Erie County Technical School	**Joint Operating Committee Meeting Agenda** **Thursday, August 27, 2020** 8500 Oliver Road, Erie, PA 16509

Work Session
6:00 p.m.

1. **Financial Performance Charts and Audited Financial Statements, June 30, 2020 – Buseck Barger Bleil & Co – Valerie Hartley, CPA/Partner, Buseck Barger Bleil & Co.**

2. **Erie County Vocational-Technical School Foundation meeting**

Regular Meeting

1. **Call to Order**
   a. Moment of Reflection
   b. Pledge of Allegiance
   c. Roll Call

   Mahoney, Dinsmore, Bucksbee, Olesnanik, Brink, Rickrode, DiPlacido, Cancilla, Ring, Gilbert, Lee

   d. Motion to approve Nicole Lee as the new JOC representative from Wattsburg School District

2. **Agenda and Amendments**
   a. Human and Quality Resources section 9 (b) ii – Motion to ratify the retirement of Jane Boyd, Instructional Aide, effective August 27, 2020
   b. Supplemental Reports 12 l - Enrollment and Community Engagement Coordinator Report
   c. Human and Quality Resources section 9 (c) i - Motion to approve stipend of $500.00 each to Allison Marendt and Mariea Sargent for advising NTHS for 2020-2021
   d. Human and Quality Resources section 9 (c) ii - Motion to approve stipend of $1,000.00 each to Travis Woodburn and Michael Miller for advising SkillsUSA for 2020-2021
   e. Human and Quality Resources section 9 (c) iii - Motion to allow ECTS Administration to hire one long-term Instructional Aide substitute; two permanent part-time Instructional Aide (SS-2) positions; and one part-time Secretary (S-3) prior to the September 24, 2020 JOC session
   f. EXECUTIVE SESSION – PERSONNEL MATTERS - AFTER ADJOURNMENT IF NEEDED
   g. Motion to approve agenda and amendments

3. **Meeting Minutes**
   a. Motion to accept the minutes of the July 23, 2020 meeting as presented
4. **Student Accomplishments/Highlights**
   a. 2019-20 Exemplary Students
5. **Public Comment**
6. **Important Items Coming to ECTS**
7. **Operations**
   a. New Business
      i. Motion to approve the audited financial statements for the year ending June 30, 2020 as presented by Buseck Barger Bleil & Co
      ii. Motion to approve the 2020-21 VISA purchasing card users and limits effective September 1, 2020 as listed
      iii. Motion to ratify the Title IX Resolution effective August 14, 2020
      iv. Motion to approve changes to the 2020-21 Student Handbook
      v. Motion to approve changes to the 2020-21 Faculty Handbook
      vi. Motion to approve the Pennsylvania Department of Education Emergency Instructional Time Template for Erie County Technical School
      vii. Motion to approve the revised Health and Safety Plan for re-opening for submission to PDE due to updates in COVID regulations and guidance
      viii. Motion to set the tuition rates for school year 2020-21
      ix. Motion to appoint Catherine Doty as Administrative Trustee, David Mahoney as Board Trustee for NOREBT, and Travis Woodburn as Professional Unit Trustee for NOREBT effective August 28, 2020
   b. Old Business
   c. Motion to approve Operations Section of Agenda
8. **Financial Items**
   a. Business Manager Report
   b. Treasurer Report
   c. Statement of Activities
      i. General Fund – May/June and July
      ii. Capital Projects Fund – May/June and July
      iii. Student Activities Fund – May/June and July
   d. Checks and Wire Transfers
      i. General Fund – May/June and July

ii. Capital Projects Fund – May/June and July
iii. Student Activities Fund – May/June and July

e. Invoices Payable
   i. General Fund
   ii. Capital Projects Fund
   iii. Student Activities Fund
f. Visa Procurement Card Payment
g. Motion to approve Financial Items Section of Agenda

9. **Human and Quality Resources**
   a. Human and Quality Resources Report
   b. Resignations and Retirements
      i. Motion to accept the retirement of David Yanosko, Construction Trades Instructor, effective November 6, 2020
      ii. Motion to ratify the retirement of Jane Boyd, Instructional Aide, effective August 27, 2020
   c. Hiring
      i. Motion to approve stipend of $500.00 each to Allison Marendt and Mariea Sargent for advising NTHS for 2020-2021
      ii. Motion to approve stipend of $1,000.00 each to Travis Woodburn and Michael Miller for advising SkillsUSA for 2020-2021
      iii. Motion to allow ECTS Administration to hire one long-term Instructional Aide substitute; two permanent part-time Instructional Aide (SS-2) positions; and one part-time Secretary (S-3) prior to the September 24, 2020 JOC session
   d. Motion to approve Human and Quality Resources Section of Agenda
10. **Reports**
   a. Superintendent
   b. Director
   c. Solicitor
   d. Principal
11. **Statute-Related Business**
   a. Staff Travel>400 Miles
   b. Field Trip Requests
      i. SkillsUSA - Ambassador Hotel and Conference Center, Erie; December 2020
      ii. SkillsUSA - Hershey Lodge and Conference Center, Hershey, PA; April 2021

iii. SkillsUSA – New Castle School of Trades, New Castle, PA; January 2021

c. Ratification of Field Trip Requests

d. Fundraising

i. SkillsUSA – 2020-21 Fundraisers and Community Service as presented

e. Facility Use Requests (for-profit groups only)

f. Motion to approve Statute-Related Business

12. **Supplemental Reports and Information**
    a. Facilities Report
    b. Technology Report
    c. Instructional Support Services Report
    d. Secondary Program Enrollment Report
    e. Transition Center & Career Alternative Education Enrollment Report
    f. Disabled Population by Program
    g. Disabled Population by District
    h. Disability Count Totals 2020-2021
    i. Projected IEP Percentages by Lab 2020-2021
    j. Projected IEP Percentages by Level 2020-2021
    k. Business Partnership Coordinator Report
    l. Enrollment and Community Engagement Coordinator Report
    m. Career Planning Coordinator Report
13. **Board Action Items**
14. **JOC Board Remarks and Comments**
15. **Adjournment**
16. **EXECUTIVE SESSION – Personnel Matters – IF NEEDED**
17. **Reminders**
    a. Next meeting is Thursday, September 24, 2020 at 6:00 p.m.

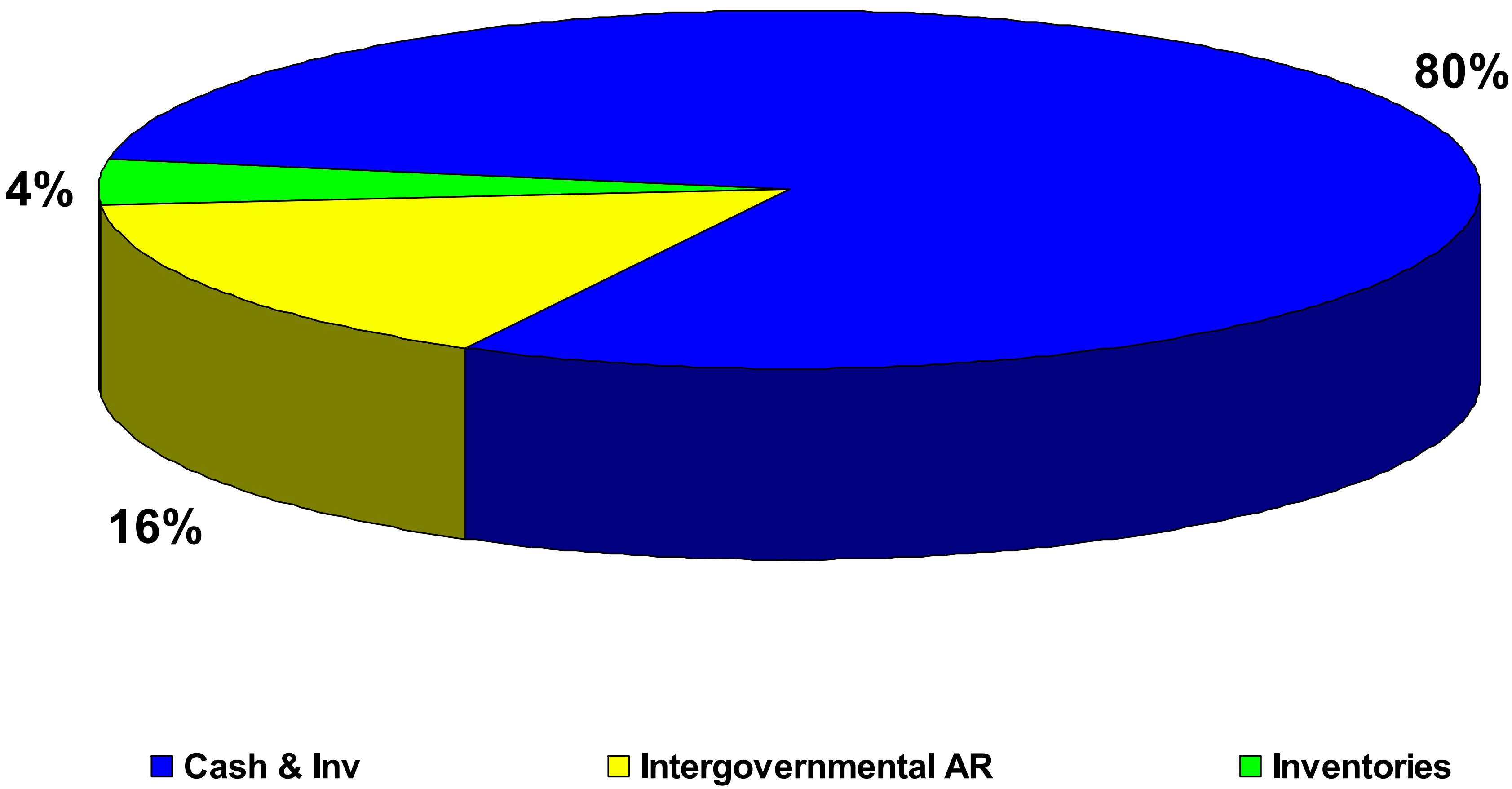
Erie County Technical School

2019 - 2020

Prepared by:
Buseck, Barger, Bleil & Co., Inc.

Erie County Technical School
2019-2020

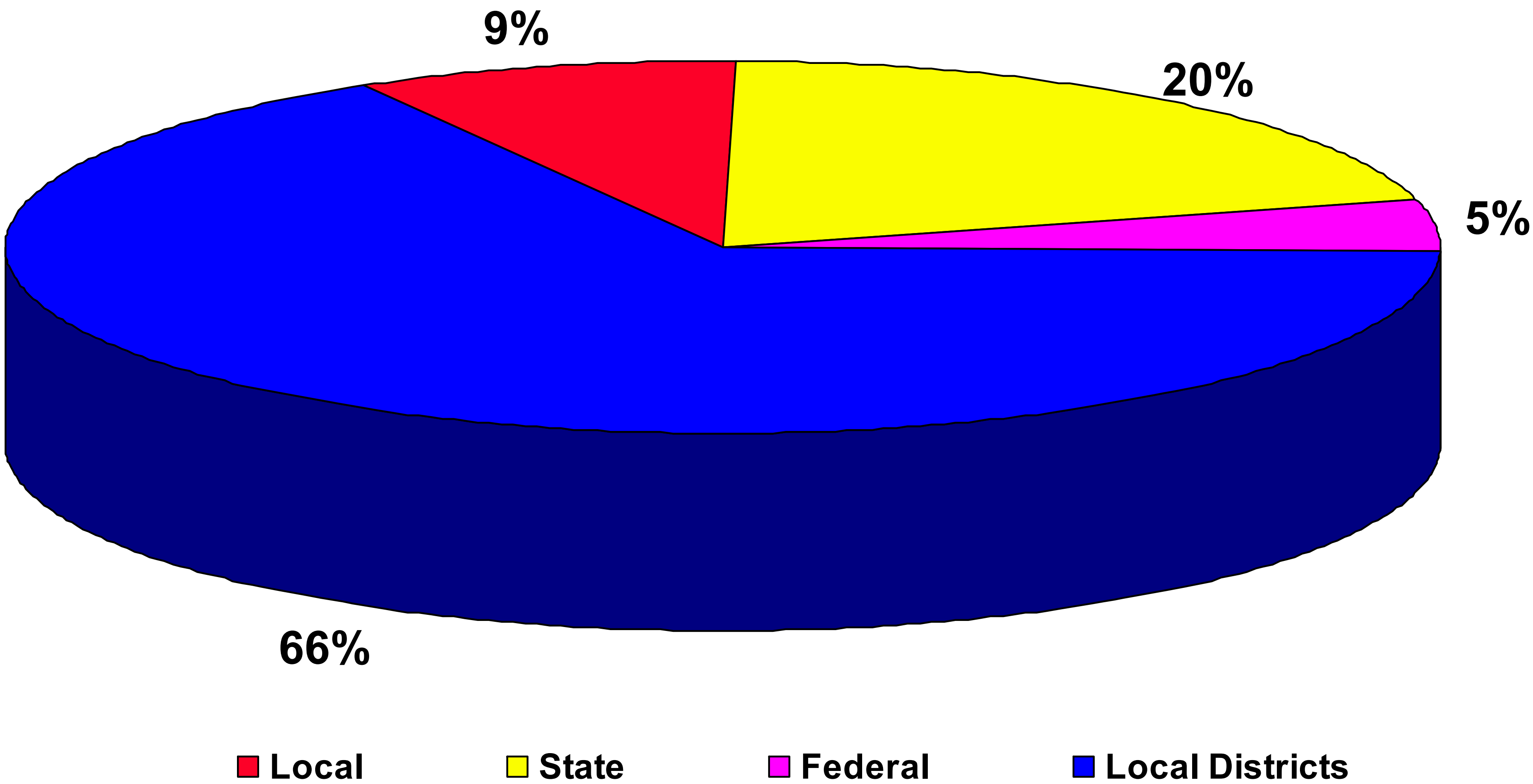
General Fund Assets



Prepared by Buseck, Barger, Bleil & Co., Inc.

