

AGENDA

VOTING MEETING / DIRECTORS' STUDY FORUM MEETING



of the Spring Grove Area School District Board of School Directors
Monday, November 9, 2020 @ 7:00 PM
Educational Service Center, 100 East College Avenue, Spring Grove, PA



PER THE GOVERNOR'S ORDERS, PHYSICAL ATTENDANCE AT THIS MEETING WILL BE LIMITED TO BOARD MEMBERS AND ASSIGNED ADMINISTRATORS ONLY.

A ZOOM MEETING LINK WILL BE PROVIDED FOR PARTICIPATION BY ALL OTHER INTERESTED ATTENDEES.

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:

✓ October 26, 2020 for Personnel

II. 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.

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

IV. Correspondence CINDY HUBER

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

A. Personnel DOUG STEIN

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

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..... BRENT HOSCHAR

- 1) New/Revised Course Proposals – *M. Grove, D. Dietrich*
- 2) 2022-2025 Comprehensive Plan Process and Timeline – *M. Grove, S. Guadagnino*

B. Athletics & Music DAVE TRETTEL

- 1) Update on Winter Sports – *G. Ioannidis*
- 2) Fall Sports Season Summary – *G. Wagner*

C. Business / Finance Committee

A. Buildings & Grounds..... DOUG WHITE

- 1) Roth Church Road Partnership Project – *G. Ioannidis*

B. Transportation..... MAURICE GASKINS

- 1) 2021-2022 Pupil Transportation Request for Proposals (RFP) – *M. Czapp*

C. Budget & Finance TODD STAUB

- 1) Refinancing Opportunities – *M. Czapp, C. Gibbons, K. Phillips*
- 2) 2021-2022 Proposed Budget Presentation – *M. Czapp*
- 3) 2019-2020 Final Budgetary Transfers – *M. Czapp*
- 4) High School Textbooks Disposal/Repurposing – *M. Czapp*

D. Management Committee

A. Policy..... KAREN BAUM

- 1) York County School of Technology Building Authority Representative – *M. Czapp*

B. Personnel DOUG STEIN

- 1) Projected Personnel Actions for November 23, 2020, Regular Voting Meeting

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

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

IX. Executive Session for Real Estate and Personnel Purposes



PERSONNEL BOARD ACTIONS REQUESTED:

- A. **RESIGNATION** – Approval of the following resignation:
- 1) **Paradise Elementary Part-Time Cook** – Ms. Bernadette Mummert, effective October 30, 2020, for personal reasons.
- B. **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 High School Part-Time Guidance Secretary** – Ms. DaleAnn McKinney, effective November 10, 2020. Compensation established at \$12.58 per hour for 4 hours per day, 260 days per year.
- C. **INTERSCHOLASTIC PERSONNEL** – Approval of the following individuals, pending receipt of updated clearances, for the 2020-2021 school year to work athletic events at the established event rate in the matrix:
- 1) Stephen Bischof
 - 2) Kelly Elliott
 - 3) Kirsten Hess
 - 4) Anthony Miller
 - 5) Troy Smith
 - 6) Jessica Wise

**Spring Grove Area School District
New Course Proposal for 2021 – 2022**

Course Name:	HACC Math 103 College Algebra
Course Description:	The course covers the fundamental algebraic operations, exponents and radicals, systems of equations, higher degree equations, logarithms, and inequalities. <i>Prerequisite:</i> <i>Placement through the College Testing and Placement Program</i>
Rationale:	There is a need for a college credited course in the math department in addition to our AP courses. College Algebra is a course that most students, regardless of their college major, need to take to satisfy their college math credit. By offering this course at the high school level, we can help our students get a head start in their post-secondary education.
Credit Value:	1.0
Meetings Per Cycle:	6 days/cycle for one semester
Length:	43 minutes
Weighted Value:	1.15
Grade Level:	11-12
Core or Elective:	Elective
Prerequisite:	Successful completion of Algebra 2 & Geometry
Pennsylvania Academic Standards:	CC.2.2.HS.D.3 Extend the knowledge of arithmetic operations and apply to polynomials. CC.2.2.HS.D.4 Understand the relationship between zeros and factors of polynomials to make generalizations about functions and their graphs. CC.2.2.HS.D.5 Use polynomial identities to solve problems. CC.2.2.HS.D.6 Extend the knowledge of rational functions to rewrite in equivalent forms. CC.2.2.HS.D.7 Create and graph equations or inequalities to describe numbers or relationships. CC.2.2.HS.D.8 Apply inverse operations to solve equations or formulas for a given variable. CC.2.2.HS.D.9 Use reasoning to solve equations and justify the solution method. DD.2.2.HS.D.10 Represent, solve, and interpret equations/inequalities and systems of equations/inequalities algebraically and graphically.

CC.2.2.HS.C.1 Use the concept and notation of functions to interpret and apply them in terms of their context.

CC.2.2.HS.C.2 Graph and analyze functions and use their properties to make connections between the different representations.

CC.2.2.HS.C.3 Write functions or sequences that model relationships between two quantities.

CC.2.2.HS.C.4 Interpret the effects transformations have on functions and find the inverses of functions.

CC.2.2.HS.C.5 Construct and compare linear, quadratic, and exponential models to solve problems.

CC.2.2.HS.C.6 Interpret functions in terms of the situations they model.

**Spring Grove Area School District
New Course Proposal for 2021 – 2022**

Course Name:	College in the High School – Business 101
Course Description:	Introduces students to the broad field of business. This course covers an overview of the basic functions of business including management, marketing, finance, accounting, and human resources. The course also introduces students to basic economic systems and discusses the importance of ethics and corporate social responsibility to business success.
Rationale:	This course will expand upon knowledge learned in the Business 1 course offered within the Business Department. Students will have the opportunity to obtain post-secondary credit and enhance their knowledge of general business concepts that will impact them in their lives and future careers. The course will provide exposure to all fields recognized in the business profession. Students will critique, explain, evaluate, and analyze current business practices and events throughout the duration of this course.
Credit Value:	1.0
Meetings Per Cycle:	6 days/cycle for one semester
Length:	43 minutes
Weighted Value:	1.15
Grade Level:	10-12
Core or Elective:	Elective
Prerequisite:	Business 1
Pennsylvania Academic Standards:	15.8.12.E. Evaluate how businesses are organized to achieve desired goals. 15.8.12.F. Critique business strategies designed to balance the needs of the business with the work force. 15.8.12.C. Critique major social and ethical decisions made by business and organizations throughout history. 15.8.12.B. Analyze the costs and benefits of organizing a business as a sole proprietorship, partnership, or corporation. 15.8.12.R. Compare a firm's financial position against industry standards. 15.8.12.L. Explain the purpose and activities of a human resource department in a business or organization. 15.8.12.T. Analyze the impact of different management strategies used by global businesses.

