



AGENDA

VOTING MEETING / DIRECTORS' STUDY FORUM

of the Spring Grove Area School District Board of School Directors

Monday, May 10, 2021 @ 7:00 PM

Educational Service Center, 100 East College Avenue, Spring Grove, PA

BOARD MEMBERS ARE INVITED TO PARTICIPATE IN A CLOSED MEETING AREA AT THE EDUCATIONAL SERVICE CENTER BASED UPON THE GOVERNOR'S UPDATED GATHERING RESTRICTIONS. FOR ALL OTHER INTERESTED ATTENDEES AND THOSE BOARD MEMBERS NOT ATTENDING IN PERSON, A ZOOM WEBINAR LINK WILL BE PROVIDED FOR PARTICIPATION.

VOTING MEETING

I. Call To Order..... CINDY HUBER

- Flag salute and moment of silence
- Roll call
- Documented or announced reasons for known absences
- Announcements regarding Executive Sessions held since last sunshine meeting:
 - ✓ April 26, 2021 for School Safety and Personnel Reasons

II. Superintendent Updates

- Stephen Richards – Recipient of 2021 WITF Teacher Impact Award for York County

III. Formal and Informal Requests to Address the Board

Members of the public who are school district residents, own property within the school district, or are current district employees will be recognized and invited to speak on any matter concerning the operation of the schools of our district. Generally, a maximum of five (5) minutes will be granted per individual and a maximum of thirty (30) minutes per meeting for this purpose. The Board's rules for hearing of members of the public can be altered on a temporary basis by the majority vote of the School Directors present. If the comments are in the form of a complaint, the procedure for handling complaints is to be followed.

The period of public comment is not designed to serve as an open dialogue, but rather to be an opportunity for district residents to express their opinions before the Board. The presiding officer may interrupt or terminate a participant's statement when the statement is too lengthy, personally directed, abusive, obscene, or irrelevant. A limited response, for purposes of clarification only, may or may not be offered by either a board member or the school administration.

IV. Possible Board and/or Administration Response to Public Comment

V. Correspondence..... CINDY HUBER

VI. Action Voting Items (Motion and second needed, roll call vote)

A. Personnel DOUG STEIN

VII. Adjournment of Action Voting Meeting (Motion and second needed, voice vote)

DIRECTORS' STUDY FORUM MEETING

I. Call to Order..... CINDY HUBER

II. Formal and Informal Requests to Address the Board

III. Possible Board and/or Administration Response to Public Comment

IV. Program Committee

A. Curriculum..... MAURICE GASKINS

- 1) New/Revised Curriculum – *M. Grove, Administrators*
- 2) 2020-2021 USDE Waiver Granted to Schools – *M. Grove, S. Guadagnino*
- 3) 2021-2022 District Assessment Plan – *M. Grove*

V. Business / Finance Committee

A. Budget & Finance TODD STAUB

- 1) Proposed 2021-2022 General Fund Budget Update – *M. Czapp*
- 2) Proposed 2021-2022 Nutrition Services Fund Budget – *M. Czapp, M. Freestone*
- 3) Appointment of Board Treasurer – *M. Czapp*
- 4) Federal, State and Other Programs Chart – *M. Czapp, M. Grove*
- 5) Engagement of Auditor for Yearend June 30, 2021 – *M. Czapp*
- 6) Continuation of School Depositories – *M. Czapp*

B. Buildings & Grounds..... DOUG WHITE

- 1) Disc Golf Course Layout and Ribbon Cutting – *M. Czapp, B. Stiles*

VI. Management Committee

A. Policy KAREN BAUM

- 1) Reappointment of Board Secretary – *G. Ioannidis, M. Czapp*

B. Personnel DOUG STEIN

- 1) Projected Personnel Actions for May 24, 2021, Regular Voting Meeting – *D. Stein*

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

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

PERSONNEL BOARD ACTIONS REQUESTED:

- A. **RETIREMENT RESIGNATION** – Approval of the following retirement resignation, with regret:
 - 1) **Paradise Elementary Health Care Assistant** – Mrs. Karla Witmer, effective August 3, 2021, for the purpose of retirement following 24 years of service to the School District.

- B. **RESIGNATION** – Approval of the following resignation:
 - 1) **Spring Grove Area School District Athletic Trainer** – Mr. Michael Fleming, Jr. effective June 25, 2021, for personal reasons.