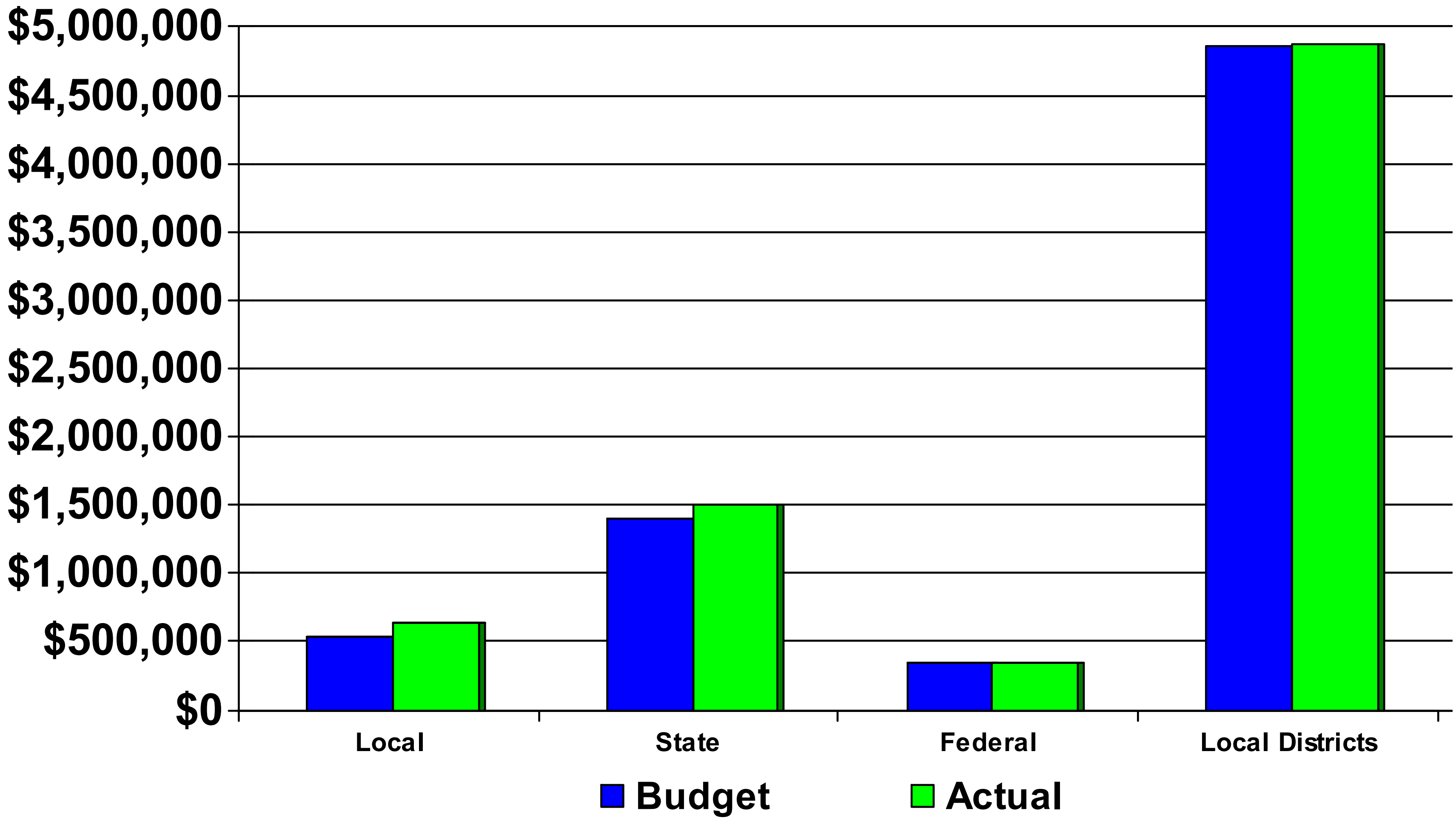
Erie County Technical School
2019-2020

General Fund Revenues



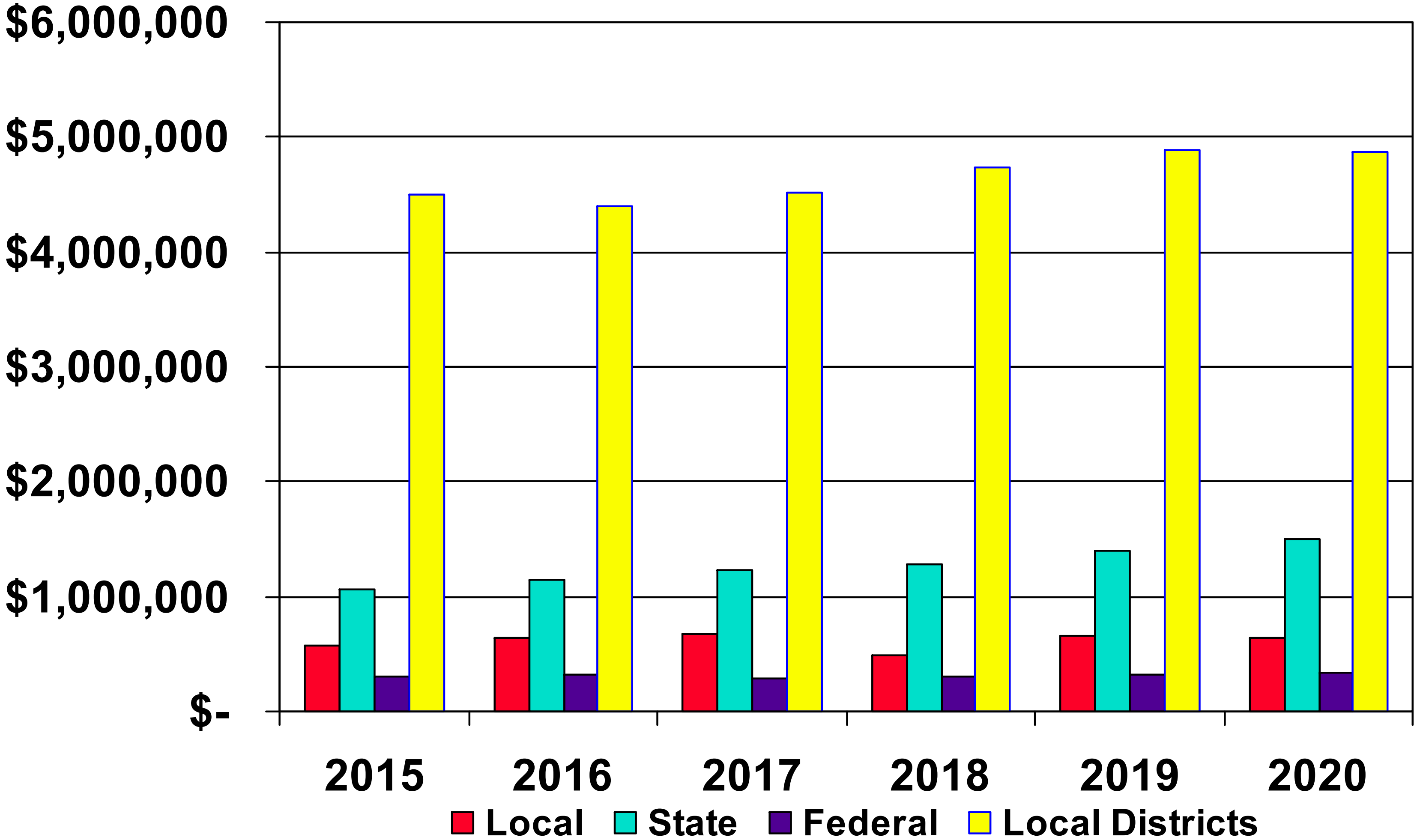
Prepared by Buseck, Barger, Bleil & Co., Inc.

Erie County Technical School
2019-2020
Comparison of Revenue - Budget to Actual



Prepared by Buseck, Barger, Bleil & Co., Inc.

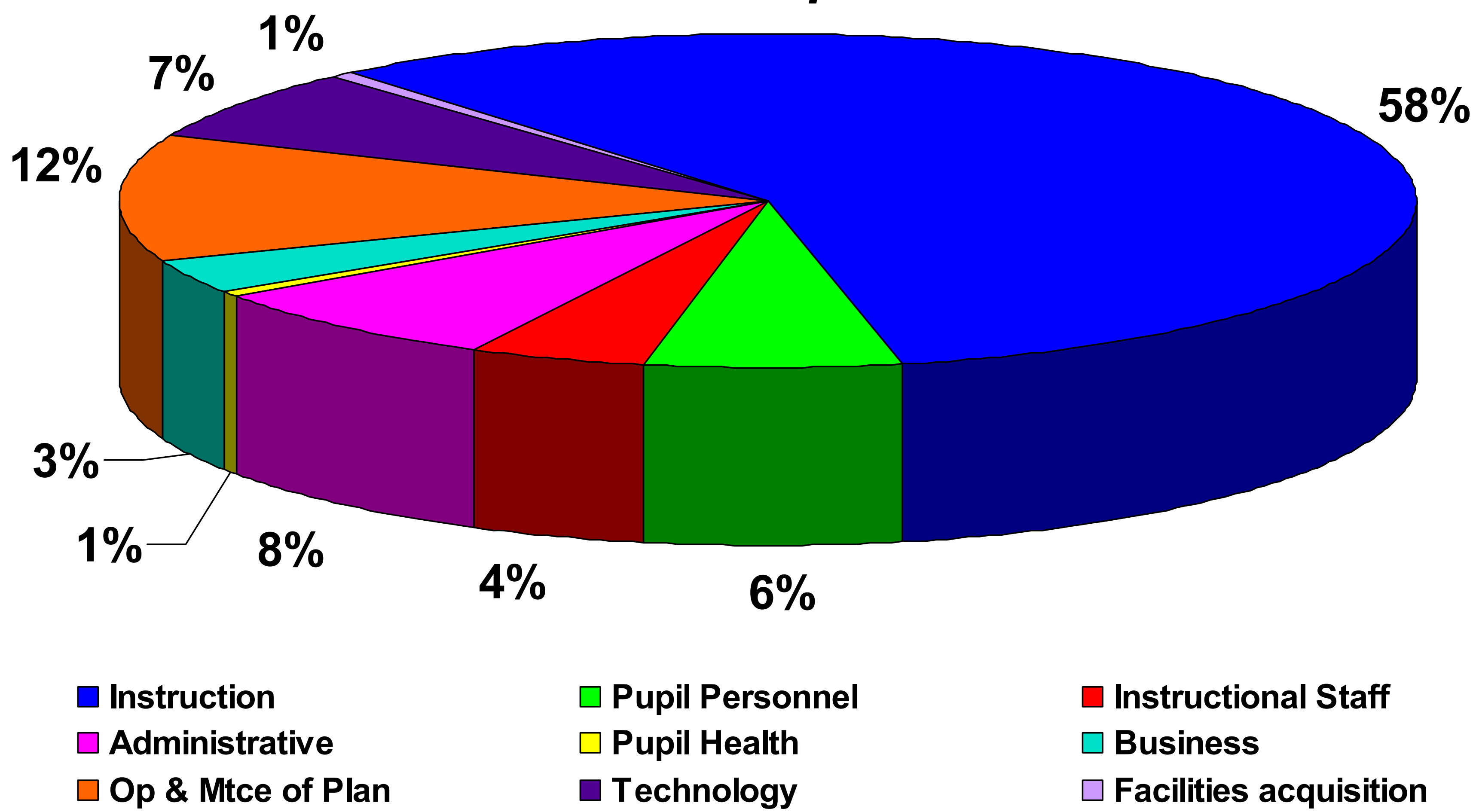
Erie County Technical School
2015-2020
History of Revenue by Source



Prepared by Buseck, Barger, Bleil & Co., Inc.

Erie County Technical School
2019-2020

General Fund Expenditures



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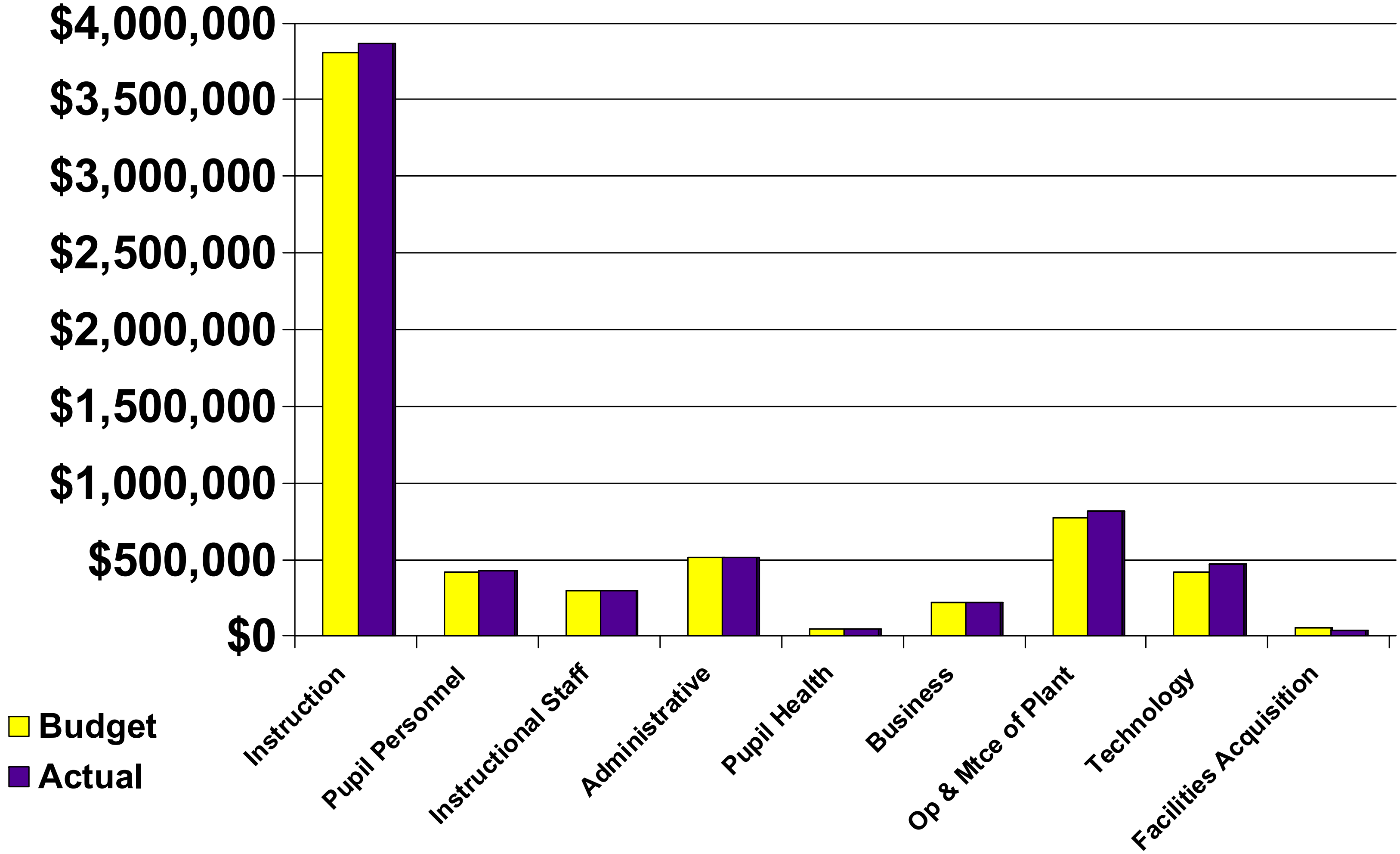
Erie County Technical School
2019-2020
Comparison of Expenditures - Budget to Actual



Prepared by Buseck, Barger, Bleil & Co., Inc.

