



MONTHLY FINANCIAL STATEMENTS

April 30, 2024

BLACKHAWK SCHOOL DISTRICT
DEPOSITORY CASH AND RELATED INTEREST INCOME
AS OF APRIL 30, 2024

	Fund	4/1/2024	Received	Disbursed	Interest		4/30/2024
					Dividends	Income	
First National Bank (FNB)							
General Fund	4076 10	\$3,908,089.60	\$2,797,160.86	\$3,200,460.65	\$0.00	\$0.00	\$3,504,789.81
General Fund FNB Sweep Account	4076 10	\$0.00	\$503,249.77	\$503,249.77	\$0.00	\$0.00	\$0.00
General Fund FNB Money Market	7355 10	\$4,895,169.92	\$0.00	\$0.00	\$17,167.05	\$17,167.05	\$4,912,336.97
General Fund FNB CD	10	\$0.00					\$0.00
Payroll (pass-thru account)	9201 10	\$51,933.12	\$827,850.11	\$829,191.63	\$110.73	\$110.73	\$50,702.33
GM Compensatory Fund	9112	\$6,592.61	\$0.00	\$0.00	\$3.76	\$3.76	\$6,596.37
Construction Fund	9227 32	\$171.61	\$0.00	\$0.00	\$0.00	\$0.00	\$171.61
Blackhawk Activities & Athletics Comm - Bank	8279 32-A	\$198,769.04	\$0.00	\$0.00	\$0.00	\$0.00	\$198,769.04
Blackhawk Activities & Athletics Comm - PayPal	8136 32-A	\$57,154.71	\$0.00	\$0.00	\$32.57	\$32.57	\$57,187.28
Food Service	9193 51	\$61,575.93	\$46,279.98	\$59,266.18	\$41.36	\$41.36	\$48,631.09
Food Service Money Market	8246 51	\$848.43	\$0.00	\$0.00	\$0.48	\$0.48	\$848.91
Health Fund	9185 66	\$795,680.26	\$12,549.00	\$181.00	\$456.57	\$456.57	\$808,504.83
Health Fund Money Market	4156 66	\$975,829.18	\$0.00	\$0.00	\$3,422.17	\$3,422.17	\$979,251.35
Dental Fund	4068 67	\$17,025.30	\$433.32	\$9,821.40	\$7.21	\$7.21	\$7,644.43
Dental Fund Money Market	8105 67	\$6,250.20	\$0.00	\$0.00	\$21.92	\$21.92	\$6,272.12
Vision Fund	9219 68	\$55,697.85	\$59.00	\$1,651.24	\$31.43	\$31.43	\$54,137.04
Scholarship Fund	8410 70	\$0.00					\$0.00
Herbert Lunt Endowment Fund (quarterly dvds/intrst)	70	\$0.00					\$0.00
Activity Fund BHS	4050 81	\$111,752.66	\$30,093.55	\$18,276.95	\$66.46	\$66.46	\$123,635.72
Activity Fund BHS Money Market	8253 81	\$111,168.43	\$0.00	\$0.00	\$389.86	\$389.86	\$111,558.29
Activity HMS	8958 81	\$113,631.29	\$6,305.94	\$40,308.55	\$55.21	\$55.21	\$79,683.89
Athletic Fund	8966 29	\$95,864.44	\$4,311.10	\$4,048.68	\$55.40	\$55.40	\$96,182.26
Athletic Stadium Facility Account	4939 29	\$26,198.19	\$0.00	\$0.00	\$14.93	\$14.93	\$26,213.12
Grand Total		\$11,489,402.77	\$4,228,292.63	\$4,666,456.05	\$21,877.11	\$21,877.11	\$11,073,116.46

BLACKHAWK SCHOOL DISTRICT
REVENUE/EXPENDITURES 2023-2024 BUDGET TO ACTUAL
EXPENDITURE BY FUNCTION
AS OF APRIL 30, 2024

ACCT	DESCRIPTION	2023-2024		OVER (UNDER)	% of Budget Allocated
		BUDGET TOTAL	MONTHS APRIL/ACTUAL		
Revenue					
6000	Local Revenue Souces	\$ 21,238,470.00	\$ 20,662,201.10	\$ (576,268.90)	97%
7000	State Revenue Sources	\$ 18,581,986.00	\$ 14,550,867.70	\$ (4,031,118.30)	78%
8000	Federal Revenue Sources	\$ 421,000.00	\$ 374,270.18	\$ (46,729.82)	89%
9000	Other Financing Sources	\$ -	\$ (11,842.55)	\$ (11,842.55)	100%
Total Revenue		\$ 40,241,456.00	\$ 35,575,496.43	\$ (4,665,959.57)	
Expenditures					
1000 Instruction					
1100	Regular Programs	\$ 17,916,290.00	\$ 13,851,271.27	\$ 4,065,018.73	77%
1200	Sepcial Programs	\$ 5,375,032.00	\$ 4,450,363.94	\$ 924,668.06	83%
1300	Vocational Programs	\$ 1,888,984.00	\$ 1,260,872.29	\$ 628,111.71	67%
1400	Other Instructional Programs - Federal	\$ 229,920.00	\$ 151,800.46	\$ 78,119.54	66%
1500	Non-Public School Programs	\$ -	\$ -	\$ -	
		\$ 25,410,226.00	\$ 19,714,307.96	\$ 5,695,918.04	
2000 Support Services					
2100	Pupil Personnel	\$ 980,221.00	\$ 784,633.98	\$ 195,587.02	80%
2200	Instructional Staff	\$ 1,100,791.00	\$ 861,353.25	\$ 239,437.75	78%
2300	Administration	\$ 2,579,291.00	\$ 2,185,062.28	\$ 394,228.72	85%
2400	Pupil Health	\$ 580,593.00	\$ 522,420.16	\$ 58,172.84	90%
2500	Business	\$ 253,300.00	\$ 224,147.19	\$ 29,152.81	88%
2600	Operation & Maintenance	\$ 3,893,078.00	\$ 3,744,717.64	\$ 148,360.36	96%
2700	Student Transportation	\$ 2,605,270.00	\$ 2,214,914.43	\$ 390,355.57	85%
2800	Support Services	\$ -	\$ -	\$ -	0%
2900	Other Support Services	\$ 25,100.00	\$ 21,322.46	\$ 3,777.54	85%
		\$ 12,017,644.00	\$ 10,558,571.39	\$ 1,459,072.61	
3000 Non-Instructional Services					
3100	Food Service	\$ -	\$ -	\$ -	
3200	Student Activities	\$ 1,205,624.00	\$ 816,581.70	\$ 389,042.30	68%
3300	Community Service	\$ 7,500.00	\$ 11,000.00	\$ (3,500.00)	147%
3400	Scholarships and Awards	\$ -	\$ -	\$ -	
		\$ 1,213,124.00	\$ 827,581.70	\$ 385,542.30	
4000 Facilities, Construction					
4400	Arch.,eng.,& Educ Spec - Replacmnt - Other P	\$ -	\$ -	\$ -	0%
4600	Bldg. Improvement Svcs - Replacement	\$ -	\$ 99,692.41	\$ (99,692.41)	0%
		\$ -	\$ 99,692.41	\$ (99,692.41)	
5000 Other Financing Sources					
5100	Debt Service	\$ 3,137,503.00	\$ 3,111,002.86	\$ 26,500.14	99%
5200	Fund Transfer	\$ 205,000.00	\$ 51,930.95	\$ 153,069.05	25%
5900	Budgetary Reserve	\$ 250,000.00	\$ -	\$ 250,000.00	0%
		\$ 3,592,503.00	\$ 3,162,933.81	\$ 429,569.19	
Total Expenditures		\$ 42,233,497.00	\$ 34,363,087.27	\$ 7,870,409.73	
Revnues exceeding Expenditures		\$ (1,992,041.00)	\$ 1,212,409.16		

BLACKHAWK SCHOOL DISTRICT
REVENUE / EXPENDITURE 2023-2024 BUDGET to ACTUAL
EXPENDITURE BY OBJECT

ACCOUNT	DESCRIPTION	2023-2024 ADJ. BUDGET TOTAL	2023-2024 10 MONTH APRIL / ACTUAL	OVER (UNDER) BUDGET	PERCENT BUDGET Allocated
Revenue					
6000	Local Revenue Sources	\$ 21,238,470.00	\$ 20,662,201.10	\$ (576,269)	97.29%
7000	State Revenue Sources	\$ 18,581,986.00	\$ 14,550,867.70	\$ (4,031,118)	78.31%
8000	Federal Revenue Sources	\$ 421,000.00	\$ 374,270.18	\$ (46,730)	88.90%
9000	Other Financing Sources	\$ -	\$ (11,842.55)	\$ (11,843)	#DIV/0!
Total Revenue		\$ 40,241,456	\$ 35,575,496	\$ (4,665,960)	
Expenditures					
100	Salaries	\$ 17,342,489	\$ 13,767,631	\$ 3,574,858	79.39%
200	Benefits	\$ 11,056,797	\$ 8,793,048	\$ 2,263,749	79.53%
300	Professional/Technical Services	\$ 1,424,665	\$ 1,472,935	\$ (48,270)	103.39%
400	Property Services	\$ 753,836	\$ 578,374	\$ 175,462	76.72%
500	Other Services	\$ 5,931,125	\$ 4,749,039	\$ 1,182,086	80.07%
600	Supplies/Books	\$ 1,433,393	\$ 1,339,463	\$ 93,930	93.45%
700	Equipment/Property	\$ 639,938	\$ 443,430	\$ 196,508	69.29%
800	Other Objects	\$ 1,296,254	\$ 1,017,235	\$ 279,019	78.47%
900	Other Financial Uses	\$ 2,355,000	\$ 2,201,931	\$ 153,069	93.50%
Total Expenditures		\$ 42,233,497	\$ 34,363,087	\$ 7,870,410	
Revenues exceeding Expenditures		\$ (1,992,041)	\$ 1,212,409		

Date: 05/06/24

Time: 14:10:05

Release Dates 07/07/23 - 05/09/24

Blackhawk School District
Invoice Listing 2023-2024 for FUND: 10
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Invoice # # JQ02262 - X-COUNTRY

REIMBURSEMENT

Invoice #	Stat	Batch	Invoice Date	Release Date	Vendor Number/Name	Invoice Amount
W04008984	Open	50924	04/08/24	05/09/24	0003821000BULBS.COM	\$264.01
1810	Open	50924	04/18/24	05/09/24	002160AFFORDABLE PEST SOLUTIONS	\$262.00
118596	Open	50924	04/02/24	05/09/24	003874AGIREPAIR	\$914.00
3245	Open	50924	04/11/24	05/09/24	003941AIRPORT FIRE RX LLC	\$40.99
41574	Open	50924	04/01/24	05/09/24	1087ALLEGHENY INTERMEDIATE UNIT	\$440.00
APRIL 2024 #42024	Open	50924	04/30/24	05/09/24	004209ALLISON CUMMINGS	\$900.00
SCPR165480	Open	50924	04/13/24	05/09/24	002540AMERICAN HEART ASSOCIATION INC	\$428.59
CM9089	Open	50924	04/17/24	05/09/24	AMERICAMERICAN PRINTING HOUSE FOR THE BLI	\$-24.26
APRIL 2024 MILEAGE	Open	50924	04/25/24	05/09/24	003402ANDREW RODENBECK	\$100.50
1651	Open	50924	03/26/24	05/09/24	002529ANDREWS WELDING & FABRICATION SERVICES	\$3,080.00
04/24/2024	Open	50924	04/24/24	05/09/24	002907AQUATIC GARDENS	\$135.00
320512	Open	50924	04/24/24	05/09/24	1465AZ JANITORIAL	\$340.86
320513	Open	50924	04/24/24	05/09/24	1465AZ JANITORIAL	\$187.20
5238	Open	50924	03/31/24	05/09/24	101056BCRC INC	\$11,045.84
23/24 TOURNAMENTS	Open	50924	05/01/24	05/09/24	102972BEAVER COUNTY ACADEMIC GAMES LEAGUE	\$479.50
9887345	Open	50924	03/31/24	05/09/24	48BEAVER COUNTY TIMES - ADVERTISING	\$272.88
1038	Open	50924	04/12/24	05/09/24	002154BEHAVIOR AND LEARNING SOLUTIONS, LLC	\$1,770.00
232451	Open	50924	04/18/24	05/09/24	484BLACKHAWK FOOD SERVICE	\$13.70
232452	Open	50924	04/16/24	05/09/24	484BLACKHAWK FOOD SERVICE	\$187.25
232453	Open	50924	04/16/24	05/09/24	484BLACKHAWK FOOD SERVICE	\$40.25
232455	Open	50924	04/16/24	05/09/24	484BLACKHAWK FOOD SERVICE	\$394.20
232456	Open	50924	03/07/24	05/09/24	484BLACKHAWK FOOD SERVICE	\$78.00
232458	Open	50924	04/24/24	05/09/24	484BLACKHAWK FOOD SERVICE	\$25.00
232460	Open	50924	03/27/24	05/09/24	484BLACKHAWK FOOD SERVICE	\$41.25
232461	Open	50924	05/02/24	05/09/24	484BLACKHAWK FOOD SERVICE	\$150.00
232462	Open	50924	04/11/24	05/09/24	484BLACKHAWK FOOD SERVICE	\$50.00
232463	Open	50924	02/20/24	05/09/24	484BLACKHAWK FOOD SERVICE	\$22.50
232464	Open	50924	04/05/24	05/09/24	484BLACKHAWK FOOD SERVICE	\$173.50
232465	Open	50924	04/03/24	05/09/24	484BLACKHAWK FOOD SERVICE	\$30.00
232466	Open	50924	03/26/24	05/09/24	484BLACKHAWK FOOD SERVICE	\$61.10
232473	Open	50924	05/03/24	05/09/24	484BLACKHAWK FOOD SERVICE	\$64.50
232476	Open	50924	05/02/24	05/09/24	484BLACKHAWK FOOD SERVICE	\$83.50

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REIMBURSEMENT

Invoice #	Stat	Batch	Invoice Date	Release Date	Vendor Number/Name	Invoice Amount
232478	Open	50924	05/06/24	05/09/24	484BLACKHAWK FOOD SERVICE	\$750.00
2832809	Open	50924	04/10/24	05/09/24	2378BLICK ART MATERIALS	\$574.83
2875765	Open	50924	04/16/24	05/09/24	2378BLICK ART MATERIALS	\$102.80
PMEA APR 20245	Open	50924	04/23/24	05/09/24	004053BRANDON TAMBELLINI	\$474.69
1867812	Open	50924	04/16/24	05/09/24	77BRIGHTON MUSIC CENTER	\$60.00
1867816	Open	50924	04/11/24	05/09/24	77BRIGHTON MUSIC CENTER	\$120.00
2324-019-007-00000233	Open	50924	02/29/24	05/09/24	001025BVIU	\$7,867.95
2324-019-007-00000243	Open	50924	03/31/24	05/09/24	001025BVIU	\$6,525.75
BLAC-WAN-Q3-23/24	Open	50924	04/01/24	05/09/24	000891BVIU-FIBERWAN	\$3,028.72
APR 2024 MILEAGE	Open	50924	04/30/24	05/09/24	001949CAROLYN CLYDE	\$31.83
MARCH 2024 MILEAGE	Open	50924	04/23/24	05/09/24	001949CAROLYN CLYDE	\$26.80
04/11/2024	Open	50924	04/11/24	05/09/24	000884CARRIE B. MOLL	\$33.50
172574	Open	50924	04/09/24	05/09/24	1141CASTLE MAINTENANCE PRODUCTS	\$571.20
QN90243	Open	50924	04/05/24	05/09/24	5149CDW-G	\$2,160.00
QQ37795	Open	50924	04/10/24	05/09/24	5149CDW-G	\$42,000.00
24-001607	Open	50924	04/17/24	05/09/24	0916CHIPPEWA TWP POLICE DEPT	\$14,182.72
COMPETITION APR 2024	Open	50924	04/08/24	05/09/24	04109CHRIS LANTZY	\$100.13
APR 2024 MILEAGE	Open	50924	04/30/24	05/09/24	000573CHRISTY DESSELLE	\$30.35
4180674084	Open	50924	01/18/24	05/09/24	5412CINTAS CORP	\$2.76
4180674250	Open	50924	01/18/24	05/09/24	5412CINTAS CORP	\$373.60
4181361808	Open	50924	01/25/24	05/09/24	5412CINTAS CORP	\$369.96
4189994982	Open	50924	04/18/24	05/09/24	5412CINTAS CORP	\$51.00
4190722940	Open	50924	04/25/24	05/09/24	5412CINTAS CORP	\$51.00
4191440900	Open	50924	05/02/24	05/09/24	5412CINTAS CORP	\$51.00
1457462	Open	50924	04/05/24	05/09/24	4471COLKER JANITORIAL SUPPLIES	\$216.81
1458389	Open	50924	04/19/24	05/09/24	4471COLKER JANITORIAL SUPPLIES	\$216.81
89485	Open	50924	03/31/24	05/09/24	1791COMBUSTION SERVICE & EQUIPMENT CO	\$3,135.24
17420	Open	50924	03/31/24	05/09/24	002999CSM Consulting, Inc.	\$1,000.00
315571	Open	50924	04/10/24	05/09/24	147D & G RENT-ALLS	\$188.97
315720	Open	50924	04/25/24	05/09/24	147D & G RENT-ALLS	\$168.97
W9117	Open	50924	04/24/24	05/09/24	147D & G RENT-ALLS	\$9.40
58979	Open	50924	03/20/24	05/09/24	07224EARTH'S BIRTHDAY	\$85.85
291367	Open	50924	04/15/24	05/09/24	002845EQUIPARTS	\$402.11

Date: 05/06/24

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Blackhawk School District
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REIMBURSEMENT