15.9.12.E. Research and analyze consumer behavior patterns and the effect of those patterns on business and the economy.

15.9.12.F. Evaluate processes needed to obtain, develop, maintain, and improve products or services; including product development, packaging, branding, product mix, product life cycle, and product positioning.

15.9.12.G. Assess the distribution process of various companies and industries.

15.6.12.A. Evaluate the impact of internal and external influences on financial decisions.

15.7.12.I. Identify and examine effective global business communications strategies.

15.7.12.F. Examine economic issues in a country that engages in international business activities.

15.6.12.F. Evaluate criteria for personal spending in relation to the economic climate.

Spring Grove Area School District
New Course Proposal for 2021-2022

Course Name:	Modern Band Level 2
Course Description:	Modern Band Level 2 is designed for students who have individual experience playing guitar, bass, drums, and keyboard and relevant music technology and virtual instruments as introduced in Modern Band 1. This course builds on the individual foundation set in Modern Band Level 1 with emphasis placed on whole group performance and how each individual functions within a contemporary music ensemble. Modern Band Level 2 examines a variety of contemporary musical styles including, but not limited to, pop, rock reggae, hip hop, and blues. Students in Modern Band 2 will also be introduced to the art of songwriting and composition as a means to further develop the individual musician as it relates to a full contemporary ensemble.
Rationale:	The current direction of music education includes formal learning environments for contemporary instruments not found in the standard band, orchestra, and choral idioms. This course fills the need to offer students, with a background in these instruments, the opportunity to further cultivate their learning in a performance-based course.
Credit Value:	.50
Meetings Per Cycle:	3 days/cycle for a year
Length:	43 minutes
Weighted Value:	1.0
Grade Level:	9-12
Core or Elective:	Elective
Prerequisite:	Successful completion of Modern Band 1, successful audition, or prior completion of Modern Band Level 2.
Pennsylvania Academic Standards:	9.1. Production, Performance and Exhibition of Dance, Music, Theatre and Visual Arts A. Know and use the elements and principles of each art form to create works in the arts and humanities. E. Delineate a unifying theme through the production of a work of art that reflects skills in media processes and techniques. 9.2. Historical and Cultural Contexts A. Explain the historical, cultural, and social context of an individual work in the arts. D. Analyze a work of art from its historical and cultural perspective. E. Analyze how historical events and culture impact forms, techniques and purposes of works in the arts.

9.3. Critical Response

- A. Explain and apply the critical examination processes of works in the arts and humanities. • Compare and contrast • Analyze • Interpret • Form and test hypotheses • Evaluate/form judgments
- B. Determine and apply criteria to a person's work and works of others in the arts.

9.4. Aesthetic Response

- C. Compare and contrast the attributes of various audiences' environments as they influence individual aesthetic response.

**Spring Grove Area School District
New Course Proposal for 2021 – 2022**

Course Name:	Exploring Aviation and Aerospace
Course Description:	Exploring the regulatory and safety organizations and infrastructure that are essential to today's aviation environment, students will define safety and examine concepts such as perceived and accepted risk before developing their own safety management systems. They'll go on to investigate the role of regulation and oversight in creating and maintaining safety and efficiency within the aviation system and gain an understanding of the mission and responsibilities of the FAA. Later, students will consider the role of the National Transportation Safety Board and take an in-depth look at the accident investigation process as they take on the roles of various NTSB "Go Team" members in a simulated accident investigation. Finally, students will examine the government's role in delivering weather information and the importance of weather reporting to aviation safety.
Rationale:	This is the third course offered in the Aircraft Owners and Pilots Association (AOPA) curriculum for high school students. The program runs all four years of high school with one class per semester. Students interested in obtaining their pilot's license or unmanned aerial vehicle license will sign on to the program and will continue for four years. The ninth grade course will provide the foundation for advanced exploration in the areas of flying, aerospace engineering, and unmanned aircraft systems. Students will learn about engineering practices, problem solving, and the innovations and technological developments that have made today's aviation and aerospace industries possible.
Credit Value:	.50
Meetings Per Cycle:	6 days/cycle for one semester
Length:	43 minutes
Weighted Value:	1.1
Grade Level:	10
Core or Elective:	Elective for the AOPA high school aviation curriculum
Prerequisite:	Signing up for the whole four-year curriculum
Pennsylvania Academic Standards:	<u>S11.A.2.1</u>: Apply knowledge of scientific investigation or technological design to develop or critique aspects of the experimental or design process. <u>S11.A.3.1</u>: Analyze the parts of a simple system, their roles, and their relationships to the system as a whole. <u>S11.C.2.1.3</u>: Apply the knowledge of conservation of energy to explain common systems (e.g., refrigeration, rocket propulsion, heat pump).

S11.C.3.1.3: Describe the motion of an object using variables (i.e., acceleration, velocity, displacement).

S11.A.1.1.3: Evaluate the appropriateness of research questions (e.g., testable vs. not testable).

S11.A.1.1.4: Explain how specific scientific knowledge or technological design concepts solve practical problems (e.g., momentum, Newton's universal law of gravitation, tectonics, conservation of mass and energy, cell theory, theory of evolution, atomic theory, theory of relativity, Pasteur's germ theory, relativity, heliocentric theory, ideal gas laws).

S11.A.1.3.1: Use appropriate quantitative data to describe or interpret change in systems (e.g., biological indices, electrical circuit data, automobile diagnostic systems data).

S11.A.2.1.2: Critique the elements of the design process (e.g. identify the problem, understand criteria, create solutions, select solution, test/evaluate, communicate results) applicable to a specific technological design.

S11.A.2.1.3: Use data to make inferences and predictions, or to draw conclusions, demonstrating understanding of experimental limits.

S11.A.3.1.4: Apply the universal systems model of inputs, processes, outputs, and feedback to a working system (e.g., heating, motor, food production) and identify the resources necessary for operation of the system.

S11.A.3.2.3: Describe how relationships represented in models are used to explain scientific or technological concepts (e.g., dimensions of objects within the solar system, life spans, size of atomic particles, topographic maps).