ERIE COUNTY TECHNICAL SCHOOL

Erie, Pennsylvania

Financial Statements

For the Year Ended June 30, 2020

Buseck, Barger, Bleil & Co., Inc

ERIE COUNTY TECHNICAL SCHOOL
ERIE, PENNSYLVANIA

TABLE OF CONTENTS

Other Supplementary Information

Buseck · Barger · Bleil & Co. Inc.
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MEMBERS
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
PA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members of the Joint Operating Committee
Erie County Technical School
Erie, PA

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Erie County Technical School, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the school district's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Erie County Technical School, as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters
Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-10 and 41 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statement, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Erie County Technical School's basic financial statements. The schedule of revenue, expenditures, and changes in fund balance – budget and actual is presented for purposes of additional analysis and are not a required part of the basic financial statements

The schedule of revenue, expenditures, and changes in fund balance – budget and actual is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of revenue, expenditures, and changes in fund balance – budget and actual is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards,* we have also issued our report dated August 21, 2020, on our consideration of the Erie County Technical School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Erie County Technical School's internal control over financial reporting and compliance.

Buseck, Barger, Bleil & Co. Inc.
Certified Public Accountants
Erie, Pennsylvania

August 21, 2020

ERIE COUNTY TECHNICAL SCHOOL
ERIE, PENNSYLVANIA

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
Required Supplementary Information (RSI)
June 30, 2020

The discussion and analysis of Erie County Technical School's financial performance provides an overall review of the School's financial activities for the fiscal year ended June 30, 2020 with comparative information for the previous year. The intent of this discussion and analysis is to look at the School's financial performance as a whole; readers should also review the notes to the basic financial statements and financial statements to enhance their understanding of the School's financial performance.

The Management Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999.

Erie County Technical School is organized as a joint venture of eleven public school districts in Erie County, Pennsylvania, organized under the Public School Code of Pennsylvania. The School provides vocational and technical training for high school students who are residents of the participating school districts and out of school youths and adults. Each district is responsible for a share of the operating budget based on student enrollment using a rolling-average formula. The participating school districts include: Fairview School District, Fort LeBoeuf School District, General McLane School District, Girard School District, Harbor Creek School District, Iroquois School District, Millcreek Township School District, North East School District, Northwestern School District, Union City Area School District, and Wattsburg Area School District.

OVERVIEW OF FINANCIAL STATEMENTS

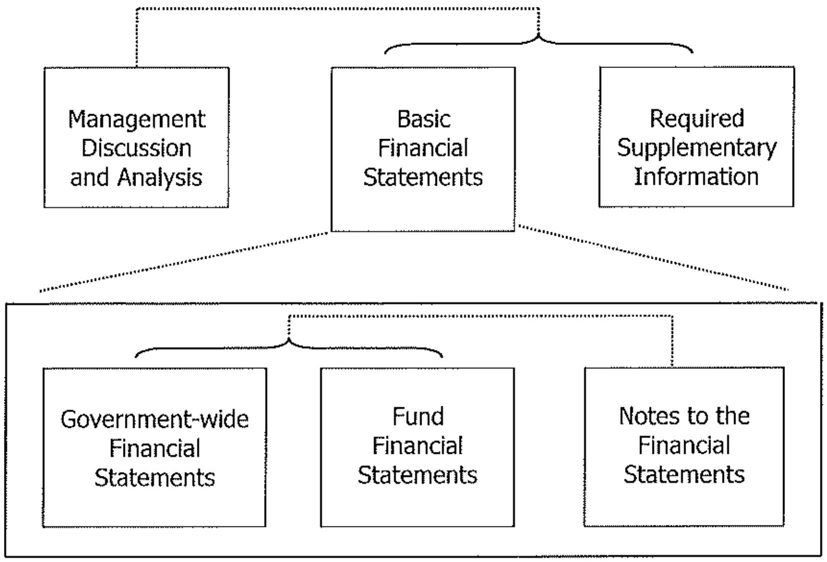
The first two statements are government-wide financial statements – the Statement of Net Position and the Statement of Activities. These provide both long-term and short-term information about the School's overall financial status.

The remaining statements are fund financial statements that focus on individual parts of the School's operations in more detail than the government-wide statements. The governmental funds statements tell how general School services were financed in the short term as well as what remains for future spending. Proprietary fund statements offer short- and long-term financial information about the activities that the School operates like a business. Fiduciary fund statements provide information about financial relationships where the School acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

Figure A-1 below shows how the required parts of the Financial Section are arranged and relate to one another:

Figure A-1
Required components of
Erie County Technical School's
Financial Report



Government-wide Statements

The government-wide statements report information about the School as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the School's net assets and how they have changed. Net assets, the difference between the School's assets and liabilities, are one way to measure the School's financial health or position. Over time, increases or decreases in the School's net position are an indication of whether its financial health is improving or deteriorating, respectively. To assess the overall health of the School, additional non-financial factors must be considered, such as changes in the student demographics within the school districts which we serve throughout Erie County.

The government-wide financial statements of the District are reflective of only Governmental activities. As of June 30, 2018 the School ceased food service operations.which comprised its only Business type activity within a Proprietary fund. The Governmental activities are described below:

- Governmental activities – All of the School's basic services are included here, such as instruction, administration and community services. State and federal subsidies and tuition payments from our member school districts and adult training programs most of these activities.

Fund Financial Statements

The School's fund financial statements, which begin on Page 13, provide detailed information about the most significant funds – not the School as a whole. Some funds are required by state law or other reporting requirements.

Governmental funds – Most of the School's activities are reported in governmental funds, which focus on the determination of financial position and change in financial position, not on income determination. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School's operations and the services it provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the School's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

Proprietary funds – These funds no longer exist within the School's activities due to the closure of the Food Service program which had been the School's only Proprietary fund operation. At June 30, 2018, the School ceased food service activities due to lack of participation by the sending districts.

Fiduciary funds - The School is the trustee, or fiduciary, for its related Foundation and student activity funds. All of the School's fiduciary activities are report in separate Statements of Fiduciary Net Position on Page 17. These activities were excluded from the School's other financial statement because the School cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF ERIE COUNTY TECHNICAL SCHOOL AS A WHOLE

The School's total net assets as a whole were $(3,659,486) at June 30, 2020. During 2015, the School implemented the provisions of GASB No. 68 which required a restatement of the School's net position to record the net pension liability. In this year's audit, the School also implemented the provisions of GASB No. 75 which required a restatement of the School's beginning net position to record the net other postemployment benefits. The table below shows the School's June 30, 2020 Assets, Liabilities, and Net Position in comparison with the June 30, 2019 balances.

Table A-1

Fiscal Year ended June 30, 2020

With Comparative Totals for June 30, 2019

Assets, Liabilities, and Net Position – Governmental Activities

	June 30, 2020 Total	**June 30,2019 Total**
Current and other assets	$3,022,343	$2,548,184
Capital assets	3,921,015	3,562,069
Deferred Outflows	2,464,602	2,748,820
Total Assets and Deferred Outflows	9,407,960	8,859,073
Current and other liabilities	933,748	729,975
Long-term Liabilities	10,420,334	10,890,230
Deferred Inflows	1,713,364	1,485,855
Total Liabilities	13,067,446	13,106,060
Net Position		
Invested in capital assets	3,921,015	3,562,069
Restricted	738,387	782,179
Unrestricted	(8,318,888)	(8,591,235)
Total Net Position	$(3,659,486)	$(4,246,987)

Most of the School's net position is invested in capital assets (buildings, land, and equipment). The remaining net assets are either restricted for capital projects, special projects and programs, or unrestricted.

The results of this year's operations as a whole are reported in the Statement of Activities on Page 12. All expenses are reported in the first column. Specific charges, grants, revenues and subsidies that directly relate to specific expense categories are represented to determine the final amount of the School's activities that are supported by other general revenues. The two largest general revenues are the subsidies provided by the State of Pennsylvania, and the receipts from member districts.

Table A-2 takes the information from that Statement, rearranges it slightly, to present total revenues for the year. This table also shows a $306,845 increase in revenues and a ($751,134) decrease in expenditures over the prior year.

Table A-2

Fiscal Year ended June 30, 2020
With Comparative Totals for the Year ended June 30, 2019
Changes in Net Assets – Governmental Activities

	Year Ending June 30, 2020 Total	Year Ending June 30, 2019 Total
Revenues		
Program revenues		
Charges for services	$ 555,635	$ 559,871
Operating grants and contributions	1,781,148	1,684,818
Capital grants and contributions	60,564	30,411
Grants, subsidies and contributions	5,164,693	4,980,095
Total revenues	$7,562,040	$7,255,195
Expenses		
Instruction	$4,097,181	$4,394,854
Pupil personnel	465,453	491,873
Instructional student support	297,811	357,298
Administrative and financial support	773,934	738,920
Operation and maintenance of plant	909,039	1,316,555
Technology	506,479	497,873
Student Activities	4,258	7,916
Total expenses	$7,054,155	$7,805,289
Increase (decrease) in net position	**$ 507,885**	**$ (550,094)**

The following table, Table A-3, shows the Schools total costs reflected by function as well as each function's net cost (total cost less revenues generated by the activities). This table also shows the net costs offset by the other unrestricted grants, subsides and contributions to show the remaining financial needs supported by local sources and other miscellaneous revenues.

Table A-3
Fiscal Year ended June 30, 2020
Governmental Activities

Functions/Programs	Total Cost of Services	Net Cost of Services
Instruction	$4,097,181	$1,873,703
Pupil Personnel	465,453	416,620
Instructional student support	297,811	276,108
Administrative and financial support	773,934	687,119
Operation and Maintenance of plant	909,039	892,522
Technology	506,479	506,479
Student Activities	4,258	4,258
Total governmental activities	**$7,054,155**	**$4,656,808**
Less:		
Unrestricted grants, subsidies		--
Total needs from local sources and other revenues		**$4,656,808**

THE SCHOOL'S FUNDS

At June 30, 2020, the School's governmental funds reported a combined fund balance of $(3,659,486). Net changes from current year activities and restatement adjustments of fund balance showed an increase in net assets of $507,885.

GENERAL FUND BUDGET

For the 2019-2020 fiscal year the Joint Operating Committee Board budgeted for an increase of 2.38% in contributions from the participating member school districts. Anticipated additional retirement costs, personnel contract changes and decreasing revenue from other contracts necessitated this increase.

Table A-4 summarizes the general fund revenues and expenditures comparing the original budget to actual results.

Table A-4
Fiscal Year ended June 30, 2020
General Fund Budget Summary

	Budget	Actual	Variance	Percent
Revenues				
Local sources	$532,800	$632,243	$99,443	18.7%
State sources	1,397,352	1,502,976	105,624	7.6%
Federal sources	338,736	338,736	--	-%
Other Financing Sources	5,000	1,982	(3,018)	(81.7%)
Support – Local Districts	4,854,447	4,879,079	24,632	.5%
Total Revenues	**7,128,335**	**7,355,016**	**226,681**	**3.5%**
Expenditures				
Salaries & Benefits	4,733,059	4,643,844	(89,215)	(1.9 %)
Professional & Technical Services	868,089	1,028,361	160,272	18.5%
Equipment & Supplies	582,541	677,271	94,730	16.3%
Utilities and Other Services	372,200	333,677	(42,523)	(11.3%)
Fund Transfers	165,900	165,900	--	--%
Other	8,000	8,380	380	--%
Total Expenditures	**6,733,789**	**6,857,434**	**123,644**	**1.8%**
Change in Textbook Inventory		26,756	26,756	
Fund Balance Change	**$ 394,546**	**$470,827**	**$ 76,281**	

Table A-5 provides an explanation for major revenue and expenditure budget variances.

Table A-5
Fiscal Year ended June 30, 2020
Major Budgetary Variances

Revenues	
Greater than anticipated investment earnings	$ 34,037
Greater than anticipated tuition from adult training	81,008
Less than anticipated rental and other fees	(22,983)
Greater than anticipated special program revenues	24,632
Greater than anticipated other local revenues	30,851
Less than anticipated retiree insurance reimbursements	(26,488)
Greater than anticipated subsidies and grants	187,000
Less than anticipated state benefit subsidies due to unfilled positions	(81,376)
	$ 226,681
Expenditures and Other Changes	
Less than anticipated salaries and benefits due to staff changes	$ (89,215)
Greater than anticipated contracted services and professional fees	160,272
Less than anticipated other contracted services costs and repairs	(42,523)
Greater than anticipated equipment costs	38,456
Greater than anticipated supplies costs	56,274
Greater than anticipated staff dues and memberships	380
	$ 123,644
Change in Textbook Inventory Value	26,756
Total Major Budget Variances	**$ 76,281**

CAPITAL ASSET AND LONG-TERM LIABILITIES

CAPITAL ASSETS

At June 30, 2019, the District had $3,921,015 invested in a broad range of capital assets, including land, buildings and furniture and equipment. This amount represents a net increase (including additions, deletions and depreciation) of $358,947 or 10.08% from last year.

Table A-6
Governmental and Business Type Activities
Capital assets - net of depreciation

	2020	2019
Land	$ 272,111	$ 272,111
Buildings & Improvements	2,832,814	2,631,585
Machinery & Equipment	810,649	648,269
Vehicles	5,441	10,104

LONG-TERM LIABILITIES

As of June 30, 2020, the School's long-term obligations were accrued vacation pay and sick leave for specific employees of the School, and recognition of net pension and other post-retirement employee benefit liabilities due to the adoption of GASB No. 68 and GASB No 75. More detailed information about these long-term liabilities is included in Note 6 to the financial statements.

FINANCIAL HIGHLIGHTS AND NEXT YEAR'S BUDGET

2020-2021 BUDGET OVERVIEW

For the 2020-2021 school year Erie County Technical School adopted a general fund budget that projects a balanced budget for its secondary and adult educational programs in anticipation of revenues and expenditures of approximately $6.9 million. This budget includes costs to educate approximately 750 high school students from the member school districts, as well as adult vocational training programs. The budget includes a 2.33% increase in school district contributions from our partnering school districts, which amounts to $97,448, over the previous year's funding. The 2020-2021 budget includes $50,000 and $20,000 in budgetary reserve for the secondary programs and adult education programs, respectively, to allow for salary increases and unanticipated or opportunity expenditures.

