute (the merged entity of the former American Institute of Real Estate Appraisers and the former Society of Real Estate Appraisers), a CRE member of the Counselors of Real Estate, and a Hoyt Fellow of the Homer Hoyt Institute for Advanced Studies. Mr. Coyle is also a Realtor Member of the Delaware Valley Association of Realtors, and past President and Director of the Delaware County Association of Realtors and the Philadelphia Chapter of the Society of Real Estate Appraisers; served as District Governor of the Society of Real Estate Appraisers; and served on the national Board of Directors of the Appraisal Institute. Mr. Coyle presently serves as a Director of the Delaware County Industrial Development Authority.

PROPERTY TYPES EVALUATED: Since 1972, Mr. Coyle has applied his expertise to a wide range of valuation problems. Property types appraised include improved real and personal property assets in the broad classifications of industrial, residential, institutional, commercial, agricultural, and special purpose properties, and a diverse array of undeveloped acreage and developed land. Improved industrial facilities appraised include light, medium, and heavy duty manufacturing plants; laboratory facilities; petroleum refineries; petroleum storage facilities; breweries; processing plants; chemical plants; pilot plants; warehouses; flex buildings; research and development facilities; transportation terminals; food processing plants; landfills; quarries; power generating facilities; and waterfront terminal

facilities. Improved residential property types appraised include single family dwellings; garden, mid-rise, and high rise apartment buildings; congregate care facilities; nursing homes; and continuing care retirement communities. Improved institutional properties appraised include hospitals; colleges; schools; churches; and parsonages. Improved commercial property types appraised include regional shopping malls; regional, community and neighborhood shopping centers; hotels and motels; office buildings; service stations; operations centers; car washes; convenience stores; golf courses; marinas; mobile home parks; and department stores. Improved agricultural properties appraised include farms; fisheries; orchards; ranches; and commercially operated agribusiness facilities. Special purpose properties appraised include railroad rights of way; natural resource tracts consisting of timberlands; water rights; and peat, coal, and limestone reserves; amusement parks; cemeteries; restaurants; bowling alleys; parking garages; pipelines; water distribution systems; sewage treatment plants; and various forms of environmentally challenged properties. Property interests appraised include fee simple estates, leasehold estates, reversionary interests, life estates, leased fee estates, air rights, subsurface rights, and easements, including conservation easements.

EDUCATION:

Mr. Coyle is a graduate of The American University with an MS in Real Estate and Urban Development Planning; and a graduate of Saint Joseph's University with a BS in Business Administration. He has also completed coursework in valuation and related topics presented by the Appraisal Institute, the Society of Office and Industrial Realtors, the American Society of Appraisers, the Center for Business Intelligence, the RS Means Company, the Colorado School of Mines; and the Massachusetts Institute of Technology.

SCOPE OF ASSIGNMENTS:

Mr. Coyle has participated in appraisal and consulting assignments in 51 of the 67 counties in Pennsylvania, each of the 3 counties in Delaware, 20 of the 21 counties in New Jersey, and 33 of the 57 counties in New York. He has worked in 38 of the continental United States for private individuals, corporations, governmental agencies, law firms, and lending institutions in connection with the sale and acquisition of real estate; corporate dissolutions; mortgage

financing; ad valorem, income, and estate tax litigation; bankruptcy proceedings; security offerings; condemnation matters; risk control issues; and portfolio management assignments.

EXPERT TESTIMONY:

Mr. Coyle has been qualified as an expert in the valuation of real and/or personal property in the Court of Common Pleas in 28 of the 67 counties in the Commonwealth of Pennsylvania; in the United States District Court for the Eastern District of Pennsylvania; in the Supreme Court of the State of New York; in the Tax Court of the State of New Jersey; in the Chancery Court of the State of Delaware; and in various quasi-judicial proceedings before boards and panels throughout the geographic area he has served.