**Spring Grove Area School District
New Course Proposal for 2021 – 2022**

Course Name:	Aircraft Systems and Performance
Course Description:	In the Aircraft Systems and Performance course, students in the pilot and UAS tracks will take an in-depth look at the systems that make manned and unmanned aircraft work. Beginning with aircraft propulsion, students will learn about the different types of engines that produce thrust to propel an aircraft or UAS. They will go on to explore other key aircraft systems, including fuel, electrical, landing gear, and environmental. In order to fly an aircraft safely, students must also learn about the flight instruments associated with each system and how to identify and troubleshoot common problems. This unit also covers airplane flight manuals, the pilot's operating handbook, and required aircraft documents. Finally, students will complete a project of designing their own airplane, and will explore the benefits of mentorship and work-based learning experiences.
Rationale:	This is the fourth course offered in the Aircraft Owners and Pilots Association (AOPA) curriculum for high school students. The program runs all four years of high school with one class per semester. Students interested in obtaining their pilot's license or unmanned aerial vehicle license will sign on to the program and will continue for four years. The ninth grade course will provide the foundation for advanced exploration in the areas of flying, aerospace engineering, and unmanned aircraft systems. Students will learn about engineering practices, problem solving, and the innovations and technological developments that have made today's aviation and aerospace industries possible.
Credit Value:	.50
Meetings Per Cycle:	6 days/cycle for one semester
Length:	43 minutes
Weighted Value:	1.1
Grade Level:	10
Core or Elective:	Elective for the AOPA high school aviation curriculum
Prerequisite:	Signing up for the whole four-year curriculum
Pennsylvania Academic Standards:	<u>S11.A.2.1</u>: Apply knowledge of scientific investigation or technological design to develop or critique aspects of the experimental or design process. <u>S11.A.3.1</u>: Analyze the parts of a simple system, their roles, and their relationships to the system as a whole. <u>S11.C.2.1.3</u>: Apply the knowledge of conservation of energy to explain common systems (e.g., refrigeration, rocket propulsion, heat pump).

S11.C.3.1.3: Describe the motion of an object using variables (i.e., acceleration, velocity, displacement).

S11.A.1.1.3: Evaluate the appropriateness of research questions (e.g., testable vs. not testable).

S11.A.1.1.4: Explain how specific scientific knowledge or technological design concepts solve practical problems (e.g., momentum, Newton's universal law of gravitation, tectonics, conservation of mass and energy, cell theory, theory of evolution, atomic theory, theory of relativity, Pasteur's germ theory, relativity, heliocentric theory, ideal gas laws).

S11.A.1.3.1: Use appropriate quantitative data to describe or interpret change in systems (e.g., biological indices, electrical circuit data, automobile diagnostic systems data).

S11.A.2.1.2: Critique the elements of the design process (e.g. identify the problem, understand criteria, create solutions, select solution, test/evaluate, communicate results) applicable to a specific technological design.

S11.A.2.1.3: Use data to make inferences and predictions, or to draw conclusions, demonstrating understanding of experimental limits.

S11.A.3.1.4: Apply the universal systems model of inputs, processes, outputs, and feedback to a working system (e.g., heating, motor, food production) and identify the resources necessary for operation of the system.

S11.A.3.2.3: Describe how relationships represented in models are used to explain scientific or technological concepts (e.g., dimensions of objects within the solar system, life spans, size of atomic particles, topographic maps).

**Spring Grove Area School District
New Course Proposal for 2021 – 2022**

Course Name: Applied Trades Mathematics

Course Description: Students will explore the application of algebra and geometry concepts in industry. Students will complete projects and solve problems within Industrial Arts, Engineering, Architecture, and Design career areas by applying algebra and geometry concepts.

Rationale: This course will be a prerequisite to additional industry and career focused courses offered in Industrial Arts/Technology Education. Projects the students will complete may include but are not limited to:

- Remodeling House Project – Examples: determine quantities & cost for paint, flooring, & trim
- Bridge Building Competition
- Landscape Design – Examples: determine quantities & cost for concrete, pavers & mulching
- Examine Roof Pitch, Land Gradients, Wheelchair Ramps
- Circuit Designs/Calculations
- Sheet Metal Wrapping

After completing this course, students will be able to enroll in additional courses to prepare them for postsecondary plans following high school graduation.

Credit Value: .50

Meetings Per Cycle: 6 days/cycle for one semester

Length: 43 minutes

Weighted Value: 1.0

Grade Level: 9,10,11

Core or Elective: Elective

Prerequisite: Algebra 1

**Pennsylvania
Academic Standards:** *Algebra Standards:*

A1.1.2.2, A1.1.3.1, A1.1.3.2. Write, solve, and/or graph linear equations using various methods.

A1.2.1.2 Interpret and/or use linear functions and their equations, graphs, or tables.

A1.2.2.1 Describe, compute, and/or use the rate of change (slope) of a line.

Geometry Standards:

G.2.2.2 Use and/or develop procedures to determine or describe measure of perimeter, circumference, and/or area.

G.2.2.3 Describe how a change in one dimension of a two-dimensional figure affects other measurements of that figure.

G.2.3.1 Use and/or develop procedures to determine or describe measures of surface area and/or volume.

G.2.3.2 Describe how a change in one dimension of a three-dimensional figure affects other measurements of that figure.

Science & Technology Standards:

3.1.10.B. Describe concepts of models to predict and understand science and technology.

3.2.10.B. Apply process knowledge and organize scientific and technological phenomena in varied ways.

3.2.10.D. Identify and apply the technological design process to solve problems.

3.1.12.B. Apply concepts of models as a method to predict and understand science and technology.

3.1.12.D. Analyze scale as a way of relating concepts and ideas to one another by some measure.

3.2.12.C. Apply the elements of scientific inquiry to solve multi-step problems.

3.2.12.D. Analyze and use the technological design process to solve problems.

**Spring Grove Area School District
New Course Proposal for 2021 – 2022**

Course Name:	Introduction to Small Engine Repair
Course Description:	In this course students will be exposed to the mechanics of small engines. Students will learn the science of a small engine in addition to troubleshooting and maintaining small engines. This course will offer a service to the Spring Grove community. Community members will be able to have small engine machines (mowers, snowblowers, small rototillers, weed whackers, etc.) serviced at the high school.
Rationale:	Regardless of their postsecondary plans, any student considering a career field related to STEM will be encouraged to take the course to enhance problem solving skills. All students will receive an emphasis on learning skills for home maintenance projects. Students will also gain the ability to work on necessary soft skills needed in the workplace as they manage their client's needs for their small engine machine.
Credit Value:	.50
Meetings Per Cycle:	6 days/per cycle for one semester
Length:	43 minutes
Weighted Value:	1.0
Grade Level:	10,11,12
Core or Elective:	Elective
Prerequisite:	None
Pennsylvania Academic Standards:	3.8.10.A Analyze the relationship between societal demands and scientific and technological enterprises. 3.8.10.B Analyze how human ingenuity and technological resources satisfy specific human needs and improve the quality of life. 3.8.10.C Evaluate possibilities consequences and impacts of scientific and technological solutions. 3.6.12.C Analyze physical technologies of structural design, analysis and engineering, personnel relations, financial affairs, structural production, marketing, research and design to real world problems. 3.7.12.C Apply advanced tools, materials and techniques to answer complex questions. 3.8.12.B Apply the use of ingenuity and technological resources to solve specific societal needs an improve the quality of life.

