

Saucon Valley School District
Meeting of the Finance Committee
District Office Conference Room
September 10, 2025 – 5:00

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Welcome to the Saucon Valley School Board Ad Hoc Finance Committee meeting. Our objective is to serve our community's students, parents, and residents. 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 welcome 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.

The District reserves the right to move agenda items up to other committees as needed.

Committee Members – Cedric Dettmar, Dr. Laurel Erickson-Parsons, Dr. Shamim Pakzad, Donald Carpenter

Agenda

- I. **Call to the Order** – *Cedric Dettmar, Committee Chair*
- II. **Pledge of Allegiance**
- III. **Recording of Attendance** – *David Bonenberger, Committee Secretary*
- IV. **Motion to Approve Agenda**
- V. **Approval of Minutes** – August 13, 2025
- VI. **Courtesy of the Floor to Visitors – Agenda Items Only** – *Visitors should state their name and address.*
- VII. **Discussion & Action: Procurement Card Policies:**
Policy 625 – Procurement Cards
Policy AR-0 – Procurement Cards
- VIII. **Discussion & Action: Bethlehem Area Vocational-Technical School MOU**
- IX. **Discussion: High School Pool**
- X. **New Business**
- XI. **Old Business**
- XII. **Courtesy of the Floor to Visitors** - *Visitors should state their name and address.*
- XIII. **Future Meetings** – October 8, 2025 – District Office Conference Room
- XIV. **Motion to Adjourn**

A meeting of the Finance Committee was held on Wednesday, August 13, 2025, in the District Office Conference Room. Finance Committee members Mr. Donald Carpenter, Mr. Cedric Dettmar, Dr. Laurel Erickson-Parsons, and Dr. Shamim Pakzad were present. Also present were David Bonenberger - Committee Secretary, and Superintendent Jaime Vlasaty.

- I. **Call to the Order** – 5:42 pm – *Cedric Dettmar, Committee Chair*
- II. **Pledge of Allegiance**
- III. **Recording of Attendance** – *David Bonenberger, Committee Secretary*
3-present, 1-absent (Pakzad)
- IV. **Motion to Approve Agenda** – Dr. Erickson-Parsons, seconded by Mr. Carpenter, moved to approve the agenda. Vote: 3-yes, 0-no, 1-absent (Pakzad)
- V. **Approval of Minutes** – Dr. Erickson-Parsons, seconded by Mr. Carpenter, moved to approve the minutes of July 9, 2025. Vote: 3-yes, 0-no, 1-absent (Pakzad)
- VI. **Courtesy of the Floor to Visitors – Agenda Items Only** – None
- VII. **Discussion & Action: HS Family & Consumer Science Classroom Renovations** – Mr. Carpenter, seconded by Dr. Erickson-Parsons moved to send this item to the Board for approval. Vote: 3-yes, 0-no, 1-absent (Pakzad)
- VIII. **New Business** - None
- IX. **Old Business** – None
- X. **Courtesy of the Floor to Visitors** – None
- XI. **Future Meetings** – September 10, 2025 – District Office Conference Room
- XII. **Motion to Adjourn** - Mr. Dettmar adjourned the meeting at 6:03 pm.

Book	Policy Manual
Section	600 Finances
Title	Procurement Cards
Code	625
Status	

Authority

The Saucon Valley School Board of Directors approves the use of procurement cards for permissible purchases by designated employees to improve the efficiency of purchasing activities, reduce processing expenses, improve controls for small-dollar purchases, and streamline vendor payment. The Board directs the administration to establish safeguards to prevent misuse of such cards. [24 P.S. 510]

The Board shall approve the list of employees authorized to use District procurement cards.

The Board shall purchase adequate insurance coverage for procurement card misuse.

Definition

Procurement card - a corporate charge card designed to reduce the cost and bureaucracy of small-dollar purchases.

Delegation of Responsibility

A list of authorized users of procurement cards shall be maintained in the business office and shall include employees in designated positions.

All use of procurement cards shall be supervised and monitored on a regular basis by the Business Manager or designee, who shall ensure the use of such cards is in accordance with the funds budgeted for this purpose.

Proper accounting procedures for the use of procurement cards shall be developed, distributed, implemented, and monitored by the Business Manager or designee.