- C. **APPOINTMENT** – Approval of the following appointment, provisionally hired pending receipt of updated clearances and completed Act 168 disclosure forms from previous employers:
 - 1) **Spring Grove Area Middle School Science Instructor** – Mrs. Courtney Abel, effective at the beginning of the 2021-2022 school year. Compensation established at Step 5 of the Bachelor + 24 Schedule or updated schedule given additional educational accomplishments as of the start date.

- D. **SUMMER TECHNOLOGY SUPPORT** – Approval of the following individual pending receipt of clearances and completed Act 168 disclosure forms from previous employers, effective approximately May 10, 2021 through approximately August 15, 2021, to assist with summer technology support. Compensation established at \$11.00 per hour.
 - 1) Matthew Guadagnino

- E. **GUEST SUBSTITUTE** – Approval of the following individual holding a Bachelor’s degree and completing the District’s Guest Teacher orientation program to substitute teach in all subject areas during the 2020-2021 school year at a rate of \$110.00 per day and \$125.00 per day beginning on the 21st day cumulative, provisionally hired pending receipt of updated clearances and completed Act 168 disclosure forms from previous employers:
 - 1) Marlice Payton

- F. **CLASSIFIED SUBSTITUTES** – Approval of the following classified substitutes for the 2020-2021 school year at the hourly rates indicated on the Support Staff/Substitute Salary Matrix, provisionally hired pending receipt of updated clearances and completed Act 168 disclosure forms from previous employers:
 - 1) Tia DeCello
 - 2) Keith Fishel
 - 3) Ashley Stiles
 - 4) Zac Stiles
 - 5) Amber Zumbrum



PERSONNEL REPORT / FOR INFORMATION ONLY

I. FAMILY MEDICAL LEAVE ACT (FMLA) LEAVES GRANTED:

<i>EMPLOYEE NAME</i>	<i>BUILDING</i>	<i>DEPARTMENT</i>	<i>DATE LEAVE BEGINS</i> <i>(approximately)</i>	<i>DATE LEAVE ENDS</i> <i>(approximately)</i>
Amanda Pittinger	High School	Special Education	04/22/2021	05/07/2021



SPRING GROVE AREA SCHOOL DISTRICT
Spring Grove, Pennsylvania

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

CC: Ms. Cindy Huber, Mr. Benjamin Ramsay, Mrs. Rachel Rohrbaugh,
Mr. Todd Staub, Mr. Doug White

FROM: Dr. George W. Ioannidis, Superintendent

PREPARED BY: Dr. Mary Beth Grove, Assistant Superintendent

DATE: May 5, 2021

SUBJECT: 2021-2022 Proposed New Curricula

In November 2020, the Board approved the following new courses for the 2021-2022 school year:

Business

1. College in the High School
Business 101

Math

2. College in the High School
Algebra
3. Applied Trades Mathematics

Music

4. Modern Band Level 2

Technology

5. Introduction to Small Engine Repair
6. Pre-Apprenticeship Class/Commercial
& Industrial Trades

STEM

7. Exploring Aviation and Aerospace
8. Aircraft Systems and Performance

High School administrators will be present at the May 10, 2021, DSF meeting to offer very BRIEF overviews of the new courses and to answer any questions.

The recommendation will be to move the proposed curriculum forward as a voting item on the May 24, 2021, meeting agenda. Please feel free to direct any questions relating to this information to Dr. Grove or me prior to the May 10th meeting.



SPRING GROVE AREA SCHOOL DISTRICT
Spring Grove, Pennsylvania

TO: Board of School Directors

FROM: Dr. George W. Ioannidis, Superintendent

PREPARED BY: Dr. Mary Beth Grove, Assistant Superintendent
Dr. Steve Guadagnino, Middle School Principal

DATE: May 5, 2021

SUBJECT: PDE Waiver for Accountability and School Identification Update

On March 23rd, PDE requested a waiver for Accountability and School Identification requirements through USDE. Secretary Ortega was notified on March 26th that USDE **granted** the accountability waiver to PDE for the 2020-2021 school year. The following are highlights included in the language of that waiver:

Accountability

- Waive the requirements that a State measure progress toward long-term goals and measurements of interim progress; and
- Waive meaningfully differentiate, on an annual basis, all public schools, including by adjusting the Academic Achievement indicator based on a participation rate below 95 percent; and
- Waive identification of schools for comprehensive, targeted, and additional targeted support and improvement based on data from the 2020-2021 school year; and
- Waive the PA Future Ready Index Report Card provisions based on data from the 2020-2021 school year.