**Spring Grove Area School District
New Course Proposal for 2021 – 2022**

Course Name:	<i>Pre-Apprenticeship Class / Commercial & Industrial Trades</i>
Course Description:	This class is the first class in the National Center for Construction Education & Research (NCCER) apprenticeship program. This class teaches students how to safely work and communicate on an industrial job site. Topics such as Basic Safety, Communication Skills and Introduction to Construction Drawings and Job Site Math are some of the topics taught. Successful completion of this class gives students the basic skills needed to continue education in any craft area he or she chooses. This class is recognized by NCCER; when the student successfully passes trade competencies during the class, the first six months of a nationally recognized apprenticeship program are completed.
Rationale:	This class will help Spring Grove students enter an apprenticeship program after high school, leading to a sustaining wage with in-demand careers. This class is supported by Associated Builders & Contractors – Keystone Chapter and will provide students the ability to earn the following job site competencies and certificates: • Construction Site Safety (10-hour OSHA Certification), • Construction Math (tests out of required math class after graduation), • Hand Tool Safety, • Construction Drawings, • Basic Rigging, • Material Handling.
Credit Value:	1.0
Meetings Per Cycle:	6 days/cycle for one semester
Length:	43 minutes
Weighted Value:	1.0
Grade Level:	12
Core or Elective:	Elective
Prerequisite:	None
Pennsylvania Academic Standards:	3.4.12.A1 Compare and contrast the rate of technological development over time. 3.4.12.A2 Describe how management is the process of planning, organizing, and controlling work. 3.4.12.A3 Demonstrate how technological progress promotes the advancement of science, technology, engineering, and mathematics (STEM). 3.4.12.B2 Illustrate how, with the aid of technology, various aspects of the environment can be monitored to provide information for decision making.

3.4.12.C3 Apply the concept that many technological problems require a multi-disciplinary approach.

3.4.12.D2 Verify that engineering design is influenced by personal characteristics, such as creativity, resourcefulness, and the ability to visualize and think abstractly.

3.4.12.E3 Compare and contrast energy and power systems as they relate to pollution, renewable and non-renewable resources, and conservation.

3.4.12.E5 Explain how the design of intelligent and non-intelligent transportation systems depends on many processes and innovative techniques.

3.4.12.E6 Compare and contrast the importance of science, technology, engineering, and math (STEM) as it pertains to the manufactured world.

3.4.12.E7 Analyze the technologies of prefabrication and new structural materials and processes as they pertain to constructing the modern world.

Spring Grove Area School District
Revised Course Proposal for 2021 – 2022

Course Name: Independent Study Athletic Performance Training

Course Description: Students participating in the course will work toward specific athletic performance goals for the sport of their preference. Students will use specific workout protocols from high school coaches and collegiate-level programs to guide their trainings. Students will be enrolled in this course for the entire year to allow for specific training phases related to their sports peak performance times. In addition to ~~in-class~~independent study trainings, students will be required to participate in an independent learning project outside the classroom setting related to their sport or activity. Students will set individual goals specific to their present levels of performance and periodically evaluate personal progress.

Rationale: Students wishing to advance their knowledge and performance levels beyond the capabilities of the Extended Strength and Conditioning programs presently offered will benefit from specific performance training related to their sport of preference. Students intending to compete in post-high school sports will greatly benefit from the multiphase, yearlong training included in this course.

Credit Value: 1.0

Meetings Per Cycle: 6

Length: 1 Semester

Weighted Value: 1.0

Grade Level: 12

Core or Elective: Elective

Prerequisite: Extended Strength Level 1 and 2, and instructor recommendation

**Pennsylvania
Academic Standards:** **10.4.12**

A. Evaluate and engage in an individualized physical activity plan that supports achievement of personal fitness and activity goals and promotes life-long participation.

B. Analyze the effects of regular participation in a self-selected program of moderate to vigorous physical activities.

C. Evaluate how changes in adult health status may affect the responses of the body systems during moderate to vigorous physical activity.

E. Analyze the interrelationships among regular participation in physical activity, motor skill improvement and the selection and engagement in lifetime physical activities.

F. Assess and use strategies for enhancing adult group interaction in physical activities.

10.5.12

A. Apply knowledge of movement skills and skill-related fitness to movement concepts to identify and evaluate physical activities that promote personal lifelong participation.

C. Evaluate the impact of practice strategies on skill development and improvement.

D. Incorporate and synthesize knowledge of exercise principles, training principles and health and skill-related fitness components to create a fitness program for personal use.

E. Evaluate movement forms for appropriate application of scientific and biomechanical principles.

F. Analyze the application of game strategies for different categories of physical activities.

SPRING GROVE AREA SCHOOL DISTRICT

Accelerated Budget Opt Out Resolution Certifying Tax Rate Within Inflation Index **(and No Need to Comply with Act 1 Accelerated Budget Procedures)** **2021-2022 School Year**

Background. Act 1 §311(a), 53 P.S. §6926.311(a), requires an accelerated budget adoption timeline and procedure unless a school district, no later than 110 days before the primary election, adopts a resolution containing the certifications incorporated in this resolution. The deadline this year is January 28, 2021. After adoption of a resolution containing such certifications, §311(d) authorizes a school district to comply with pre-Act 1 budget adoption rules as set forth in School Code §687, 24 P.S. §6-687. The School Board has reviewed the school district preliminary budget or has other information sufficient to make a determination that the budget for the next fiscal year can be funded based on maintaining current tax rates or increasing taxes by an amount less than or equal to the Act 1 index. In lieu of the Act 1 budget adoption timeline and procedure, the School Board wishes to make the required certifications and comply with pre-Act 1 budget adoption rules.

RESOLVED, that the Board of School Directors of the Spring Grove Area School District, makes the following unconditional certifications:

1. The school district's various tax levies and other revenue sources will be sufficient to balance the school district final budget for the next fiscal year (2021-22) based on maintaining current tax rates or increasing tax rates by an amount less than or equal to the Act 1 index applicable to the school district as calculated by the Pennsylvania Department of Education. This conclusion is based on the school district preliminary budget or other information available to the School Board.
2. The applicable index for the next fiscal year is 3.7%, and the School Board will not for the next fiscal year increase the rate of its real estate tax, or any other tax for the support of public education, by an amount that exceeds the applicable index.
3. The School Board has to date, and in the future, will comply with the rules set forth in School Code §687 for adoption of the school district proposed and final budgets for the next fiscal year.
4. The School Board understands that the school district will not be eligible to use Act 1 referendum exceptions for the next fiscal year.

ADOPTED by the School Board November 23, 2020.