An employee authorized to use a procurement card shall maintain adequate security of the card while it is in his/her possession. Under no circumstances may the card be used by another individual. A lost procurement card must be reported immediately to the Business Office.

Guidelines

Each employee using a District procurement card shall sign a card usage agreement and receive training on applicable policies and procedures.

Procurement cards shall be used only for authorized District purchases and shall not be used for personal purchases. The District retains the authority to revoke any procurement card used for unauthorized or personal purposes.

Violations of this policy by an employee shall result in disciplinary action, in accordance with Board policy. [Pol 317]

The established procedure for processing purchases by employees using procurement cards shall be as follows:

1. Employee deals directly with the vendor.
2. Business office receives the consolidated invoice for payment.
3. Cardholder verifies receipt of purchased items, reconciles the billing statement with purchases, and attaches receipts.
4. Business Manager reviews statement and signs approval.

Purchases on his/her assigned procurement card by an individual employee shall be within the guidelines established in the administrative regulations.

Procurement cards shall not be used to circumvent the required bidding process. Purchases over the quote threshold shall require the use of a purchase order in accordance with established Board policy and procedures. Spending limits shall be assigned by the business office. [\[24 P.S. 751\]](#)[\[24 P.S. 807.1\]](#)[\[Pol. 610\]](#)[\[Pol. 611\]](#)

Book	Policy Manual
Section	600 Finances
Title	Procurement/Credit Cards
Code	625-AR 0
Status	

The Superintendent will annually submit to the Board for its approval a list of designated employees recommended to use district procurement/credit cards.

District employees authorized by the Superintendent and/or Business Manager may make purchases with district procurement or credit cards. When authorized by the Superintendent, cards may be issued temporarily to an employee who is traveling to efficiently pay for and document travel expenses.

The Business Manager will include procurement card appropriations in the budget. The total combined authorized credit limit of all procurement/credit cards issued by the district will not exceed five percent (5%) of the total district budget for the current fiscal year.

The Business Manager will direct staff to pay the card balances in full no later than the due date so that finance charges will not be incurred.

The Business Manager will maintain a list of all current district cardholders and will monitor the procurement card program's aggregate monthly spending relative to the aggregate established credit limit for potential required increases.

The Superintendent and Business Manager will determine the need to cancel or reissue cards to employees.

District procurement/credit cards will bear the school district name; building, department or cardholder name; district tax exemption number; and expiration date.

Use Of District Cards

The following rules apply to the use of district procurement/credit cards by employees:

1. All purchases made with a district card must be attributed to the appropriate budget category/code and must conform to the adopted budget.
2. Each employee using a district card will sign a Cardholder Agreement and receive training on applicable Board policy and administrative regulations regarding card usage. An employee who refuses to sign the agreement will not be issued a card.
3. District cards may not be used to purchase any item in excess of \$1,000; nor will any employee charge more than \$1,000 a month without prior written authorization by the Superintendent or Business Manager.
4. Employees must file monthly a Payment Request Form and attach receipts for each stated purchase. All charges must be verified with receipts. The employee's supervisor will approve the expenditures and submit the approved

form to the Business Office.

5. District cards will not be used for purchases that would circumvent bidding required by law and Board policy and administrative regulations.
6. District cards will not be used to purchase personal items, unauthorized items or items that do not benefit the district. If a personal item is inadvertently purchased on a district card, the employee must immediately make repayment to the district.
7. Only the authorized employee to whom the card was issued can use the district card.
8. All employees issued a district card must take all reasonable measures to protect the card against damage, loss, theft or misuse. Employees must immediately report such to the Business Manager.
9. District employees will surrender all district cards before leaving district employment and upon demand by the district.

Appropriate Expenditures

Examples of appropriate expenditures using district cards include:

1. Stationery, office supplies.
2. Minor repair items.
3. Computer parts and accessories.
4. Food for use in curriculum.
5. Food and specialty items for cafeteria.
6. Industrial arts supplies.
7. Sheet music.
8. Authorized online purchases.
9. Approved travel expenses.
10. Approved lodging expenses.
11. Approved registration fees.