The gross average cost per pupil in the coming year's budget is $6,868, with the net average per pupil cost being budgeted at $5,905. For 2019-2020, the gross and net per pupil costs were budgeted at $6.427 and $5,606, respectively.

On the expenditure side, the School will continue to face challenges similar to those found in our partnering school districts with managing its employee benefit and pension costs, dealing with additional safety and security expenditures, as well as maintaining aging facilities. During 2019-2020 the School's share of retirement costs was 34.29% and this percentage is projected to increase to 34.51% during 2020-2021. These costs, along with other employee benefits, are driven by current economic conditions and are facing numerous schools, businesses and governmental entities across the nation.

As our instructional facilities continue to age, unanticipated maintenance and repair costs continue to be of utmost concern. With repair parts for the current systems becoming increasingly obsolete, additional planning and increased costs are often required to restore operational levels in the event of a break-down or system failure. Controlling these unexpected repair and maintenance costs will continue to remain a major challenge for the School in the coming year.

Notable expenditures included in next year's budget are for the following:

1) $50,946 in Affordable Care Act costs for three participants
2) $45,000 for projected 403(b) payments for anticipated retirements
3) $ 9,100 toward an increased transfer to the Capital Reserve Fund

FINANCIAL HIGHLIGHTS

Major Sources of Revenue

The School's largest source of revenue comes from the participating school districts to support the secondary education program and is based on a prior three-year rolling average formula. Individual district contributions do change from year to year due to enrollment fluctuations at the technical school. Total district contributions for the secondary program were $4,190,063 in 2019-2020 and $4,092,605 in 2018-2019.

Additional revenue from school districts is received as tuition payments for students enrolled in the Career and Alternative Education Program for Disruptive Youth. Annual district tuition payments for this program were $514,500 in 2019-2020 and $598,584 in 2018-2019.

Nine participating districts also make operating and rental payments to the School under a lease agreement for Special Education Transition Center services. The operating costs and rental fees paid by the participating districts in 2019-2020 were $174,517 and $196,921 in 2018-2019.

Total contributions from participating school districts for all high school programs as a percentage of secondary operating revenue were approximately 69% in 2019-2020 and 67% in 2018-2019.

Expenditures

Instructional and pupil service costs during 2019-2020 utilized 55% of net costs of service. Administrative and financial support and Facilities, Operations and Technology utilized 15% and 30% of total net costs of service, respectively.

CONTACTING THE SCHOOL'S FINANCIAL MANAGEMENT

Our financial report is designed to provide our citizens, parents, students, member school districts, investors, and creditors with a general overview of the District's finances and to show the Joint Operating Committee's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, please contact Terri L. Birchard, CPA, Business Manager at Erie County Technical School, 8500 Oliver Road, Erie, PA 16509 (814) 464-8600.

ERIE COUNTY TECHNICAL SCHOOL
STATEMENT OF NET POSITION
AS OF JUNE 30, 2020

	Governmental Activities
Assets	
Cash and Cash Equivalents	$ 997,119
Investments	1,569,109
Receivable, Net	362,709
Inventories	93,406
Land	272,111
Capital assets - Net	3,648,904
Total Assets	6,943,358
Deferred Outflows of Resources	
Deferred Outflows related to Pensions	2,357,088
Deferred Outflows related to OPEB - Retirees Health Plan	28,924
Deferred Outflows related to OPEB - PSERS	78,590
Total Deferred Outflows of Resources	2,464,602
Total Assets and Deferred Outflows	$ 9,407,960
Liabilities	
Accounts Payable	$ 309,150
Accrued Salaries and Benefits	607,507
Current Portion of Compensated Absences	17,091
Noncurrent liabilities:	
Portion due or payable after one year:	
Post employment benefits	562,574
Long-Term Portion of Compensated Absences	267,760
Net pension liability	9,590,000
Total Liabilities	11,354,082
Deferred Inflow of Resources	
Deferred Inflows related to Pensions	1,653,400
Deferred Inflows related to OPEB - Retirees Health Plan	16,686
Deferred Inflows related to OPEB - PSERS	43,278
Total Deferred Inflows of Resources	1,713,364
Net Position	
Net investment in Capital Assets	3,921,015
Restricted	738,387
Unrestricted	(8,318,888)
Total Net Position	(3,659,486)
Total Liabilities, Deferred Inflows and Net Position	$ 9,407,960

The accompanying notes are an integral part of these financial statements.

ERIE COUNTY TECHNICAL SCHOOL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

		Program Revenues	
Functions/Programs	**Expenses**	**Charges for Services**	**Operating Grants and Contributions**
Governmental Activities:			
Instruction	$ 4,097,181	$ 539,118	$ 1,623,797
Pupil personnel	465,453		48,833
Instructional Staff	297,811		21,703
Admin & Financial Support Services	773,934		86,815
Op & Maintenance of Plant Services	909,039	16,517	
Technology	506,479		
Student Activities & Community Services	4,258		
Total Governmental Activities	7,054,155	555,635	1,781,148
Total Primary Government	$ 7,054,155	$ 555,635	$ 1,781,148

General Revenues:

Receipts from Member Districts
Investment Earnings
Miscellaneous Revenue
Inventory Change & Sale of Assets
Total general revenues, special items, extraordinary items and transfers

Change in Net Position
Net Position - Beginning , as restated

Net Position - Ending

ERIE COUNTY TECHNICAL SCHOOL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

	Net (Expense) Revenue and Changes in Net Assets		
Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
$ 60,564	$ (1,873,702)	$ -	$ (1,873,702)
	(416,620)		(416,620)
	(276,108)		(276,108)
	(687,119)		(687,119)
	(892,522)		(892,522)
	(506,479)		(506,479)
	(4,258)		(4,258)
60,564	(4,656,808)	-	(4,656,808)
$ 60,564	(4,656,808)	-	(4,656,808)
	5,104,080		5,104,080
	46,316		46,316
	39,071		39,071
	(24,774)		(24,774)
	5,164,693	-	5,164,693
	507,885	-	507,885
	(4,167,371)	-	(4,167,371)
	$ (3,659,486)	$ -	$ (3,659,486)

ERIE COUNTY TECHNICAL SCHOOL
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020

	General	Capital Projects	Total Governmental Funds
Assets			
Cash & Cash Equivalents	$ 821,512	$ 175,607	$ 997,119
Investments	1,006,329	562,780	1,569,109
Intergovernmental receivables	362,709	-	362,709
Inventories	93,406	-	93,406
Total Assets	$ 2,283,956	$ 738,387	$ 3,022,343
Liabilities and Fund Balances			
Liabilities			
Accounts payable	$ 155,125	$ 154,025	$ 309,150
Accrued salaries and benefits	607,507	-	607,507
Total Liabilities	762,632	154,025	916,657
Fund Balances			
Nonspendable - Inventory	93,406	-	93,406
Restricted - Capital Projects	-	584,362	584,362
Assigned:			
Future PSERS Rate Increases	318,800	-	318,800
New Program	250,000	-	250,000
COVID Activities	350,000		
Equipment Purchase	37,500		
Regional Career and Technical Center	226,737	-	226,737
Unassigned	244,881	-	244,881
Total Fund Balances	1,521,324	584,362	2,105,686
Total Liabilities, Deferred Inflows and Fund Balances	$ 2,283,956	$ 738,387	$ 3,022,343

The accompanying notes are an integral part of these financial statements.

ERIE COUNTY TECHNICAL SCHOOL
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2020

Total Fund Balances - Governmental Funds		$ 2,105,686
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is $15,110,017 and the accumulated depreciation is $11,189,002.		3,921,015
Deferred outflows and inflows of resources related to pensions and OPEB are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions and OPEB	$ 2,464,602	
Deferred inflows of resources related to pensions and OPEB	(1,713,364)	751,238
Long-term liabilities, including post employment benefits, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:		
Net pension liability	(9,590,000)	
Post employment benefits	(562,574)	
Compensated absences (sick pay and vacations)	(284,851)	(10,437,425)
Total Net Position - Governmental Activities		$ (3,659,486)

ERIE COUNTY TECHNICAL SCHOOL
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	General	Capital Projects	Total Governmental Funds
Revenues			
Local Sources	$ 632,243	$ 8,779	$ 641,022
State Sources	1,502,976	-	1,502,976
Federal Sources	338,736	-	338,736
Support - local districts	4,879,079	225,001	5,104,080
Total Revenues	7,353,034	233,780	7,586,814
Expenditures			
Instruction	3,863,606	-	3,863,606
Support Services	2,787,661	216,652	3,004,313
Noninstructional services	4,258	-	4,258
Facilities Acquisition and Construction	36,008	380,845	416,853
Total Expenditures	6,691,533	597,497	7,289,030
Excess (Deficiency) of Revenues Over (Under) Expenditures	661,501	(363,717)	297,784
Other Financing Sources (Uses)			
Interfund Transfers	(165,900)	165,900	-
Sale of Fixed Assets	1,982	-	1,982
Change in inventory	(26,756)	-	(26,756)
Total Other Financing Sources (Uses)	(190,674)	165,900	(24,774)
Net Change in Fund Balances	470,827	(197,817)	273,010
Fund Balance - July 1, 2019	1,050,497	782,179	1,832,676
Fund Balance - June 30, 2020	$ 1,521,324	$ 584,362	$ 2,105,686

The accompanying notes are an integral part of these financial statements.

ERIE COUNTY TECHNICAL SCHOOL
RECONCILIATION OF THE GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

Net Change in Fund Balance - Governmental Funds		$ 273,010
Amounts reported for governmental activities in the statement of net position are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.		
Depreciation Expense	$ (323,117)	
Capital Outlays	602,447	279,330
In the statement of activities, certain operating expenses-compensated absences are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used. This amount represented the difference between the amount earned versus the amount used.		(43,725)
Other post-employment benefits are reflected on the statement of net assets, but are not considered a current expenditure for the financial statements.		30,562
Governmental funds report district pension contributions as expenditures. However in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.		
District pension contributions	$ 945,935	
Cost of benefits earned net of employee contributions	(977,227)	(31,292)
Change in Net Position of Governmental Activities		$ 507,885

ERIE COUNTY TECHNICAL SCHOOL
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2020

	Student Activities	Foundation
Assets		
Cash	$ 11,395	$ 14,167
Undivided interest in Foundation Assets	-	240,295
Total Assets	$ 11,395	$ 254,462
Liabilities		
Accounts Payable	$ 188	$ -
Total Liabilities	188	-
Net Position		
Held in Trust	11,207	254,462
Total Liabilities, Deferred Inflows and Net Position	$ 11,395	$ 254,462

The accompanying notes are an integral part of these financial statements.

ERIE COUNTY TECHNICAL SCHOOL
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

		Foundation
Additions		
Contributions	$	3,196
Investment income (loss)		2,397
Other revenue		1,606
Total Additions		7,199
Deductions		
Awards and scholarships		6,000
Program expenses		26,109
General and administrative		7,034
Total Deductions		39,143
Change in Net Position		(31,944)
Total Net Position - July 1, 2019		286,406
Total Net Position - June 30, 2020	$	254,462

The accompanying notes are an integral part of these financial statements.

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Erie County Technical School have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the School's accounting policies are described below.

A. Reporting Entity

The Erie County Technical School is an area vocational - technical school comprised of eleven participating districts and is governed by an operating committee made up of representatives of the districts. The School is organized for the purpose of providing a program of vocational and technical education to secondary pupils, out-of-school youth, and adults who are residents of the participating districts.

For financial reporting purposes, Erie County Technical School includes all funds that are controlled by or dependent on the School. Control by or dependence on the School was determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligation of the School, obligation of the School to finance any deficits that may occur or receipt of significant subsidies from the School. As required by generally accepted accounting principles, the financial statement of the reporting entity includes those of the primary government (Erie County Technical School) and its component unit, the Erie County Vocational Technical School Foundation. Separately issued financial statements for the Foundation are available at the Erie County Technical School.

B. Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the school. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

C. Basis of Presentation - Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

D. Basis of Presentation - Fund Financial Statements

The fund financial statements provide information about the government's funds, including its fiduciary funds and component units. Separate statements for each fund category - governmental, proprietary, and fiduciary - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The School reports the following major governmental funds:

The General Fund is the School's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Capital Projects Fund accounts for transfers from other funds and related investment earnings for capital outlays not accounted for in another fund.

Additionally, the School reports the following other fund types:

Proprietary Funds account for a government's activities that are operated like private businesses, charging customers a fee in return for goods or services. Proprietary funds employ the economic resources measurement focus and accrual basis of accounting. The School's food service fund ceased operations as of June 30, 2018 due to lack of participation by the sending districts.

Trust Funds account for the activities of the government that are fiduciary in nature, except those reported as agency funds. The government acts as a trustee for resources that belong to others. Trust funds employ the economic resources measurement focus and accrual basis of accounting.

Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Agency funds are merely clearing accounts for assets held by a government as an agent for individuals, private organizations, or other governments.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first then unrestricted resources as they are needed.

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government- wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Interest associated with the current fiscal period is all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

F. Budgetary Information

An annual budget is adopted for the General Fund. The budget is adopted on a basis consistent with generally accepted accounting principles. All annual appropriations lapse at fiscal year-end. Project length financial plans are adopted for the capital projects funds.

The School follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to June 30, a proposed operating budget is submitted to the Operating Committee for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Prior to June 30, the budget is legally adopted through passage of an ordinance.
3. The Administration is authorized to transfer budgeted amounts within a specific budget object; any other transfers or revisions that alter the total expenditures of any fund must be approved by the Operating Committee.

4. Formal budgetary integration is employed as a management control device during the year for the General Fund. Formal budgetary integration is not employed by other funds because effective budgetary control is alternatively achieved through direct authorization by the Operating Committee or the expenditures are all fixed in nature.

G. Assets, Liabilities, Deferred Inflows, and Net Position/Fund Balance

1. Cash and cash equivalents and investments

Cash and cash equivalents are considered to be cash on hand, demand deposits, pooled for investment purposes in the Pennsylvania School District Liquid Assets Fund (PSDLAF), investments, and short-term investments with original maturities of three months or less.

Under Section 440.1 of the Public School Code of 1949, as amended, the School is permitted to invest its monies as follows:

Obligations of (I) the United States of America or any of its agencies or instrumentalities backed by the full faith and credit of the United States of America, (2) the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith credit of the Commonwealth, or (3) any political subdivision of the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the political subdivision.

Deposits in savings accounts, time deposits or share accounts of institutions insured by the Federal Deposit Insurance Corporation to the extent that such accounts are so insured and, for any amounts above the insured maximum, provided that approved collateral as provided by law is pledged by the depository.