Invoice #	Stat	Batch	Invoice Date	Release Date	Vendor Number/Name	Invoice Amount
069322	Open	50924	03/26/24	05/09/24	0993ERZEN ASSOCIATES, INC	\$1,660.13
069438	Open	50924	04/17/24	05/09/24	0993ERZEN ASSOCIATES, INC	\$154.00
069468	Open	50924	04/22/24	05/09/24	0993ERZEN ASSOCIATES, INC	\$370.00
46033	Open	50924	03/18/24	05/09/24	004000FLEET SERVICE OF AMERICA	\$746.22
46050	Open	50924	03/18/24	05/09/24	004000FLEET SERVICE OF AMERICA	\$110.00
1538826	Open	50924	04/09/24	05/09/24	1088FOLLETT SCHOOL SOLUTIONS	\$307.00
367659A	Open	50924	04/05/24	05/09/24	1088FOLLETT SCHOOL SOLUTIONS	\$645.35
367659F	Open	50924	04/26/24	05/09/24	1088FOLLETT SCHOOL SOLUTIONS	\$76.68
201246	Open	50924	04/29/24	05/09/24	697FOREST COUNTY WOOD PRODUCTS	\$1,499.00
930546	Open	50924	03/31/24	05/09/24	102971GLADE RUN LUTHERAN SERVICES	\$3,850.56
930635	Open	50924	03/31/24	05/09/24	102971GLADE RUN LUTHERAN SERVICES	\$178.50
1305270	Open	50924	04/18/24	05/09/24	002563GLOBAL ONE TECHNOLOGY GROUP	\$328.32
9074636201	Open	50924	04/03/24	05/09/24	1365GRAINGER INC	\$3.66
9080961619	Open	50924	04/09/24	05/09/24	1365GRAINGER INC	\$225.76
25455	Open	50924	04/01/24	05/09/24	05560GREEN ELEVATOR INSPECTON INC	\$345.00
154477	Open	50924	04/18/24	05/09/24	003791H & A SERVICE COMPANY	\$375.00
13948	Open	50924	04/15/24	05/09/24	1243HANNON COMPANY	\$325.00
23/24 CHOREOGRAPHY	Open	50924	05/03/24	05/09/24	000497HEATHER KRONK WEST	\$1,600.00
FEB MARCH 2024	Open	50924	03/30/24	05/09/24	000497HEATHER KRONK WEST	\$400.00
3705	Open	50924	03/31/24	05/09/24	002460HOLY FAMILY SPECIALIZED LEARNING	\$4,275.00
924724	Open	50924	04/10/24	05/09/24	004210INSIGHT PA CYBER CHARTER SCHOOL	\$11,726.74
15010B12401	Open	50924	04/16/24	05/09/24	002110INSTRUMENTALIST AWARDS	\$172.00
ACADEMIC GAMES APR	Open	50924	04/24/24	05/09/24	002158JEFF TRIPODI	\$1,296.63
MARCH 2024 MILEAGE	Open	50924	04/05/24	05/09/24	102973JEFF CIENIK	\$87.64
APR 2024 MILEGE	Open	50924	05/01/24	05/09/24	07153JODI BORRONI	\$88.44
11823	Open	50924	04/23/24	05/09/24	86JOSEPH J. BRUNNER, INC	\$1,899.04
3328	Open	50924	03/31/24	05/09/24	86JOSEPH J. BRUNNER, INC	\$450.00
33859663	Open	50924	06/04/24	05/09/24	160JOSTENS	\$18.01
33891122	Open	50924	04/09/24	05/09/24	160JOSTENS	\$1,670.70
33947896	Open	50924	04/12/24	05/09/24	160JOSTENS	\$101.88
N003264223	Open	50924	03/29/24	05/09/24	160JOSTENS	\$43.45
N0032693948	Open	50924	03/27/24	05/09/24	160JOSTENS	\$130.95
4807	Open	50924	04/26/24	05/09/24	000582JUNCTION AUTO SERVICES	\$309.36

Date: 05/06/24
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Blackhawk School District
Invoice Listing 2023-2024 for FUND: 10
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Invoice # # JQ02262 - X-COUNTRY
REIMBURSEMENT

Invoice #	Stat	Batch	Invoice Date	Release Date	Vendor Number/Name	Invoice Amount
KAFMO JUNE 2024	Open	50924	05/03/24	05/09/24	04004KAFMO	\$50.00
MARCH 2024 MILEAGE	Open	50924	03/26/24	05/09/24	004277KAYLA HULLIHEN	\$69.77
5601757988	Open	50924	04/11/24	05/09/24	002862KELLY SERVICES INC	\$19,110.00
5601922695	Open	50924	04/18/24	05/09/24	002862KELLY SERVICES INC	\$26,978.00
5602106740	Open	50924	04/25/24	05/09/24	002862KELLY SERVICES INC	\$25,935.00
5602288423	Open	50924	05/02/24	05/09/24	002862KELLY SERVICES INC	\$30,404.50
04302024-05	Open	50924	04/30/24	05/09/24	000096KEYSOLUTION STAFFING LLC	\$6,660.00
APRIL 2024 MILEAGE	Open	50924	04/30/24	05/09/24	003796KRISTEN WALLACE	\$98.49
MARCH 2024 MILEAGE	Open	50924	04/11/24	05/09/24	001442KRYSTAL KIER	\$43.28
PDS 7345	Open	50924	04/30/24	05/09/24	002462LEADER SERVICES	\$263.90
3027	Open	50924	04/12/24	05/09/24	003605LEARNING TO SOAR	\$225.00
04/02/2024	Open	50924	04/02/24	05/09/24	8067LINCOLN PARK PERFORMING ARTS SCHOOL	\$74,748.43
APRIL 2024 MILEAGE	Open	50924	04/30/24	05/09/24	000074LISA ORR	\$57.49
PMEA APRIL 2024	Open	50924	04/24/24	05/09/24	000074LISA ORR	\$592.92
FFA SLLC MAR 2024	Open	50924	04/09/24	05/09/24	002746LYNDSAY WILCOX	\$651.27
REIMB APR 2024	Open	50924	04/24/24	05/09/24	002746LYNDSAY WILCOX	\$64.32
BOCCE STIPEND 23/24	Open	50924	04/22/24	05/09/24	000252MARIAH BROWN	\$1,000.00
PAFPC CONF REIMB	Open	50924	04/17/24	05/09/24	002965Marianne LeDonne	\$241.32
04232024	Open	50924	04/23/24	05/09/24	004205MARK C TURNLEY	\$4,000.00
APRIL 2024 MILEAGE	Open	50924	04/29/24	05/09/24	002133MATT BAKER	\$31.56
PMEA APRIL 2024	Open	50924	03/23/24	05/09/24	001099MAURA SAINT	\$1,234.60
E12857900756	Open	50924	04/06/24	05/09/24	002337MAXIM STAFFING SOLUTIONS	\$2,329.20
E12865510756	Open	50924	04/06/24	05/09/24	002337MAXIM STAFFING SOLUTIONS	\$110.00
E12904010756	Open	50924	04/13/24	05/09/24	002337MAXIM STAFFING SOLUTIONS	\$2,684.40
E12963980756	Open	50924	04/20/24	05/09/24	002337MAXIM STAFFING SOLUTIONS	\$2,172.50
E13022980756	Open	50924	04/27/24	05/09/24	002337MAXIM STAFFING SOLUTIONS	\$2,943.75
1783	Open	50924	05/01/24	05/09/24	10043McCARTER TRANSIT	\$233,450.20
1784	Open	50924	05/01/24	05/09/24	366MCCARTER TRANSIT INC	\$5,041.08
APRIL 2024 CHARTERS	Open	50924	05/06/24	05/09/24	637MCCARTER TRANSIT INC	\$20,890.80
AADEMIC GAMES APR	Open	50924	04/25/24	05/09/24	001278MEREDITH WILKINSON	\$1,077.02
ARI2403-05-05	Open	50924	04/01/24	05/09/24	002967MHY Family Services	\$3,344.00
APRIL 2024 MILEGE	Open	50924	04/30/24	05/09/24	003795MICHAEL SIMON	\$36.45

Date: 05/06/24

Time: 14:10:05

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Invoice # # JQ02262 - X-COUNTRY
REIMBURSEMENT

Invoice #	Stat	Batch	Invoice Date	Release Date	Vendor Number/Name	Invoice Amount
05/01/2024	Open	50924	05/01/24	05/09/24	000437MIDLAND INNOVATION & TECHNOLOGY SCHOOL	\$9,487.62
FEB-APR 2024 MILEAGE	Open	50924	04/24/24	05/09/24	003806MIKAELA KALMER	\$74.64
91567	Open	50924	04/01/24	05/09/24	1461MR JOHN OF PITTSBURGH	\$220.00
91568	Open	50924	04/01/24	05/09/24	1461MR JOHN OF PITTSBURGH	\$110.00
91569	Open	50924	04/01/24	05/09/24	1461MR JOHN OF PITTSBURGH	\$110.00
91570	Open	50924	04/01/24	05/09/24	1461MR JOHN OF PITTSBURGH	\$110.00
91571	Open	50924	04/01/24	05/09/24	1461MR JOHN OF PITTSBURGH	\$110.00
WPIAL 2024	Open	50924	04/05/24	05/09/24	004152NATE MORGAN	\$828.01
239627	Open	50924	04/05/24	05/09/24	406National Plumbing & Heating Supply	\$129.28
30650275	Open	50924	04/30/24	05/09/24	001016OFFICE DEPOT	\$2,379.33
73012004101	Open	50924	03/07/24	05/09/24	1275ORIENTAL TRADING CO	\$340.08
APRIL 2024	Open	50924	05/01/24	05/09/24	002051PATTERSON TWP POLICE DEPT	\$2,520.00
04/04/2024	Open	50924	04/04/24	05/09/24	002966PENNSYLVANIA CYBER CHARTER SCHOOL	\$34,539.75
927342	Open	50924	04/18/24	05/09/24	000783PENNSYLVANIA VIRTUAL CHARTER SCHOOL	\$1,954.46
1977006	Open	50924	04/03/24	05/09/24	003395PETROLEUM TRADERS CORP	\$13,296.33
1979469	Open	50924	04/12/24	05/09/24	003395PETROLEUM TRADERS CORP	\$13,019.32
1981937	Open	50924	04/22/24	05/09/24	003395PETROLEUM TRADERS CORP	\$10,983.85
1984484	Open	50924	05/01/24	05/09/24	003395PETROLEUM TRADERS CORP	\$12,113.31
278626	Open	50924	04/02/24	05/09/24	392PITT SPECIALTY SUPPLY INC	\$2,001.02
APRIL 20 2024	Open	50924	04/20/24	05/09/24	53POSTMASTER-BEAVER FALLS	\$320.00
04/04/2024	Open	50924	04/04/24	05/09/24	001980PROVIDENT CHARTER SCHOOL WEST	\$1,954.45
INV-CAM572	Open	50924	04/16/24	05/09/24	000181REPLAY MAINTENANCE USA	\$1,500.00
FEB-APRIL 2024 MILEAGE	Open	50924	05/02/24	05/09/24	102944ROBERT ABEL	\$26.57
202410-BL	Open	50924	04/11/24	05/09/24	103007ROBERT MORRIS UNIVERSITY	\$2,000.00
8106482983	Open	50924	03/01/24	05/09/24	002739SCHINDLER ELEVATOR CORPORATION	\$6,389.16
59018385	Open	50924	04/06/24	05/09/24	102172SCHOLASTIC INC.	\$572.25
CINV000031835	Open	50924	04/22/24	05/09/24	SCHOOLSCHOOL HEALTH CORP	\$72.13
CINV000032310	Open	50924	04/23/24	05/09/24	SCHOOLSCHOOL HEALTH CORP	\$17.59
MARACH 2024 MILEAGE	Open	50924	04/17/24	05/09/24	002931SCOTT STITELER	\$25.74
922971	Open	50924	04/10/24	05/09/24	000052SKYOXYGEN	\$832.53
04/15/20204	Open	50924	04/15/24	05/09/24	04344SOUTHWOOD PSYCHIATRIC HOSPITAL	\$688.52
42939	Open	50924	04/05/24	05/09/24	002987STAT Staffing Medical Services, Inc	\$3,333.18

Date: 05/06/24

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REIMBURSEMENT

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42992	Open	50924	04/12/24	05/09/24	002987 STAT Staffing Medical Services, Inc	\$4,185.50
25012	Open	50924	04/04/24	05/09/24	0148 STEELE PRINT	\$260.00
PHYSICALS 04/23/2024	Open	50924	04/23/24	05/09/24	003997 STEPHEN MARK HAGBERG	\$310.00
133155	Open	50924	03/11/24	05/09/24	002513 STRASSBURGER MCKENNA GUTNICK & GEFSKY	\$1,952.00
133156	Open	50924	03/11/24	05/09/24	002513 STRASSBURGER MCKENNA GUTNICK & GEFSKY	\$144.00
133245	Open	50924	04/03/24	05/09/24	002513 STRASSBURGER MCKENNA GUTNICK & GEFSKY	\$9,000.00
133246	Open	50924	04/03/24	05/09/24	002513 STRASSBURGER MCKENNA GUTNICK & GEFSKY	\$3,107.20
133618	Open	50924	05/03/24	05/09/24	002513 STRASSBURGER MCKENNA GUTNICK & GEFSKY	\$9,000.00
133619	Open	50924	05/03/24	05/09/24	002513 STRASSBURGER MCKENNA GUTNICK & GEFSKY	\$2,905.70
133620	Open	50924	05/03/24	05/09/24	002513 STRASSBURGER MCKENNA GUTNICK & GEFSKY	\$500.00
1436449	Open	50924	02/28/24	05/09/24	000771 SUMMIT FIRE & SECURITY LLC	\$262.00
1444111	Open	50924	03/01/24	05/09/24	000771 SUMMIT FIRE & SECURITY LLC	\$431.00
1444122	Open	50924	03/01/24	05/09/24	000771 SUMMIT FIRE & SECURITY LLC	\$272.00
1445163	Open	50924	03/01/24	05/09/24	000771 SUMMIT FIRE & SECURITY LLC	\$674.00
10030	Open	50924	04/24/24	05/09/24	004087 SUPERIOR FACTORY SERVICES LLC	\$1,125.41
HLC0324	Open	50924	03/31/24	05/09/24	002084 THE HOPE ACADEMY	\$6,050.00
MARCH 2024	Open	50924	04/30/24	05/09/24	002785 THE WESTERN PA SCHOOL FOR BLIND CHILDREN	\$1,080.00
5205	Open	50924	04/01/24	05/09/24	4155 THE PREVENTION NETWORK	\$2,013.00
3007888795	Open	50924	05/01/24	05/09/24	198TK ELEVATOR CORPORATION	\$491.02
APR 2024 MILEAGE	Open	50924	04/30/24	05/09/24	04351 TIM LINKENHEIMER	\$28.48
PATSA CONF APR 2024	Open	50924	04/30/24	05/09/24	04351 TIM LINKENHEIMER	\$261.90
44549218	Open	50924	04/10/24	05/09/24	003175 TOSHIBA FINANCIAL SERVICES	\$4,388.36
5949498	Open	50924	04/22/24	05/09/24	003200 TOSHIBA BUSINESS SOLUTIONS	\$240.93
8516A	Open	50924	04/11/24	05/09/24	4119 TRI-STATE FITNESS, INC.	\$350.00
8517A	Open	50924	04/11/24	05/09/24	4119 TRI-STATE FITNESS, INC.	\$350.00
APRIL 2024 MILEAGE	Open	50924	04/30/24	05/09/24	000330 TRISHA HUSTON	\$86.50
2024-0062	Open	50924	04/19/24	05/09/24	004202 UNIVERSITY OF PITTSBURGH	\$225.00
509604	Open	50924	04/10/24	05/09/24	7995V-SYSTEMS	\$814.67

Date: 05/06/24

Time: 14:10:05

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REIMBURSEMENT

Invoice #	Stat	Batch	Invoice Date	Release Date	Vendor Number/Name	Invoice Amount
509682	Open	50924	04/18/24	05/09/24	7995V-SYSTEMS	\$622.32
2509	Open	50924	04/09/04	05/09/24	003296VANCE'S LANDSCAPE SUPPLY, INC	\$1,670.00
04/02/2024	Open	50924	04/02/24	05/09/24	002127WESTERN PA PSYCH CARE	\$1,000.00
2023-2024/10	Open	50924	04/10/24	05/09/24	002570WEST JEFFERSON HILLS SCHOOL DISTRICT	\$7,371.00
SI2388181	Open	50924	03/15/24	05/09/24	000207WEST MUSIC	\$270.00
Total Open				\$792,526.99		
Total Paid				\$0.00	Grand Total 195 Paid/Open Invoices	\$792,526.99

Date: 05/06/24

Time: 14:10:25

Release Dates 07/07/23 - 05/09/24

Blackhawk School District
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Invoice # # JQ02262 - X-COUNTRY

REIMBURSEMENT

Invoice #	Stat	Batch	Invoice Date	Release Date	Vendor Number/Name	Invoice Amount
12367938	Open	50924	04/24/24	05/09/24	002544ALLEGHENY REFRIGERATION SALES, INC	\$183.00
APRIL 2024 MILEAGE	Open	50924	05/01/24	05/09/24	002925Cherie Fleischman	\$130.78
35980624	Open	50924	04/04/24	05/09/24	001880HOBART SERVICE	\$2,457.12
APRIL 2024 MILEAGE	Open	50924	04/30/24	05/09/24	002083LARA HOUK	\$150.62
APRIL 2024 MILEAGE	Open	50924	04/30/24	05/09/24	004314LILLIAN SCRUCI	\$63.65
686820	Open	50924	04/09/24	05/09/24	001861TRIMARK	\$3,155.00
APRIL 2024	Open	50924	05/06/24	05/09/24	003979TURNER DAIRY FARMS INC	\$10,417.69
APRIL 2024	Open	50924	04/30/24	05/09/24	002795US FOODS, INC	\$40,863.10
Total Open				\$57,420.96		
Total Paid				\$0.00	Grand Total 8 Paid/Open Invoices	\$57,420.96

BLACKHAWK SCHOOL DISTRICT

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## **AUDIT SERVICES PROPOSAL**

**FOR THE YEARS ENDED JUNE 30, 2024-2026**

CONTACT NAME: MARK TURNLEY, CPA

ADDRESS: 1000 3<sup>RD</sup> AVENUE, NEW BRIGHTON, PA. 15066

TELEPHONE NUMBER: 724-384-1081

FAX NUMBER: 724-384-8908

E-MAIL ADDRESS: [mark@mcturnleycpa.com](mailto:mark@mcturnleycpa.com)

**BLACKHAWK SCHOOL DISTRICT**  
**AUDITING SERVICES REQUEST FOR PROPOSAL**

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## **LETTER OF TRANSMITTAL**

# **Mark C. Turnley**

*Certified Public Accountant*

1000 3<sup>RD</sup> Avenue  
New Brighton, Pennsylvania 15066  
(724) 384-1081  
FAX (724) 384-8908

**April 27, 2024**

**Dr. Johannah Vanatta, Superintendent  
Blackhawk School District  
500 Blackhawk Road  
Beaver Falls, PA 15010**

**Dear Dr. Vanatta:**

Thank you very much for allowing us the opportunity of submitting this **Proposal for Auditing Services** for the Blackhawk School District (BSD). As you know, we have served in the capacity as independent auditor for the BSD for the fiscal years ended 6/30/2020, 2021 and 2023. I would like to take this opportunity to re-introduce my Certified Public Accounting Firm, Mark C. Turnley CPA, to you for the purpose of responding to your Request for Proposal for Audit Services for the years ending June 30, 2024, 2025, 2026.