Inappropriate Expenditures

Examples of inappropriate expenditures using district cards include:

1. Personal items.
2. Items stocked in district inventories and buildings.
3. Capital equipment.
4. Cash advances.
5. Building repairs.
6. Telephone calls.
7. Medical services.
8. Legal services.
9. Cellular telephone charges.
10. Alcoholic beverages.
11. Tobacco products.
12. Gasoline for a privately owned vehicle.
13. Gratuities that exceed twenty percent (20%).
14. Federal or state funded projects.

Procurement Procedures

1. Superintendent and/or Business Manager authorizes individual employees to receive and use district cards.
2. Standard purchase order that lists item name(s), item description(s), unit price(s) and total amount is prepared for the cards by the Business Office.
3. Purchase order is reviewed by Business Manager and approved with his/her signature.
4. Business Manager coordinates the issuance of cards to individual employees.

5. Cardholder informs vendor of the district's tax exempt status and presents district card to vendor who accepts as payment for purchase of appropriate goods or services.
6. Vendor processes the card information to obtain payment for the purchase.
7. Banking institution receives the transaction information from the credit card company.
8. Banking institution verifies the account number and spending limits on the card.
9. Cardholder receives merchandise and the original receipt(s).
10. Cardholder reconciles purchases and credit activity to the monthly statement.
11. Cardholder assigns appropriate account code and files a monthly Payment Request Form, with all supporting detailed documents and receipts attached, to the Business Office within five (5) days of receipt of the monthly statement.
12. Business Office pays the balance due from the reconciled monthly statement on or before the due date.
13. Business Office receives a consolidated monthly statement for each billing cycle in order to reconcile the statements.

Violations

The following actions by district cardholders are prohibited:

1. Purchases of items specifically prohibited by Board policy or administrative regulations.
2. Purchases that exceed the card limits, without pre-approval.
3. Not reporting lost or stolen cards.
4. Purchases from vendors that create a conflict of interest, such as purchases from companies owned or operated by district employees and/or their relatives.
5. Inadequate recordkeeping and/or documentation of purchases.
6. Acceptance of cash in lieu of a credit to the statement.
7. Splitting of purchases within the single purchase limit.

Unauthorized purchases by employees will result in disciplinary action, and the employee will be required to make payment for such transaction.

When purchases are questioned, the Business Manager is responsible for resolving the issue with the cardholder. If the Business Manager is not satisfied that the purchase was necessary and for official use, the cardholder must return the purchase and provide a credit voucher proving the item was returned; or provide a personal check made payable to the company for the full amount of the purchase, plus applicable sales tax. The check must be sent to the Business Office along with an explanation of why the violation occurred.

Resolving Returns/Credits/Disputes/Charges

When a cardholder questions or disputes a transaction charged to his/her account, the cardholder will initially contact the vendor about the transaction and seek to resolve the issue by requesting or supplying information about the transaction.

If the matter is not resolved immediately, the cardholder will notify the Business Manager in writing to request the charge be disputed. The Business Manager will contact the company or banking institution.

Card Termination

The Business Manager will notify the banking institution to cancel the card of a terminated employee within twenty-four (24) hours of the employee's termination. Procurement cards collected from terminated employees will be destroyed by cutting the card into pieces.

Procurement card privileges may be revoked by the district when the cardholder fails to adhere to relevant Board policy and district administrative regulations. The Business Manager will immediately notify the bank to cancel the card, will obtain the card from the cardholder, and will destroy the card by cutting it into pieces.

MEMORANDUM OF UNDERSTANDING

This Memorandum of Understanding ("MOU") is by and among the BETHLEHEM AREA VOCATIONAL TECHNICAL SCHOOL ("BAVTS"), the BETHLEHEM AREA SCHOOL DISTRICT ("Bethlehem"), the NORTHAMPTON AREA SCHOOL DISTRICT ("Northampton"), the SAUCON VALLEY SCHOOL DISTRICT ("Saucon Valley"), and the BETHLEHEM AREA VOCATIONAL TECHNICAL SCHOOL AUTHORITY (the "Authority"). The parties hereto have agreed to enter into BAVTS Articles of Agreement that will take effect at or before the June 30, 2025 termination date of the Articles of Agreement dated June 30, 1995 (collectively, the "AOA"), that will have substantially identical material provisions. In consideration of, and as a condition to, such AOA, the parties do hereto agree to implement a series of actions and transactions described generally as follows:

1. Bethlehem has purchased land, with a commercial building thereon, located at 315 Columbia Street, Bethlehem, Pennsylvania, known as the Factory Building, for a price of \$8,000,000, plus fees and costs associated with the purchase (collectively, the "Factory Building").