All investments are reported at fair value. Fair value is determined using selected basis as follows: securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates, and investments that do not have an established market arc reported at estimated fair value.

2. Prepaid Items and Inventories

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

On government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used.

Inventories in governmental funds are stated at cost by the first-in, first- out method. The purchase method is used to account for inventories. Under the purchase method, inventories are recorded as expenditures when purchased; however, an estimated value of inventories is reported as an asset in the General Fund. The inventories in the General Fund are equally offset by a fund balance reserve which indicates they do not constitute "available spendable resources" even though they are a component of net current assets. The General Fund is the only governmental fund that has an inventory balance as of June 30, 2019.

3. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The School does not have any infrastructure assets. The School maintains a $1,500 threshold for additions to equipment. Buildings and improvements are capitalized when the value is $25,000 or greater. Vehicles are capitalized if over $5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

Land and construction in progress are not depreciated. Depreciation has been provided using the straight-line method for all other property, plant, and equipment of the primary government. The estimated useful lives of the various classes of depreciable capital assets are as follows:

	Life – Years
Buildings	30-40
Equipment	5-20
Autos, trucks, vans	8
Improvements	20

4. Deferred Outflows of Resources

The Statement of Net Position report separate sections for deferred outflows and deferred inflows of resources. These separate financial statement elements represent a consumption or acquisition of net position that applies to a future period(s) and so will not be recognized as an outflow or inflow of resources (expense/revenue) until then. The District has two items that qualify for reporting in these categories: deferred outflows related to OPEB, deferred outflows and inflows related to pensions, and unavailable tax revenue.

Deferred outflows of resources related to OPEB is described further in Note 8. Deferred outflows of resources should be recognized in OPEB expense, beginning in the current reporting period, using a systematic and rational method over a closed period equal to the average of the expected remaining services lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive employees) determined as of the beginning of the measurement period. The recognition period for the OPEB Plan's change in assumption is 11 years.

Deferred outflows and inflows of resources related to pensions are described further in Note 7. Annual changes to the net pension liability resulting from differences between expected and actual experience with regard to economic and demographic factors and from changes of assumptions about future economic or demographic factors or other inputs are deferred and amortized over a closed period equal to the average of the expected service lives of all employees that are provided with pension benefits determined for the period during which the changes occurred. Differences between projected and actual earnings on pension plan investments are amortized over a closed five-year period.

In the governmental funds balance sheet, the District only has one type of item, which arises under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable tax revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

5. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted - net position to have been depleted before unrestricted -net position is applied.

6. Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fond balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow consumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

7. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The governing council (operating committee) has by resolution authorized the business manager to assign fund balance. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, an additional action is essential to either remove or revise a commitment. At June 30, 2020, fund balances have been assigned/committed by Board resolution as follows:

Assigned:		
General Fund		
Future PSERS Rate Increases	$	318,800
Regional Career and Technical Center		226,737
Equipment Purchase		37,500
COVID Activities		350,000
New Program		250,000
Capital Projects Fund		584,362
	$	1,767,399

H. Revenues and Expenditures/Expense

1. Program Revenues

Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as general revenues.

2. Encumbrances

Encumbrance accounting, under which purchase orders and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriations, is employed as an extension of formal budgetary integration in the General Fund. All encumbrances lapse at year end.

3. Compensated Absences

The School does not permit the carryover of unused vacation days. Accordingly, the financial statements do not contain any provision for unused vacation time.

Employees are allowed unlimited accumulation of unused sick days and upon retirement can elect to receive compensation as follows:

	Sick Pay Rate/Day	Maximum Benefit
Administrators	$125	$34,375
Professional educators	70	15,000
Support personnel	60	12,000

4. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

5. Joint Venture

Erie County Area Vocational Technical School exists for the purpose of operating vocational and technical programs for high school students, out of school youths, and adults who are residents of participating districts. The School is a joint venture of eleven member school districts located in the County of Erie, Pennsylvania. Each district elects one member to the Operating Committee (Joint Board). Each district is responsible for a portion of the School's operating budget based on each district's share of student enrollment and market value of real estate.

6. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Public School Employees' Retirement System (PSERS) and additions to/deductions from PSERS's fiduciary net position have been determined on the same basis as they are reported by PSERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

7. Other Post-Employment Benefits

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Public School Employees; Retirement System (PSERS) and additions to/deductions from PSERS;s fiduciary net position have been determined on the same basis as they are reported by PSERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 2 - CASH AND CASH EQUIVALENTS

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The School does not have a policy for custodial credit risk. As of June 30, 2020, $432,174 of the School's bank balance of $1,154,076 was exposed to custodial credit risk.

Reconciliation of Financial Statements

Total Cash	$ 1,154,076
Add: Deposits in transit	51,287
Less: Outstanding checks	(208,394)
Carrying amount of bank balances	996,969
Plus: Petty Cash	150
Total cash per financial statements	$ 997,119

Uninsured and uncollateralized	$ -
Collaterilzed with securities held by the pledging financial institution	-
Uninsured and collateral held by the pledging bank's trust department not in the School's name	432,174
TOTAL	$ 432,174

Investments

As of June 30, 2020, the School had the following investments:

Erie Bank - CD's (all with investment maturity 1-5 years)	$ 556,980
PA School District Liquid Asset Fund-PSDMAX	1,012,129
	$ 1,569,109

Interest Rate Risk
The School does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk
The School follows the Pennsylvania School Code's investment policy that would limit its investment choices to certain credit ratings. As of June 30, 2020, the School's investments were rated as:

PA School District Liquid Asset Fund	AAAm

Concentration of Risk
The School places no limit on the amount the School may invest in any one issuer. All of the School's investments are in Erie Bank and PA School District Liquid Asset Fund.

Custodial Credit Risk
For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the School will not be able to recover the value of its investments or collateral security that are in the possession of an outside party. The School has no investment subject to custodial credit risk.

NOTE 3 – RECEIVABLES

Receivables as of June 30, 2020, for the government's individual major funds and business-type activities in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

Receivables	General
Federal and state grants	$ 191,658
Other	171,051
Gross receivables	$ 362,709

At June 30, 2020, management does not believe any of its receivables are non-collectable.

NOTE 4 - INTERFUND TRANSFERS

Transfers are used to move fund revenues to finance various other programs and projects in other funds.

Interfund Transfers

	Transfer to Other Funds	Transfer from Other Funds
General Fund	$ 165,900	$ -
Capital projects Fund	-	165,900
	$ 165,900	$ 165,900

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the year was as follows:

	June 30, 2019	Additions	Deletions/ Additions	June 30, 2020
Governmental Activities				
Capital assets not depreciated:				
Land	$ 272,111	$ -	$ -	$ 272,111
Capital assets depreciated:				
Building and improvements	$ 11,298,789	$ 380,845	$ -	$ 11,679,634
Machinery and equipment	2,878,353	221,602	-	3,099,955
Vehicles	58,318	-	-	58,318
Total Assets Depreciated	14,155,844	602,447	-	14,837,907
Less accumulated depreciation				
Building and improvements	(8,667,205)	(179,615)	-	(8,846,820)
Machinery and equipment	(2,150,467)	(138,838)	-	(2,289,305)
Vehicles	(48,214)	(4,664)	-	(52,878)
Total Accumulated Depreciation	(10,865,886)	(323,117)	-	(11,189,003)
Total Capital Assets, Being Depreciated, Net	$ 3,289,958	$ 279,330	$ -	$ 3,648,904

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
Instruction:	
Vocation	$ 258,495
Support Services:	
Administration	32,311
Operation and maintenance	32,311
	$ 323,117

NOTE 6 - LONG-TERM DEBT

Long-term liability activity for the year ended June 30, 2020 was as follows:

Governmental Activities	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Net Pension Liability	$ 10,081,000	$ -	$ 491,000	$ 9,590,000	$ -
Compensated absenses	241,126	64,048	20,323	284,851	17,091
	$ 10,322,126	$ 64,048	$ 511,323	$ 9,874,851	$ 17,091

The liability for compensated absences is normally liquidated by the General Fund.

NOTE 7 - RETIREMENT PLAN

A. Plan Description

The Erie County Technical School contributes to the Public School Employees' Retirement System (the System), a governmental cost-sharing multiple-employer defined benefit pension plan. The members eligible to participate in the System include all full-time public school employees, part-time hourly public school employees who render at least 500 hours of service in the school year, and part-time per diem public school employees who render at least 80 days of service in the school year in any of the reporting entities in Pennsylvania. PSERS issues a publicly available financial report that can be obtained at www.psers.pa.gov.

Benefits Provided

PSERS provides retirement, disability, and death benefits. Members are eligible for monthly retirement benefits upon reaching (a) age 62 with at least 1 year of credited service; (b) age 60 with 30 or more years of credited service; or (c) 35 or more years of service regardless of age. Act 120 of 2010 preserves the benefits of existing members and introduced benefit reductions for individuals who become new members on or after July 1, 2011. Act 120 created two new membership classes, Membership Class T-E and Membership Class T-F. To qualify for normal retirement, Class T-E and Class T-F members must work until age 65 with a minimum of 3 years of service or attain a total combination of age and service that is equal to or greater than 92 with a minimum of 35 years of service. Benefits are generally equal to 2% or 2.5%, depending upon membership class, of the member's final average salary (as defined in the Code) multiplied by the number of years of credited service. For members whose membership started prior to July 1, 2011, after completion of five years of service, a member's right to the defined benefits is vested and early retirement benefits may be elected. For Class T-E and Class T-F members, the right to benefits is vested after ten years of service.

Participants are eligible for disability retirement benefits, after completion of five years of credited service. Such benefits are generally equal to 2% or 2.5%, depending upon membership class, of the member's final average salary (as defined by the Code) multiplied by the number of years of credited service, but not less than one-third of such salary nor greater than the benefit the member would have had at normal retirement age. Members over normal retirement age may apply for disability benefits.

Death benefits are payable upon the death of an active member who has reached age 62 with at least one year of credited service (age 65 with at least three years of credited service for Class T-E and Class T-F members) or who has at least five years of credited service (ten years for Class T-E and Class T-F members). Such benefits are actuarially equivalent to the benefit that would have been effective if the member had retired on the day before death.

Member Contributions

Public School Employees' Retirement System has four membership classes: T-C, T-D, T-E and T-F. The rate of the contribution an employee pays toward his account is based on the date of hire and/or membership class selected as follows:

- Active members who joined the System prior to July 22, 1983, contribute at 5.25 percent. Membership Class T-C) or at 6.50% (Membership Class T-D) of the member's qualifying compensation.
- Members who joined the System on or after July 22, 1983, and who were active or inactive as of July 1, 2001, contribute at 6.250% (Membership Class T-C or at 7.50% (Membership Class T-D) of the member's qualifying compensation.

- Members who joined the System after June 30, 2001 and before July 1, 2011, contribute 7.50% (automatic membership Class T-D). For all new hires and for members who elected Class T-D membership, the higher contribution rates began with service rendered on or after January 1, 2002.
- Members who joined the System after June 30, 2011, automatically contribute at the Membership Class T-E rate of 7.50% (base rate) of the member's qualifying compensation. All new hires after June 30, 2011, who elect Class T-F membership, contribute at 10.3% (base rate) of the member's qualifying compensation. Membership Class T-E and Class T-F are affected by a "shared risk" provision in Act 120 of 2010 that in the future fiscal years could cause the Membership Class T-E contribution rate to fluctuate between 7.5% and 9.5% and membership Class T-F contribution rate to fluctuate between 10.3% and 12.3%.
- New classes T-G and T-H are effective July 1, 2019. These additional classes are not included in the current year's report since they were implemented after the valuation date of June 30, 2019.

Employer Contributions

The School's contractually required contribution rate for fiscal year ended June 30, 2020 was 33.43% of covered payroll, actuarially determined as an amount that, when combined with the employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the School were $945,935 for the year ended June 30, 2020.

B. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources Related to Pensions

At June 30, 2020, the School reported a liability of $9,590,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by rolling forward the System's total pension liability as of June 30, 2018 to June 30, 2019. The District's proportion of the net pension liability was calculated utilizing the employer's one year reported covered payroll as it relates to the total one year reported covered payroll. At June 30, 2020, the School's proportion was .0205%, which was a decrease from their prior year proportion of .0210%, measured at June 30, 2019.

For the year ended June 30, 2020, the School recognized pension expense of $912,296 in the general fund. At June 30, 2020, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change of assumptions	$ 369,400	$ -
Net difference between projected and actual investment earnings	120,600	115,200
Net difference between expected and actual earnings	270,400	295,600
Change in proportion	708,000	1,242,600
Contributions subsequent to the measurement date	888,688	-
	$ 2,357,088	$ 1,653,400

$888,688 reported as deferred outflows of resources related to pension resulting from School contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:	
2021	$ 46,000
2022	(167,000)
2023	(96,000)
2024	17,000
	$ (200,000)

Actuarial Assumptions

The total pension liability as of June 30, 2019 was determined by rolling forward the PSERS' total pension liability as of June 30, 2018 actuarial valuation to June 30, 209 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method – Entry Age normal – level % of pay.
- Investment return - 7.25%, includes inflation of 2.75%.
- Salary growth - Effective average of 5.00%, comprised of inflation of 2.75% and 2.25% for real wage growth and for merit or seniority increases.
- Mortality rates were based on the RP-2014 Mortality Tables for Males and Females - Adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study that was performed for the five-year period ending June 30, 2015. The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The pension plan's policy in regard to the allocation of invested plan assets is established and may be amended by the PSERS Board. Plan assets are managed with a long-term objective of achieving and maintain a fully funded status for the benefits provided through the pension.

Asset Class	**Target Allocation**	**Long-Term Expected Real Rate of Return**
Global public equity	20.0%	5.6%
Fixed income	36.0%	1.9%
Commodities	8.0%	2.7%
Absolute return	10.0%	3.4%
Risk parity	10.0%	4.1%
Infrastructure/MLPs	8.0%	5.5%
Real estate	10.0%	4.1%
Alternative investments	15.0%	7.4%
Cash	3.0%	0.3%
Financing (LIBOR)	-20.0%	0.7%
	100%	

The above was the PSERS Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2019.

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the School's proportionate share of the net pension liability to changes in the discount rate

The following presents the net pension liability, calculated using the discount rate of 7.25%, as well as what the net pension liability would be if it were calculated using a discount rate that is -1 percentage point lower (6.25%) or 1- percentage point higher (8.25%) than the current rate:

	1% Decrease 6.25%	**Current Discount Rate 7.25%**	**1% Increase 8.25%**
School's proportionate share of the net pension liability	$ 11,946,000	$ 9,590,000	$ 7,596,000

Pension plan fiduciary net position

Detailed information about PSERS' fiduciary net position is available in PSERS Comprehensive Annual Financial Report which can be found on the System's website at www.psers.pa.gov.