In response to the changing needs of the governmental community, I have concentrated my practice, Firm education, quality control and continuing professional education around the certified audit and accounting of governmental organizations with audit needs similar to the BSD. Although many Firms can provide audit services, only a small group of Firms concentrate their practice in this specialized area. As a result, I feel we present a distinct advantage to our clients in terms of having industry-specific knowledge to assist with potential issues that may arise during the year. **As you will see from reviewing our list of references, we are very proud of our 'client retention' history, as we feel this more than anything else demonstrates our level of client service each year. In addition, the extra time and advisory services that we provide our clientele throughout the year as requested for consultation services and meetings, at no additional cost during the year, truly sets our Firm apart from the Industry competition.**

My objective and Firm policy has always been, currently and in the future, to provide clientele with the highest quality professional auditing service at a competitive price relative to the economy. As you will probably see from other cost proposals, the industry cost average for providing auditing services to clientele similar to your organization has increased dramatically over the recent years to cover the cost of implementing Statement on Auditing Standards (SAS) dealing with 'Fraud' and 'Risk-Assessment' procedures that auditors must employ to comply with the regulations required in our industry. As we have always maintained a low overhead, our current clientele can attest that we have been able to successfully maintain very competitive fees over the years. **Our uniqueness comes in the fact that the Firm's owners maintain continuous oversight during the audit engagement for all of our governmental clients to provide them with the highest level of service at all times.**

I have presented on the following pages the qualifications and experience of the staff which would be assigned to the audit of the Blackhawk School District, as well as a profile of our Firm, audit approach, and other information for your review. Our Firm has over 70 years of combined experience in auditing Pennsylvania School Districts similar to the Blackhawk School District.



My Firm has received eight unqualified opinions regarding our quality control standards, by an independent Firm of Certified Public Accountants. This mandatory audit of our control standards, required for all CPA Firms who perform 'single audits' for governmental agencies, is required every three years. **We received 'No Letter of Comments' for the seventh straight review which is achieved by approximately only 6% of the Firms which undergo this review.**

Our Firm continues to assist our clients on an annual basis with the requirements of key Governmental Accounting Standards Board (GASB) Statements. In addition, we have assisted our clients with understanding the requirements of all new Statement on Auditing Standards (SAS) with regard to their internal controls and the awareness of fraud in an organization, and our responsibilities for reporting on internal control. We are actively involved with our clients to properly report the requirements of all newly issued GASB Statements such as GASB Statements 87 and 96 dealing with leases and subscription-based information technology arrangements.

Although not applicable to non-public entities such as the BSD, our Firm has been pro-active in adopting Section 203 of the Sarbanes-Oxley Act of 2002 by **rotating the lead auditor, reviewing auditor, and audit team for each of our clients every five years.** We feel this approach keeps within the spirit of the direction of the audit industry, particularly the Sarbanes-Oxley Act, and also benefits our client with regard to the performance of a quality audit at all times.

As you will see from our reference listing, our practice concentration and specialization lie in the area of governmental accounting and auditing, which will attest to our commitment to quality in this specialized area.

**We are proud of the fact that we currently provide the same audit services required for your School District to the following:**

- **33 Pennsylvania School Districts**
- **4 Pennsylvania Intermediate Units**
- **9 Pennsylvania Career and Technical Centers**
- **2 Charter Schools**
- **4 Health Insurance Consortiums Relative to our School District Clientele**
- **4 Nonprofit School District Foundations**

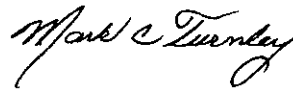
**In addition, Mark Turnley has served as a guest speaker at past annual PASBO conferences addressing Single Audit compliance issues related to federal programs, and Current Topics in the area of School District Auditing.**

Mark Turnley will be authorized to make representations on behalf of our Firm. I fully understand the scope of work required for your School District as we have not only performed the required services for the District recently over a two-year period, but also have extensive experience in providing these very services for several School Districts in Western Pennsylvania. Our Firm understands and is committed to the timeframes for completion of the audit.

Mark C. Turnley, CPA  
April 27, 2024

Thank you in advance for your time in reviewing this proposal and would urge you to contact any and all references listed regarding my Firms' level of service, professionalism and commitment to quality.

Sincerely,

A handwritten signature in black ink, reading "Mark C. Turnley". The signature is written in a cursive, flowing style with a large initial "M" and a prominent "C".

Mark C. Turnley, CPA


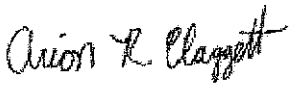

## **INDEPENDENCE/LICENSE TO PRACTICE**

## INDEPENDENCE

Mark C. Turnley CPA is independent with respect to the Blackhawk School District as required by the Government Auditing Standards issued by the Comptroller General of the United States and the General Accounting Office and the Commonwealth of Pennsylvania, Office of the Budget, Comptrollers Operations.

## LICENSE TO PRACTICE

Mark C. Turnley CPA, and all assigned key professional staff, are properly licensed as certified public accountants in the State of Pennsylvania. The following is a copy of my current certified public accounting license.

|                                                                                                                                                                            |                                                                                     |                                                                                                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|
| <b>Commonwealth of Pennsylvania</b><br><b>Department of State</b><br><b>Bureau of Professional and Occupational Affairs</b><br><b>PO BOX 2649 Harrisburg PA 17105-2649</b> |                                                                                     | <b>23 0253437</b>                                                                                           |
| <b>License Type</b><br>Certified Public Accountant<br><br><b>MARK CHARLES TURNLEY</b><br>1000 THIRD AVENUE<br>NEW BRIGHTON, PA 15066                                       |  | <b>License Status</b><br>Active<br><br><b>Initial License Date</b><br>03/23/1983                            |
| <b>License Number</b><br>CA018212L                                                                                                                                         |                                                                                     | <b>Expiration Date</b><br>12/31/2025                                                                        |
| <br>_____<br>Acting Commissioner Arion R. Claggett                                      |                                                                                     | <br>_____<br>Signature |

ALTERATION OF THIS DOCUMENT IS A CRIMINAL OFFENSE UNDER 18 P.S. 4911

## **PROFILE OF THE PROPOSER**

## COMPANY PROFILE

**MARK C. TURNLEY CPA  
1000 3<sup>RD</sup> AVENUE  
NEW BRIGHTON, PA. 15066**

Mark C. Turnley CPA is a Public Accounting Firm comprised of certified public accounting professionals, public accountants and an administrative assistant. The budgetary size of our clientele currently ranges from \$150 million down to organizations with budgets of \$500,000. The Firm is a member of the American Institute of Certified Public Accountants (AICPA), Pennsylvania Institute of Certified Public Accountants (PICPA) and the AICPA Government Audit Quality Center. As a member of the American Institute of Certified Public Accountant's Quality Review Program, our Firm is committed to maintaining certain standards of quality adopted by the Institute. **Accordingly, our system of quality control for our accounting and auditing practice has been reviewed by an independent Firm of Certified Public Accountants to monitor our compliance with the aforementioned standards of quality. Our Firm received an unqualified opinion as presented herein to further attest to this commitment to quality.**

The Firm of Mark C. Turnley CPA concentrates its audit specialization in the area of governmental entities. As a result of the increasing demands on governmental entities to be held accountable to the various funding agencies, regulatory agencies, and the public on the expenditure of federal, state, and local monies, my public accounting Firm has centered its practice, Firm education, quality control and continuing professional education in the area of governmental entity accounting and auditing. To further demonstrate this commitment to quality, the Firm earned a **'Certificate of Educational Achievement Program'**, for local government units currently sponsored by the American Institute of Certified Public Accountants. Approximately 95% of Firm revenues are generated from **governmental** audit engagements including educational (school districts, Vo-Techs, intermediate units), municipalities, and water, sewer, redevelopment, housing and transportation authorities.

In connection with our audits, we review the client's internal control structure and assess to a greater level of detail the potential for fraud as required by **Statement on Auditing Standards (SAS) No. 122**. In addition, as required by **Statement on Auditing Standards (SAS) No. 115**, we report significant deficiencies and/or material weaknesses in internal control over financial reporting to the Board of Education to use as a foundation for improvement.

**The following pages present the qualifications, experience, and continuing professional education resumes of the professionals that would be assigned to the audit of the Blackhawk School District, the Firm's Most Recent Quality Review Report, additional services provided by my Firm, client reference listing, and approach to the audit.**

**All staff members involved directly in the audit of our governmental organizations are required to obtain continuing professional education (CPE) training in accordance with the requirements of Government Auditing Standards and the American institute of Certified Public Accountants (AICPA). These CPE courses concentrate specifically in the area of governmental/nonprofit accounting and auditing so as to further demonstrate our commitment to quality in this area. Detailed information regarding specific courses/seminars attended is available upon request of the Blackhawk School District.**

**PERSONNEL QUALIFICATIONS  
AND EXPERIENCE**

**MARK C. TURNLEY**

**CERTIFICATION:**

Certified Public Accountant - State of Pennsylvania

**EDUCATION:**

University of Pittsburgh at Johnstown - Bachelor of Arts in Accounting  
Robert Morris College - Masters in Business Administration

**PROFESSIONAL SOCIETIES:**

American Institute of Certified Public Accountants (AICPA)  
Pennsylvania Institute of Certified Public Accountants (PICPA)  
**AICPA Government Audit Quality Center**

**PROFESSIONAL GUEST SPEAKER** – Pennsylvania Association of School Business Officials (PASBO) and Seminar leader for Pennsylvania State Association of Township Supervisors (PSATS).

**PROFESSIONAL DEVELOPMENT AND ACHIEVEMENT PROGRAMS:**

**Certificate of Educational Achievement Program for Audits of Local Government Units.** 120 hours of required professional development training courses every three years regarding governmental audits (financial and compliance, Single Audits, Uniform Guidance), other auditing and accounting aspects as well as other generalized areas.

**YEARS IN PROFESSION:** Thirty-Five

**GOVERNMENT AUDITING EXPERIENCE:**

Responsible for oversight of all phases of Firm's governmental audit engagements including planning, supervision, report writing and client contact. Heavy exposure for all stages of performing 'Governmental type audits', as listed in the reference section of this proposal. Responsible for compliance audit requirements in accordance with Government Auditing Standards issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).



**KIMBERLY A. T URNLEY**

**CERTIFICATION:**

Certified Public Accountant – State of Pennsylvania

**EDUCATION:**

Robert Morris College - Bachelor of Science Accounting Program

**PROFESSIONAL SOCIETIES:**

American Institute of Certified Public Accountants (AICPA)  
Pennsylvania Institute of Certified Public Accountants (PICPA)  
**AICPA Government Audit Quality Center**

**PROFESSIONAL DEVELOPMENT:**

120 hours of required professional development training courses every three years regarding non-profit and governmental audits (financial and compliance, Single Audits, Uniform Guidance), other auditing and accounting aspects as well as other generalized areas.

**YEARS IN PROFESSION: Twenty-Six**

**GOVERNMENT AUDITING EXPERIENCE:**

Responsible for oversight of all phases of Firm's governmental audit engagements including planning, supervision, report writing and client contact. Heavy exposure for all stages of performing 'Governmental type audits', as listed in the reference section of this proposal. Responsible for compliance audit requirements in accordance with Government Auditing Standards issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

**CHRISTOPHER ROBERTSON**

**CERTIFICATION:**

Certified Public Accountant – State of Pennsylvania

**EDUCATION:**

University of Pittsburgh at Johnstown - Bachelor of Arts in Accounting

**PROFESSIONAL SOCIETIES:**

American Institute of Certified Public Accountants (AICPA)  
Pennsylvania Institute of Certified Public Accountants (PICPA)  
**AICPA Government Audit Quality Center**

**PROFESSIONAL DEVELOPMENT:**

120 hours of required professional development training courses every three years regarding non-profit and governmental audits (financial and compliance, Single Audits, Uniform Guidance), other auditing and accounting aspects as well as other generalized areas.

**YEARS IN PROFESSION: Six**

**GOVERNMENT AUDITING EXPERIENCE:**

Responsible for all phases of Firm's governmental audit engagements including planning, supervision, report writing and client contact. Heavy exposure for all stages of performing 'Governmental type audits', as listed in the reference section of this proposal.

## **FIRM SERVICES**

## **FIRM SERVICES**

### **(1) GOVERNMENTAL ACCOUNTING AND AUDITING**

Our Firm provides a wide array of governmental accounting and auditing services in addition to compilation and review engagements for various agencies. As part of our engagements, we are responsible for the preparation and or assistance in preparing required financial reports to various governmental agencies as required (Annual Financial Report (AFR) to Department of Education). **All engagements are supplemented by 'Management Letters' to the Board of Education outlining specific recommendations for areas of potential improvement in the financial operations and internal controls of the entity being audited. These recommendations are categorized in terms of general internal control improvements and potential areas of cost savings to the client. The overall objective is to provide the client with the highest quality professional auditing service available.**

### **(2) SPECIFIC ADDITIONAL SERVICES**

In addition to our audit services, our Firm provides clients with such additional services as:

- Budget Preparation and Consultation
- Project and Plancon J Audits
- Advisory Assistance on Financial Matters
- Assist Client with obtaining GFOA's Certificate of Achievement for Excellence in Financial Reporting
- Borrowing Base Calculations and Debt Statement Preparation
- GASB Statement Implementation – Seminars and Consultation
- Statement on Auditing Standards (SAS) Updates that affect Client Personnel
- Consultation in Hiring Process for Key Financial Personnel
- Bond Issuance Review

### **(3) REGULATORY AGENCY REPORT FILING**

Our Firm provides clients with assistance in the preparation and filing of all financial reports to regulatory agencies, annual financial reports, payroll tax reports, year-end W-2 and 1099 filings. Assistance is provided to clients if needed in responding to Internal Revenue Service and Commonwealth of Pennsylvania inquiries into improperly filed tax returns as well as advice to remedy these problems. Clients are notified of changes in laws related to payroll filings and withholdings as well as changes in filing requirements to regulatory agencies.

### **(4) MANAGEMENT ADVISORY SERVICES**

Our Firm provides clients with assistance in the preparation of budgets and historical trend information in developing these budgets. In today's nonprofit and governmental environment, it is mandatory for our clients to understand the latest developments in these specialized fields and their impact on the entity and its reporting process. Assistance in short and long-range financial planning is provided to enhance a client's ability to assess its current and future fiscal strengths and weaknesses.

### **(5) DATA PROCESSING SERVICES**

Our Firm can provide clients with automated bookkeeping services regarding the recordkeeping of receipts and disbursements and the preparation of monthly, quarterly, and annual financial statements of all program funds. Additionally, we provide clients with payroll preparation services on a weekly, bi-weekly, or semi-monthly basis.