2. Bethlehem, Northampton and-Saucon Valley (collectively, the "Districts") hereby authorize and direct BAVTS and the Authority to immediately undertake the design, testing and other preconstruction activities necessary to renovate the Factory Building to become suitable for vocational technical school education, in accordance with the recommendations and oversight of BAVTS' Joint Operating Committee. Contracts for architectural and related services shall be executed by BAVTS, on behalf of the Authority. The Factory Building as improved along with renovations to BAVTS Main Campus is hereafter referred to as the "Project".

3. The Districts shall pay their respective shares of such preconstruction costs in accordance with paragraph 10 of the AOA (the "Capital Shares"). Such payments shall be advanced promptly to BAVTS from each of the Districts, not more often than monthly, from cash reserves. Preconstruction Capital Shares will be reimbursed at the time Final Project Funding takes place (defined below). To the extent appropriate, each of the Districts shall within 60 days hereof, adopt appropriate reimbursement resolutions in accordance with IRS laws and regulations.

4. Contract documents prepared for construction of the Project shall be in the name of the Authority as "owner", though BAVTS shall oversee and coordinate all design and construction activities.

5. After bids are received for the renovations to the Factory Building, and total Project costs are determined to be within the parameters described below, but before construction contracts are awarded, each of the District's in a manner set forth herein shall tender its share of total Project costs, including the preconstruction costs paid to date and the purchase of the Factory Building, based on the Capital Shares as of the bid opening date (the "Final Project Funding"). Such Capital Shares shall be funded in the discretion of each of the Districts, individually or as part of a combined financing through the Authority through lump sum funding or periodic advances. If a District elects to provide its Capital Share from its own funds or borrowing, monthly advances shall be tendered to, or withdrawn by BAVTS from such funding.

6. Final Project Funding shall include a payment or credit to Bethlehem to

reimburse it for the purchase of the Factory Building, including interest at the yield on bonds issued initially by Bethlehem to reimburse itself for the Factory Building purchase, and all ownership costs, including insurance, taxes, utilities and environmental testing, from the date of purchase through the Capital Shares payment date. Bethlehem shall simultaneously transfer legal title to the Factory Building to the Authority. The Authority also shall receive or retain title to the existing BAVTS school and facilities.

7. The Authority shall lease the Factory Building, including Project improvements, as well as the existing BAVTS school facilities, to BAVTS and the three Districts, under an Agreement of Lease (the "Lease"). Any lease payments due under such Lease shall be determined based on the structure of the Final Project Funding.

8. The Final Project Funding, including the purchase reimbursement to Bethlehem, shall not exceed \$25,000,000 unless approved in accordance with paragraph 2 of the AOA. This MOU shall supersede the Memorandum of Understanding previously entered into by the parties with an approval date of March 26, 2025.

THIS MEMORANDUM OF UNDERSTANDING IS APPROVED, as of the last of the respective dates set forth below:

BETHLEHEM AREA VOCATIONAL
TECHNICAL SCHOOL

Date Executed

By: _____
President of the Joint Operating Committee

BETHLEHEM AREA SCHOOL
DISTRICT, Northampton and Lehigh
Counties, Pennsylvania

Date Executed

By: _____

NORTHAMPTON AREA SCHOOL
DISTRICT, Northampton County,
Pennsylvania

Date Executed

By: _____
President of the Board

SAUCON VALLEY SCHOOL DISTRICT,
Northampton County, Pennsylvania

Date Executed

By: _____
President of the Board

BETHLEHEM AREA VOCATIONAL
TECHNICAL SCHOOL AUTHORITY

Date Executed

By: _____
Chairman

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By: _____

NORTHAMPTON AREA SCHOOL
DISTRICT, Northampton County,
Pennsylvania

Date Executed

By: _____
President of the Board

SAUCON VALLEY SCHOOL DISTRICT,
Northampton County, Pennsylvania

Date Executed

By: _____
President of the Board

BETHLEHEM AREA VOCATIONAL
TECHNICAL SCHOOL AUTHORITY

Date Executed

By: _____
Chairman