School Improvement

- Any school that is identified for comprehensive, targeted, or additional targeted support and improvement in the 2019-2020 school year (i.e., any school that was in that status as of the 2019-2020 school year), ***except for comprehensive support and improvement schools identified based on low graduation rates that meet the State's exit criteria***, will maintain that identification status in the 2021-2022 school year, implement its support and improvement plan, and receive appropriate supports and interventions.
- The State will identify comprehensive, targeted, and additional targeted support and improvement schools using data from the 2021-2022 school year in the fall of 2022 to ensure school identification resumes as quickly as possible.

If you have any questions, feel free to contact Dr. Grove, Dr. Guadagnino, or me prior to the meeting.



UNITED STATES DEPARTMENT OF EDUCATION

OFFICE OF ELEMENTARY AND SECONDARY EDUCATION

March 26, 2021

The Honorable Noe Ortega
Secretary of Education
Pennsylvania Department of Education
333 Market Street, Tenth Floor
Harrisburg, PA 17126-0333

Dear Secretary Ortega:

I am writing in response to Pennsylvania's request on March 23, 2021, that the U.S. Department of Education (Department) waive the accountability, school identification, and related reporting requirements for the 2020-2021 school year, pursuant to the authority in section 8401 of the Elementary and Secondary Education Act of 1965 (ESEA). Specifically, Pennsylvania requested a waiver of:

- Accountability and school identification requirements in sections 1111(c)(4) and 1111(d)(2)(C)-(D): the requirements that a State measure progress toward long-term goals and measurements of interim progress; meaningfully differentiate, on an annual basis, all public schools, including by adjusting the Academic Achievement indicator based on a participation rate below 95 percent; and identify schools for comprehensive, targeted, and additional targeted support and improvement based on data from the 2020-2021 school year.
- Report card provisions related to accountability in section 1111(h) based on data from the 2020-2021 school year. These include:
 - Section 1111(h)(1)(C)(i)(I)-(IV) and (VI) (Accountability system description, other than the list of comprehensive, targeted, and additional targeted support and improvement schools).
 - Section 1111(h)(1)(C)(iii)(I) (Other Academic indicator results for schools that are not high schools).
 - Section 1111(h)(1)(C)(v) (School Quality or Student Success indicator results).
 - Section 1111(h)(1)(C)(vi) (Progress toward meeting long-term goals and measurements of interim progress).
 - Section 1111(h)(2)(C) with respect, at the local educational agency (LEA) and school levels, to all waived requirements in section 1111(h)(1)(C).

After reviewing Pennsylvania's request, I am pleased to approve a waiver of the requirements listed above. The intent of these accountability waivers is to focus on assessments to provide information to parents, educators, and the public about student performance and to help target resources and supports. This is particularly crucial this year, due to the COVID pandemic. As a result, we also encourage you and your school districts to consider other steps within your purview to further reduce the stakes of assessments this year, such as excluding their use from students' final grades, grade promotion decisions, educator evaluations, and local school ratings.

400 MARYLAND AVE., SW, WASHINGTON, DC 20202
<http://www.ed.gov/>

The Department of Education's mission is to promote student achievement and preparation for global competitiveness by fostering educational excellence and ensuring equal access.

As part of this waiver, Pennsylvania assured that:

- The State will make publicly available chronic absenteeism data, either as defined in the State’s School Quality or Student Success indicator, if applicable, or *EDFacts*, disaggregated to the extent such data are available by the subgroups in ESEA section 1111(c)(2), on State and local report cards (or in another publicly available location).
- The State will make publicly available data on student and/or teacher access to technology devices and high-speed internet, disaggregated by the subgroups in ESEA section 1111(c)(2), to the extent such data are collected at the State or LEA level.
- Any school that is identified for comprehensive, targeted, or additional targeted support and improvement in the 2019-2020 school year (i.e., any school that was in that status as of the 2019-2020 school year), except for comprehensive support and improvement schools identified based on low graduation rates that meet the State’s exit criteria, will maintain that identification status in the 2021-2022 school year, implement its support and improvement plan, and receive appropriate supports and interventions.
- The State will identify comprehensive, targeted, and additional targeted support and improvement schools using data from the 2021-2022 school year in the fall of 2022 to ensure school identification resumes as quickly as possible.