NOTE 8 – OTHER POST-EMPLOYMENT BENEFITS

A. Plan Description

In addition to the pension benefits described in Note 7, the School provides other post-employment health, dental, vision, prescription and life insurance benefits to its retirees. The other post-employment benefits are through a single-employer defined benefit plan. The benefits are established in accordance with the requirements set forth by the bargaining unit contracts. The Benefit Plan is not allocated for as a trust fund, an irrevocable trust has not been established, the Plan does not issue a separate report and activity of the Plan is reported in the School's General Fund.

Plan Membership
At June 30, 2020, Plan membership consisted of the following:

Active employees	40
Inactive employees currently receiving benefits	10
	50

Funding Policy
No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement No. 75. The benefits are expensed when incurred and are financed on a pay-as-you-go basis. Retirees currently pay a portion of the monthly premium. The School covers the balance of the premium not paid by the retiree. Retiree and dependent coverage, group plans, and costs to the retiree are subject to change. A spouse may be covered as a dependent until the death of the retiree; thereafter, they are eligible to continue coverage by paying 100% of the monthly insurance premium. The School's net contributions to the plan were $12,379 for June 30, 2020.

Total OPEB Liability
At June 30, 2020, the School reported a liability of $126,574 for its share of the OPEB liability. The net OPEB liability was measured as of July 1, 2019 and the total OPEB liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions
The total OPEB liability was determined by an actuarial valuation as of July 1, 2019 using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Interest Rate:	3.36% Based on S&P Municipal Bond 20 Year High Grade Rate Index at 7/1/2019
Salary increases:	2.5% cost of living adjustment, 1% real wage growth, and for teachers and administrators a merit increase which varies by age from 2.75 to 0%
Retiree Contributions:	Assumed to increase at the same rate as the health Care Cost Trend Rate
Health Care Cost Trend Rate:	6.0% in 2018, and 5.5% in 2019 through 2021. Rates gradually decrease from 5.4% in 2022 to 3.8% in 2075 and later based on the Society of Actuaries Long-Run Medical Cost Trend Model

Mortality Rates were assumed using the rates assumed in the PSERS defined benefit pension plan actuarial valuation. Incorporated into the tables are rates projected generationally by the Buck Modified 2016 scale to reflect mortality improvement.

Changes in the total OPEB Liability
The District's total OPEB liability has been measured as of June 30, 2020. The total OPEB liability was determined by an actuarial valuation as of July 1, 2019, and by rolling forward the liabilities from the July 1, 2019 actuarial valuation through the measurement date. No significant events or changes in assumptions occurred between the valuation date and the fiscal year end. The net OPEB liability is $126,574, all of which is unfunded. As of June 30, 2020, the total OPEB liability of $126,574 is related to the governmental funds and is recorded in the governmental activities in the governmentwide statement of net position.

The District's change in its total OPEB liability for the year ended June 30, 2020 was as follows:

	Governmental Activities	
Service cost	$	9,073
Interest		4,379
Changes of benefit terms		-
Differences between expected and actual experience		(17,146)
Changes of assumptions or other input		(1,924)
Benefit payments		(12,379)
Net change in total OPEB liability		(17,997)
Total OPEB liability - June 30, 2019		144,571
Total OPEB liability - June 30, 2020	$	126,574

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources - OPEB

For the year ended June 30, 2020, the District recognized OPEB expense of $12,797. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Changes of assumptions	$	8,711
Payments subsequent to the Measurement date		20,213
Total Deferred Outflows	$	28,924
Difference between expected and actual experience	$	15,003
Changes of Assumptions		1,683
Total Deferred Inflows	$	16,686

$20,213 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2021. The amount reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:		
2021	$	(655)
2022		(655)
2023		(655)
2024		(655)
2025		(659)
Thereafer		(4,696)
	$	(7,975)

Discount Rate

The discount rate used to measure the OPEB liability was 3.36%. The following presents the net OPEB liability of the Plan, as well as what the Plan's net OPEB liability would be if it were calculated using a discount rate that is 1% point lower or 1% point higher than the current rate:

	1% Increase 4.36%	Discount Rate 3.36%	1% Decrease 2.36%
Net OPEB Liability	$ 121,686	$ 144,571	$ 131,716

Sensitivity of Net OPEB Liability to Changes in the Healthcare
The following presents the net OPEB liability of the Plan, as well as what the Plan's net OPEB liability would be if it were calculated using healthcare cost trend rates 1% lower or 1% point higher than the current healthcare cost trend rates:

	1% Increase 6.5%	Current Rate 5.5%	1% Decrease 4.5%
Net OPEB Liability	$ 153,065	$ 144,571	$ 137,151

Health Insurance Premium Assistance Program
In addition, the Pennsylvania Public School Employees' Retirement System ("PSERS") provides a Health Insurance Premium Assistance Plan ("PSERS Plan"). The PSERS Plan is a governmental cost sharing, multiple-employer other post-employment benefit plan that provides premium assistance to eligible public-school employees of the Commonwealth of Pennsylvania. Under the PSERS Plan, employer contribution rates for Premium Assistance are established to provide reserves in the Health Insurance Account that are sufficient for the payment of premium assistance benefits for each succeeding year.

The administrative staff of PSERS administers the PSERS Plan. The control and management of PSERS, including the investment of its assets, is vested in the 15-member Board of Trustees (Board). The Commonwealth General Assembly has the authority to amend the benefit terms of the PSERS Plan by passing a bill in the Senate and House of Representatives and sending the bills to the Governor for approval. PSERS issues a publicly available financial report that can be obtained at www.psers.state.pa.us.

Premium Assistance Eligibility Criteria
Retirees of the System can participate in the Premium Assistance program if they satisfy the following criteria:

- Have 24 ½ or more years of service, or
- Are a disability retiree, or
- Have 15 or more years of service and retired after reaching superannuation age, and
- Participate in the HOP or employer-sponsored health insurance plan.

Benefits Provided
Participating eligible retirees are entitled to receive premium assistance payments equal to the lesser of $100 per month or their out of pocket monthly health insurance premium. To receive premium assistance, eligible retirees must obtain their health insurance through either their school employer or the PSERS' Health Option Program. As of June 30, 2019, there were no assumed future benefit increases to participating eligible retirees.

Employer Contributions
The school districts' contractually required contribution rate for the fiscal year ended June 30, 2019 was 0.83% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the OPEB plan from the District were $23,000 for the year ended June 30, 2020.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2020, the District reported a liability of $436,000 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019 and the total OPEB liability used to calculate the net OPEB liability was determined by rolling forward the System's total OPEB liability as of June 30, 2018 to June 30, 2019. The District's proportion of the net OPEB liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2020, the District's proportion was .0205% which was a decrease of .0005% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2019, the District recognized OPEB expense of $19,000. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 4,273	$ -
Changes in assumptions	18,455	25,728
Net difference between projected and actual investment earning	1,727	-
Changes in proportion	31,818	17,550
District contributions subsequent to the measurement date	22,317	-
Total	$ 78,590	$ 43,278

$22,317 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	
2021	$ (2,000)
2022	(2,000)
2023	(3,000)
2024	5,000
2025	-
	$ (2,000)

Actuarial Assumptions

The total OPEB liability as of June 30, 2019 was determined by rolling forward the System's total OPEB liability as of the June 30, 2018 actuarial valuation to June 30, 2019 measurement date using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method – Entry Age Normal – level % of pay.
- Investment return – 2.79% - S&P 20 Year Municipal Bond Rate.
- Salary growth – Effective average of 5.00%, comprised of inflation of 2.75% and
- 2.25% for real wage growth and for merit and seniority increases.
- Premium assistance reimbursement capped at $1,200 per year.

- Assumed Healthcare cost trends were applied to retirees with less than $1,200 in premium assistance per year.
- Mortality rates were based on the RP-2014 Mortality Tables for Males and
- Females adjusted to reflect PSERS' experience and projected using a modified
- version of the RP-2015 Mortality Improvement Scale.
- Participation rate:
  - Eligible retirees will elect to participate pre age 65 at 50%.
  - Eligible retirees will elect to participate post age 65 at 70%.

The following assumptions were used to determine the contribution rate:

- The results of the actuarial valuation as of June 30, 2016 determined the employer contribution rate for fiscal year 2019.
- Cost Method: Amount necessary to assure solvency of Premium Assistance through the third fiscal year after the valuation date.
- Asset valuation method: Market Value.
- Participation rate: 63% of eligible retirees are assumed to elect premium assistance.
- Mortality rates and retirement ages were based on the RP-2000 Combined Healthy Annuitant Tables with age set back 3 years for both males and females for healthy annuitants and for dependent beneficiaries. For disabled annuitants, the RP-2000 Combined Disabled Tables with age set back 7 years for males and 3 years for females for disabled annuitants. (A unisex table based on the RP-2000 Combined Healthy Annuitant Tables with age set back 3 years for both genders assuming the population consists of 25% males and 75% females is used to determine actuarial equivalent benefits).

Investments consist primarily of short-term assets designed to protect the principal of the plan assets. The expected rate of return on OPEB plan investments was determined using the OPEB asset allocation policy and best estimates of geometric real rates of return for each asset class.

The OPEB plan's policy in regard to the allocation of invested plan assets is established and may be amended by the Board. Under the Program, as defined in the retirement code employer contribution rates for Premium Assistance are established to provide reserves in the Health Insurance Account that are sufficient for the payment of Premium Assistance benefits for each succeeding year. The Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2019 were:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	13.20%	0.20%
US Core Fixed Income	83.10%	1.00%
Non-US Developed Fixed	3.70%	0.00%
Total	100.00%	

Discount Rate

The discount rate used to measure the total OPEB liability was 2.79%. Under the plan's funding policy, contributions are structured for short term funding of Premium Assistance. The funding policy sets contribution rates necessary to assure solvency of Premium Assistance through the third fiscal year after the actuarial valuation date. The Premium Assistance account is funded to establish reserves that are sufficient for the payment of Premium Assistance benefits for each succeeding year. Due to the short-term funding policy, the OPEB plan's fiduciary net position was not projected to be sufficient to meet projected future benefit payments, therefore the plan is considered a "pay-as-you-go" plan. A discount rate of 2.79% which represents the S&P 20-year Municipal Bond Rate at June 30, 2019, was applied to all projected benefit payments to measure the total OPEB liability.

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

Healthcare cost trends were applied to retirees receiving less than $1,200 in annual Premium Assistance. As of June 30, 2019, retirees Premium Assistance benefits are not subject to future healthcare cost increases. The annual Premium Assistance reimbursement for qualifying retirees is capped at a maximum of $1,200. As of June 30, 2019, 93,339 retirees were receiving the maximum amount allowed of $1,200 per year. As of June 30, 2019, 780 members were receiving less than the maximum amount allowed of $1200 per year. The actual number of retirees receiving less than the $1,200 per year cap is a small percentage of the total population and has a minimal impact on Healthcare Cost Trends as depicted below.

The following presents the District's Proportionate Share of the net OPEB liability as well as what the District's Proportionate Share of the net OPEB liability would be if it was calculated using health cost trends that are 1-percentage point lower or 1-percentage higher than the current rate.

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
District's proportionate share of the net OPEB liability	$ 436,000	$ 436,000	$ 436,000

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the District's Proportionate Share of the net OPEB liability as well as what the District's Proportionate Share of the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.79 percent) or higher (3.79 percent) than the current discount rate.

	1% Decrease (1.98%)	Discount Rate (2.98%)	1% Increase (3.98%)
District's proportionate share of the net OPEB liability	$ 497,000	$ 438,000	$ 386,000

OPEB Plan Fiduciary Net Position

Detailed information about PSERS' fiduciary net position is available in PSERS Comprehensive Annual Financial Report which can be found on the System's website at www.psers.pa.gov.

NOTE 9 – HEALTH INSURANCE CONSORTIUM

The Erie County Technical School provides medical benefits to its qualified employees through its membership in the Northwestern Region Employee Benefit Trust. The Trust is a public entity risk pool and membership is open to any Pennsylvania school district, Pennsylvania public school employer, or any other unit established by the laws of the Commonwealth of Pennsylvania in the administration of school laws. The School pays premiums to the Trust based upon rates established by the Trustees of the Trust.

The Trust is not intended to function as an insurance company for the members. Rather it is a means of combining the administration of claims, of obtaining lower insurance rates, and of developing a comprehensive loss control program. Although contributions billed to the members are determined on an actuarial basis, ultimate liability for claims remains with the respective members and, accordingly, the insurance risks are not transferred to the Trust.

The Trust agreement provides that the Trust will be self-sustaining and will reinsure for catastrophic risks through the purchase of commercial stop-loss insurance at varying levels based on the individual participant's discrestion. The School's stop-loss insurance contract covers individual claims in excess of $40,000.

Employers joining the Trust must remain members for a minimum of five years; a member may withdraw from the Trust after that time by giving ninety days written notice. At June 30, 2019, the date of the most recent annual financial statements, the Trust's net assets were $17,066,375 but these net assets remain subject to claims.

NOTE 10 - RISK MANAGEMENT

The School is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The School has purchased various insurance policies to safeguard its assets from risk of loss. Insurance coverage appears to be consistent with previous years. During the year ended June 30, 2020 and the two previous fiscal years, no settlements exceeded insurance coverage.

NOTE 11 - ECONOMIC DEPENDENCY

The Erie County Technical School is a joint venture of eleven member school districts. The School derives a substantial portion of its revenue from the member districts. For the year ended June 30, 2020, revenue from member districts was $4,879,079, which was 66% of the School's total General Fund revenue.