## **REFERENCES**

# EDUCATIONAL CLIENT REFERENCE LIST

| DISTRICT                                                     | CONTACT             | TELEPHONE    | EMAIL                             | APPROXIMATE BUDGET | YEARS SERVED |
|--------------------------------------------------------------|---------------------|--------------|-----------------------------------|--------------------|--------------|
| <b><u>Budget Amount - \$100,000,000-\$200,000,000:</u></b>   |                     |              |                                   |                    |              |
| Seneca Valley School District                                | Dana Kirk           | 724-452-6040 | kirkdl@svsd.net                   | \$ 166,861,572     | 21           |
| <b><u>Budget Amount - \$50,000,000 to \$100,000,000:</u></b> |                     |              |                                   |                    |              |
| Connellsville Area School District                           | Cherie Routzahn     | 724-628-3300 | croutzahn@casdfalcons.org         | \$ 82,972,071      | 17           |
| Franklin Regional School District                            | Jon Perry           | 724-327-5456 | jperry@franklinregional.k12.pa.us | \$ 64,517,870      | 12           |
| Kiski Area School District                                   | Richard Liberto     | 724-842-0460 | richard.liberto@kiskiarea.com     | \$ 66,830,000      | 13           |
| Norwin School District                                       | Ryan Kirsch         | 724-861-3033 | rkirsch@norwinsd.org              | \$ 82,656,313      | 14           |
| Penn Hills School District                                   | John Zahorchak      | 412-793-7000 | jzahor@phsd.k12.pa.us             | \$ 97,542,582      | 10           |
| West Allegheny School District                               | George Safin        | 724-695-5212 | gsafin@westasd.org                | \$ 73,114,548      | 23           |
| <b><u>Budget Amount - \$25,000,000 to \$49,999,999:</u></b>  |                     |              |                                   |                    |              |
| Aliquippa School District                                    | Paul Sroka          | 724-857-7500 | psroka@quipsd.org                 | \$ 30,593,745      | 20           |
| Apollo Ridge School District                                 | Deana Turner        | 724-478-6020 | turnerd@apolloridge.com           | \$ 26,805,283      | 20           |
| Beaver Area School District                                  | Denise Sebek        | 724-774-0250 | sebekd@basd.k12.pa.us             | \$ 38,639,233      | 7            |
| Blackhawk School District                                    | Chad Agnew          | 724-846-6600 | cagnew@jma.cpa                    | \$ 42,110,632      | 3            |
| Cambria Heights School District                              | Stephanie Renninger | 814-674-3626 | srenninger@chsd1.org              | \$ 28,468,233      | 6            |
| Central Cambria School District                              | Sandra Evans        | 814-472-8870 | sevans@cencam.org                 | \$ 27,019,923      | 9            |
| Elizabeth Forward School District                            | Al Ragan            | 412-896-2308 | aragan@efsd.net                   | \$ 49,367,753      | 16           |
| Fairview School District                                     | David Niemira       | 814-474-3660 | niemirad@fairviewschools.org      | \$ 31,275,177      | 6            |
| Freeport Area School District                                | Brad Walker         | 724-295-5141 | bwalker@freeport.k12.pa.us        | \$ 35,191,634      | 14           |
| Grove City Area School District                              | Beth Harris         | 724-458-7993 | beth.harris@gcasdk12.org          | \$ 42,821,667      | 12           |
| Mohawk Area School District                                  | Nancy Solderich     | 724-667-7782 | nsolderich@mohawk.k12.pa.us       | \$ 29,503,007      | 21           |
| Moniteau School District                                     | Eric Brandenburg    | 724-637-2117 | ebrandenburg@moniteau.org         | \$ 28,374,973      | 20           |
| New Brighton Area School District                            | Mary Feroce         | 724-843-1795 | mferoce@nbasd.org                 | \$ 27,513,912      | 7            |
| Oil City Area School District                                | Susan Fisher        | 814-676-1867 | sfisher@mail.ocasd.org            | \$ 38,583,527      | 31           |
| Penn Cambria School District                                 | Jill Francisco      | 814-886-8121 | francijm@pcam.org                 | \$ 29,124,958      | 11           |
| Southmoreland School District                                | Pam Mondock         | 724-887-2003 | mondockp@southmoreland.net        | \$ 36,069,496      | 8            |
| South Side Area School District                              | Serena Pascarella   | 724-573-9581 | spascarella@sbsd.k12.pa.us        | \$ 25,268,809      | 2            |
| Sto-Rox School District                                      | Megan Van Fossan    | 412-771-3213 | mvanfossan@srsd.k12.pa.us         | \$ 32,720,754      | 9            |
| <b><u>Budget Amount - \$24,000,000 and below:</u></b>        |                     |              |                                   |                    |              |
| Allegheny-Clarion Valley School District                     | Andrea Stewart      | 724-659-5820 | Andrea.Stewart@acvdsd.org         | \$ 16,338,475      | 9            |
| School District of the City of Jeannette                     | Patricia Dellinger  | 724-523-5497 | pdellinger@jeannette.k12.pa.us    | \$ 23,320,529      | 13           |
| Leechburg Area School District                               | Teresa Edinger      | 724-845-7701 | tedinger@leechburg.k12.pa.us      | \$ 15,484,018      | 14           |
| Midland Borough School District                              | Nathan Fisher       | 724-643-8650 | nfisher@jma.cpa                   | \$ 5,999,566       | 1            |
| Monessen City School District                                | Jeffrey Festor      | 724-684-3600 | jfestor@monessensd.org            | \$ 17,294,675      | 6            |
| Northern Cambria School District                             | Roland Paronish     | 814-948-2602 | rparonish@ncsd.k12.pa.us          | \$ 19,471,904      | 7            |
| Redbank Valley School District                               | Rochelle Reitz      | 814-275-2426 | rreitz@redbankvalley.net          | \$ 20,219,991      | 2            |
| Reynolds School District                                     | Beverly Morrison    | 724-646-5501 | bmorrison@reynoldsd.org           | \$ 22,749,470      | 17           |
| Shenango Area School District                                | Lauren Chappell     | 724-658-7287 | lchappell@shenango.k12.pa.us      | \$ 20,691,550      | 28           |
| Southeastern Area Special Schools                            | Chris Hamilton      | 412-923-1772 | hamilton@parkwaywest.org          | \$ 293,108         | 2            |
| Western Beaver County School District                        | Rob Postupac        | 724-643-9310 | rob.postupac@westernbeaver.org    | \$ 15,140,347      | 9            |
| Valley Grove School District                                 | Jon Stewart         | 814-432-4919 | jstewart@staff.vgsd.org           | \$ 17,642,803      | 8            |
| <b><u>CAREER AND TECHNICAL CENTERS:</u></b>                  |                     |              |                                   |                    |              |
| Admiral Peary AVT                                            | Mike Revesz         | 814-472-6490 | mrevesz@ap.tec.pa.us              | \$ 5,250,252       | 5            |
| A.W. Beattie Career Center                                   | Ryan Neely          | 412-847-1900 | ryan.neely@beattietech.com        | \$ 11,173,060      | 11           |
| Beaver County Career & Technology Center                     | Laura DelVecchio    | 724-728-5800 | ldelvecchio@bccctc.org            | \$ 6,445,645       | 21           |
| Butler County Area Vo-Tech                                   | Rebekah Davis       | 724-282-0735 | davisr@buttertec.us               | \$ 6,105,289       | 19           |
| Connellsville Area Career & Tech Ctr                         | Cherie Routzahn     | 724-628-3300 | croutzahn@casdfalcons.org         | \$ 4,599,100       | 17           |
| Indiana County Technology Center                             | Rachel Hrabovsky    | 724-349-6700 | hrabovsky@ictc.edu                | \$ 7,175,403       | 9            |
| Lenape Technical School                                      | Ryan Neely          | 724-763-7116 | neelrya@mylenape.net              | \$ 9,946,130       | 3            |
| Parkway West Career & Tech Ctr                               | Chris Hamilton      | 412-923-1772 | hamilton@parkwaywest.org          | \$ 7,885,004       | 11           |
| Steel Center for Career & Technical Education                | Chris Hamilton      | 412-923-1772 | hamilton@parkwaywest.org          | \$ 7,147,180       | 2            |
| <b><u>INTERMEDIATE UNITS:</u></b>                            |                     |              |                                   |                    |              |
| Armstrong-Indiana IU #28                                     | Amanda Vresilovic   | 724-463-5300 | avresilovic@iu28.org              | \$ 25,922,609      | 14           |
| Beaver Valley IU #27                                         | Connie Harmotto     | 724-774-7800 | constance.harmotto@bviu.org       | \$ 17,358,616      | 19           |
| Pittsburgh-Mount Oliver IU #2                                | Sandy Uhlyar        | 412-224-4580 | suhlyar@pmoiu2.k12.pa.us          | \$ 22,580,851      | 15           |
| Westmoreland IU #7                                           | Tammy Good          | 724-836-2460 | tgood@wiu7.org                    | \$ 44,258,909      | 1            |
| <b><u>CHARTER SCHOOLS:</u></b>                               |                     |              |                                   |                    |              |
| Keystone Education Center                                    | Jim Gentile         | 724-589-5546 | jim_gentile@keystone.k12.pa.us    | \$ 5,081,137       | 8            |
| Lincoln Park Performing Arts                                 | Shannon Welsh       | 724-643-9004 | shannon.welsh@lppacs.org          | \$ 11,079,689      | 15           |
| Midland Innovative Technology Charter School                 | Chad Agnew          | 724-252-7324 | cagnew@jma.cpa                    | \$ 4,568,011       | 2            |

# **AICPA QUALITY REVIEW OPINION**



Pittsburgh  
3325 Saw Mill Run Blvd.  
Pittsburgh, PA 15227-2736

Wheeling  
21 Warden Run Rd., Suite 102  
Wheeling, WV 26003

Phone 412-885-5045  
Fax 412-885-4870  
www.gbaco.com

## Report on the Firm's System of Quality Control

March 1, 2022

To the Owner of Mark C. Turnley, CPA and  
the Peer Review Committee of the Pennsylvania Institute of Certified Public Accountants

We have reviewed the system of quality control for the accounting and auditing practice of Mark C. Turnley, CPA (the firm) in effect for the year ended May 31, 2021. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at [www.aicpa.org/prsummary](http://www.aicpa.org/prsummary). The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

### Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

### Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

### Required Selections and Considerations


Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.



## Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Mark C. Turnley, CPA in effect for the year ended May 31, 2021, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency(ies), or fail. Mark C. Turnley, CPA has received a peer review rating of pass.

  
GOFF BACKA ALFERA & COMPANY, LLC  
PITTSBURGH, PENNSYLVANIA

# **AUDIT AND ACCOUNTING APPROACH**

## AUDIT AND ACCOUNTING APPROACH

### AUDIT APPROACH

Mark C. Turnley, CPA has adopted the Practitioners Publishing Company (PPC) audit guides and quality control guides for use in each of its' governmental audit engagements. In addition, the Guides provide all necessary compliance requirements and testing procedures for each program (CFDA Numbers) included as part of the 'Single Audit' process and required OMB Compliance Supplement, if required. The audit of the Blackhawk School District will be performed in accordance with auditing standards generally accepted in the United States of America, Government Auditing Standards issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The audit of the Blackhawk School District will be performed in accordance with auditing standards generally accepted in the United States of America. **Our Firm subscribes to all authoritative publications for performing governmental audit engagements through a software product known as 'Checkpoint' in order to provide our clientele with the latest pronouncements affecting their industry.**

Clients are provided with a detailed audit punchlist to serve as a guide for gathering the necessary information needed to have the audit engagement completed in an efficient and timely manner.

Analytical procedures are used in the planning phase of the audit, in the review of certain revenues and expenses and in the final overall review phase of the audit as suggested in applicable Statements on Auditing Standards. **Statistical sampling** is used in the audit where deemed necessary to achieve audit efficiency. **Computer audit specialists** are usually not necessary in the performance of our audit engagements, however if circumstances dictate that such expertise is necessary, we discuss this matter with School District personnel before consulting for such expertise. Internal control questionnaires and flowcharts are used to gain an understanding of the entity's internal control structure. **The requirements of Statement on Auditing Standards with regard to internal controls and fraud formulate the basis for our testing procedures.**

We have tailored our real estate tax audit programs to meet the specific needs of each client. Due to the nature of these funds, we increase our substantive testing to provide the client with a greater level of assurance regarding the proper collection and handling of these funds. **We currently audit over 80 real estate tax collectors annually.**

### AUDIT FIRM ASSISTANCE

We believe our Firm is unique in the fact that **'the Firm's owner participates in the majority of the audit fieldwork'**. Accordingly, we have been able to minimally disrupt the daily functions of the business office when conducting our audit and have provided our clients with the highest level of knowledge in completing their engagements in a competent manner.

To assure compliance with all matters regarding **Governmental Accounting Standards Board (GASB) Statements**, our Firm has been pro-active in assisting our clients in the development of a well-written Management Discussion & Analysis (MD&A) and the entries required (reconciling items) to properly convert the BSD's records from the modified accrual basis of accounting to the full accrual basis of accounting.

## AUDIT AND ACCOUNTING APPROACH

### AUDIT FIRM ASSISTANCE (Continued)

If not provided by the BSD in advance, our Firm prepares suggested conversion entries for the BSD's review and approval in order to properly make this conversion. Our Firm continues to assist our clients on an annual basis with the requirements of key Governmental Accounting Standards Board (GASB) Statements. In addition, we have assisted our clients with understanding the requirements of all new Statement on Auditing Standards (SAS) with regard to their internal controls and the awareness of fraud in an organization, and our responsibilities for reporting on internal control. We feel our Firm has an advantage in that we serve a number of local educational agencies, each with a unique perspective, and have been able to share these thoughts and practices with all of our existing clientele for a better overall approach to these major issues.

### ADVANTAGES

We strongly believe that our Firm has an advantage in that we serve approximately 48 educational industry clients (**See Client References**), each with a unique perspective, and have been able to share these thoughts and practices with all of our existing clientele for a better overall approach to these major issues. We have also assisted our clients, and will assist our clients into the future, with all of the latest GASB pronouncements and their successful implementation from an accounting and disclosure perspective (**See General Consultation Advantages below**).

### AUDIT TEAM

Mark Turnley, Kimberly Turnley, Robertson, and Travis Gnarra, all with heavy exposure and concentration in governmental audits, would be assigned to the audit of the Blackhawk School District. It is estimated that the audit of the Blackhawk School District will require approximately 3-4 weeks (180-210 man-hours) to complete. As previously mentioned, our Firm understands the requirements for the proposed audit engagement and is committed to meeting all of the required reporting timeframes. Our Firm will retain audit records as required by the terms of the contract and as required by the client if additional time is deemed necessary. Our Firm is fully familiar with the Manual of Accounting and Financial Reporting for Pennsylvania School Systems, and the applicable financial sections of the Public School Code of 1949, as amended; and Single Audit Act regulations and guidelines and recent bulletins and directives related to school finance issued by the Pennsylvania Department of Education (PDE) and the PA Auditor General's Office.

### GENERAL CONSULTATION

As stated in our 'Scope of Services Understanding' section of this proposal, general consultation on a variety of issues, **both verbally by telephone and on-site at the client location**, is provided to all of our governmental clientele continuously throughout the year **at no additional cost to the BSD**. **We provide our clients with the personal contact information of the engagement staff and Firm Owner so that 'Response Time' to client questions is kept to an absolute minimum.**

## AUDIT AND ACCOUNTING APPROACH

### **DIRECT EXPERIENCE RELATED TO AUDIT NEEDS OF BLACKHAWK SCHOOL DISTRICT, AND REASONS FOR BEST CHOICE FOR THE PROVISION OF AUDIT SERVICES:**

- School District Concentration – Our Firm provides Audit Services for a number of Pennsylvania School Districts in Pennsylvania similar to the Blackhawk School District. Approximately 50% of Firm revenues are generated through the performance of 'School District Audit' engagements. **In particular, our Firm served as the auditor for the Blackhawk School District for fiscal years ended June 30, 2020, 2021 and 2023, enabling us to have very recent experience with the current financial operating procedures and accounting needs of the District.**
- Compliance requirements from the Department of Education, Department of Agriculture, and the Department of Health and Human Services – Our Firm conducts a number of audits for School Districts and other educational agencies that receive funding from the aforementioned federal agencies as listed in the 'Client Reference Section' of our Proposal.
- Firm's Owners are actively involved throughout the audit process providing the client with the highest level of knowledge and service at all times and providing insight into concepts and procedures used by other like-sized school districts for comparison's sake. Our Firm is familiar with and has good working knowledge of a number of accounting software packages used by Pennsylvania Public School Districts.
- Our Firm assists District's business office in preparation of Annual Financial Report (AFR) required to be filed with PDE, and **most importantly, with System Administrator access, will go in and clear validation errors and get AFR ready for submission to PDE to relief client of that responsibility.**

## **AUDIT TIMETABLE**

### **AUDIT TIMETABLE (TENTATIVE)**

The following is an approximate schedule for the audit of the Blackhawk School District. **This schedule is very flexible and can be adjusted to suit the needs of the School District personnel as requested:**

- Preliminary meeting with Blackhawk School District personnel to discuss schedules and other administrative items to commence audit engagement and to provide BSD with punch-list of items to be gathered in preparation for the audit 8/15/2024
- Meet with Audit/Finance Committee members, if requested, to discuss Audit Scope and Questionnaires to Board of Education 8/15/2024
- Review of Board Minutes, Internal Control Questionnaires, Initial Risk Assessment Procedures (Cash, Receipts, Disbursements, Payroll, Investments, Bidding, Insurance, Computers), and documentation of internal control procedures and assessment of these procedures 8/20-9/30/2024
- Analytical Procedures on Working Trial Balances of General and all other Funds of the School District 8/20-9/30/2024
- Review of year-end journal entries and budget transfers 8/20-9/30/2024
- Disbursement Sample Testing and Variance Analysis Comparison with Prior Year Actual and Current Year Budgets 8/20-9/30/2024
- Payroll Sample Testing and Risk Assessment 8/20-9/30/2024
- Disbursement Testing and Risk Assessment 8/20-9/30/2024
- Confirmations of Revenues, Cash and Investments, Litigation, and Debt Service, etc. 8/20-9/30/2024
- Audit of Real Estate Tax Collections 8/20-9/10/2024
- Substantive Audit Procedures on Cash and Investments, Receivables, Payables, Accrued Salaries and Benefits and Revenues and Debt Service and Risk Assessment 8/20-9/30/2024
- Single Audit Testing Procedures 10/1-10/15/2024
- Fixed asset and long-term debt testing and risk assessment 8/20-9/30/2024
- Assistance to client with preparation of AFR as requested 10/15-10/31/2024
- Preparation of Draft Audit Reports 11/10-11/20/2024
- Assistance to client with MD&A preparation 11/10-11/20/2024
- Meet with Board of Education, and District Management to Review Audit Report and Management Letter As Requested

## **SCOPE OF SERVICES UNDERSTANDING**



## SCOPE OF SERVICES UNDERSTANDING

The following describes our understanding of the work to be performed for the Blackhawk School District:

- A) The audit of the Blackhawk School District for the year ending June 30, 2024 (and subsequent years) will be financial and compliance in nature. The audit will be performed in accordance with auditing standards generally accepted in the United States of America, Government Auditing Standards issued by the Comptroller General of the United States, and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). The scope of the audit of the Blackhawk School District will include the issuance of an audit report with **Management Discussion and Analysis (MD&A), financial statements, notes to the financial statements, other supplementary information (schedule of federal awards), other required supplementary information (OPEB 75 and GASB 68), report on internal control and compliance as required by Government Auditing Standards, report on internal control and compliance related to major federal award programs as required by the Uniform Guidance, schedule of findings and questioned costs**, and if applicable, a **corrective action plan**, as well as a '**Management Letter**' to the Board of Education regarding the Blackhawk School District's internal controls over financial reporting and compliance with laws and regulations. We will provide the Blackhawk School District with the applicable number of copies of such reports as requested by the Business Manager, including one additional copy in PDF format for use by the Blackhawk School District as necessary.
- B) Provide the Blackhawk School District with copies of all adjusting journal entries as a result of audit.
- C) Meet with the Blackhawk School District Superintendent, Business Manager, and Board of Education, as requested, to discuss any relevant issues related to the audit reports.
- D) Assist Blackhawk School District with preparation of **Annual Financial Report (AFR)** as necessary to the Department of Education.
- E) Preparation of Data Collection Form for submission to the Federal Audit Clearinghouse and electronic submission of the audit report to the Bureau of Audits.
- F) Assist School District as needed for SEC filing requirements (EMMA)
- G) Assist Blackhawk School District with all GASB Statement related issues, as applicable, to ensure accuracy of financial statement presentation.
- H) Assist Blackhawk School District throughout the year with all accounting and audit related questions and inform client of new accounting issues that may affect the books and records of the Blackhawk School District.