Finally, it remains vitally important that parents, educators, and the public have access to data on student learning and success. The Department encourages States, when posting State assessment results for the 2020-2021 school year, to prominently and in clear language provide information about the context of the data, including its limitations as a result of the pandemic. For example, in a situation where participation rates are low and/or uneven across student groups as a result of the pandemic, the results should include clearly worded context that such data are incomplete and, where applicable, are not representative of the make-up of the State, district, or school population. As always, assessment data should also be viewed alongside other important measures of student outcomes and opportunity to learn data to provide a more complete perspective on resources, support, and student success.

I continue to thank you for the work you are doing to help support the social, emotional, and academic needs of your State’s students in this difficult time. If you have any questions about this waiver, please contact my staff at OESE.TitleI-a@ed.gov.

Sincerely,



Ian Rosenblum
Delegated the Authority to Perform the
Functions and Duties of the Assistant Secretary
Office of Elementary and Secondary Education

cc: Adam Schott, PDE
Susan McCrone, PDE



SPRING GROVE AREA SCHOOL DISTRICT
Spring Grove, Pennsylvania

TO: Board of School Directors

FROM: Dr. George W. Ioannidis, Superintendent

PREPARED BY: Dr. Mary Beth Grove, Assistant Superintendent

DATE: May 5, 2021

SUBJECT: District Assessment Plan for Classroom Teachers

The *District Assessment Plan for Classroom Teachers* is provided to the Board annually to allow the opportunity to review the various assessments that are used throughout the district. The attached chart includes recommendations for the 2021-22 school year. As you will see, there is only one adjustment to the schedule from last year. The recommended addition is highlighted under Grade 9, page 2. Additionally, brief explanations of various assessments are found at the end of the chart denoted by asterisks.

This assessment plan is created by administrators and shared with staff. It is anticipated to be an action item included with May 24th voting agenda items.

If you have any questions, feel free to contact Dr. Grove or me prior to the meeting.

Spring Grove Area School District
District Assessment Plan for Classroom Teachers
DRAFT 2021/2022

Grade	Assessment	Timeline
Kindergarten	BAS (Benchmark Assessment System)¹	W, S
	Acadience Reading	F, W, S
	District Writing	F, W, S
	Math Local Assessments⁵	Completion of Correlated PCS Strand
Grade 1	BAS (Benchmark Assessment System)¹	F, W, S
	District Writing	F, W, S
	Acadience Reading	F, W, S
	Math Local Assessments⁵	Completion of Correlated PCS Strand
Grade 2	BAS (Benchmark Assessment System)¹	F, W, S
	District Writing	F, W, S
	Acadience Reading	F, W, S
	Math Local Assessments⁵	Completion of Correlated PCS Strand
Grade 3	BAS (Benchmark Assessment System)¹	F, W, S
	District Writing	F, W
	Acadience Reading	F, W, S
	PSSA English Language Arts and Math	S
	Math Local Assessments⁵	Completion of Correlated PCS Strand
	District-Created Math Assessment from CDT/Local Assessment Questions⁶	F, W
Grade 4	BAS (Benchmark Assessment System)¹	F, W, S
	District Writing	F, W
	Acadience Reading	F, W, S
	PSSA English Language Arts, Math, and Science	S
	Math Local Assessments⁵	Completion of Correlated PCS Strand
	District-Created Math Assessment from CDT/Local Assessment Questions⁶	F, W