_____, Secretary

JOURNAL ENTRIES for BK - INCOME TAXES

SPRING GROVE AREA SCHOOL DISTRICT GEN FD - Jun. 30, 2020

Book: BK - INCOME TAXES

Account Number	Account Name	Debit Amount	Credit Amount	P (-) & L (+) Effect
01 - JOURNAL ENTRIES				
AJE001 - To correct account coding error				
7110-000	EQ. SUBSIDY BASIC EDUCATION	50,510.85		50,510.85
7810-000	REVENUE FOR SOCIAL SECURITY PAYMENTS		50,510.85	-50,510.85
	Journal Entry Totals	50,510.85	50,510.85	0.00
AJE002 - To reverse State Subsidy 6/30/19				
0142-000	STATE SUBSIDIES RECEIVABLE		2,508,412.63	
7311-000	PUPIL	338,915.35		338,915.35
7810-000	REVENUE FOR SOCIAL SECURITY PAYMENTS	441,754.25		441,754.25
7820-000	REVENUE FOR RETIREMENT PAYMENTS	1,727,743.03		1,727,743.03
	Journal Entry Totals	2,508,412.63	2,508,412.63	2,508,412.63
AJE003 - To reverse Fed Subsidy 6/30/19				
0143-000	FEDERAL SUBSIDIES RECEIVABLE		94,245.53	
8514-000	TITLE I LOW INCOME	35,293.73		35,293.73
8515-000	Title II Improving Teacher Quality	58,951.80		58,951.80
	Journal Entry Totals	94,245.53	94,245.53	94,245.53
AJE004 - To agree accounts to PDE Audit Confirmation				
7112-000	BASIC EDUCATION SS	289,512.60		289,512.60
7810-000	REVENUE FOR SOCIAL SECURITY PAYMENTS		289,512.60	-289,512.60
	Journal Entry Totals	289,512.60	289,512.60	0.00
AJE005 - To correct account coding errors				
7112-000	BASIC EDUCATION SS		506,445.88	-506,445.88
7810-000	REVENUE FOR SOCIAL SECURITY PAYMENTS	506,445.88		506,445.88
	Journal Entry Totals	506,445.88	506,445.88	0.00
AJE006 - To adjust er share retirement liability				
0471-000	PAYROLL-ER RETIREMENT	823,799.91		
1100-200	BENEFITS		470,890.83	-470,890.83
1231-200	BENEFITS		11,918.11	-11,918.11
1233-200	Autistic Support Benefits		18,679.84	-18,679.84
1241-200	ACADEMIC SUPPORT-BENEFITS		72,933.47	-72,933.47
1243-200	GIFTED SUPPORT-BENEFITS		9,781.57	-9,781.57
1341-200	HOME ECONOMICS-BENEFITS		4,763.34	-4,763.34
1360-200	BUSINESS EDUCATION-BENEFITS		6,778.48	-6,778.48
2111-200	PUPIL SERV-BENEFITS		3,468.39	-3,468.39
2120-200	GUIDANCE SVC-BENEFITS		27,458.54	-27,458.54
2130-200	ATTENDANCE SERVICES-BENEFITS		2,699.85	-2,699.85
2140-200	PSYCO SVC-BENEFITS		7,067.65	-7,067.65
2160-200	BENEFITS		2,106.36	-2,106.36
2240-200	COMPUTER ASSIST-BENEFITS		22,691.76	-22,691.76
2250-200	LIBRARY SVC-BENEFITS		16,352.77	-16,352.77
2260-000	CURRICULUM/STAFF DEVELOPMENT		8,503.07	-8,503.07
2360-200	SUPERINTENDENT SVC-BENEFITS		6,453.69	-6,453.69
2380-200	PRINCIPAL SVC-BENEFITS		48,079.47	-48,079.47
2420-200	MEDICAL SERVICE-BENFITS		11,708.49	-11,708.49
2511-200	FISCAL SVC BENEFITS		4,452.63	-4,452.63
2514-200	PAYROLL SERVICES-BENEFITS		1,532.41	-1,532.41
2515-200	FINANCIAL ACCT-BENEFITS		128.51	-128.51
2611-200	BENEFITS		2,285.78	-2,285.78
2620-200	BEN		30,076.44	-30,076.44
2630-200	BEN		7,614.83	-7,614.83

JOURNAL ENTRIES for BK - INCOME TAXES

SPRING GROVE AREA SCHOOL DISTRICT GEN FD - Jun. 30, 2020

Book: BK - INCOME TAXES

Account Number	Account Name	Debit Amount	Credit Amount	P (-) & L (+) Effect
2719-200	STUDENT TRANS SVC BENEFITS		2,709.45	-2,709.45
2823-200	BENFITS		2,550.97	-2,550.97
2831-200	BENFITS		4,722.62	-4,722.62
3210-200	STUDENT ACTIVITIES-BENEFITS		2,237.79	-2,237.79
3250-200	ATHLETICS-BENEFITS		13,152.80	-13,152.80
Journal Entry Totals		823,799.91	823,799.91	-823,799.91

AJE007 - To adjust medical liability	1100-200 is actually 1110-200
---	--------------------------------------

0462-260	PAYROLL DEDUC - WORKER'S COMP		340,405.93	
1100-200	BENEFITS	168,883.00		168,883.00
1225-200	Speech Supp-benefits	350.00		350.00
1231-200	BENEFITS	10,269.00		10,269.00
1233-200	Autistic Support Benefits	18,040.00		18,040.00
1241-200	ACADEMIC SUPPORT-BENEFITS	33,576.00		33,576.00
1243-200	GIFTED SUPPORT-BENEFITS	3,099.00		3,099.00
1341-200	HOME ECONOMICS-BENEFITS	2,744.00		2,744.00
1360-200	BUSINESS EDUCATION-BENEFITS	2,537.00		2,537.00
2111-200	PUPIL SERV-BENEFITS	1,850.00		1,850.00
2120-200	GUIDANCE SVC-BENEFITS	9,224.00		9,224.00
2130-200	ATTENDANCE SERVICES-BENEFITS	2,213.00		2,213.00
2140-200	PSYCO SVC-BENEFITS	2,105.00		2,105.00
2240-200	COMPUTER ASSIST-BENEFITS	10,182.00		10,182.00
2250-200	LIBRARY SVC-BENEFITS	8,763.00		8,763.00
2260-200	CURRICULUM DEV-BENEFITS	1,155.00		1,155.00
2360-200	SUPERINTENDENT SVC-BENEFITS	2,493.00		2,493.00
2380-200	PRINCIPAL SVC-BENEFITS	20,316.00		20,316.00
2420-200	MEDICAL SERVICE-BENFITS	7,173.00		7,173.00
2511-200	FISCAL SVC BENEFITS	2,794.00		2,794.00
2514-200	PAYROLL SERVICES-BENEFITS	1,403.00		1,403.00
2620-200	BEN	21,538.00		21,538.00
2630-200	BEN	4,155.00		4,155.00
2831-200	BENFITS	3,500.00		3,500.00
3250-200	ATHLETICS-BENEFITS	2,043.93		2,043.93
Journal Entry Totals		340,405.93	340,405.93	340,405.93