Fox Rothschild LLP
ATTORNEYS AT LAW

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P.O. Box 3001
Blue Bell, PA 19422-3001
Tel 610.397.6500 Fax 610.397.0450
www.foxrothschild.com

Mark W. Fitzgerald
Direct Dial: (610) 397-7981
Email Address: mfitzgerald@foxrothschild.com
File No. 102545-00002

June 6, 2022

VIA EMAIL

Jaime.Vlasaty@svpanthers.org

Jaime Vlasaty, Superintendent
Saucon Valley School District
2097 Polk Valley Road
Hellertown, PA 18055-2400

Re: Saucon Valley School District -- Retainer Agreement for Solicitor Services and Specialized Services from July 1, 2022 through June 30, 2023

Dear Jaime:

What follows is the standard fee letter of Fox Rothschild LLP in conjunction with Solicitor Services for the 2022-2023 school year. In the event the board approves of our reappointment, this letter will confirm that the Saucon Valley School District (the "Client") has retained Fox Rothschild LLP (the "Firm") to represent Client in connection with the matter described below. The Engagement Letter (the "Letter"), along with the attached Standard Terms of Engagement (the "Standard Terms"), comprise the Engagement Agreement (the "Agreement") between Client and the Firm and explain the terms under which the Firm will provide legal services to Client in this matter. In the event of a discrepancy between the Standard Terms and the Letter, the provisions set forth in the Letter will prevail.

As the Administration is undoubtedly aware, Fox Rothschild LLP prides itself both on the quality of legal services and the level of responsiveness we provide. Please be assured that the continuity of the level of services that you have come to expect will not change, and we are not requesting an increase in hourly rates for the 2022-2023 school year. There will also be no change to items covered under the School retainer of \$21,000.00 per year.

A Pennsylvania Limited Liability Partnership

California Colorado Delaware District of Columbia Florida Georgia Illinois Minnesota Missouri Nevada
New Jersey New York North Carolina Oklahoma Pennsylvania South Carolina Texas Washington



Jaime Vlasaty, Superintendent
June 6, 2022
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Scope of Work. Client has engaged the Firm to provide the following services described in detail below (“Engagement”). Client has not engaged the Firm, nor has the Firm agreed, to represent Client regarding any other matter. If Client requires the Firm's services in connection with any other matter, please let me know.

Identity of Client. The Firm's only client in the Engagement is the individual identified as Client in the first paragraph of this Letter.

Term of Engagement – July 1, 2022 through June 30, 2023. Client will be billed monthly on a fee arrangement based upon the appropriate designation of a matter as being either “retainer,” “non-retainer,” or “specially negotiated rates” as described below.

**ITEMS COVERED UNDER THE SCHOOL
RETAINER OF \$21,000.00 PER YEAR (no change)**

1. Attendance at two (2) regularly scheduled public meetings per month.
2. Routine matters involving the representation of the Client that are not addressed in the sections involving NON-RETAINER: Items Not Covered Under the School Retainer (including but not limited to litigation matters).
3. Regular opinions (not involving tax advice, advice covered by Circular 230 of the Internal Revenue Service, or non-routine areas of advice addressed in NON-RETAINER: Items Not Covered Under the School Retainer) requested by either the Administration or the Board.
4. General personnel issues, except as described in NON-RETAINER: Items Not Covered Under the School Retainer.
5. Non-adverse matters not described in the in Items Not Covered Under the School Retainer.
6. Client memoranda, updates, and newsletters.
7. Preparation of routine agreements (except collective bargaining, computer, benefits, or other agreements described in NON-RETAINER: Items Not Covered Under the School Retainer). Notwithstanding the foregoing, if counsel is involved in reviewing or preparing an agreement with an adverse party, the matter will be an Item Not Covered Under the School Retainer.
8. Review and/or revisions to routine policies of the Board or proposed administrative regulations of the Board. This would not include, however, specialized policies, such as sexual

Jaime Vlasaty, Superintendent
June 6, 2022
Page 3

harassment, Family and Medical Leave Act, HIPAA, Internet, acceptable use policies, data destruction policies, and any procedures and/or implementation related to the same.

9. Preparation of routine resolutions or wording of resolutions.
10. New board member training session and training manual in municipal election years (which does apply to this year).