Grade 5	District Writing	F, W
	Acadience Reading	F, W, S
	PSSA English Language Arts, and Math	S
	Study Island⁷ (Reading & *Math)	F, W, S / *W, S
	Math Local Assessments⁵	Completion of Correlated PCS Strand
Grade 6	District Writing	F, W
	Acadience Reading	F, W, S
	PSSA English Language Arts and Math	S
	Study Island⁷ (Reading & *Math)	F, W, S / *W, S
	Math Local Assessments⁵	Completion of Correlated PCS Strand
Grade 7	Classroom Diagnostic Tools (Reading, Math, and Science)⁴	Up to 3 times per year
	PSSA English Language Arts and Math	S
	Keystone Exam – Algebra 1 (if applicable)	May
Grade 8	Classroom Diagnostic Tools (Reading, Math, and Science)⁴	Up to 3 times per year
	PSSA English Language Arts, Math, and Science	S
	Keystone Exam – Algebra 1 (if applicable)	May
Grade 9	Classroom Diagnostic Tools – Literature, Math, Science as applicable⁴	2 - 3 times per year
	Keystone Exams – Algebra 1 (all levels), Algebra 1 Retakes, Biology 1 (Honors)	May
Grade 10	Classroom Diagnostic Tools – *Literature, Math, Science as applicable (students not proficient on Keystone Exam)⁴	2 times per year/*3 times per year for English Honors students
	Keystone Exams – Algebra 1 Retakes and Biology I – (Honors) - Re-takes	December, January
	Keystone Exam – Literature – English 10 (all levels) and Biology 1	May
Grade 11	Classroom Diagnostic Tools – Literature, Math, Science as applicable (students not proficient on Keystone Exam)⁴	2 times per year
	Keystone Exams– Algebra 1 – Re-takes, Biology 1 – Re-takes, Literature – Re-takes	December, January

¹ BAS: (Benchmark Assessment System)	<i>The Fountas and Pinnell Benchmark Assessment System (BAS) measures student literacy in the areas of accuracy, fluency, and comprehension. It links assessment to instruction along the Continuum of Literacy Learning and identifies students' instructional and independent reading levels.</i>
Acadience Reading	<p><i>1) For K – first sound fluency (F, W), letter naming fluency (F, W, S), phoneme segmentation (W, S), nonsense word fluency (W, S)</i> <i>Grade 1 – letter naming fluency (F), phoneme segmentation (F), nonsense word fluency (F, W, S), oral reading fluency (W, S), miscue (W, S), retell and retell quality (W, S)</i> <i>Grade 2 – nonsense word fluency (F), oral reading fluency (F, W, S), miscue (F, W, S), retell and retell quality (F, W, S)</i> <i>Grades 3 – 6 – oral reading fluency (F, W, S), miscue (F, W, S), DAZE comprehension (F, W, S)</i> <i>Acadience Reading assessments are administered by teams of teachers and administrators trained to do these assessments.</i></p>
⁴ Classroom Diagnostic Tools	<i>Classroom Diagnostic Tools (CDTs) provide information to guide instruction specifically targeted to meet students' strengths and areas of need, above or below grade level. PDE recommends use of this assessment to target individual skill groups in PSSA tested areas.</i>
⁵ Math Local Assessments	<p><i>Math Local Assessments are summative assessments designed to reflect instruction in the Pennsylvania Core Standards (PCS) reporting categories:</i></p> <ul style="list-style-type: none"> <i>• Numbers and Operations</i> <i>• Algebraic Concepts</i> <i>• Geometry</i> <i>• Measurement, Data, and Probability</i>
⁶ District-Created Math Assessments Created from CDT/Local Assessment Questions	<i>Grades 3 and 4 will create and administer two benchmark math assessments using CDT released items.</i>
⁷ Study Island	<i>Study Island combines rigorous content that is highly customized to specific state standards in math, reading, writing, science, and social studies. Study Island provides information to guide instruction specifically targeted to meet students' strengths and areas of need, above or below grade level.</i>

NOTE: This chart may change as state and federal regulations/requirements are developed. (i.e. Keystone Exams, Mandated Field Testing)

F = Fall
W = Winter
S = Spring

Board Approved:



SPRING GROVE AREA SCHOOL DISTRICT
Spring Grove, Pennsylvania

TO: Board of School Directors

FROM: Dr. George W. Ioannidis, Superintendent

PREPARED BY: Mr. Mark Czapp, Director of Business Operations
Dr. Mary Beth Grove, Assistant Superintendent

DATE: May 5, 2021

SUBJECT: Federal, State, and Other Programs and Grants

Board action will be requested at the May 24th voting meeting to approve the superintendent and/or his designee(s) to enter into all necessary agreements to meet the mandates for participation in the programs and/or grants for the 2021-2022 school year as outlined on the attached chart, as well as any others that may become available and approved by the superintendent. Due to the continuing budget uncertainty at the federal and state levels, these amounts are the best available data for your consideration.