## SCOPE OF SERVICES UNDERSTANDING

**The Cost Proposal for Audit Service on page 19 includes all out-of-pocket costs of the Firm with no additional hidden costs charged to the Blackhawk School District. This proposal is a fixed fee quotation.**

However, in the event of any highly unlikely and unanticipated problems incurred in the ability to perform the audit engagement competently and successfully (fraud, defalcation, etc.), our Firm will sit down with management to resolve any issues prior to field work completion. If it is agreed by both parties that additional work is necessary as a result of the discovered problems, a breakdown of the additional costs will be presented to the client for approval before commencing the additional work. It is our goal to attempt to reach equitable solutions in every instance without incurring additional costs.

**COST PROPOSAL  
FOR  
AUDIT SERVICE**

## COST PROPOSAL FOR AUDITING SERVICES

My fees for the services to be rendered, as described on pages 17-18, for the Blackhawk School District is as follows:

| <b>FISCAL<br/>YEAR<br/>ENDING</b> | <b>REGULAR<br/>AUDIT<br/>COST</b> | <b>ADDITIONAL<br/>SINGLE<br/>AUDIT<br/>COST</b> | <b>TOTAL<br/>COST</b> |
|-----------------------------------|-----------------------------------|-------------------------------------------------|-----------------------|
| 6/30/2024                         | \$ 20,000.00                      | \$ 2,000.00                                     | \$ 22,000.00          |
| 6/30/2025                         | \$ 20,000.00                      | \$ 2,000.00                                     | \$ 22,000.00          |
| 6/30/2026                         | \$ 20,000.00                      | \$ 2,000.00                                     | \$ 22,000.00          |

Questions and consultations of a routine nature throughout the year regarding accounting, budgeting, etc. are provided to all of our clients at no additional cost. If the organization would specifically request our Firm to perform accounting services, beyond the scope of the normal audit, we would bill those services at the hourly rate for the personnel assigned to the project as listed below. **We do not anticipate the need for such additional non-audit related services at this time, nor has the Blackhawk School District communicated to us that such additional services would be required.**

### HOURLY RATE STRUCTURE:

- Partner \$115.00 Per Hour
- Audit Supervisor \$100.00 Per Hour
- Audit Manager \$90.00 Per Hour
- Audit Senior \$85.00 Per Hour
- Administrative \$60.00 Per Hour

## ATTACHMENT B

### Agreement between

Blackhawk School District and MHY Family Services for ESY 2023/2024:

**STUDENT:** for any student that qualifies for ESY and parent/guardian agrees to send

#### **Daily Rate**

Special Education Student \$176.00 per day enrolled

Life Skills/Autistic Support Student \$247.50 per day enrolled

ESY runs from June 10<sup>th</sup> through July 12<sup>nd</sup>. No school on July 4<sup>th</sup>.

Classes are from 8:10am-11:43am Monday through Friday.

Invoices will be mailed within 10 days of each billing month and are due upon receipt of the invoice.

Please make checks payable to:

MHY Family Services  
521 Route 228  
Mars, PA 16046

MHY Family Services

Blackhawk School District

By: \_\_\_\_\_

By: \_\_\_\_\_

Title: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Date: \_\_\_\_\_

**ADMINISTRATIVE OFFICE:**

1119 Village Way  
Latrobe, PA 15650  
P: 724-804-7000  
F: 724-520-1878

**BUSINESS OFFICE:**

354 Main Street  
Latrobe, PA 15650  
P: 724-804-7000  
F: 724-539-7060

April 22, 2024

Dr. William Pettigrew  
Acting Superintendent  
Blackhawk School District  
500 Blackhawk Road  
Beaver Falls, PA 15010

Dear Dr. Pettigrew,

As we look forward to the next school year, we always reflect on the joy it has been serving the students of your district. Adelphoi Education is blessed to work with your district and be presented with the opportunity to serve students and families in need in your area.

We have made every effort to keep our controllable costs down. The enclosed rates will permit us to continue the quality programs you expect from us. We value our relationship and look forward to jointly providing the best education and treatment solutions for your students in the coming year.

Again, thank you for the opportunity to serve students in need from your district. Please find attached to this letter 2 copies of Adelphoi Education's contract for services. Please sign both, keep one for your district, and return the other to me. Please understand that if you have any concerns or special requests, I would be happy to discuss those with you. I can be reached at (724) 804-7015.

Sincerely,

A handwritten signature in black ink, reading "D F Carlquist". The signature is written in a cursive, flowing style.

Douglas F Carlquist,  
President, Adelphoi Education, Inc.



## **AGREEMENT**

**THIS AGREEMENT**, made and entered into this 1<sup>st</sup> day of July, 2024, by and between **ADELPHOI EDUCATION, INC.**, having a principal place of operations located at 1119 Village Way, Latrobe, Pennsylvania, 15650 (hereinafter referred to as "AEI")

**A**

**N**

**D**

The **Blackhawk School District**, (hereinafter referred to as the "School Entity") enter into this Agreement as follows:

## **WITNESSETH**

**WHEREAS**, AEI operates an approved private academic school program and special education program for students; and

**WHEREAS**, SCHOOL ENTITY and AEI have entered into a contractual arrangement, as further described herein, wherein AEI will provide certain educational services on behalf of SCHOOL ENTITY.

**NOW THEREFORE**, in accordance with the aforesaid recitals, AEI and SCHOOL ENTITY, intending to be legally bound, hereby agree as follows:

1. **DEFINITIONS.** The following definitions apply regarding the text of this Agreement:

- a. **TERM.** For purposes of this Agreement, "Term" shall be defined as the 2024-2025 school year.
- b. **"PROGRAM".** For purposes of this Agreement, "Program" shall be defined as the educational services provided under the private academic license by AEI which shall consist of the programs listed below in section # 2.
- c. **"PUBLIC SCHOOL".** For purposes of this Agreement, "Public School" shall collectively be defined as all schools of the SCHOOL ENTITY, acting by and through their authorized employees, agents and representatives;
- d. **"STUDENT".** For purposes of this Agreement, "Student" shall be defined as a male or female in elementary, middle school, high school, or an area-vocational school (in grades 1-12) at SCHOOL ENTITY.

2. **PROGRAMS / COSTS / COMMITTED SEATS:** SCHOOL ENTITY shall receive the following services from AEI. The cost of such services is attached hereto as Exhibit "A".

☒ EMOTIONAL SUPPORT

3. **STUDENT ABSENCES:** Authorized student absences, trancies, and unexcused absences lasting ten (10) days or less will be invoiced in accordance with the standard charge. Absences lasting beyond the ten (10) day limit will be invoiced in accordance with the wishes of the SCHOOL ENTITY. AEI will contact the SCHOOL ENTITY before the end of the ten (10) day period to determine the course of action. AEI services beyond ten (10) days will NOT continue unless the SCHOOL ENTITY is willing to guarantee payment for all days missed by the student up to the time of the student's return or appropriate withdrawal from AEI.

4. **TERM.** This Agreement shall be for the duration of the current school year.

5. **COMPLIANCE – STATUTES, REGULATIONS AND GUIDELINES:** During the entire term of this Agreement, AEI and SCHOOL ENTITY warrant to each other that they shall both be and remain in compliance with all applicable statutes, regulations and Department of Education Guidelines or any other requirements issued by the Commonwealth of Pennsylvania, Department of Education, or any other applicable statute or ordinance regarding all aspects of the educational programs referenced herein.

6. **FACILITIES / ENVIRONMENTAL HEALTH AND SAFETY:**

- a. AEI warrants that its educational facilities conforms to all applicable state and local statutes, regulations and building and safety code requirements, in addition to fire and panic requirements of the Commonwealth of Pennsylvania and the County within which the facility is located, and that said facility has



been approved by the Licensing and Inspection Bureau of the County, and that a valid Certificate of Occupancy has been issued by said Department of Labor and Industry and is on display at each facility.

- b. AEI shall provide to SCHOOL ENTITY upon written request, any original licenses for review.
- c. AEI warrants that its educational facility currently complies with all physical welfare and safety statutes, regulations, ordinances or mandates prescribed or issued by any applicable governmental authority, and that said facility shall be and remain in compliance with all such physical welfare and safety statutes, regulations, ordinances or mandates during the entire term of this Agreement.
- d. AEI warrants that its educational facility meets all state and local statutes regarding environmental health and safety and that artificial lighting facilities, heating facilities, ventilation and cleanliness standards are being provided in concert with the Pennsylvania School Code.
- e. AEI has written procedures on file for student and parental/guardian concerns and that complaints are referred to the public school immediately.

7. **SCHOOL FOOD SERVICE:** AEI shall provide all food service via contracted services (through student payment sources) and shall meet all state and local statutes regarding food safety, inspections, and sanitation.

8. **STAFFING:**

- a. AEI warrants that all members of its staff are of good moral character and are at least 21 years of age, that they have been examined by a physician, have had tuberculosis testing, and that each member of the staff has a certificate from a physician on file verifying the examination and results of said examination in accordance with the aforesaid representation.
- b. AEI warrants that all employees and members of its staff are citizens of the United States of America.
- c. AEI warrants that all employees and members of its staff have applied for and received all applicable and appropriate clearance and background information checks, including Federal Fingerprinting Requirements, Criminal History Records as required by 24 P.S. 1-111, Pennsylvania Child Abuse History Clearances as required by 23 P.S. 6354, and Act 168 employment review, and that all records received show no evidence of a criminal background or a background of child abuse.
- d. AEI warrants to the School Entity that all of AEI's employees and staff members currently possess and will continue to maintain and possess all certifications

and/or licenses required by the Commonwealth of Pennsylvania to perform the duties as required of them under this Agreement.

9. **STUDENT ATTENDANCE:**

- a. SCHOOL ENTITY warrants that it shall maintain records of student attendance. The specific method for maintaining attendance records shall be by daily physical check of each student through AEI's administrative and teaching staff. Documentation of said daily physical check in a written attendance log shall be kept on file at AEI, with daily contact to each parent or guardian of said student if said student is not present when school is in session.
- b. AEI will provide for 180 days of education. Make-up dates will be provided by AEI due to inclement weather and emergencies.

10. **STUDENT AND PROGRAM RECORDS:**

- a. AEI warrants that during the entire term of this Agreement, SCHOOL ENTITY shall receive quarterly written progress reports for each SCHOOL ENTITY student. The written progress reports shall include subject and credit information, progress grade information, attendance information, discipline records, student health, teacher and staff comments regarding said student's educational progress, and any applicable staff comments regarding the student's behavior, conduct or other pertinent issue regarding or related, in any way, with the education of said student. Written progress reports may be sent by AEI to the SCHOOL ENTITY more often than quarterly if requested by SCHOOL ENTITY.
- b. AEI and SCHOOL ENTITY, their agents and employee shall perform their respective duties to ensure that records, names and identities, shall remain confidential as required for fulfillment of the terms of this Agreement.

11. **TRANSPORTATION:** SCHOOL ENTITY will be responsible for transportation of its students to AEI.

12. **REQUIREMENTS UNDER SAFE SCHOOLS:** AEI warrants that its educational programs comply with all provisions of Article XIII-A of the School Code as follows:

- a. All new incidents involving acts of violence, possession of a weapon or possession, use or sale of controlled substances, or possession, use or sale of alcohol or tobacco by any person on school property shall be addressed by AEI's administrative staff immediately. The student's parents and/or guardians shall be immediately notified and consulted, appropriate disciplinary action shall be taken by AEI's administrative staff and the SCHOOL ENTITY, and a written report shall be completed by AEI. Administrative staff shall set for the name of the student and all pertinent information regarding the incident. A copy

of said report shall be placed into the student's file and turned into the Department of Education.

- b. All new incidents involving acts of violence, possession of a weapon and convictions or adjudication of delinquency for acts committed at the AEI educational facility, shall be processed and handled in compliance with 24 P.S. 13-1307-A.
- c. AEI shall follow the SCHOOL ENTITY's Policy with regard to all arrangements with local law enforcement when an incident involving an act of violence occurs, at or near the AEI educational facility.

13. **SCHOOL HEALTH SERVICES:** Student Health Services will be provided jointly by the SCHOOL ENTITY and AEI. AEI employs a Registered Nurse that is available for consultation with students and staff, and provides medication administration training and supervision. Health & Immunization Records and proof of physical examination are to be on file with SCHOOL ENTITY by the date of admission. Additional health services as required by the PA School Code will be jointly shared.

14. **ACADEMIC STANDARDS AND ASSESSMENTS:** AEI warrants that it complies in full with the academic standards and assessment under Chapter 4 of the State Board of Education Regulations and the academic standards for Reading, Writing, Speaking and Listening, and Mathematics as adopted by the State Board of Education.

15. **SPECIAL EDUCATION SERVICES AND PROGRAMS:** AEI and the SCHOOL ENTITY will collaborate in the development of an individualized instruction program for all students and the implementation of special education services for students identified. Special Education Services and provisions required under Chapter 14 of State Board of Education regulations will be strictly followed, including without limitations: (a) a consultation with the student, parents/guardian will occur securing the student, parents/guardians written approval to enroll the student in the program (34 CFR 300.345(c)); (b) the student's IEP will be updated to reflect the decision to enroll the student in the program and the referring district will also update the Evaluation Report prior to admission (34 CFR 300.343); (c) Any services that are not provided by AEI or cannot be provided by AEI during the period of enrollment will be the responsibility of the SCHOOL ENTITY and the student shall be considered as a "dual enrollment" under applicable law; (d) if a student is enrolled and it is later determined that the student should be evaluated under applicable Special Education provisions, including the IDEA "Child Find" provisions and related reporting (34 CFR 300.125), it shall be the responsibility of the SCHOOL ENTITY to conduct the evaluation. AEI shall cooperate and collaborate with the SCHOOL ENTITY to conduct the evaluation. The referring district agrees to fully comply with the applicable law regarding the identification and evaluation of said student for Special Education Services; (e) once a Special Education Student is enrolled, AEI will insure that the student's IEP is updated by the referring district prior to enrollment and once the IEP is received, both parties will insure that all provisions of the IEP are implemented during the education of the student through the use of a Certified Special Education Teacher, or a designee from the referring public school, who will monitor special education provisions, and ongoing communication with the student, parents/guardians,

relevant teaching staff and administration. AEI agrees to update the student IEP annually via a conference with student, parents/guardians, and a designated referring special education representative in accordance with applicable law.

16. **PERIODIC REVIEW OF STUDENTS:** The SCHOOL ENTITY and AEI shall together ensure that a review committee reviews each student for potential return to the SCHOOL ENTITY, at a minimum, at the end of every semester.

17. **ANNUAL REPORT:** AEI shall submit timely End-of-Year Reports to the Department of Education as required on an annual basis.

18. **HOLD HARMLESS/INDEMNIFICATION:** AEI and the SCHOOL ENTITY agree to hold each other harmless and indemnify each other from all claims, causes of actions, or litigation, including expenses costs and attorney's fees, said indemnification including without limitation the AEI Board of Directors, Officer, Shareholders and SCHOOL ENTITY Administrators, Board Members, as follows: (a) to the extent that any claim is asserted regarding the compliance or failure to comply with the IDEA or other applicable Special Education requirement, or to the extent that the SCHOOL ENTITY fails to fulfill any term, covenant or condition of this Agreement, SCHOOL ENTITY agrees to hold AEI harmless and indemnify said approved private provider regarding any claims related to the same, including all costs and attorney fees; (b) to the extent that any claim of negligence is asserted by a third party regarding AEI's failure to comply with applicable State statutes or regulations and fails to fulfill any term, covenant or condition of this Agreement, causing the SCHOOL ENTITY to be a Defendant in litigation by a third party, AEI agrees to hold the SCHOOL ENTITY harmless and indemnify the SCHOOL ENTITY including costs and attorney fees.

19. **INSURANCE:** AEI will carry liability insurance for its employees and its educational programs in the amount of three million (\$3,000,000) dollars for general liability with an additional excess umbrella coverage of seven million (\$7,000,000) dollars. A copy of the liability coverage is available to the SCHOOL ENTITY upon request and is on file in the Kral Administration Office at 1119 Village Way, Latrobe, PA.

20. **INSOLVENCY OF PUBLIC SCHOOL:** If the SCHOOL ENTITY is or becomes insolvent, is declared a Distressed District under applicable Pennsylvania law, or is unable to pay any amounts due hereunder as said payments become due, then this contract shall automatically terminate upon the election of AEI and all payments for services rendered as required hereunder shall become automatically due and payable to AEI within ten (10) days. If said payment is not received, all SCHOOL ENTITY students and related records shall not be entitled to continue to be educated at AEI and said records shall be forwarded by AEI. If said payment is received, the educated SCHOOL ENTITY students shall be entitled to remain for the remainder of the applicable Term.