**NON-RETAINER: ITEMS NOT COVERED UNDER THE SCHOOL RETAINER
SUBJECT TO A BLENDED¹ HOURLY RATE OF \$200.00 PER HOUR (no change)**

1. Land development issues relating to building projects.
2. Personnel items involving demotions, terminations, HIPAA-related claims or requirements, seniority calculations, transfer of entities, investigations regarding violations of school policies, any investigations regarding management level, employees as directed by the District, or other similar personnel actions.
3. Appointments and/or contracts relating to administrators.
4. Responses to grievances pursuant to a collective bargaining agreement and handling of arbitrations pursuant to a collective bargaining agreement.
5. Attendance at committee meetings or special meetings of the Board not covered under the proposed retainer.
6. Student discipline issues, special education hearings, advice relating to special education matters when the student is represented by an advocate or an attorney, or subsequent litigation (subject to insurance carrier requirements).
7. Student and/or employee subpoenas and/or requests for production of documents.
8. Responses to Right to Know requests pursuant to Pennsylvania law.
9. Seeking exceptions or court petitions relating to any referendum requirements.
10. Non-routine situations that would involve matters in which a case or controversy has arisen or may arise by virtue of threatened litigation or litigation that is imminent or likely, circumstances in which the Client is contacted by an attorney representing a specific client, actual litigation, hearing requests, citizen complaints, OCR investigations, defense of complaints

¹ This rate is charged regardless of the individual performing the service.



Jaime Vlasaty, Superintendent
June 6, 2022
Page 4

filed in court or before agencies, hearings before the School Board itself, or other items contemplated in SPECIALLY NEGOTIATED RATES, Paragraph 5.

11. Negotiation with vendors or other parties concerning non-routine contracts.
12. Student residency disputes.
13. Employee discipline matters.
14. Collective bargaining where we represent the Client as its negotiator.
15. Establishing or terminating special entities, such as authorities, vocational-technical schools, foundations, joint school or departments, consortia, charter schools, or other similarly formed related entities.
16. Court proceedings for the sale of real estate.
17. Special court actions required pursuant to the School Code or other law.
18. Responding to Auditor General investigations or District Attorney investigations.
19. Non-routine policies.
20. Acceptable use policies and standard software licensing agreements that are not addressed in Miscellaneous Matters and Rates.
21. Specialized Act 1 of 2006 advice.
22. Specialized advice regarding Act 32 of 2008 (tax collection advice).

SPECIALLY NEGOTIATED RATES (no change)

1. School financing, including but not limited to bond issues, collateral exchanges, tax revenue anticipation notes, swap agreements, and loans. These matters will usually be handled on a fixed fee basis, to be determined by the Firm and Client, based upon the size and complexity of the issue.
2. Matters relating to tax increment financing work, which will be billed at the rate of \$245.00 per hour, unless such rates are subject to reimbursement of a non-insured third party (i.e., developer), when the rates will be based upon the customary hourly rates charged by Fox Rothschild LLP to non-retainer, non-school clients.

Jaime Vlasaty, Superintendent

June 6, 2022

Page 5

3. Specialized contracts calling for a tax opinion from Fox Rothschild LLP (i.e., financing and copier leases), guaranteed energy savings contracts, preparation of specialized agreements or plans, such as Section 125 plans, Section 457 plans, Section 401(a) plans, Section 403(b) plans, Health Reimbursement Accounts, benefits-related agreements, COBRA, HIPAA, and PSERS' advice, condemnation and construction litigation, transactional aspects of major building construction projects, including but not limited to alterations of school buildings involving projects instituted on or after the date of this Retainer Agreement, tax opinions required pursuant to IRS Circular 230, intellectual property advice or agreements, immigration advice or proceedings, or any advice or proceedings relating to the formation or dissolution of foundations formed pursuant to Section 501(c)(3) of the Internal Revenue Code, matters involving the sale or purchase of school property and matters involving the transactional aspects of major building construction projects, which would include but not be limited to the alterations or renovations of school building projects, specification review, architectural contracts, or engineering projects for projects instituted on or after the date of this Retainer Agreement will be handled at a blended rate of \$245.00 per hour.

4. Audit inquiry responses: A flat fee of \$500.00 for the original audit inquiry request and \$300.00 per update will be charged.

5. Litigation instituted on or after the date of this Retainer Agreement that will be unique or non-customary litigation on the part of the Client. An example of this exception will include complex securities litigation, bankruptcy litigation, litigation involving investment of bond or other investment proceeds of the Client, any complex litigation not described in Items Not Covered Under the School Retainer. Such litigation will be charged based upon the customary hourly rates charged by Fox Rothschild LLP to non-retainer, non-school clients, less 20%.