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

If you have any questions related to the information listed, feel free to contact Mark Czapp or me prior to the May 10th meeting.

*Overview of Federal and Other Programs and/or Grants
2021-2022*

Program	Description	Target Population	2020 - 2021 Allocation	2021 - 22 Projected Allocation
Title I	This federal program provides funding for the district to provide predominantly academic services for disadvantaged students. SGASD will likely use this funding to provide reading services and materials to students in grades K-3. A portion of this funding is to be used to support services for non-public school teachers and students in qualifying schools as mandated.	Kindergarten through Fourth Grade	\$470,344	*Approximately \$500,000
Title II	This federal program provides funding for the district to reduce class sizes in core academic subject areas or to provide professional development. Title II funds may also be transferred into Title I or 4.	District-wide	\$96,371	*Approximately \$100,000
Title III	This federal program provides funding for the district to enhance language instruction in educational programs designed to help English learners (ELs) students attain English language proficiency and meet state academic standards. Districts with allocations under \$10,000 are required to transfer those funds to an I.U. Title III consortium.	District	\$10,191	*Approximately \$10,000
Title IV	Title IV funding may be used in a variety of ways in support of one or more of the following: <ul style="list-style-type: none"> · providing well-rounded educational activities · promoting safe and healthy students · improving the effective use of technology 	District	\$37,369	*Approximately \$40,000
ERATE	This federal grant is used to offset the cost of basic technology infrastructure equipment expenditures. Funding is based on free and reduced lunch ratios.	District	\$0	**TBD

As of April 2021 ***These are 2020-2021 projections we anticipate will be duplicated for 2021-2022. Exact amounts may vary due to inclusion with COVID relief money.**

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



SPRING GROVE AREA SCHOOL DISTRICT
Spring Grove, Pennsylvania

TO: Board of School Directors

FROM: Dr. George W. Ioannidis, Superintendent

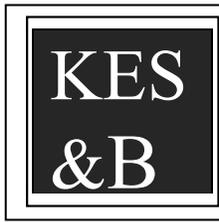
PREPARED BY: Mr. Mark A. Czapp, Director of Business Operations

DATE: May 5, 2021

SUBJECT: Engagement of Auditing Firm

We are pleased to once again recommend engaging Kochenour, Earnest, Smyser & Burg Certified Public Accountants to audit the financial statements and perform related functions for the School District for the year ending June 30, 2021. The proposed fee, not-to-exceed \$12,750.00, reflects an increase of \$250.00 from the prior year.

Following the Board's review at the May 10th DSF, the Board will be asked to consider approval at the May 24th Regular Voting Meeting. If you have any questions related to this recommendation, feel free to contact Mark Czapp or me prior to the May 10th Directors' Study Forum meeting.



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

PHILIP G. LAUER, CPA

PHONE: 717-843-8855

MARK R. KEPHART, CPA

FAX: 717-843-8857

April 27, 2021

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

We are pleased to confirm our understanding of the services we are to provide Spring Grove Area School District for the year ended June 30, 2021. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements, of Spring Grove Area School District as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Spring Grove Area School District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Spring Grove Area School District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by U.S. generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.

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

1. Schedule of expenditures of federal awards.

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on -

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

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

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of the Uniform Guidance, and will include tests of the accounting records, a determination of major program(s) in accordance with Uniform Guidance, and other procedures we consider necessary to enable us to express such opinions. We will issue written reports upon completion of our Single Audit. Our reports will be addressed to the Board of Directors of Spring Grove Area School District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis of a matter or other matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or we may withdraw from this engagement.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations

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

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements, schedule of expenditures of federal awards, federal award programs; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures – Internal Controls

Our audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

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

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

Audit Procedures – Compliance

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

The Uniform Guidance requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with federal statutes, regulations and the terms and conditions of federal awards applicable to major programs. Our procedures will consist of test of transactions and

other applicable procedures described in the *OMB Compliance Supplement* for the types of compliance requirements that could have a direct and material effect on each of Spring Grove Area School District's major programs. The purpose of those procedures will be to express an opinion on Spring Grove Area School District's compliance with requirements applicable to each of its major programs in our report on compliance issued pursuant to Uniform Guidance.