NOTE 12 - RESTATEMENTS

Beginning government-wide net position was restated to reflect the capitalization of several items that had been expensed in the prior year. The effect of the restatement is shown on the next page:

		Government-Wide Net Position
Beginning of year, as previously reported		
Net Position	$	(4,246,987)
Capitalization of 2019 Expenses		79,616
Beginning of year, as restated Net Position	$	(4,167,371)

NOTE 13 – SUBSEQUENT EVENTS

There were no subsequent events that needed to be disclosed in the financial statements. These financial statements considered subsequent events through August 21, 2020, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

ERIE COUNTY TECHNICAL SCHOOL
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Local Sources	$ 532,800	$ 532,800	$ 632,243	$ 99,443
State Sources	1,397,352	1,397,352	1,502,976	105,624
Federal Sources	338,736	338,736	338,736	-
Support - Local Districts	4,854,447	4,854,447	4,879,079	24,632
Total Revenues	7,123,335	7,123,335	7,353,034	229,699
Expenditures and Other Financing Uses				
Instruction				
Special Education Programs	244,554	244,554	173,407	71,147
Vocational Education Programs	2,921,976	2,684,380	2,694,121	(9,741)
Other Instructional Programs	398,983	398,983	459,634	(60,651)
Adult Education Programs	456,000	476,000	536,444	(60,444)
Total Instruction	4,021,513	3,803,917	3,863,606	(59,689)
Support Services				
Pupil Personnel	473,751	418,701	426,084	(7,383)
Instructional Staff	314,478	301,478	295,379	6,099
Administrative	550,647	515,047	514,355	692
Pupil health	44,579	44,079	44,024	55
Business	215,043	222,343	221,318	1,025
Operation and Maintenance of Plant Services	864,539	776,339	814,808	(38,469)
Technology	444,596	422,196	471,693	(49,497)
Total Support Services	2,907,633	2,700,183	2,787,661	(87,478)
Operation of Noninstructional Services				
Community Services	1,000	-	-	-
Student Activities	4,289	4,289	4,258	31
Total Noninstructional Services	5,289	4,289	4,258	31
Facilities Acquisition, Construction and Improvement Services	58,000	59,500	36,008	23,492
Total Expenditures	6,992,435	6,567,889	6,691,533	(123,644)
Excess of Revenues Over/(Under) Expenditures	130,900	555,446	661,501	106,055
Other Financing Sources (Uses)				
Interfund Transfers	(65,900)	(165,900)	(165,900)	-
Change in Inventory	-	-	(26,756)	(26,756)
Sale of Fixed Assets	5,000	5,000	1,982	(3,018)
Total Other Financing Sources (Uses)	(60,900)	(160,900)	(190,674)	(29,774)
Net Change in Fund Balance	70,000	394,546	470,827	76,281
Fund Balance - July 1, 2019	1,311,310	1,178,311	1,050,497	-
Fund Balance - June 30, 2020	$ 1,381,310	$ 1,572,857	$ 1,521,324	$ 76,281

The accompanying notes are an integral part of these financial statements.

ERIE COUNTY TECHNICAL SCHOOL
SCHEDULE OF THE SCHOOL'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
JUNE 30, 2020

	2020	2019	2018	2017	2016	2015	2014
School's proportion of the net pension liability	0.0205%	0.0210%	0.0199%	0.2130%	0.2250%	0.1139%	0.1102%
School's proportionate share of the net pension liability	$ 9,590,000	$10,081,000	$ 9,828,000	$ 10,556,000	$ 9,746,000	$ 8,272,000	$ 8,802,000
School's covered payroll	$ 2,829,597	$ 2,824,549	$ 2,647,831	$ 2,758,327	$ 2,899,165	$ 2,670,277	$ 2,757,171
School's proportionate share of the net pension liability as a percentage of its covered employee payroll	338.9175%	356.9065%	371.1717%	382.6957%	336.1658%	309.7806%	319.2403%
Plan fiduciary net position as a percentage of the total pension liability	16.33%	21.00%	18.49%	21.30%	18.89%	15.61%	17.96%

ERIE COUNTY TECHNICAL SCHOOL
SCHOOL CONTRIBUTIONS
SCHOOL PENSION PLAN
JUNE 30, 2020

	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	$ 945,935	$ 926,495	$ 897,547	$ 766,563	$ 672,937	$ 546,287	$ 424,346
Contributions in relation to the contractually required contribution	945,935	926,495	897,547	766,563	672,937	546,287	424,346
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
School's covered payroll	$ 2,829,598	$ 2,824,549	$ 2,647,831	$ 2,758,327	$ 2,899,165	$ 2,670,277	$ 2,757,171
Contributions as a percentage of covered employee payroll	33.43%	32.80%	33.90%	27.79%	23.21%	20.46%	15.39%

The accompanying notes are an integral part of this statement.

ERIE COUNTY TECHNICAL SCHOOL
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS - RETIREES HEALTH PLAN
JUNE 30, 2020

	2020	2019	2018
Total OPEB Liability			
Service Cost	$ 9,073	$ 8,304	$ 7,836
Interest	4,379	4,513	3,207
Change in benefit terms	-	-	230
Change in assumptions or other inputs	(1,924)	588	13,236
Differences between expected and actual experience	(17,146)	-	-
Benefit payments	(12,379)	(10,292)	(8,718)
Net Change in total OPEB Liability	(17,997)	3,113	15,791
Total OPEB Liability - beginning	144,571	141,458	125,667
Total OPEB Liability - ending	$ 126,574	$ 144,571	$ 141,458
Covered-employee payroll	2,273,293	2,305,661	2,305,661
Total OPEB liability as a percentage of Covered-Employee Payroll	5.57%	6.27%	6.14%

Notes to Schedule:

Changes of assumptions -The discount rate changed from 2.98% to 3.36%. The trend assumption was updated.

ERIE COUNTY TECHNICAL SCHOOL
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS - PSERS PLAN
JUNE 30, 2020

	2020	2019	2018
District's proportion of the net OPEB liability	0.0205%	0.0210%	2.130%
District's proportionate share of the net OPEB liability	436,000	438,000	459,000
District's covered payroll	2,829,598	2,824,549	2,758,327
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	15%	16%	17%
Plan fiduciary net position as a percentage of the total OPEB liability	6%	6%	6%

ERIE COUNTY TECHNICAL SCHOOL
SCHEDULE OF SCHOOL'S OPEB CONTRIBUTIONS - PSERS PLAN
JUNE 30, 2020

	2020	2019	2018
Contractually required contribution	$ 23,000	$ 23,195	$ 22,650
Contributions in relation to the contractually required contribution	23,000	23,195	22,650
Contribution deficiency (excess)	$ -	$ -	$ -
School's covered payroll	$ 2,829,598	$ 2,824,549	$ 2,758,327
Contriubtions as a percentage of covered employee payroll	0.81%	0.82%	0.82%

The accompanying notes are an integral part of this statement.

Buseck · Barger · Bleil & Co. Inc.
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MEMBERS
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
PA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report on Internal Control Over Financial Reporting And on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Members of the Joint Operating Committee
Erie County Technical School
Edinboro, PA

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Erie County Technical School as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Erie County Technical School's basic financial statements, and have issued our report there on dated August 21, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Erie County Technical School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Erie County Technical School's internal control. Accordingly, we do not express an opinion on the effectiveness of Erie County Technical School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weakness or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Erie County Technical School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Buseck, Barger, Bleil & Co. Inc.

Certified Public Accountants
Erie, Pennsylvania

August 21, 2020

Erie County
Foundation
Vocational-Technical School

Board of Directors
Meeting Agenda

August 27, 2020 **6:00 p.m. - Prior to the ECTS JOC Meeting**	**Erie County Technical School** **8500 Oliver Road, Erie, PA 16509**

Work Session

1. Audited financial statements and IRS Form 990 – June 30, 2020 – Valerie Hartley, CPA and Partner – Buseck Barger Bleil & Co.

Regular Meeting

1. Call to Order
2. Roll Call: Mahoney, Dinsmore, Olesnanik, Bucksbee, Brink, Rickrode, DiPlacido, Cancilla, Ring, Gilbert, Lee
3. Motion to approve Nicole Lee as the Wattsburg School District board representative
4. Motion to accept the minutes of the June 25, 2020 meeting, as presented
5. Correspondence - none
6. Presentation of the following business reports, payments and invoices:
   A. ECVTS Foundation Statement of Activities Report – June and July 2020
   B. ECVTS Foundation Statement of Financial Position – June 30 and July 31, 2020
   C. ECVTS Foundation Invoices Payable
   D. ECVTS Foundation Checks – June and July 2020
   E. Treasurer's Reports as of June and July 2020
7. Motion to approve the business reports, payments and invoices, as presented
8. Motion to approve the ECVTS Foundation June 30, 2020 audit and IRS Form 990 as presented
9. Other Information
10. **Next meeting: *Tuesday*, December 15, 2020 – at 6:00 p.m.**
11. Adjournment

Erie County
Foundation
Vocational-Technical School

8500 Oliver Road, Erie, PA 16509
Board of Directors
Meeting Minutes
June 25, 2020

Call to Order

Mr Buckbee, Chairman, called the meeting to order at 6:03 p.m. via Zoom

Roll Call

Terri Birchard, Board Secretary, called the roll:

Board members:	District:	Present	Absent
David Mahoney	Fairview	x	
Andy Dinsmore	Fort LeBoeuf	x	
Dennis Olesnanik	Girard	x	
James Bucksbee	General McLane	x	
Terri Brink	Harbor Creek	x	
Edward Rickrode	Iroquois	x	
John DiPlacido	Millcreek	x	
Joseph Cancilla	North East		x
Sam Ring	Northwestern	x	
Steven Gilbert	Union City	x	
Steve O'Donnell	Wattsburg	x	

Meeting Minutes

Minutes of December 17, 2019

Motion to accept the minutes of the December 17, 2019 meeting as presented

Moved for approval by Ring, with a second by Olesnanik
The motion is approved with an all "ayes" voice vote

Correspondence

The 2019-2020 list of ECTS scholarship recipients was reviewed

2019-2020 Scholarship Awards

Motion to approve the payment of 2019-2020 scholarship awards as presented

Moved for approval by O'Donnell with a second by Olesnanik
The motion is approved with an all "ayes" voice vote

Discussion arose about reviewing finances during 2020-2021 to determine if additional scholarship awards or larger award amounts could be provided

Bonds for Board Treasurer and Secretary

Motion to approve the purchase of $250,000 bonds for Board Treasurer and Secretary

Moved for approval by Mahoney with a second by O'Donnell
The motion is approved with an all "ayes" voice vote

Other Information

Next meeting is Thursday, August 27, 2020 at 6:00 p.m.

Adjournment

Moved by Mahoney, with a second by O'Donnell to adjourn the meeting

Mr. Bucksbee, President, adjourned the meeting at 6:18 p.m.

Minutes prepared by,

Terri Birchard, Board Secretary
Erie County Vocational Technical School Foundation

Erie County Vocational Technical School Foundation
Statement of Activities - FOUNDATION
July 2019 through June 2020

	Jul '19 - Jun 20
Ordinary Income/Expense	
Income	
43400 · Direct Public Support	
43450 · Individ, Business Contributions	
434513 · Gifts for Kids & Safe Net	1,000.00
434512 · JOC Mileage Contributions	1,152.96
43450 · Individ, Business Contributions - Other	1,042.90
Total 43450 · Individ, Business Contributions	3,195.86
Total 43400 · Direct Public Support	3,195.86
45000 · Investment Income	
45030 · Interest Earnings	3,047.05
45020 · Realized Gains in Investment	-1,324.24
45010 · Unrealized Change in Investment	673.91
Total 45000 · Investment Income	2,396.72
46400 · Other Types of Income	
46430 · Miscellaneous Revenue	1,606.26
Total 46400 · Other Types of Income	1,606.26
Total Income	7,198.84
Gross Profit	7,198.84
Expense	
63140 · Contribution for CS Transfer	26,109.39
6000 · Program Services	
63120 · Gifts to ECTS	1,000.00
6300 · Grants	
63110 · Scholarship Awards	3,000.00
Total 6300 · Grants	3,000.00
6200 · Community Projects	
62330 · Gifts For Kids-Gift Card Awards	2,000.00
Total 6200 · Community Projects	2,000.00
Total 6000 · Program Services	6,000.00
6010 · Admin Expenses	
6700 · Admin Expense	
65120 · Insurance - Liability, D and O	3,085.00
Total 6700 · Admin Expense	3,085.00
6600 · Contracted Services	
66100 · Contracted Services	
66120 · Accounting Fees	1,296.00
Total 66100 · Contracted Services	1,296.00
Total 6600 · Contracted Services	1,296.00
6500 · Office Supplies	
65100 · Office Supplies	23.00
Total 6500 · Office Supplies	23.00
Total 6010 · Admin Expenses	4,404.00
62170 · Fund Management - ECF	2,629.85
Total Expense	39,143.24
Net Ordinary Income	-31,944.40
Net Income	**-31,944.40**

Erie County Vocational Technical School Foundation
Statement of Activities - FOUNDATION
July 2020

	Jul 20
Ordinary Income/Expense	
Income	
45000 · Investment Income	
45030 · Interest Earnings	0.02
Total 45000 · Investment Income	0.02
46400 · Other Types of Income	
46430 · Miscellaneous Revenue	0.00
Total 46400 · Other Types of Income	0.00
Total Income	0.02
Gross Profit	0.02
Expense	
6010 · Admin Expenses	
6700 · Admin Expense	
65120 · Insurance - Liability, D and O	2,197.00
Total 6700 · Admin Expense	2,197.00
Total 6010 · Admin Expenses	2,197.00
Total Expense	2,197.00
Net Ordinary Income	-2,196.98
Net Income	**-2,196.98**

Erie County Vocational Technical School Foundation
Statement of Financial Position
As of July 31, 2020

	Jun 30, 20	Jul 31, 20
ASSETS		
Current Assets		
Checking/Savings		
10011 · Northwest Savings Bank - ECVTS	2,140.09	2,640.11
1001 · Cash - Foundation PNC	5,121.24	2,424.24
100112 · Cash - PSDMAX - Foundation	6,905.80	6,905.80
100110 · Cash ECF - Foundation	240,295.02	240,295.02
Total Checking/Savings	254,462.15	252,265.17
Total Current Assets	254,462.15	252,265.17
TOTAL ASSETS	**254,462.15**	**252,265.17**
LIABILITIES & EQUITY		
Equity		
30000 · Board Designated Endowment ECF	240,639.72	240,295.02
32000 · Unrestricted Net Assets	45,766.83	14,167.13
Net Income	-31,944.40	-2,196.98
Total Equity	254,462.15	252,265.17
TOTAL LIABILITIES & EQUITY	**254,462.15**	**252,265.17**

Erie County Vocational Technical School Foundation
Invoices Payable
As of August 31, 2020

Type	Date	Num	Class	Split	Open Balance
Buseck, Barger, Bleil & Co.					
Bill	08/14/2020		Foundation	66120 · Accounting Fees	2,500.00
Total Buseck, Barger, Bleil & Co.					2,500.00
ECTS					
Bill	08/20/2020			65120 · Insurance - Liability, D and O	1,025.00
Total ECTS					1,025.00
TOTAL					**3,525.00**

Erie County Vocational Technical School Foundation
Check Detail
June through July 2020