6. Matters covered by insurance. Notwithstanding the rates set forth in this Retainer Agreement, Fox Rothschild LLP's handling of insurance matters will be subject to the insurance company representation guidelines and rates. Where an insurance company is involved, we may ask that you pay our monthly bills and then we will submit claims for reimbursement on your behalf to the insurance company. In all cases in which insurance coverage may be available, the ultimate responsibility for payment of our charges will remain with the Client.

The hourly rates specified in the Letter shall prevail over the range of fees in the Standard Terms as specifically set forth in the Letter.

The costs for which you will be charged include filing fees; telephone, telecopy, word processing, overnight mail, messenger and other communication costs; staff overtime when appropriate; computer research; court reporters, photographers and other professional fees; travel and meal expenses; and other miscellaneous costs. Where possible, we will have vendors bill you directly for such costs or we will send you the bill and request that you pay the vendor directly.

Jaime Vlasaty, Superintendent
June 6, 2022
Page 6

Certain costs, such as telephone charges, are sometimes not available until subsequent months, in which case a supplemental bill will be rendered, or an estimated amount will be included in the initial bill and an adjustment made when the actual charges are known.

All bills are payable upon presentation and are considered delinquent if not paid within thirty days of issuance. If a bill is not timely paid, we may cease to render further services or, in the case of a litigation matter, we may petition the court to withdraw as counsel. A service charge will be added to the unpaid amount of any delinquent bill.

It is the policy of this law firm that no individual except Edward Gillespie (Chief Financial Officer) shall have the authority to vary, alter, modify or contradict the enclosed billing arrangement or any subsequent bills that may result there from.

Suggested Motion for Board Action. Based upon this letter, we are suggesting that the following motion appear on your May or June agenda:

“Motion to appoint Fox Rothschild LLP as Solicitor for the Saucon Valley School District for the time period of July 1, 2022 through June 30, 2023.”

Future Representation. If Client asks the Firm to take on an additional assignment in the future, the terms in the Agreement will cover such later assignment(s), unless Client and the Firm reach a separate understanding, which understanding will be reflected in a separate writing, which may include e-mails.

Conclusion. If Client has any questions about the Agreement, please contact me as soon as possible. Client may consult with separate counsel regarding this Agreement.

Please acknowledge your acceptance to the terms in the Agreement and your receipt of the Standard Terms by signing one copy of the Letter and returning the signed copy to me at your earliest convenience. This Agreement will take effect on the date of Client's signature or when the Firm first performs legal services for Client, whichever is earlier.



Fox Rothschild LLP
ATTORNEYS AT LAW

Jaime Vlasaty, Superintendent
June 6, 2022
Page 7

We appreciate the opportunity and privilege to represent Client in the Engagement.

Very truly yours,

Mark W. Fitzgerald

MWF/ssd

cc: David Bonenberger

ACCEPTED AND AGREED

By: _____

Title: _____

Date: _____

Independent Engagement Agreement

This Agreement (“Agreement”) is made by and between the Saucon Valley School District (“District”) and School Investigation Services, LLC, by its sole Member, Mark Klein (“Klein”). The parties agree as follows:

1. **Commencement Date:** June 30, 2022
2. **Termination:** The District or Klein may terminate this Agreement at any time, provided however, that indemnification coverage under Paragraph 6, below, will continue for claims that may arise after such termination but were based on acts or decisions made during the term of this Agreement.
3. **Scope of Services:** Klein will provide independent Title IX Determination support and litigation support to the District.
4. **Compensation:** The District shall pay Klein, as compensation for services, at an hourly rate of \$195/hour, less authorized deductions as provided by law. The hourly rate for travel to and from the District for meetings and interviews shall be \$75.00 Klein shall submit invoices to the District for time worked on the first day of each month of this Agreement. There are no minimum weekly hours guaranteed. [Payments should be made to “School Investigation Services, LLC.”](#)
5. **Independent Contractor:** Klein is an independent contractor and agrees to perform the work under this Agreement as an independent contractor. It is understood that this Agreement is not intended to be one of hiring under the provisions of the Workman’s Compensation Law or any other employment law and shall not be so construed. Medical, unemployment, life insurance, retirement, social security and other benefits will not be accorded to Klein during the term of this Agreement. The District agrees that the manner and means of providing the services described are under Klein’s sole control.
6. **Indemnification:** The District agrees to defend, hold harmless and indemnify School Investigative Services LLC and Mark Klein, individually (collectively, “Indemnitees”), from any and all demands, claims, suits, actions, and legal proceedings (collectively, “claims”) brought against one or both of Indemnitees pursuant to this Agreement, provided the incident which forms the basis of such claim arose while one or both of Indemnitees were acting within the course and scope of this Agreement and, as such, liability protection is within the authority of the District’s Board to provide under state and federal law. The District further agrees to add Indemnitees as additional insureds under the District’s liability and errors/omissions insurance policies.
8. **Other Conditions:** As an inducement to the execution of this Agreement by the District and in consideration of the agreements to be performed, Klein covenants that:
 - a. *Qualifications.* Klein is qualified to perform the services to be furnished under this Agreement and is permitted by law to perform such services.