Other Services

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

Management Responsibilities

Management is responsible for (1) designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including internal controls over federal awards, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; (2) following laws and regulations; (3) ensuring that there is reasonable assurance that government programs are administered in compliance with compliance requirements; and (4) ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are responsible for the selection and application of accounting principles; for the preparation and fair presentation of the financial presentation of the financial statements, schedule of expenditures of federal awards, and all accompanying information in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations (including federal statutes) and the provisions of contracts and grant agreements (including award agreements). Your responsibilities also include identifying significant contractor relationships in which the contractor has responsibility for program compliance and for the accuracy and completeness of that information.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) access to personnel, accounts, books, records, supporting documentation, and other information as needed to perform an audit under the Uniform Guidance, (3) additional information that we may request for the purpose of the audit, and (4) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. Your responsibilities included adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period are immaterial, both individually and in the aggregate, to the financial statements as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal controls, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts,

agreements, and grants. Management is also responsible for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements, or abuse that we report. Additionally, as required by the Uniform Guidance, it is management's responsibility to evaluate and monitor noncompliance with federal statutes, regulations, and the terms and conditions of federal awards; take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; promptly follow up and take corrective action on reported audit findings; and prepare a summary schedule of prior audit finds and a separate corrective action plan. The summary schedule of prior audit findings should be available for our review.

You are responsible for identifying all federal awards received and understanding and complying with the compliance requirements and for the preparation of the schedule of expenditures of federal awards (including notes and noncash assistance received) in conformity with the Uniform Guidance. You agree to include our report on the schedule of expenditures of federal awards in any document that contains and indicates that we have reported in the schedule of expenditures of federal awards. You also agree to include the audited financial statements with any presentation of the schedule of expenditures of federal awards that includes our report thereon or make the audited financial statements readily available to intended users of the schedule of expenditures of federal awards no later than the date the schedule of expenditures of federal awards is issued with our report. Your responsibilities included acknowledging to us in the written representation letter that (1) you are responsible for presentations of the schedule of expenditures of federal awards in accordance with the Uniform Guidance; (2) you believe the schedule of expenditures of federal awards, including its form and content, is stated fairly in accordance with Uniform Guidance; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretation underlying the measurement or presentation of the schedule of expenditures of federal awards.

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

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

You agree to assume all management responsibilities relating to the financial statements, schedule of expenditures of federal awards, and related notes, and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements, schedule of expenditures of federal awards, and related notes and that you have reviewed and approved the financial statements, schedule of federal awards, and related notes prior to

their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Audit Administration, Fees, and Other

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

At the conclusion of the engagement, we will complete the appropriate sections of and sign the Data Collection Form that summarizes our audit findings. We will provide copies of our reports to the school district; however, it is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and a corrective action plan) along with the Data Collection Form to the designated federal clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits. At the conclusion of the engagement, we will provide information to management as to where the reporting packages should be submitted and the number to submit.

The audit documentation for this engagement is the property of Kochenour, Earnest, Smyser & Burg and constitutes confidential information. However, pursuant to authority given by law or regulation, we may be requested to make certain audit documentation available to the Cognizant Agency or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Kochenour, Earnest, Smyser & Burg personnel. Furthermore, upon request, we may provide photocopies of selected work papers to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

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

Our fee for these services will not exceed \$12,750.00 and will be billed upon the issuance of our report. Any special services will be billed at an hourly rate of \$75.00 per hour. The fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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

Sincerely,

Philip G. Lauer

Philip G. Lauer, CPA
Partner

RESPONSE:

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

By: _____

Title: _____

Date: _____



SPRING GROVE AREA SCHOOL DISTRICT
Spring Grove, Pennsylvania

TO: Board of School Directors

FROM: Dr. George W. Ioannidis, Superintendent

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

DATE: May 5, 2021

SUBJECT: Continuation with Depositories

Each year, the Board is asked to renew the appointment of school depositories for the ensuing fiscal year. The following will be included on the May 24, 2021, Voting Meeting Agenda, with recommendation for approval July 1, 2021 through June 30, 2022:

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

If you have any questions concerning this recommendation, feel free to contact Mark Czapp or me prior to the May 10, 2021, Directors' Study Forum meeting.