AJE008 - To adjust payroll liabilities

0462-002	PAYROLL DEDUCT-FEDERAL INCOME TAX W/H PY		239.15	
0462-005	PAYROLL DEDUC-STATE INCOME TAX W/H	39.22		
0462-006	Payrol deduc & Withwhld-Earned Inc Tax	23.34		
0462-013	PAYROLL DEDUC-EDUCATIONAL DUES PAY	9,528.43		
0462-016	Payroll Deduc-Court Order Deduct Pay	7.59		
0462-019	Payroll Deduct & wH-retirement-ee w/h		12,912.64	
0462-021	PAYROLL DEDUC-RETRO RETIREMENT		569.72	
0462-022	Payroll deduct - TSA	175.03		
0462-025	PAYROLL DEDUCT-OCCUP PRIVILEGE TAX	9.25		
0462-213	Payroll Deduct-Life Insurance		17,026.45	
0462-215	PAYROLL DEDUCTIONS-	1,826.69		
0462-220	PAYROLL DEDUC - SOCIAL SECURITY CONTRIB		1,371,175.14	
0462-230	PAYROLL DEDUC -RETIREMENT	269.23		
0471-000	PAYROLL-ER RETIREMENT		66,698.12	
0472-000	EMPLOYER SOCIAL SECURITY	1,370,574.78		
0474-000	EMPLOYER WORKERS COMP	73,570.09		
1100-200	BENEFITS	12,597.57		12,597.57
Journal Entry Totals		1,468,621.22	1,468,621.22	12,597.57

AJE009 - To adjustg accrued payroll
--

0461-100	ACCRUED SALARIES AND BENEFITS-SALARIES		437.78	
0461-220	ACCRUED SALARIES AND BENEFITS-SOCIAL SEC	1,999.68		

JOURNAL ENTRIES for BK - INCOME TAXES

SPRING GROVE AREA SCHOOL DISTRICT GEN FD - Jun. 30, 2020

Book: BK - INCOME TAXES

Account Number	Account Name	Debit Amount	Credit Amount	P (-) & L (+) Effect
0461-230	ACCRUED SALARIES AND BENEFITS-RETIREMENT		452.89	
0461-250	ACCRUED SAL & BENEFIT		32.18	
0461-260	ACCRUED SALARIES AND BENEFITS-WORKER'S C		3.38	
1100-100	REGULAR PROGRAMS SALARIES	437.78		437.78
1100-200	BENEFITS		1,511.23	-1,511.23
Journal Entry Totals		2,437.46	2,437.46	-1,073.45

AJE010 - To adjust A/P at 6/30/20

0421-000	ACCOUNTS PAYABLE	1,733,548.34		
1100-600	SUPPLIES		100.00	-100.00
1100-750	NEW EQUIPMENT		970.76	-970.76
2240-340	COMPUTER ASSIST INSTRU'L SERV-TECHNICAL		4,713.15	-4,713.15
2240-340	COMPUTER ASSIST INSTRU'L SERV-TECHNICAL		5,760.52	-5,760.52
2240-340	COMPUTER ASSIST INSTRU'L SERV-TECHNICAL		6,075.00	-6,075.00
2240-340	COMPUTER ASSIST INSTRU'L SERV-TECHNICAL		7,425.00	-7,425.00
2240-400	COMPUTER ASSIST INSTRU'S SERV-REPAIRS &		18,141.75	-18,141.75
2240-400	COMPUTER ASSIST INSTRU'S SERV-REPAIRS &		14,843.25	-14,843.25
2240-600	COMPUTER ASSIST INSTRU'L -SUPPLIES		139,346.46	-139,346.46
2240-600	COMPUTER ASSIST INSTRU'L -SUPPLIES		247,079.87	-247,079.87
2240-600	COMPUTER ASSIST INSTRU'L -SUPPLIES		33,102.89	-33,102.89
2240-600	COMPUTER ASSIST INSTRU'L -SUPPLIES		6,297.11	-6,297.11
2240-600	COMPUTER ASSIST INSTRU'L -SUPPLIES		469.35	-469.35
2240-600	COMPUTER ASSIST INSTRU'L -SUPPLIES		573.65	-573.65
2240-600	COMPUTER ASSIST INSTRU'L -SUPPLIES		10,001.25	-10,001.25
2240-600	COMPUTER ASSIST INSTRU'L -SUPPLIES		12,223.75	-12,223.75
2240-600	COMPUTER ASSIST INSTRU'L -SUPPLIES		11,500.00	-11,500.00
2240-600	COMPUTER ASSIST INSTRU'L -SUPPLIES		11,500.00	-11,500.00
2240-600	COMPUTER ASSIST INSTRU'L -SUPPLIES		18,957.40	-18,957.40
2240-600	COMPUTER ASSIST INSTRU'L -SUPPLIES		15,510.60	-15,510.60
2240-600	COMPUTER ASSIST INSTRU'L -SUPPLIES		7,495.00	-7,495.00
2240-600	COMPUTER ASSIST INSTRU'L -SUPPLIES		39,400.00	-39,400.00
2240-600	COMPUTER ASSIST INSTRU'L -SUPPLIES		179,610.00	-179,610.00
2240-600	COMPUTER ASSIST INSTRU'L -SUPPLIES		318,472.50	-318,472.50
2240-600	COMPUTER ASSIST INSTRU'L -SUPPLIES		66,150.00	-66,150.00
2240-600	COMPUTER ASSIST INSTRU'L -SUPPLIES		46,810.00	-46,810.00
2240-750	COMPUTER ASSIST INSTRU'L SERV-EQUIP ORIG		6,201.25	-6,201.25
2240-750	COMPUTER ASSIST INSTRU'L SERV-EQUIP ORIG		6,765.00	-6,765.00
2240-750	COMPUTER ASSIST INSTRU'L SERV-EQUIP ORIG		5,535.00	-5,535.00
2250-600	LIBRARY SVC-SUPPLIES		199.38	-199.38
2620-400	UTILITIES ETC		3,495.00	-3,495.00
2620-400	UTILITIES ETC		4,060.00	-4,060.00
2620-400	UTILITIES ETC		11,800.00	-11,800.00
2620-400	UTILITIES ETC		5,800.00	-5,800.00
2620-400	UTILITIES ETC		5,000.00	-5,000.00
2620-600	SUPPLIES		509.16	-509.16
2720-500	VEHICLE OPERATION SVC		74,167.66	-74,167.66
2720-500	VEHICLE OPERATION SVC		325,266.05	-325,266.05
2720-600	SUPPLIES		62,220.58	-62,220.58
Journal Entry Totals		1,733,548.34	1,733,548.34	-1,733,548.34