- b. *Solicitation of Agreement.* Klein has not employed any person to solicit this Agreement and has not made and will not make any payment or any agreement for the payment of any commission, percentage, brokerage, contingent fee, or other compensation in connection with the procurement of this Agreement.
- c. *Records.* Klein shall maintain appropriate and accurate records with respect to the services performed under this Agreement. All records maintained by Klein pursuant to this section are subject to review upon written request by the District.

9. **Confidential Records:** In the performance of his duties, Klein may have access to certain District student and personnel records, including, but not limited to personnel records and student records (“District Records”).

- a. Klein agrees to not copy, duplicate, retain or disclose any District Records or any information contained therein to anyone in any format, other than to a District administrator for purposes related to Klein’s duties under this Agreement; and
- b. Klein agrees that he will indemnify, defend and hold the District harmless from any claim or loss, including, but not necessarily limited to any claim for damages or loss of funding, arising from Klein’s copying, duplication, retention or disclosure or alleged copying, duplication, retention or disclosure of any District Records or information contained in any District Records.

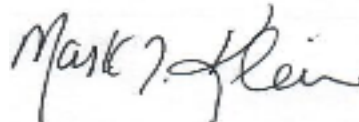
10. During the term of this agreement, Klein agrees not to undertake work that represents a conflict of interest with the work of Klein hereunder.

Intending to be legally bound hereby, the parties have set their hands and seals below.

Saucon Valley School District

Date: _____ By: _____

School Investigative Services, LLC



Date: 6/27/22 By: _____
Mark Klein, Member

Hire2InspireConsulting LLC
19 Hickory Drive
East Stroudsburg, PA 18301

CONSULTING AGREEMENT

This CONSULTING AGREEMENT (the “Agreement”) is between the Saucon Valley School District (hereinafter the “DISTRICT”) and Hire2InspireConsulting LLC, 19 Hickory Drive, East Stroudsburg, PA 18301 (hereinafter the “CONSULTANT”). The District and Consultant are sometimes referred to individually as a “party”, and collectively as the “parties”.

The parties, intending to be legally bound, do hereby agree as follows:

1. Scope of Services.

- a. Consultant will provide the District with educational consulting services (the “Services”) in the areas of compliance under IDEA, Chapter 15, and Chapter 16, assessment, and recommendations for improving programs, processes and procedures, conducting professional development activities as requested and other guidance and support within the consultant’s scope of practice, experience and knowledge.
- b. Only those Services expressly listed in (a.) the above will be performed by Consultant. Upon request of the District, Consultant may, but is not required to, provide the District with a proposal for additional services which will be subject to a separate agreement between the parties.

2. Term.

- a. The term of this Agreement shall commence on July 1, 2022, and continue until June 30, 2023 (hereafter “Term”), unless sooner terminated pursuant to the terms of this Agreement. This Agreement shall become effective when signed by the parties to it.
- b. This Agreement shall terminate immediately upon the expiration of the Term unless the Agreement is sooner modified or terminated in accordance with this Agreement.

3. Payment.

- a. The District will be billed for all time expended by Consultant rendering Services to the District at a rate of one hundred dollars (\$100.00) per hour (the “Consultant Rate”). Any partial hours worked over the scheduled assignment will be rounded up to the next 15-minute increment (.25, .5., .75).
- b. The District will be billed for all time expended by Consultant in providing Services to the District, including travel, which shall be billed at the Consultant Rate.