21. **TERMINATION – SCHOOL ENTITY:** AEI agrees that the SCHOOL ENTITY retains the right to terminate or not to renew this Agreement, after written notice of default and a thirty (30) day opportunity to cure said default by AEI.

22. **TERMINATION – AEI:** AEI retains the right to terminate or not to renew this Agreement, after written notice of default and a thirty (30) day opportunity to cure said default by SCHOOL ENTITY for any of the following reasons:

- a. One or more material violations of this Agreement;
- b. Failure to timely comply with AEI's requests for information regarding any students, or failure to cooperate with AEI staff regarding any procedures set forth herein;
- c. Failure to make any payment required hereunder or pay any AEI invoice when due;
- d. Violation of any provision of the Pennsylvania School Code;
- e. Violation of any provisions of state or federal law.

23. **ASSIGNMENT:** AEI agrees that this Agreement may not be assigned or transferred by AEI or SCHOOL ENTITY and that this Agreement shall be binding upon and inure to the benefit of the successors and assigns of the SCHOOL ENTITY.

24. **SEPARABILITY:** AEI agrees that in the event that any provision of this Agreement shall or become invalid or unenforceable in whole or in part for any reason whatsoever, the remaining provisions shall, nevertheless, be valid and binding as if such invalid or unenforceable provision had not been contained in this Agreement.

25. **JURISDICTION AND VENUE:** This Agreement has been made in the Commonwealth of Pennsylvania and shall be interpreted and enforced under the laws of the Commonwealth of Pennsylvania. All legal action related to this Agreement shall be commenced in the Court of Common Pleas of the county in which the school district is located.

26. **MISCELLANEOUS:** This Agreement may be executed in counterparts. Facsimile copies of signatures shall serve as acceptable substitutes for original signatures, and shall be legally binding. By executing this Agreement, each party hereto ratifies that all necessary Board action has been approved and obtained prior to the execution hereof and each party shall be entitled to rely upon the compliance with said rules, regulations and statutes. All notices required under this Agreement shall be delivered via certified mail, return receipt requested or Federal Express delivery service to the following parties at the addressees set forth below:

Adelphoi Education, Inc.  
1119 Village Way  
Latrobe, PA 15650

Blackhawk School District  
500 Blackhawk Road  
Beaver Falls, PA 15010

27. **ENTIRE AGREEMENT:** This Agreement contains the entire understanding among the parties hereto with respect to the subject matter hereof, and supersedes all prior and contemporaneous agreements and understandings, inducements or conditions, express or implied, oral or written, except as herein contained. The express terms hereof control and supersede any course of performance and/or usage of the trade inconsistent with any of the terms hereof. This Agreement may not be modified or amended other than by an agreement in writing, duly signed by all parties. No delay or forbearance by AEI in exercising any right or remedy hereunder or in undertaking or performing any act or matter which is not expressly required to be undertaken by AEI shall be construed, respectively, to be a waiver of AEI's rights or to represent any agreement by AEI to undertake or perform such act or matter thereafter.

28. **NONDISCRIMINATION:** AEI agrees that it will abide by all federal and state laws prohibiting discrimination in admissions, employment and operation on the basis of disability, race, creed, gender, national origin, religion, ancestry, or need for special education services.

Blackhawk School District

BY: \_\_\_\_\_  
Superintendent

\_\_\_\_\_  
Date

Adelphoi Education, Inc.

BY: *DJ Carlquist*  
Douglas Carlquist, President

4-22-2024  
Date

## EXHIBIT “A”

### Adelphoi Education Inc. Tuition Schedule July 1, 2024 - June 30, 2025

AEI shall invoice SCHOOL ENTITY on a monthly basis for the student’s per diem cost. District agrees to issue payment for all appropriate costs within thirty (30) days following each invoice date during the term of this Agreement.

#### EMOTIONAL SUPPORT:

Regular Ed/Special Ed \$168.40

If you are interested in purchasing guaranteed seats at a discounted rate, please enter the number of seats you would like to purchase for the programs listed below. If you do not wish to purchase guaranteed seats, mark 0 or leave blank.

### GUARANTEED SEATS

| Number of Seats | Emotional Support Program:                           |
|-----------------|------------------------------------------------------|
|                 | @ the reduced rate of \$162.22 regular ed/special ed |



Dagostino Electronic Services, Inc.



PREFERRED TECHNOLOGY PROVIDER  
OF THE PITTSBURGH STEELERS

# PROPOSAL

## Blackhawk School District

635 Shenango Road

Beaver Falls, PA 15010

### PROPOSAL FOR:

**Blackhawk SD - PA system at Intermediate  
School - Itemized**

DES Project #: JQ03369

Revision: 3

Modified: 03/11/2024

### PRESENTED BY:

Account Manager: Wayne Davis

Email: [wdavis@descomm.com](mailto:wdavis@descomm.com)

Phone: 412-368-8813

- Connectivity
- Digital Transformation
- Lighting & Controls
- Multimedia & AV
- Networking
- Security
- Structured Cabling
- Voice Communications



# COMPANY PROFILE

## WHO WE ARE

Dagostino Electronic Services, Inc. (DES) is a multi-faceted, full-service communications company passionate about designing and installing technology solutions to meet the needs of our customers.

## WHAT WE DO

DES specializes in the integration of structured cabling systems, data and wireless networks, security and surveillance systems, phone systems, cybersecurity, multimedia, cloud, artificial intelligence, and energy technologies.

## HOW WE CAN HELP

DES has dedicated account representatives, project managers and Registered Communications Distribution Designers (RCDDs) on staff, and engineers and technicians trained and certified in the product lines and manufacturers we represent. From conceptual design to installation, we put the customer first, striving to develop mutually beneficial partnerships that continue long after the project is complete.

## HOW WE WORK

Our project process is as follows:

1. Account manager organizes and updates project documents
2. Lead project manager assigned to job
3. Project manager reviews scope and contacts customer within three (3) days
4. DES holds internal handoff meeting and develops schedule
5. DES holds kickoff meeting with customer
  - a. Project details, customer specifications and payment terms reviewed
  - b. Project schedule introduced
  - c. Site access and storage, safety and expectations discussed
6. DES orders materials and prepares for start of job
7. Work on the project begins
8. Progress meetings held as necessary (weekly, bi-weekly, monthly, etc.)
9. Changes to project scope are identified and changes are made as necessary
10. DES wraps up project and secures final documents
11. DES assembles operator manuals and organizes warranties for customer
12. DES holds final walkthrough with customer
13. Support and maintenance contracts begin
14. DES surveys customer post-project to ensure complete satisfaction

# SCOPE OF WORK

Dagostino Electronic Services, Inc. (DES) is pleased to present Blackhawk School District (hereinafter referred to as the "customer") with the following revised proposal to replace the existing Rauland Intercom / Public Address system at Blackhawk Intermediate School with a new Telecor eSeries hybrid system that has capacity for future expansion.

## EXECUTIVE SUMMARY

The existing Rauland system at Blackhawk Intermediate School is a Rauland system that has become unreliable and difficult to have serviced due to it being end-of-life.

DES is proposing to replace the existing Rauland system headend equipment with new Telecor eSeries hybrid system equipment while leaving the existing power amplifier, cabling to the speakers and the actual speakers in place since they still seem to be in good operable condition.

While this system will not include synchronized clocks or message displays, those type of devices are supported and could be added in the future, if so desired.

This revision includes two additional options broken out separately in the quote:

- Addition of EMERGENCY call stations in each classroom and office containing a talkback speaker (based on the Rauland equipment labeling, there appears to be a total of (60) such locations)
- Addition of (10) EMERGENCY call stations in corridor and common space areas

## SCOPE OF WORK

DES will provide, install and configure the following in order to replace the existing system with an operational Telecor system:

- Existing cabling to all of the speakers and from the Rauland equipment will be labeled so that they can easily be reconnected and documented after the new equipment is installed.
- The existing Rauland equipment including everything from the top instruction panel down to the analog telephone interconnect panel will be removed and in their place will be the following:
  - (1) Telecor eMH Master Clock & Message Host
  - (4) ETBU-MI Ethernet Termination Board Units
  - (1) Alcatel-Lucent 10-Port switch for network connectivity
- A A30-MA paging console will be added in the Office area.
- DES will perform connectivity, testing and balancing of the system

DES Technicians and installers working on this project would be paid Prevailing Wage rates.

DES will train the customer on system operation.

Optional pricing is broken out for the following:

- Option 1: A SIP interface that would be used to enable integration of the Alcatel Lucent phones into the system.
- Option 2: Addition of EMERGENCY call stations in each classroom and office containing a talkback speaker and had a Rauland phone in the past (quotation is based on these locations having an available cable pair from each room receiving a new call station back to the equipment location). DES will extend cabling down to the EMERGENCY call buttons in metallic surface raceway and mount the button on a single gang surface box for physical protection. Quote is based on (60) EMERGENCY call stations.
- Option 3: Addition of EMERGENCY call stations at (10) common areas, such as corridors, cafeteria or Gymnasium locations where there wasn't previously a Rauland phone. In addition to the call station and surface raceway, these locations will also require a new cable to be installed from

the equipment location.

Troubleshooting and discovery of the following could result in additional time and/or equipment to be installed and are not included in the pricing:

- Additional speakers required due to inadequate coverage of speakers.
- Damaged existing speakers or speaker wire

DES agrees to use its best efforts to obtain the lowest possible prices from qualified material suppliers, but in the event of a significant delay or price increase of materials, equipment, or energy occurring after the execution of this Agreement, through no fault of DES, Client agrees to pay the contract price increase to DES. The Contract Sum, time of completion, and/or any other contract requirements shall be equitably adjusted by a Change Order.

#### **PAYMENT TERMS**

This proposal expires 14 days from the date listed on this proposal. The price above is void after 30 days.

Price does not include sales tax, freight and/or shipping costs unless otherwise noted.

Payments due as project progresses according to payment schedule.

Payments by credit card will result in a 3% fee.

Payment terms are net 30 days. Payments may not be withheld under any circumstances. Any overdue balance shall bear interest payable to DES at a rate of 1.5% per month.

# ITEM DETAILS

## BASE BID

| PROJECT MANAGEMENT             |                                                                                                                   | Material Total     | Labor Total        |
|--------------------------------|-------------------------------------------------------------------------------------------------------------------|--------------------|--------------------|
| Engineering/Project Management |                                                                                                                   |                    | \$1,136.00         |
| EQUIPMENT                      |                                                                                                                   | Material Total     | Labor Total        |
| 1                              | <b>50301</b><br>Freight - Direct                                                                                  | \$166.67           |                    |
| 1                              | <b>MISC</b><br>Miscellaneous mounting hardware                                                                    | \$61.15            | \$214.12           |
| 1                              | <b>EMH</b><br>Telecor Master Clock & Message Host                                                                 | \$2,475.72         | \$2,400.00         |
| 4                              | <b>ETBU-MI</b><br>Telecor 25-port Analog Station Gateway                                                          | \$12,628.60        | \$1,968.23         |
| 8                              | <b>TCH-15</b><br>Telecor 15' Cable Assembly                                                                       | \$641.20           | \$560.00           |
| 4                              | <b>TM-2X25</b><br>Telecor Terminal Block                                                                          | \$448.60           |                    |
| 1                              | <b>OS6360-P10A</b><br>OmniSwitch 10 Ports Stackable Gigabit Ethernet PoE Switch No<br>FPoE/PPoE                   | \$693.44           | \$1,200.00         |
| 1                              | <b>OS6360-RM-19-L</b><br>Simple L-bracket For Mounting A Single Os6360-10/-p10 Switch In A<br>19 Rack             | \$10.68            |                    |
| 1                              | <b>PP5N-OS6360</b><br>SYR Partner Support PLUS for OS6360                                                         | \$176.07           |                    |
| 6                              | <b>16321</b><br>Cat6A 3ft Orange Patch Cable, UTP, 30AWG, 10G, Pure Bare Copper,<br>Snagless RJ45, SlimRun Series | \$9.52             |                    |
| 1                              | <b>E300-MA</b><br>Telecor eConsole                                                                                | \$1,400.00         | \$210.00           |
| <b>Equipment Total</b>         |                                                                                                                   | <b>\$18,711.65</b> | <b>\$7,688.35</b>  |
| <b>BASE BID TOTAL</b>          |                                                                                                                   |                    | <b>\$26,400.00</b> |

## OPTION 1: SIP INTERFACE

### Blackhawk SD - PA system at Intermediate School - Itemized

Project No : JQ03369 | Rev. 3

03/11/2024

# ITEM DETAILS

| EQUIPMENT: |                                         | Material Total | Labor Total |
|------------|-----------------------------------------|----------------|-------------|
| 1          | ESIP<br>Telecor SIP Telephone Interface | \$1,920.00     |             |

Equipment Total **\$1,920.00**

OPTION 1: SIP INTERFACE TOTAL

**\$1,920.00**

**OPTION 2: (60) EMERGENCY CALL STATIONS IN ROOMS**

| PROJECT MANAGEMENT                |  | Material Total | Labor Total       |
|-----------------------------------|--|----------------|-------------------|
| Engineering / Project Management: |  |                | <b>\$2,275.00</b> |

| EQUIPMENT: |                                                                             | Material Total | Labor Total |
|------------|-----------------------------------------------------------------------------|----------------|-------------|
| 60         | CS5-3-MA<br>Telecor MIBU Emergency Call Station                             | \$2,670.00     | \$6,075.00  |
| 600        | V500<br>500 Series Painted Steel Low-Profile 1-Piece Surface Raceway, Ivory | \$1,620.00     | \$3,690.00  |
| 60         | V502<br>Wiremold V500 Bushing                                               | \$30.00        |             |
| 60         | V5744S<br>Steel Raceway Deep Switch and Receptacle Box, 1-Gang              | \$1,880.00     | \$1,848.00  |
| 1          | MISC<br>Miscellaneous mounting hardware                                     | \$186.00       | \$8,400.00  |
| 1          | 50301<br>Freight - Direct                                                   | \$266.00       |             |

Equipment Total **\$22,288.00**

OPTION 2: (60) EMERGENCY CALL STATIONS IN ROOMS TOTAL **\$28,940.00**

**OPTION 3: (10) EMERGENCY CALL STATIONS COMMON ARE**

| PROJECT MANAGEMENT               |  | Material Total | Labor Total       |
|----------------------------------|--|----------------|-------------------|
| Engineering / Project Management |  |                | <b>\$2,272.00</b> |

| EQUIPMENT |                           | Material Total | Labor Total |
|-----------|---------------------------|----------------|-------------|
| 1         | 50301<br>Freight - Direct | \$266.67       |             |

**Blackhawk SD - PA system at Intermediate School - Itemized**

Project No : JQ03369 | Rev. 3

03/11/2024

## ITEM DETAILS

|                                                                |                                                                                       |                   |                    |
|----------------------------------------------------------------|---------------------------------------------------------------------------------------|-------------------|--------------------|
| 2500                                                           | <b>77-240-2B</b><br>Copper Cable,4 Pair, 23 AWG Category 6 CMP Blue 1,000 FT. Pop Box | \$942.85          | \$4,920.58         |
| 10                                                             | <b>CS5-3-MA</b><br>Telecor MIBU Emergency Call Station                                | \$445.00          | \$1,845.21         |
| 100                                                            | <b>V500</b><br>500 Series Painted Steel Low-Profile 1-Piece Surface Raceway, Ivory    | \$270.00          | \$1,291.64         |
| 10                                                             | <b>V502</b><br>Wiremold V500 Bushing                                                  | \$5.00            |                    |
| 10                                                             | <b>V5744S</b><br>Steel Raceway Deep Switch and Receptacle Box, 1-Gang                 | \$313.00          | \$615.07           |
| 1                                                              | <b>MISC</b><br>Miscellaneous mounting hardware                                        | \$365.91          | \$1,147.07         |
| <b>Equipment Total</b>                                         |                                                                                       | <b>\$2,608.43</b> | <b>\$12,091.57</b> |
| <b>OPTION 3: (10) EMERGENCY CALL STATIONS COMMON ARE TOTAL</b> |                                                                                       |                   | <b>\$14,700.00</b> |

# PROJECT SUMMARY

**GRAND TOTAL:**

**\$71,960.00**

## PAYMENT SCHEDULE

|                                              |             |
|----------------------------------------------|-------------|
| 50% upon acceptance                          | \$35,980.00 |
| Balance will be billed as project progresses | \$35,980.00 |

## SIGNATURES OF ACCEPTANCE

\_\_\_\_\_  
**Blackhawk School District**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Dagostino Electronic Services, Inc.**

\_\_\_\_\_  
**Date**

This quotation is valid for 14 days from date listed above. Dagostino Electronic Services, Inc. 's standard terms and conditions of sale apply.

By accepting this proposal, [Contractor/Owner] understands and agrees that DES shall not be responsible for supply-chain delays or limitations in availability of materials for the performance of DES's work, it being understood that it is DES's obligation to take prompt steps to secure materials necessary for its work, not to guaranty their immediate market availability in a post-Pandemic economy. DES will take timely reasonable steps consistent with industry standards to secure all necessary materials but DES cannot and does not guaranty it will be able to secure all materials without impact or disruption to DES's work or the project schedule. Should circumstances outside DES's control limit and/or delay its access to necessary materials, DES shall not be responsible for those limitations and delay and, without limitation, shall have no obligation to indemnify, hold harmless, or defend [Contractor], [Owner and its consultants], or others for those limitations and delays, and shall have no obligation to accelerate and/or perform overtime at DES's cost. DES reserves its right to seek an excusable extension of time if DES's performance is affected due to any issues outside of its control, including but not limited to, material unavailability, supply shortages, delays in material delivery, embargoes or governmental restraints on business, travel and/or assembly resulting from COVID-19, any future epidemic, pandemic or government shutdown resulting therefrom. This provision shall be included in any agreement entered into between the parties.