AJE011 - To accrue State Subsidy Receivable

0142-000	STATE SUBSIDIES RECEIVABLE	1,815,726.23		
7112-000	BASIC EDUCATION SS		402,791.35	-402,791.35
7820-000	REVENUE FOR RETIREMENT PAYMENTS		1,412,934.88	-1,412,934.88
Journal Entry Totals		1,815,726.23	1,815,726.23	-1,815,726.23

AJE012 - To adjust accounts payable at 6/30/20

0421-000	ACCOUNTS PAYABLE	29,850.75		
----------	------------------	-----------	--	--

JOURNAL ENTRIES for BK - INCOME TAXES

SPRING GROVE AREA SCHOOL DISTRICT GEN FD - Jun. 30, 2020

Book: BK - INCOME TAXES

Account Number	Account Name	Debit Amount	Credit Amount	P (-) & L (+) Effect
2240-340	COMPUTER ASSIST INSTRU'L SERV-TECHNICAL		1,631.85	-1,631.85
2240-340	COMPUTER ASSIST INSTRU'L SERV-TECHNICAL		1,664.48	-1,664.48
2240-600	COMPUTER ASSIST INSTRU'L -SUPPLIES		5,760.52	-5,760.52
2240-600	COMPUTER ASSIST INSTRU'L -SUPPLIES		4,713.15	-4,713.15
2720-600	SUPPLIES		16,080.75	-16,080.75
Journal Entry Totals		29,850.75	29,850.75	-29,850.75

AJE013 - To record TY Intergov Receivable for Transfer Tax

0141-000	INTERGOVERNMENTAL REC	52,986.52		
2330-310	TAX COLLECTION SERVICES-ADMIN SERV/TAX C	1,081.36		1,081.36
6153-000	CURR ACT511 REL EST TRANSF TX		54,067.88	-54,067.88
Journal Entry Totals		54,067.88	54,067.88	-52,986.52

AJE014 - To record TY Intergov Resceivable for EIT at 6/30/20

0141-000	INTERGOVERNMENTAL REC	135,696.91		
2330-310	TAX COLLECTION SERVICES-ADMIN SERV/TAX C	2,557.71		2,557.71
6151-000	CURRNT ACT 511 EARNED INCOME TAX		126,001.38	-126,001.38
6451-000	DELINQUENT EARNED INCOME TAXES		12,253.24	-12,253.24
Journal Entry Totals		138,254.62	138,254.62	-135,696.91

AJE015 - To reverse LY Intergov Rec. for Transfer Tax at 6/30/19

0141-000	INTERGOVERNMENTAL REC		62,472.48	
2330-310	TAX COLLECTION SERVICES-ADMIN SERV/TAX C		1,274.95	-1,274.95
6153-000	CURR ACT511 REL EST TRANSF TX	63,747.43		63,747.43
Journal Entry Totals		63,747.43	63,747.43	62,472.48

AJE016 - To transfer excess Title IV Northern Reg Police to Title II**Dr 2660-340-421-00-000-419 Title II CR 2660-340-431-00-000-419 Title IV.**

2660-300	sECURITY/SAFETY	64,346.93		64,346.93
2660-300	sECURITY/SAFETY		64,346.93	-64,346.93
Journal Entry Totals		64,346.93	64,346.93	0.00

AJE017 - To reclassify to Inter Fund

0132-000	INTERFUND ACCOUNTS RECEIVABLE	33,323.22		
0141-000	INTERGOVERNMENTAL REC		33,323.22	
Journal Entry Totals		33,323.22	33,323.22	0.00

AJE018 - To adjust at year end

1100-200	BENEFITS	565.00		565.00
5800-000	SUSPENSE ACCOUNT		565.00	-565.00
Journal Entry Totals		565.00	565.00	0.00

AJE019 - To accrue Federal program

0143-000	FEDERAL SUBSIDIES RECEIVABLE	142,680.43		
8514-000	TITLE I LOW INCOME		104,260.18	-104,260.18
8515-000	Title II Improving Teacher Quality		38,420.25	-38,420.25
Journal Entry Totals		142,680.43	142,680.43	-142,680.43

AJE020 - TO ADJUST ACCT # 0402

0402-000	INTERFUND ACCOUNTS PAYABLE	619.00		
1100-600	SUPPLIES		619.00	-619.00
Journal Entry Totals		619.00	619.00	-619.00

AJE021 - TO RECLASSIFY REC. FROM WYASD

0141-000	INTERGOVERNMENTAL REC	144,876.50		
----------	-----------------------	------------	--	--

JOURNAL ENTRIES for BK - INCOME TAXES

SPRING GROVE AREA SCHOOL DISTRICT GEN FD - Jun. 30, 2020

Book: BK - INCOME TAXES

Account Number	Account Name	Debit Amount	Credit Amount	P (-) & L (+) Effect
0153-000	OTHER ACCOUNTS RECEIVABLE		144,876.50	
Journal Entry Totals		144,876.50	144,876.50	0.00

AJE022 - TO ADJUST RE TAXES RECEIVABLE

0121-000	TAXES RECEIVABLE	22,822.10		
0480-000	DEFERRED REVENUES		10,043.77	
6111-000	CURRENT REAL ESTATE TAXES		12,778.33	-12,778.33
Journal Entry Totals		22,822.10	22,822.10	-12,778.33

AJE023 - TO RECORD TRANSFER TO CAPITAL RESERVE FUND

0402-000	INTERFUND ACCOUNTS PAYABLE		750,000.00	
5200-000	TRANSFER TO CAPITAL IMPROV FUND	750,000.00		750,000.00
Journal Entry Totals		750,000.00	750,000.00	750,000.00
Journal Totals		11,078,820.44	11,078,820.44	-980,625.73

Journal Entries listed: 23

	Net Income / -Loss Before Adjustments	Adjustments P & L Effect	Net Income / -Loss After Adjustments
Net Income / -Loss	727,048.60	-980,625.73	1,707,674.33

SGASD
GENERAL FUND JOURNAL ENTRY
6/30/2020

	ACCOUNT NUMBER	DR	CR
JE # 1	USE KESB PROVIDED JOURNAL ENTRY		
JE # 2	USE KESB PROVIDED JOURNAL ENTRY		
JE # 3	USE KESB PROVIDED JOURNAL ENTRY		
JE # 4	USE KESB PROVIDED JOURNAL ENTRY		
JE # 5	USE KESB PROVIDED JOURNAL ENTRY		
JE # 6		DR	CR
	0471- 000	823,799.91	
	1100- 230		470,890.83
	1231- 230		11,918.11
	1233- 230		18,679.84
	1241- 230		72,933.47
	1243- 230		9,781.57
	1341- 230		4,763.34
	1360- 230		6,778.48
	2111- 230		3,468.39
	2120- 230		27,458.54
	2130- 230		2,699.85
	2140- 230		7,067.65
	2160- 230		2,106.36
	2240- 230		22,691.76
	2250- 230		16,352.77
	2260- 230		8,503.07
	2360- 230		6,453.69
	2380- 230		48,079.47
	2420- 230		11,708.49
	2511- 230		4,452.63
	2514- 230		1,532.41
	2515- 230		128.51
	2611- 230		2,285.78
	2620- 230		30,076.44
	2630- 230		7,614.83
	2719- 230		2,709.45
	2823- 230		2,550.97
	2831- 230		4,722.62
	3210- 230		2,237.79
	3250- 230		13,152.80
		823,799.91	823,799.91