- c. Consultant shall submit bi-monthly invoices to the Superintendent who will review, approve and forward to the Business Office for verification and payment for services rendered by Consultant. Payment is due to Consultant at the address provided on the invoice, within thirty (30) days of the date of the invoice. Late payments will be subject to interest imposed at a rate of 1.5% per month.
- d. Consultant acknowledges that it is responsible for paying and shall hold the District harmless against the payment of all taxes, contributions, or premiums which may be payable under any law arising out of performance of the Services to be performed by the Contractor.

4. Independent Contractors.

The relationship of Consultant and the District is that of independent contractors. Personnel of both parties are neither agents nor employees of the other party and are not entitled to any employee benefits of the other party. The District is interested only in the results obtained under this Agreement. The manner and means of conducting the work to be done under this Agreement are under the exclusive control of the Contractor. Contractor agrees, however, to comply with all laws and regulations which apply to the District (or to the services to be performed by Contractor), as well as any internal policies and procedures of the District, enacted to comply with laws and regulations.

5. FERPA.

Contractor agrees that any information that it gathers, and which is subject to the "Family Educational and Privacy Rights Act," shall remain confidential. *See* Act of Aug. 21, 1974, Pub. L. No. 93-380, 88 Stat 484 (codified as amended 20 U.S.C. § 1232g). This provision shall continue in perpetuity after the expiration or termination of this Agreement.

6. Warranties.

- a. The parties hereto acknowledge and agree that Contractor does not guarantee results or effectiveness of any of the Services performed pursuant to this Agreement. Contractor warrants only that the Services to be provided under this Agreement shall be performed in a professional manner conforming to generally accepted industry standards and practices. The District agrees that the District's sole and exclusive obligation with respect to the services covered by this warranty shall be, at Consultant's sole discretion, to correct the nonconformity or to refund the Service Fees paid for the affected Services.
- b. The warranty provided in this Section 5 is provided in lieu of all warranties, express, implied, or statutory, including but not limited to any express or implied warranties of merchantability or fitness for a particular purpose and any other obligation on the part of Contractor.

7. Limitation of Liability.

CONTRACTOR'S LIABILITY ARISING OUT OF OR RELATED TO THE SERVICES, WHETHER IN CONTRACT, TORT, INDEMNITY, STRICT LIABILITY, OR ANY OTHER LEGAL THEORY, SHALL IN NO EVENT EXCEED THE SERVICES FEES ACTUALLY PAID BY THE DISTRICT PURSUANT TO THIS AGREEMENT, AND THE DISTRICT WAIVES ANY CLAIM IN EXCESS OF THAT AMOUNT. IN NO EVENT SHALL CONTRACTOR BE LIABLE FOR INDIRECT, SPECIAL, INCIDENTAL, OR CONSEQUENTIAL DAMAGES, LOSSES OR EXPENSES, DIRECTLY OR INDIRECTLY ARISING FROM THE SERVICES PROVIDED UNDER THIS AGREEMENT OR FROM ANY OTHER CAUSE OR BREACH INCLUDING, BUT NOT LIMITED TO BREACH OF WARRANTY OR NEGLIGENCE.

8. Indemnification.

Each party (the "Indemnifying Party") agrees to indemnify, save harmless, and defend, at its own expense, the other, its officers, directors, employees, and agents and their successors and assigns (each an "Indemnified Party") from and against any losses, liabilities, penalties, fines, administrative proceedings, damages, expenses and judgments, including attorney's fees ("Losses") which may be imposed upon or incurred by or asserted against the Indemnified Party arising out of or related to (i) any breach by the Indemnifying Party of any representation, warranty, covenant and/or obligation under this Agreement; (ii) the Indemnifying Party's gross negligence or willful misconduct, or (iii) the Indemnifying Party's failure to comply with all applicable laws.

9. Insurance.

- a. During the Term of this Agreement, Contractor shall maintain, at its own expense, the following policy, or policies of insurance:
 - i. Comprehensive general liability insurance with a per occurrence value of not less than \$1,000,000 and \$2,000,000 in the aggregate;
 - ii. Professional liability insurance in the amount of \$500,000 per occurrence; and
 - iii. Automotive Liability insurance in the amount of \$500,000 per occurrence.
- b. Contractor further agrees that it shall name the District as an additional insured on the insurance policies required above and will provide proof of insurance to the District upon request. All policies providing coverage hereunder shall contain a provision that at least thirty (30) days' prior written notice will be given to the District prior to any cancellations, non-renewal or material change in coverage.