**Blackhawk SD - PA system at Intermediate School - Itemized**

Project No : JQ03369 I Rev. 3

03/11/2024

# TERMS AND CONDITIONS

## CONFIDENTIALITY NOTICE

This Proposal/Quotation, and the plans, schedules, drawings, equipment lists, and other information contained herein, is the proprietary and confidential work product of DES and is submitted to the Owner (or GC), only in connection with consideration for the referenced project. The Owner (or GC) shall treat this Proposal/Quotation, and its contents, as confidential, and shall not disclose all or any part of it to any third parties, except its design professional and legal counsel, whether before or after the project is commenced or completed. If this Proposal/Quotation is disclosed by Owner (or GC) to its design professional and/or legal counsel, it shall advise those parties of the confidential and proprietary nature of its contents.

## PAYMENT TERMS

- This proposal expires 14 days from the date listed on this proposal. The price above is void after 14 days.
- Price does not include sales tax, freight and/or shipping costs unless otherwise noted.
- Payments due as project progresses according to payment schedule.
- Payments by credit card will result in a 3% fee.
- Payment terms are net 30 days. Payments may not be withheld under any circumstances. Any overdue balance shall bear interest payable to DES at a rate of 1.5% per month.

## CONDITIONS

- Work will not be scheduled or performed, and materials and/or equipment will not be ordered without a signed copy of this agreement and deposit.
- The DES project manager assigned to this project will contact the customer within three (3) business days of receiving the signed agreement to determine and schedule next steps.
- Permits required to complete this project are the responsibility of the customer.
- The customer shall provide DES with points of contact for all project-related issues and escalation procedures.
- The customer shall respond to all DES RFIs within two (2) business days and provide resources for assistance in implementation of all phases including electronic (i.e. CADD or Revit) background drawings at no cost.
- The work to be performed by DES is the installation of the specified system and components as outlined in this proposal.
- All work shall be completed promptly and satisfactorily in a professional manner by DES personnel qualified to accomplish the above scope of work.
- All work and materials are guaranteed to be as specified. Work not stated in this proposal will not be required unless it is required by reasonable inference as being necessary to produce the intended result.
- All work will be completed between 7 a.m. and 5 p.m. Monday through Friday, excluding holidays, unless stated otherwise.
- The customer shall provide access to all physical site locations and buildings as necessary to complete this project.
- The customer shall provide AC power and access to networks as required to complete this project. Control code must be operational or additional fees may apply.
- Manufacturer's product specifications are subject to change without notice. DES reserves the right to adjust product specifications based on adjustments made by the manufacturer.
- DES reserves the right to replace proposed equipment in the case of obsolescence, discontinuation or unavailability with a comparable model of equal or greater value upon customer approval. DES will not be held responsible or liable in any way for any said product's obsolescence, discontinuation or unavailability.
- The pictures listed in this proposal are for diagrammatic purposes only and are not exact representations of item.
- DES will accept returns from customers within 10 days of the date of delivery for standard products. All other products should be considered special order and are not returnable. Returns are subject to a restocking fee.



# TERMS AND CONDITIONS

- If DES is delayed at any time in the progress of the work by customer change orders, fire, labor disputes, acts of God or other causes beyond DES' control, the completion schedule for the work or affected parts of the work shall be extended by the same amount of the time caused by the delay.
- DES shall maintain all necessary contractor liability insurance.
- DES assumes no liability for any incidental or consequential damages arising out of any delay and/or its performance of the job described above and any changes thereto. The customer's exclusive remedy for any and all losses, injuries or damages resulting from performance of the job shall be the contract price paid by the customer to DES.
- Unless specified elsewhere in an agreement in writing between DES and the customer, the customer agrees that DES will not be liable for any claim of damage, including personal injury claims, arising out of DES' performance of the work described in this proposal and any work change orders related thereto. The customer agrees that they will indemnify and hold harmless DES from all claims arising out of its performance of the work described in this proposal and any work change orders related thereto.
- This proposal shall, in all respects, be interpreted and governed by the laws of the Commonwealth of Pennsylvania.

## ESCALATION CLAUSE

- DES agrees to use its best efforts to obtain the lowest possible prices from qualified material suppliers, but in the event of a significant delay or price increase of materials, equipment, or energy occurring after the execution of this Agreement, through no fault of DES, Client agrees to pay the contract price increase to DES. The Contract Sum, time of completion, and/or any other contract requirements shall be equitably adjusted by a Change Order.

## CHANGE ORDERS

- Change orders shall be submitted for tasks outside of this proposal's scope of work prior to performance of said tasks.
- Changes orders must be made in writing, signed by both parties and include the cost increase or cost reduction.
- Any alteration or deviation from attached specifications involving extra costs will be executed only upon written orders and will become an extra charge over and above the estimate.

## WARRANTIES

- This project carries a 365 days workmanship warranty and a 90-day software warranty unless otherwise stated in this proposal.
- All components and materials carry the manufacturer's warranty, if applicable.
- DES will pass all manufacturer warranties to the customer. DES makes no warranty of any kind, express or implied, and expressly disclaims all warranties of merchantability and fitness for a particular purpose.
- If a component fails after the DES warranty period listed above but before the manufacturer's warranty expires, DES reserves the right to seek compensation for costs associated with repairing or replacing the defective component (i.e. labor, travel and shipping costs).
- DES will respond to warranty requests within 48 hours if the request is made before 1 p.m. Monday through Friday.
- If service is provided outside of normal working hours, the customer will be charged for any overtime hours in accordance with DES' standard policy on overtime rates. Normal working hours are 7 a.m. to 5 p.m. Monday through Friday, excluding holidays.
- Extended warranty and coverage programs can be discussed with your DES account manager. To request service or support, call 412-531-3050 or 1-800-864-4166 (option 2) or email [support@descomm.com](mailto:support@descomm.com).



Organization Name Blackhawk School District Created Date 3/7/2024  
Billing Address 500 Blackhawk Rd Expiration Date 5/6/2024  
Beaver Falls, Pennsylvania 15010 Ship To United States  
United States

Prepared By Christina Gifford  
Contact Name Cherie Fleischman  
Phone (724)846-6600 ext. 1016  
Email fleischman@bsd.k12.pa.us

| Category              | Product                      | Product Description                                                          | Quantity | Sales Price | Total Price |
|-----------------------|------------------------------|------------------------------------------------------------------------------|----------|-------------|-------------|
| Subscription_Software | Digital Menus                | Includes access to SchoolCafé online menus                                   | 4.00     | \$0.00      | \$0.00      |
| Subscription_Software | POS (Opt In States)          | Per site, Includes POS and Online Payments                                   | 4.00     | \$795.00    | \$3,180.00  |
| Services              | Single Module Implementation | Include configuration and online training for a single module Implementation | 1.00     | \$1,995.00  | \$1,995.00  |
| Subtotal              |                              |                                                                              |          | \$5,175.00  |             |
| Total Price           |                              |                                                                              |          | \$5,175.00  |             |

The annual software subscription amount of \$3180 will be invoiced on July 1, 2024.

The one time implementation fee of \$1995 which covers the implementation and training will be invoiced at the time of implementation.

**Estimated Annual Price**

\$3,180.00

*Annual Subscription includes the use of the PrimeroEdge software, toll-free phone support, remote assistance, updates, and hosting.*

**Signature (Print)**

Signature

Click [here](https://primeroedge.com/kickstart/) to view the items included in the Kickstart Training Package  
<https://primeroedge.com/kickstart/>

Click [here](https://primeroedge.com/terms-and-conditions) to view all of the Terms & Conditions of Purchase  
<https://primeroedge.com/terms-and-conditions>

**Meal Magic Corporation**

PO Box 167  
Grand Haven, Michigan 49417

Phone: 616-842-8882

**Proposal 8907**

Issued February 29, 2024  
Expires April 29, 2024

**SUBSCRIBER:**

**Blackhawk School District**  
Beaver Falls, PA

| Qty          | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Each       | Extended      |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|---------------|
| 1            | <b>Meal Magic Cloud Administration</b><br><br>This annual subscription is the base component of the system. It provides functionality for processing applications, HIRs, verification, direct certification, imports, exports, and more. It also provides reporting capabilities and management of all data elements.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | \$1,995.00 | Deferred      |
| 7            | <b>Meal Magic Cloud Sales</b><br><br>A Sales subscription is needed to operate a physical sales register or to enter web sales for a site. If you will be entering bulk sales, such as CEP counts, you will need one subscription for each serving location you need to track. Unless this proposal indicates pro-rated amounts, this is the annual fee.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | \$300.00   | Deferred      |
| 1            | <b>Meal Magic Family Portal - Preferred Provider</b><br><br>Payment services for Meal Magic Family Portal will be provided by Vanco Payment Solutions (RevTrak).                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | \$0.00     | \$0.00        |
| 1            | <b>Meal Magic Onboarding and Tenancy Setup</b><br><br>Onboarding provides initial training assistance for setting up a district. It is broken into two, 2-hour sessions, with the first session focusing on absolute basics and familiarization with the product. After a "homework" period, the second session goes deeper with your newly entered data. Tenancy setup is the initial allocation and configuration of data center resources performed by us.<br><br><b>FSS Move to Cloud Limited-Time Offer</b><br><br>Complete your move from FSS to Meal Magic Cloud <b>before May 1, 2024</b> , and pay no initial subscription fees or onboarding fees. That's zero dollars if you act quickly! Regular subscription fees, currently \$4,095.00 per year, will begin when your current FSS term ends. This offer applies only for FSS terms ending within 12 months of the proposal date. | \$799.00   | \$0.00        |
| <b>Total</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |            | <b>\$0.00</b> |

1995

2100

000

799

4894.00

An invoice will be available after this proposal is accepted. Payment terms apply only if payments are made directly by Subscriber. Please contact us regarding third-party payments, including payments from management companies or corporations. Subscriptions and services are offered strictly under the terms and conditions of Meal Magic Corporation's Subscription Agreement.

**Accept** To place an order for these items, click the Accept button.

## EMS LINQ

Connecting the K-12 Community

2528 Independence Blvd Suite 200  
Wilmington, NC 28412

Phone: 800.541.8999  
Fax: 910.799.5427  
Email: elewis@linq.com

**Quote #:** Q-125847-1  
**Start Date:** 6/1/2024  
**End Date:** 6/30/2025  
**Expires On:** 6/13/2024

**Customer Contact**  
Cherie Fleischman  
(724)846-6600X1016  
fleischmanc@bsd.k12.pa.us

**Bill To**  
Blackhawk School District  
Beaver Falls, Pennsylvania

Superintendent:

| SALESPERSON | EMAIL           | SERVICE PERIOD | PAYMENT METHOD |
|-------------|-----------------|----------------|----------------|
| Ella Lewis  | elewis@linq.com | 12 months      | Net 30         |

### Terms & Conditions

| QTY  | PRODUCT                                        | DESCRIPTION                                                                                                                                                               | NET PRICE  | EXTENDED   |
|------|------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|
| 4.00 | Nutrition Front of House - Annual Subscription |                                                                                                                                                                           | \$104.17   | \$416.68   |
| 4.00 | Nutrition Front of House - Annual Subscription |                                                                                                                                                                           | \$1,250.00 | \$5,000.00 |
| 8.00 | Point of Service Included in Bundle            |                                                                                                                                                                           | Included   | \$0.00     |
| 8.00 | Point of Service Included in Bundle            |                                                                                                                                                                           | Included   | \$0.00     |
| 4.00 | Student Management, Eligibility & Reporting    |                                                                                                                                                                           | Included   | \$0.00     |
| 4.00 | Student Management, Eligibility & Reporting    |                                                                                                                                                                           | Included   | \$0.00     |
| 1.00 | Fee Management                                 | *3.95% of the transaction amount with a minimum fee of \$2.85 per transaction<br>*ACH or eCheck transactions, if applicable, will be a flat fee of \$1.80 per transaction | \$0.00     | \$0.00     |
| 1.00 | Fee Management                                 | *3.95% of the transaction amount with a minimum fee of \$2.85 per transaction<br>*ACH or eCheck transactions, if applicable, will be a flat fee of \$1.80 per transaction | \$0.00     | \$0.00     |
| 1.00 | LINQ Connect                                   |                                                                                                                                                                           | \$0.00     | \$0.00     |
| 1.00 | LINQ Connect                                   |                                                                                                                                                                           | \$0.00     | \$0.00     |



| QTY              | PRODUCT                                               | DESCRIPTION | NET PRICE  | EXTENDED    |
|------------------|-------------------------------------------------------|-------------|------------|-------------|
| 1.00             | Nutrition FOH Professional Services                   |             | \$4,200.00 | \$4,200.00  |
| 1.00             | Nutrition Fee Managment Professional Services         |             | \$400.00   | \$400.00    |
| 2.00             | Nutrition LINQ Connect Professional Services          |             | \$0.00     | \$0.00      |
| 2.00             | Nutrition LINQ Connect Payments Professional Services |             | \$0.00     | \$0.00      |
| <b>Subtotal:</b> |                                                       |             |            | \$10,016.68 |

|                     |             |
|---------------------|-------------|
| <b>Tax:</b>         | \$0.00      |
| <b>Shipping:</b>    | \$0.00      |
| <b>Grand Total:</b> | \$10,016.68 |


**Additional Comments**

**Blackhawk****School District****FIELD TRIP REQUEST**Title of Field Trip: National TSA Conference Date of Field Trip: June 26-30, 2024Location of Field Trip: Rosen Shingle Creek Resort & Conference Center, Orlando, FloridaName of Class/Group: Blackhawk High School TSA Number of Students: 4Name of Sponsoring Teacher: Dale Moll

Name of other District Chaperones: \_\_\_\_\_

Educational Value: Opportunity to compete nationally in STEM based academic competitions.

|                                 |                    |                 |
|---------------------------------|--------------------|-----------------|
| Transportation Cost:            | \$ <u>500.00</u>   |                 |
| Substitute Cost (\$150 per day) | \$ _____           |                 |
| Registration Cost               | \$ _____           |                 |
| Other District Expenses         | \$ <u>1,500.00</u> | (Explain below) |
| TOTAL DISTRICT COST             | \$ <u>2,000.00</u> |                 |

District Expenses Budgeted ☒ Yes ☐ NoTotal Student Cost \$ 0Other District Expenses Lodging and meal allotment for advisor attending. Other expenses covered by TSA club expenses or families of TSA member. \_\_\_\_\_Sponsor Teacher Signature  Date submitted to Supervisor \_\_\_\_\_Supervisor Signature  Date submitted to District Office 5-124

Please submit at least 7 days prior to the Work Session

EQUAL OPPORTUNITY EMPLOYER



# Blackhawk

## School District

### FIELD TRIP REQUEST

Title of Field Trip: National TSA Conference Date of Field Trip: June 26-30, 2024

Location of Field Trip: Rosen Shingle Creek Resort Orlando, FL

Name of Class/Group: HMS TSA Number of Students: 4

Name of Sponsoring Teacher: Tim Linkenheimer

Name of other District Chaperones: \_\_\_\_\_

Educational Value: \_\_\_\_\_

|                                 |                 |                 |
|---------------------------------|-----------------|-----------------|
| Transportation Cost:            | \$ <u>500</u>   |                 |
| Substitute Cost (\$150 per day) | \$ <u>0</u>     |                 |
| Registration Cost               | \$ <u>0</u>     |                 |
| Other District Expenses         | \$ <u>1,500</u> | (Explain below) |
| TOTAL DISTRICT COST             | \$ <u>2000</u>  |                 |

District Expenses Budgeted ☒ Yes ☐ No

Total Student Cost \$ 0

Other District Expenses Other district expenses are advisor lodging and meals. Student and advisor registration is covered through club TSA club funds. \_\_\_\_\_

Sponsor Teacher Signature [Signature] Date submitted to Supervisor 7/30/2024

Supervisor Signature [Signature] Date submitted to District Office 8.1.24

Please submit at least 7 days prior to the Work Session

EQUAL OPPORTUNITY EMPLOYER

**BEAVER COUNTY CAREER & TECHNOLOGY CENTER**

**ARTICLES OF AGREEMENT AS REVISED**

THIS AGREEMENT made and entered into this \_\_\_\_ day of \_\_\_\_\_, 2022, by and between the fourteen (14) Member School Districts of Beaver County, Pennsylvania, which are parties signatory hereto.

**WITNESSETH:**

WHEREAS, the Member School Districts signatory hereto are the Member School Districts which comprise the attendance area of school districts and pupils to be served by an area vocational technical school, the Beaver County Career and Technology Center, which has been approved by the State Board of Education for Vocational Education as defined under Section 1840.1; and

WHEREAS, the said Member School Districts are and have been the joint owners and operators of the Beaver County Career and Technology Center (CTC) formerly known as the Beaver County Vocational Technical School since the inception and establishment of the said CTC; and

WHEREAS, the said Member School Districts, parties signatory hereto, have since the inception of the CTC operated said institution through its Joint Operating Committee pursuant to the original Articles of Agreement dated June 27, 1974; and

WHEREAS, the said Member School Districts, parties signatory to these Articles of Agreement have determined to amend, revise and rewrite their Articles of Agreement to reflect certain changes and revisions which they have determined to be in the best interest of the CTC and, therefore, do hereby agree and legally bind themselves to these Articles of Agreement as amended, revised and rewritten as follows with the intent to be legally bound hereby.



NOW, THEREFORE, be it agreed among the said School Districts, as follows:

**I. DEFINITIONS**

1.1 The term “Participating School District” or “Member School District” shall mean a school district whose Board Members have authorized the district, by resolution approved by a majority vote of the School Directors, to become a party to this Agreement.

1.2 The terms “Joint Board” or “Joint School Board” shall mean the Board of School Directors of all Participating School Districts acting jointly. For clarification, this was previously referred to as the “Area Vocational Technical Board” or “Area Board.”

1.3 The term “Operating Agent” shall mean the Joint Committee that has been delegated by the Joint Board the responsibility of the operation, administration and management of the School. This Joint Committee shall be known as the “Joint Operating Committee” as required by Section 1850.3 of the Pennsylvania School Code, but is commonly and locally referred as to the “Joint Operating Committee of the Beaver County Career and Technology Center” or “Joint Operating Committee.”

1.4 The term “Joint Operating Committee” or “Committee” shall mean and refer to the Joint Committee described in Section 1.3 above.