	ACCOUNT NUMBER	DR	CR
JE # 7	0470- 000		340,405.93
	1100- 271	168,883.00	
	1225- 271	350.00	
	1231- 271	10,269.00	
	1233- 271	18,040.00	
	1241- 271	33,576.00	
	1243- 271	3,099.00	
	1341- 271	2,744.00	
	1360- 271	2,537.00	
	2111- 271	1,850.00	
	2120- 271	9,224.00	
	2130- 271	2,213.00	
	2140- 271	2,105.00	
	2240- 271	10,182.00	
	2250- 271	8,763.00	
	2260- 271	1,155.00	
	2360- 271	2,493.00	
	2380- 271	20,316.00	
	2420- 271	7,173.00	
	2511- 271	2,794.00	
	2514- 271	1,403.00	
	2620- 271	21,538.00	
	2630- 271	4,155.00	
	2831- 271	3,500.00	
	3250- 271	2,043.93	
		340,405.93	340,405.93

	ACCOUNT NUMBER	DR	CR
JE # 8	0462- 002		239.15
	0462- 005	39.22	
	0462- 006	23.34	
	0462- 013	9,528.43	
	0462- 016	7.59	
	0462- 019		12,912.64
	0462- 021		569.72
	0462- 022	175.03	
	0462- 025	9.25	
	0462- 213		17,026.45
	0462- 215	1,826.69	
	0462- 220		1,371,175.14
	0462- 230	269.23	
	0471- 000		66,698.12
	0472- 271	1,370,574.78	
	0474- 271	73,570.09	
	1100- 213	12,597.57	
		1,468,621.22	1,468,621.22

	ACCOUNT NUMBER	DR	CR
JE # 9	0461- 000		437.78
	0461- 220	1,999.68	
	0461- 230		452.89
	0461- 250		32.18
	0461- 260		3.38
	1100- 170	437.78	
	1100- 220		1,511.23
		2,437.46	2,437.46

	ACCOUNT NUMBER	DR	CR
JE # 10	0421- 000	1,733,548.34	
	1110-610-000-10-210-012		100.00
	1110-750-000-30-82-012		970.76
	2240-348-000-30-000		4,713.15
	2240-348-000-10-000		5,760.52
	2240-348-000-30-000		6,075.00
	2240-348-000-10-000		7,425.00
	2240-438-000-10-000		18,141.75
	2240-438-000-30-000		14,843.25
	2240-650-986-30-830		139,346.46
	2240-650-000-30-830		247,079.87
	2240-650-986-30-830		33,102.89
	2240-650-000-30-830		6,297.11
	2240-650-000-30-000		469.35
	2240-650-000-10-000		573.65
	2240-650-000-30-000		10,001.25
	2240-650-000-10-000		12,223.75
	2240-650-000-30-830		11,500.00
	2240-650-000-30-830		11,500.00
	2240-650-000-10-000		18,957.40
	2240-650-000-30-000		15,510.60
	2240-650-000-30-830		7,495.00
	2240-650-986-30-830		39,400.00
	2240-650-986-30-830		179,610.00
	2240-650-000-30-830		318,472.50
	2240-650-986-30-830		66,150.00
	2240-650-986-10-000		46,810.00
	2240-758-000-10-000		6,201.25
	2240-758-000-10-000		6,765.00
	2240-758-000-30-000		5,535.00
	2250-640-000-10-270		199.38
	2620-430-000-30-830		3,495.00
	2620-430-000-30-830		4,060.00
	2620-430-000-30-830		11,800.00
	2620-430-000-30-830		5,800.00
	2620-430-000-30-830		5,000.00
	2620-610-000-00-000		509.16
	2720-513-000-00-000		74,167.66
	2720-513-000-00-000		325,266.05
	2720-626-000-00-000		62,220.58
		1,733,548.34	1,733,548.34

JE # 11	<u>ACCOUNT NUMBER</u>	<u>DR</u>	<u>CR</u>
	USE KESB PROVIDED JOURNAL ENTRY		

JE # 12	<u>ACCOUNT NUMBER</u>	<u>DR</u>	<u>CR</u>
	0421-000	29,850.75	
	2240-348-000-10-000		1,631.85
	2240-348-000-10-000		1,664.48
	2240-348-000-10-000		5,760.52
	2240-348-000-30-000		4,713.15
	2720-513-000-00-000		16,080.75
		29,850.75	29,850.75

JE # 13	<u>ACCOUNT NUMBER</u>	<u>DR</u>	<u>CR</u>
	USE KESB PROVIDED JOURNAL ENTRY		

JE # 14	<u>ACCOUNT NUMBER</u>	<u>DR</u>	<u>CR</u>
	USE KESB PROVIDED JOURNAL ENTRY		

JE # 15	<u>ACCOUNT NUMBER</u>	<u>DR</u>	<u>CR</u>
	USE KESB PROVIDED JOURNAL ENTRY		

JE # 16	<u>ACCOUNT NUMBER</u>	<u>DR</u>	<u>CR</u>
	USE KESB PROVIDED JOURNAL ENTRY		

JE # 17	<u>ACCOUNT NUMBER</u>	<u>DR</u>	<u>CR</u>
	USE KESB PROVIDED JOURNAL ENTRY		

JE # 18	<u>ACCOUNT NUMBER</u>	<u>DR</u>	<u>CR</u>
	1100- 271	565.00	
	5800- 000		565.00

JE # 19	<u>ACCOUNT NUMBER</u>	<u>DR</u>	<u>CR</u>
	USE KESB PROVIDED JOURNAL ENTRY		

JE # 20	<u>ACCOUNT NUMBER</u>	<u>DR</u>	<u>CR</u>
	0402- 000	619.00	
	1100- 619		619.00

JE # 21	<u>ACCOUNT NUMBER</u>	<u>DR</u>	<u>CR</u>
	USE KESB PROVIDED JOURNAL ENTRY		

JE # 22	<u>ACCOUNT NUMBER</u>	<u>DR</u>	<u>CR</u>
	USE KESB PROVIDED JOURNAL ENTRY		

JE # 23	<u>ACCOUNT NUMBER</u>	<u>DR</u>	<u>CR</u>
	5230- 932	750,000.00	
	0402- 000		750,000.00
GRAND TOTAL		<u>9,548,511.22</u>	<u>9,548,511.22</u>