10. Termination.

Either party may terminate this Agreement by providing sixty (60) days prior written notice to the other party. Upon termination, the District shall immediately pay to Consultant all of the Client's outstanding unpaid invoices and, in respect of Services performed but for which no invoice has yet been submitted, Consultant will submit an invoice, which shall be payable by the District immediately on receipt.

11. Notice.

All notices, requests, demands and other communications hereunder shall be made in writing and shall be deemed to have been given (i) upon delivery if delivered by hand, facsimile and/or electronic mail; (ii) five (5) days after being mailed first class, certified mail, return receipt requested, postage and registry fees prepaid; or (iii) one (1) business day after being delivered to a reputable overnight courier service, prepaid, marked for next day delivery. In each case all such communications shall be sent to the addresses set forth below or such other addresses as may be designated in writing by the respective party:

If to Consultant: **Hire2InspireConsulting LLC**
19 Hickory Drive
East Stroudsburg, PA 18301

Attn: Mary Beth Gustafson, Ed.D.

If to the District: **Saucon Valley School District**
2097 Polk Valley Road
Hellertown, PA 18055

Attn: Mrs. Jaime Vlasaty, Superintendent

12. Entire Agreement.

This Agreement, all attached schedules and all other agreements referred to herein or to be delivered by the parties pursuant hereto, represents the entire understanding and agreement between the parties with respect to the subject matter hereof, and merges all prior discussions between them and supersedes and replaces any and every other agreement or understanding which may have existed between the parties to the extent that any such agreement or understanding relates to providing services to the District. The District hereby acknowledges that it has not relied on any other representation or statement that is not contained in this Agreement. To the extent, if any, that the terms and conditions of the District's orders or other correspondence are inconsistent with this Agreement, the terms of this Agreement shall control.

13. Force Majeure.

Neither party will be liable for any failure or delay in performing an obligation under this Agreement that is due to any of the following causes, to the extent beyond its reasonable control: acts of God, accident, riots, war, terrorist act, epidemic, pandemic, quarantine, civil commotion, breakdown of communication facilities, breakdown of web host, breakdown of internet service provider, natural catastrophes, governmental acts or omissions, changes in laws or regulations, national strikes, fire, explosion, generalized lack of availability of raw materials or energy. For the avoidance of doubt, Force Majeure shall not include (a) financial distress nor the inability of either party to make a profit or avoid a financial loss, (b) changes in market prices or conditions, or (c) a party's financial inability to perform its obligations hereunder.

14. Severability.

If any term of this Agreement is to any extent illegal, otherwise invalid, or incapable of being enforced, such term shall be excluded to the extent of such invalidity or unenforceability. All other terms in this Agreement shall remain in full force and effect. To extent permitted and possible, the invalid or unenforceable term shall be deemed replaced by a term that is valid and enforceable and that comes closest to expressing the intention of such invalid or unenforceable term.

15. No Waiver.

The failure of any party hereto to insist upon strict adherence to any term of this Agreement on any occasion shall not be considered a waiver of such party's rights or deprive such party of the right thereafter to insist upon strict adherence to that term or any other term of this Agreement.

16. Successors and Assigns.

This Agreement will be binding upon and shall inure to the benefit of the parties hereto and their respective successors and permitted assigns.

17. No Assignment.

This Agreement may not be assigned without the prior written consent of the other party.

18. Governing Law and Jurisdiction.

This Agreement shall be governed and construed in accordance with the laws of the Commonwealth of Pennsylvania. The parties agree to submit to the exclusive jurisdiction of the Monroe County Court of Common Pleas for any action in law or equity to interpret, enforce, or defend a breach thereof or action seeking a declaratory judgment or injunction.

19. Headings.

The Section headings contained in this Agreement are for reference purposes only and shall not affect in any way the meaning or interpretation of this Agreement.

20. Counterparts.

This Agreement may be executed in two or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument.

Hire2InspireConsulting LLC

Saucon Valley School District

By: _____
Dr. Mary Beth Gustafson, Sole Member

Superintendent

Date: _____

Date: _____