1.5 The School which is the subject of these Articles of Agreement shall be known as the “Beaver County Career and Technology Center” or “CTC” and was formerly known as the “Beaver County Area Vocational Technical School” and is hereinafter referred to as the “School.”

**II. ORGANIZATION AND ESTABLISHMENT OF THE SCHOOL**

The Board of School Directors, which are parties to this Agreement have organized and established the Beaver County Career and Technology Center and do hereby agree to operate the School pursuant to these Revised Articles of Agreement.

### **III. JOINT BOARD**

3.1 The membership is composed of all the School Directors of every Participating School District.

3.2 The Joint Board shall have the authority and its duties shall be to:

3.21 Adopt the annual budget for the School.

3.22 Approve capital expenditures for buildings or equipment.

3.23 Purchase land.

3.24 Other responsibilities which the Joint Board may not lawfully delegate or does not wish to delegate, as particularly set forth in Section 1850.1 of the Act of General Assembly approved February 1, 1966 designated as Act No. 579, as amended from time to time.

3.3 All actions of the Joint Board shall be a majority vote of the members thereof either in convention or by mail ballot, whichever procedure the Joint Board may select, provided, that in addition thereto the affirmative vote of a majority of all School Directors of each of two-thirds of the Participating School Districts is obtained for the adoption of the annual budget of the School.

3.4 No building project shall be approved without the consent of every Participating School District first obtained by the affirmative vote of a majority of its Directors.

### **IV. OPERATING AGENT: JOINT OPERATING COMMITTEE**

4.1 The Board of School Directors which are parties to this Agreement do agree, pursuant to Section 1850.3 of the Pennsylvania School Code, to delegate the operation, administering and management of the School, within the limits of the budget adopted by the Joint Board and subject to the provisions of this Agreement, to a Joint Committee elected from among the Participating Board of School Directors, to be officially known as the "Joint Operating Committee" but which is locally referred to as the "Joint Operating Committee" or "Committee."

This Joint Operating Committee shall be extended all the rights, privileges and authority to direct the Beaver County Career and Technology Center as provided by law.

4.2 Each Participating Board will elect one (1) member of its Board to represent its District on the Joint Operating Committee.

4.3 An Alternate shall be elected by each Participating Board who will be empowered to represent a District and be entitled to vote in the absence of the prime appointee.

4.4 For the original organization, after each Participating School District has elected its representative to the Joint Operating Committee, this committee shall meet and choose a Chairman, Vice-Chairman, Secretary, Treasurer and Solicitor and to select a depository.

4.41 The Chairman, Vice-Chairman and Solicitor shall serve until the month of January next following.

4.42 The Secretary, Treasurer and depository each to serve until the month of July next following.

4.5 Each year thereafter, the Joint Operating Committee shall, no later than January 31, meet and choose:

4.51 A Chairman and Vice-Chairman who shall serve for a period of one (1) year.

4.52 A Solicitor to serve for the period of one (1) year.

4.6 For each year at the May meeting of the Joint Operating Committee, the following officers shall be elected:

4.61 A Secretary shall be elected to serve for a term of four (4) years beginning the first Monday of July following such election. The Secretary may or may not be a member of the Joint Operating Committee.

4.62 The Treasurer shall be elected from among its members who shall serve for one (1) year beginning the first day of July following such election.

4.63 A depository to be selected for one (1) year beginning the first day of July following such election.

4.7 Members of the Joint Operating Committee shall continue in office only as long as they remain a member of the Participating Board.

4.8 In the event an elected member of the Joint Operating Committee shall be absent from three (3) consecutive meetings, the Superintendent of the Participating School District shall be notified.

4.9 The Joint Operating Committee shall meet (once each month on a date, place and time to be specified by the Committee) unless otherwise determined by the Committee and shall have additional meetings as required to perform the duties under the Public School Code of 1949, as amended.

4.10 Quorum of the Joint Operating Committee shall exist when a majority of the membership of the Committee are present.

4.11 Unless otherwise required by law, the Joint Operating Committee shall act by a majority vote of its members in accordance with 24 P.S. §5-508.

## **V. FINANCES**

### **5.1 Annual Budget Adoption.**

5.11 The budget for the School shall be presented to the Participating Boards by the Administrative Director for adoption.

5.12 Adoption shall be by a mail ballot where such action is scheduled by advance notice to the members of the Participating School Districts.

5.13 Adoption shall be by the affirmative vote of two-thirds (2/3) of the Participating School Districts and a majority vote of all the School Directors of the Participating School Districts.

5.14 All operations of the School shall be within the limits of the budget adopted by the Joint Board in accordance with Sections 687 and 10850.1(c) of the Public School Code of 1949, as amended.

5.15 The Joint Operating Committee shall have the power to create a special fund which may be designated as a capital reserve fund and to accumulate moneys to be expended, in accordance with the provisions of this section, during a period not to exceed five (5) years from the date when the first payment is made into the fund, for the purpose of purchasing equipment or maintaining facilities. Money must be kept separate and apart from any other fund. Such fund shall be included in the annual budget which is subject to approval of the Participating School Districts. The Fund shall be used for the purpose of purchasing equipment and maintaining facilities. The Fund shall be used for such purposes by formal action of a majority of the Joint Operating Committee. The money in any Capital Reserve Fund may be expended only upon approval of a majority of the members of the Joint Operating Committee only during the period of time for which the Fund was created and only for equipment purchases or facilities maintenance projects and for no other purpose. Any funds in excess of the fund balance so created shall be credited to each Participating School Districts' allocation towards the following year's operation or returned to the Participating School Districts as provided for under Article 5.43 by vote of the Joint Operating Committee.

5.16 Funds held in the School's Capital Reserve Fund authorized herein may only be assigned by the committee or expended by majority vote of the members of the Joint Operating Committee and only for equipment purchase or facilities maintenance projects. Further, the moneys in such capital reserve funds may be expended only during the period of time for which the fund was created and only for the equipment purposes or facilities maintenance projects and for no other purpose.

## 5.2 Rental Payments.

5.21 Each Participating School District shall be responsible for the payment to the Treasurer of the Joint Board its share of the Annual Rental so that the Total Annual Rental may be paid when due.

5.22 The Annual Rental or other payments due to repay the cost for the acquisition of a building, for the purchase of equipment, the purchase and improvement of the site and the expenditure related to the construction of a building, shall be distributed among the Participating School Districts which are parties hereto on the basis of the percentage which the market value of all real estate of each Participating School District bears to the total market value of all real estate in each of the Participating School Districts.

5.23 The market value of each District shall be the current market value as determined by the State Tax Equalization Board.

5.3 Prorating Operating Expenses.

- 5.31 The operating expenses shall be allocated to and paid by the Participating School Districts in the same ratio that the average daily membership of pupils in the School from each Participating School District bears to the aggregate average daily membership of all pupils in the School, computed at the end of the school year in which the expenditures are made.
- 5.32 Each of the Participating School Districts shall pay to the Treasurer of the Joint Board its prorated share of expenses incurred in the operation and administration of the School that are not provided for through advance payment, on a monthly basis, according to its percentage of average daily membership, as in proportion to the total average daily membership of all Participating School Districts.

5.4 Quarterly Costs.

- 5.41 The School shall prepare an annual budget that includes an estimated level of funding that is required to be provided by Member School District in order to meet the School's budget expenses. On a quarterly basis, bills are generated for each of the Member School Districts representing their proportionate share of the required estimated School funding for the quarter. These bills are calculated as follows:
- A. The annual budget is divided by four to arrive at a quarterly budget.
  - B. The number of students enrolled the School for each Member School District at the beginning of the quarter is determined.
  - C. The number of students enrolled for each Member School District is divided by the total enrollment to determine the proportionate share of the quarterly budget that will be allocated to each Member School District on a pro rata basis.
  - D. The calculated percentage of each Member School District's enrollment to the total enrollment is applied to the quarterly budget for School funding to determine the amount billed for the quarter to each Member School District.
- 5.42 Each quarter is billed according to the above methodology. In conjunction with the annual audit, the amounts billed quarterly to each Participating School District are reconciled to the actual annual calculated (as described below) and the final "settlement amount" is calculated for each Participating School District (amount to be refunded to the Participating School District

or the additional amount due from the Participating School Districts). The annual reconciliation is performed as follows:

- A. The actual enrollment for each Participating School District is calculated based on the 180-Day Report.
  - B. The number of students enrolled for each Participating School District is divided by the total enrollment to determine the proportionate share of the annual Participating School District's expenses that should be allocated to each Participating School District.
  - C. The actual annual expenses for the School are obtained from the audit report, grant, gifts, tuition or any other income.
  - D. The annual expenses are reduced by non-district sources of funding received by the School. These include items such as interest income.
  - E. The annual School's expenses, net of non-district revenue received, is then allocated to each Participating School District according to the percentages calculated above.
  - F. The amount of PA Vocational Education subsidy that was received by the School on behalf of each Participating School District is then deducted from each Participating School District's calculated share of annual expenses.
  - G. The net expenses allocated to each Participating School District are then compared to the amounts that were billed to each Participating School District on a quarterly basis to arrive at a final "settlement amount." The settlement amount is reported as an amount that is due from or to the Participating School District in the form of a refund. This amount is settled via adjustments to future quarterly billings to each Participating School Districts.
- 5.43 At the end of the school year, an adjustment of the accounts of the School shall be made, at which time the actual costs of the operation of the School shall be determined and the actual amount of contributions and shares of said expenses of the operation of said School due from each District shall be determined on the basis of the number of students from each District in average daily membership in the School for the current year.
- 5.44 If any of the said Participating School Districts have contributed more than its proportionate share of said expenses, the same shall be credited to the following year's operation or returned to the respective Participating School

District and any amount due the School by said Participating School District shall be forthwith paid by the Participating School District.

5.5 The Joint Board shall utilize advance payment of funds from the Commonwealth for the operation of the School.

5.6 The Joint Board may apply on behalf of the Participating School Districts for any federal grants that may benefit the School and lessen the financial burden on the Participating School Districts.

## **VI. PUPIL QUOTAS – SELECTION AND TUITION**

6.1 The manner of determining pupil quotas for each Participating School District shall be based on the current student enrollment for grades ten and eleven. The percentage of enrollment for each Participating School District is then calculated by dividing the total number of current tenth and eleventh grade students for each Participating School District and dividing that number by the overall total of all of the Participating School Districts.

A quota system is put into effect for programs that have exceeded maximum number of seats available for two consecutive school years. The quota equation for programs that have exceeded the maximum number of seats available for two consecutive years is determined by multiplying the percentage of enrollment by the total number of seats available to pupils in a specified program.

6.11 The quota system shall be re-evaluated every year.

6.2 The selection of students shall be the joint responsibility of the School and the Participating School Districts.

6.3 In the event a Participating School District does not fill its quota, such vacancies may be filled by other Participating School Districts in accordance with guidelines to be adopted by the Joint Operating Committee.



6.4 If the continuance of a pupil in the School is not desirable, upon the recommendation of the Administrative Director and the Resident School Administration and with the approval of the Joint Operating Committee, he/she shall be returned to his/her Resident School.

6.5 If, but only if, all of the pupils from the Participating School Districts have been accommodated, the Joint Operating Committee may enroll tuition pupils by special agreement between the Joint Operating Committee and the non-participating school district or person or persons responsible for the education of such pupils in accordance with the Public School Code, as amended.

6.51 Such tuition payments shall be made to the Business Office of the School.

6.52 Pupils so enrolled may remain in attendance until completion of their chosen courses subject to removal provision in Article 6.4.

## **VII. EXISTING EQUIPMENT**

7.1 A Participating School District having equipment satisfactory for transfer to the School and approved for transfer by the Local Advisory Committee and by the Administrative Director shall be reimbursed the appraised value of the equipment, as determined by two (2) recognized equipment appraisers.

7.2 However, any equipment acquired by a Participating School District as state and/or federal surplus equipment or purchased with state or federal funds shall be valued and reimbursed not by the foregoing appraisal method, but on the basis of the Participating School District's actual cost of acquisition, transportation charges incident thereto and of repair meanwhile, plus ten (10%) percent overhead charge, less five (5%) percent per year depreciation up to fifteen (15) years of service in the Participating School District.

### **VIII. TRANSPORTATION OF STUDENTS**

The transportation of pupils from their respective School Districts and the School shall be the obligation of the respective School Districts.

### **IX. EMPLOYMENT OF PERSONNEL**

9.1 Pursuant to Section 1850.1 of the Public School Code, as amended, the Joint Operating Committee shall appoint a Superintendent of Record from among the Participating School Districts. Said Superintendent of Record shall be appointed for a two (2) year term, July 1 through June 30. Should the Joint Operating Committee be unable to appoint a Superintendent of Record by agreement, the Superintendent of Record shall be appointed by the Member School Districts in alphabetical order of the districts. The Superintendent of Record shall consult with and advise the Administrative Director and shall execute such documents for the School as requiring the signature of the Superintendent of Record. The Joint Operating Committee shall establish the stipend to be paid to the Superintendent of Record.

9.2 If the Superintendent of Record does not complete his/her term, the eligible Superintendent next in order of alphabetical list shall be offered the position and shall serve a term of one (1) year plus the remainder of the school year not completed by his/her predecessor. The stipend for the uncompleted year shall remain the amount previously designated and shall be divided proportionately as to days served between the home Districts affected by this occurrence and shall serve consecutive terms other than the term designated above unless by special action of the Joint Operating Committee.

9.3 The Joint Operating Committee shall employ a certified Director of Vocational Technical Education and other necessary professional and non-professional staff within the limits of the adopted budget.

9.4 Professional personnel certified in Vocational Technical Education and employed by Participating School Districts shall be given first consideration for employment at the time the program is initiated.

**X. VOCATIONAL TECHNICAL SCHOOL PROGRAM**

It is agreed that the School shall be conducted on a part-time basis, such that pupils who attend the School shall obtain the academic and general education portion of their education in the schools of their home Districts and will receive their vocational and technical training at the School.

**XI. ADMISSION OF ADDITIONAL SCHOOL DISTRICTS**

11.1 Additional school districts may be admitted to participating membership upon such terms as may be recommended by a majority of the members of the Joint Operating Committee. Provided that:

11.2 Admission of a school district shall be deemed a change in the Articles of Agreement, accordingly.

11.3 The consent of every Participating School District shall be obtained by the affirmative vote of a majority of its school directors.

**XII. WITHDRAWAL FROM CONTRACT**

12.1 The withdrawal of a School District shall be deemed a change in the Articles of Agreement requiring the consent of every Participating School District, accordingly, prior to signing lease agreements:

12.11 The consent of every Participating School District must be first obtained by the affirmative vote of a majority of its school directors.

12.12 All current indebtedness owing to planning, operation as well as indebtedness for capital improvements must be paid as provided by law.

12.2 A Member School District desiring to withdraw from the effects of this contract after lease agreements are signed shall present the remaining Participating School Districts written notice of intent to withdraw one (1) year prior to the beginning of the next fiscal year and be subject to the same conditions described in items 12.1, 12.11 and 12.12 of this Article.

### **XIII. ADVISORY COMMITTEE**

13.1 Local Advisory Committee (LAC). Pursuant to the provisions of the Public School Code, the Joint Board shall appoint a Local Advisory Committee to advise on such matters as the need for a particular shop, laboratory, occupation, equipment, curriculum, labor and management coordination, business and industrial requirements or selection of personnel. Members of the Local Advisory Committee shall be appointed from representatives of local trades, industries, business and research and educational agencies, occupations and administrators of Participating School Districts.

13.2 Occupational Advisory Committee (OAC). The Occupational Advisory Committee shall be established by the Joint Board to advise on specific matters pertaining to a particular occupation or related group of occupations being taught.

### **XIV. AGREEMENT ADOPTION AND AMENDMENTS**

14.1 This Agreement shall be adopted by the affirmative vote of a majority of school directors of each of the respective School Boards of the Participating School Districts at a regular or special meeting duly held for this purpose and the action duly entered upon the minutes of the respective School Districts.

14.2 Amendments to this Agreement can be made from time to time by the Participating School Districts in the same manner in which the Agreement was adopted.

**XV. EFFECTIVE DATE AND TERM**

The Agreement shall become effective immediately upon adoption by all Participating School Districts as set forth above herein and shall continue in full force and effect until amended or terminated by law or by the approval of every Participating School District as set forth herein.

[REMAINDER OF PAGE LEFT BLANK]

**XVI. PARTICIPATING SCHOOL DISTRICTS**

IN WITNESS WHEREOF, the said Participating School District, party hereto, has caused this Agreement to be executed by its Presidents and duly attested by its Secretary with the intent to be legally bound hereby.

ATTEST:

**BLACKHAWK SCHOOL DISTRICT**

\_\_\_\_\_  
Secretary

By: \_\_\_\_\_  
President



# Blackhawk School District

## CONFERENCE REQUEST

Employee Name (s) Cherie Fleischman Building \_\_\_\_\_

Meeting / Event ANC National Conference Location Boston, MA

Date (s) July 13-17, 2024

Educational Value National Conference for K-12 Food Service

|                                 |                          |
|---------------------------------|--------------------------|
| Transportation Cost:            | \$ <u>700</u>            |
| Substitute Cost (\$150 per day) | \$ <u>0</u>              |
| Registration Cost               | \$ <u>700</u>            |
| Meals                           | \$ <u>400</u>            |
| Lodging                         | \$ <u>600</u>            |
| Other District Expenses         | \$ _____ (Explain below) |
| TOTAL DISTRICT COST             | \$ <u>0</u>              |

*All my expenses are being covered as part of my position with the Pittsburgh Regional Food Service Directors Board of Directors*

District Expenses Budgeted ☐ Yes ☐ No

Other District Expenses \_\_\_\_\_

Teacher Signature Cherie Fleischman Date submitted to Supervisor 5/1/24

Supervisor Signature \_\_\_\_\_ Date submitted to District Office \_\_\_\_\_

Please submit at least 7 days prior to the Work Session