Type	Num	Date	Name	Memo	Account	Paid Amount	Class	Original Amount
Check	**1043**	**06/30/2020**	**Avery McCullough**	**2019-2020 Foundation Scholarship Award**	**1001 · Cash - Foundation PNC**		**Foundation**	**-150.00**
				2019-2020 Foundation Scholarship Award	63110 · Scholarship Awards	-150.00	Foundation	150.00
TOTAL						-150.00		150.00
Check	**1044**	**06/30/2020**	**Elaina Lawson**	**2019-2020 Foundation Scholarship Award**	**1001 · Cash - Foundation PNC**		**Foundation**	**-750.00**
				2019-2020 Foundation Scholarship Award	63110 · Scholarship Awards	-750.00	Foundation	750.00
TOTAL						-750.00		750.00
Check	**1045**	**06/30/2020**	**Damaris Menjivar**	**2019-2020 Foundation Scholarship Award**	**1001 · Cash - Foundation PNC**		**Foundation**	**-600.00**
				2019-2020 Foundation Scholarship Award	63110 · Scholarship Awards	-600.00	Foundation	600.00
TOTAL						-600.00		600.00
Check	**1046**	**06/30/2020**	**Jamaria Bolden**	**2019-2020 Foundation Scholarship Award**	**1001 · Cash - Foundation PNC**		**Foundation**	**-150.00**
				2019-2020 Foundation Scholarship Award	63110 · Scholarship Awards	-150.00	Foundation	150.00
TOTAL						-150.00		150.00
Check	**1047**	**06/30/2020**	**Kayleigh Bucci**	**2019-2020 Foundation Scholarship Award**	**1001 · Cash - Foundation PNC**		**Foundation**	**-600.00**
				2019-2020 Foundation Scholarship Award	63110 · Scholarship Awards	-600.00	Foundation	600.00
TOTAL						-600.00		600.00
Check	**1048**	**06/30/2020**	**Lucas Thomas**	**2019-2020 Foundation Scholarship Award**	**1001 · Cash - Foundation PNC**		**Foundation**	**-150.00**
				2019-2020 Foundation Scholarship Award	63110 · Scholarship Awards	-150.00	Foundation	150.00
TOTAL						-150.00		150.00
Check	**1049**	**06/30/2020**	**Nicholas Chandler**	**VOID: 2019-2020 Foundation Scholarship Award ...**	**1001 · Cash - Foundation PNC**		**Foundation**	**0.00**
TOTAL						0.00		0.00
Check	**1050**	**06/30/2020**	**Luke Eichenlaub**	**2019-2020 Foundation Scholarship Award**	**1001 · Cash - Foundation PNC**		**Foundation**	**-600.00**
				2019-2020 Foundation Scholarship Award	63110 · Scholarship Awards	-600.00	Foundation	600.00
TOTAL						-600.00		600.00
Bill Pmt -Check	**1051**	**07/02/2020**	**Wagner Giblin Insurance...**		**1001 · Cash - Foundation PNC**			**-2,197.00**
Bill	249281	07/02/2020		Terri Birchard - Bond	65120 · Insurance - Liability, D and O	-570.00	Foundation	570.00
Bill	249280	07/02/2020		Public Officials Liability	65120 · Insurance - Liability, D and O	-570.00	Foundation	570.00
Bill	249279	07/02/2020		Directors and Officers	65120 · Insurance - Liability, D and O	-1,057.00	Foundation	1,057.00
TOTAL						-2,197.00		2,197.00
Bill Pmt -Check	**1052**	**06/30/2020**	**ECTS**	**To transfer funds donated for ECTS SkillsUSA**	**1001 · Cash - Foundation PNC**			**-1,000.00**
Bill		06/17/2020		To transfer funds donated for ECTS SkillsUSA	43450 · Individ, Business Contributions	-1,000.00		1,000.00
TOTAL						-1,000.00		1,000.00
Check	**1053**	**07/20/2020**	**Chandler Sekanina**	**Arthur H. Spadafor Scholarship pass-through**	**1001 · Cash - Foundation PNC**		**Foundation**	**-500.00**
				Arthur H. Spadafor Scholarship	63110 · Scholarship Awards	-500.00	Foundation	500.00
TOTAL						-500.00		500.00

Erie County Vocational-Technical School Foundation
Treasurer's Report YTD
July 31, 2020

	2019-2020		2020-2021
	May-20	**Jun-20**	**Jul-20**
PSDLAF (ECVTSF)			
Beginning Fund Balance			
Assigned-Annual Scholarship/Other	-$5,596.15	-$5,594.62	-$8,094.20
Unassigned - Unrestricted Gift	$15,000.00	$15,000.00	$15,000.00
Assigned ECF Grant	$0.00	$0.00	$0.00
Beginning Cash Balance-PSDLAF	$9,403.85	$9,405.38	$6,905.80
Beginning Cash Balance - PSDLAF - Held in Trust for Districts	$0.00	$0.00	$0.00
Plus Receipts	$0.00	$0.00	$0.00
TRANSFER to PNC Account	$0.00	$0.00	$0.00
Ending Cash - PSDLAF - HELD IN TRUST FOR DISTRICTS	$0.00	$0.00	$0.00
Plus Receipts			
Contributions-Gifts 4 Kids	$0.00	$0.00	$0.00
Contributions-JOC Mileage Reimbursements	$0.00	$0.00	$0.00
Contributions -Other	$0.00	$0.00	$0.00
Contributions - Memorials and Bequests	$0.00	$0.00	$0.00
Miscellaneous Receipts-Vending	$0.00	$0.00	$0.00
Erie Community Foundation Grant	$0.00	$0.00	$0.00
Voided check add-back	$0.00	$0.00	$0.00
Erie Community Foundation Annual Distribution	$0.00	$0.00	$0.00
Other Contributions	$0.00	$0.00	$0.00
Investment Income, Gains & Interest	$1.53	$0.42	$0.00
Total Receipts (+)	$1.53	$0.42	$0.00
Less Disbursements-Transfers and Checks			
Gifts 4 Kids Purchase Cards	$0.00	$0.00	$0.00
TRANSFER TO PNC ACCOUNT	$0.00	$2,500.00	$0.00
Operations - Insurance (D&O and Bonds)	$0.00	$0.00	$0.00
Office Supplies	$0.00	$0.00	$0.00
Grants To Others	$0.00	$0.00	$0.00
Contracted Services	$0.00	$0.00	$0.00
Program Supplies	$0.00	$0.00	$0.00
Marketing & Communications	$0.00	$0.00	$0.00
Checks-ECF Grant	$0.00	$0.00	$0.00
Total Disbursements (-)	$0.00	$2,500.00	$0.00
Ending Cash -PSDLAF - FOUNDATION	$9,405.38	$6,905.80	$6,905.80
TOTAL ENDING CASH - PSDLAF	$9,405.38	$6,905.80	$6,905.80
Ending Fund Balance			
Assigned-Annual Scholarship/Other	-$5,594.62	-$8,094.20	-$8,094.20
Unassigned - Unrestricted Gift	$15,000.00	$15,000.00	$15,000.00
Assigned ECF Grant	$0.00	$0.00	$0.00
Total Ending Fund Balance	**$9,405.38**	**$6,905.80**	**$6,905.80**

Erie County Vocational-Technical School Foundation
Treasurer's Report YTD
July 31, 2020

2019-2020			2020-2021
	May-20	**Jun-20**	**Jul-20**
PNC/NWSB (ECVTSF)			
Beginning Fund Balance			
Assigned-Annual Scholarship/Other	$0.00	$0.00	$0.00
Unassigned - Unrestricted Gift	$7,198.16	$7,621.25	$7,261.33
Assigned ECF Grant	$0.00	$0.00	$0.00
Beginning Cash Balance-PNC	$7,198.16	$7,621.25	$7,261.33
Plus Receipts			
Contributions-Gifts 4 Kids	$0.00	$0.00	$0.00
Contributions-JOC Mileage Reimbursements	$0.00	$0.00	$0.00
Contributions -Other	$8.00	$1,140.00	$500.00
Contributions - Memorials and Bequests	$0.00	$0.00	$0.00
Miscellaneous Receipts-Vending	$415.08	$0.00	$0.00
Erie Community Foundation Grant	$0.00	$0.00	$0.00
TRANSFER FROM PSDLAF ACCOUNT	$0.00	$2,500.00	$0.00
Erie Community Foundation Annual Distribution	$0.00	$0.00	$0.00
Other Contributions/ Reimbursement from COS program	$0.00	$0.00	$0.00
Investment Income, Gains & Interest	$0.01	$0.08	$0.02
Total Receipts (+)	$423.09	$3,640.08	$500.02
Less Disbursements-Transfers and Checks			
Gifts 4 Kids Purchase Cards	$0.00	$0.00	$0.00
Checks-Scholarships/other	$0.00	$3,000.00	$500.00
Operations - Insurance (D&O and Bonds)	$0.00	$0.00	$2,197.00
Office Supplies	$0.00	$0.00	$0.00
Grants To Others/SD Legal Funds Returned to Districts/Due to ECTS	$0.00	$1,000.00	$0.00
Contracted Services - Audit	$0.00	$0.00	$0.00
Program Supplies	$0.00	$0.00	$0.00
Marketing & Communications	$0.00	$0.00	$0.00
Checks-ECF Grant	$0.00	$0.00	$0.00
Total Disbursements (-)	$0.00	$4,000.00	$2,697.00
Ending Cash -PNC - FOUNDATION	$7,621.25	$7,261.33	$5,064.35
TOTAL ENDING CASH - PNC	$7,621.25	$7,261.33	$5,064.35
Ending Fund Balance			
Assigned-Annual Scholarship/Other	$0.00	$0.00	$0.00
Unassigned - Unrestricted Gift	$7,621.25	$7,261.33	$5,064.35
Assigned ECF Grant	$0.00	$0.00	$0.00
Total Ending Fund Balance	**$7,621.25**	**$7,261.33**	**$5,064.35**

Erie County Vocational-Technical School Foundation
Treasurer's Report YTD
July 31, 2020

2019-2020			2020-2021
	May-20	**Jun-20**	**Jul-20**
Erie Community Foundation (ECVTSF) **			
Beginning Balance-ECF	$231,039.53	$238,441.11	$240,295.02
Net-Gains/losses/expenses	$ 7,401.58	$ 1,853.91	$ -
Annual Distribution	$ -	$ -	$ -
Ending Balance (ECF)	**$238,441.11**	**$240,295.02**	**$240,295.02**
Total (ECVTSF)	**$255,467.74**	**$254,462.15**	**$252,265.17**

Respectfully Submitted,

Sam Ring, Treasurer

Prepared By: Terri Birchard, ECTS Business Manager

ERIE COUNTY VOCATIONAL TECHNICAL SCHOOL FOUNDATION

Erie, Pennsylvania

Financial Statements

For the Year Ended June 30, 2020

Buseck, Barger, Bleil & Co., Inc

ERIE COUNTY VOCATIONAL TECHNICAL SCHOOL FOUNDATION
TABLE OF CONTENTS
JUNE 30, 2020

INDEX

Page

Buseck·Barger·Bleil & Co. Inc.
CERTIFIED PUBLIC ACCOUNTANTS
FRONTIER BUILDING
1640 WEST EIGHTH STREET - SUITE 1
ERIE, PA 16505

(814) 454-6341
FAX: (814) 455-9060
EMAIL: info@bbbcpas.com

MEMBERS
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
PA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

Board of Directors
Erie County Vocational Technical School Foundation
Erie, Pennsylvania

We have audited the accompanying financial statements of Erie County Vocational Technical School Foundation (the "Foundation), a non-profit organization, is a component unit of Erie County Technical School, which comprise the statement of financial position as of June 30, 2020, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Erie County Vocational Technical School Foundation as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Buseck, Barger, Bleil & Co. Inc.

Certified Public Accountants

Erie, Pennsylvania

August 14, 2020

ERIE COUNTY VOCATIONAL TECHNICAL SCHOOL FOUNDATION
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2020

ASSETS

Assets		
Cash and cash equivalents	$	14,167
Deposit - Erie Community Foundation		240,295
Total Assets	$	254,462

LIABILITIES AND NET ASSETS

Liabilities		
Total Liabilities	$	-
Net Assets		
Without Donor Restrictions		14,167
Without Donor Restrictions - Board Designated		240,295
Total Net Assets		254,462
Total Liabilities and Net Assets	$	254,462

The accompanying notes are an integral part of these financial statements.

ERIE COUNTY VOCATIONAL TECHNICAL SCHOOL FOUNDATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

	Without Donor Restrictions
	2019
Public Support and Other Revenue	
Contributions	$ 3,196
Investment Income (Loss)	2,397
Other Revenue	1,606
Total Support and Revenue	7,199
Expenses	
Program Services	32,109
General and Administrative	7,034
Total Expenses	39,143
Change in Net Assets	(31,944)
Net Assets, July 1, 2019	286,406
Net Assets, June 30, 2020	$ 254,462

The accompanying notes are an integral part of these financial statements.

ERIE COUNTY VOCATIONAL TECHNICAL SCHOOL FOUNDATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2020

Cash Flows from Operating Activities		
Change in Net Assets	$	(31,944)
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by (Used in) Operating Activities:		
(Increase) Decrease in Receivable		183
(Increase) Decrease in Prepaid Assets		110
Increase (Decrease) in Accounts Payable		(5,654)
Increase (Decrease) in Deferred Revenue		(5,000)
Increase (Decrease) in Due to Other Funds		(2,000)
Net Cash Provided (Used in) Operating Activities		(44,305)
Cash Flows from Investing Activities		
Change in Deposit - Erie Community Foundation		345
Net Cash Provided (Used) by Investing Activities		345
Net Increase/(Decrease) in Cash and Cash Equivalents		(43,960)
Cash and Cash Equivalents, Beginning of Year		58,127
Cash and Cash Equivalents, End of Year	$	14,167

NOTE 1 – NATURE OF OPERATIONS AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

The Foundation is a nonprofit organization incorporated in the Commonwealth of Pennsylvania in 1997. The Organization promotes the value of career and technical education. In partnership with the Erie Community Foundation, the ECVTS Foundation provides student scholarships, capital improvements, staff development, development projects and educational research.

The Foundation is considered a component unit of Erie County Technical School. These financial statements only include the activities of the Foundation. The operations of ECTS are addressed in a separate report, which may be obtained at the school office, 8500 Oliver Road, Erie, PA 16509.

Basis of Presentation

The financial statements of the Foundation have been prepared on the accrual basis of accounting. Accordingly, revenues are recognized in the accounting period in which they are earned, and expenses are recognized in the period incurred. which require the Foundation to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be extended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Foundation's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Foundation or by the passage of time. Other donor restrictions are perpetual in nature, where by the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

The Foundation adopted Financial Accounting Standards Board – Accounting Standard Codification 958, "Require Financial Statements". Under FASB ASC 958, the foundation is required to report information regarding their financial position and activities in according to two classes of net assets listed above. The Foundation has no net assets with donor restrictions as of June 30, 2020.

Measures of Operations

The statements of activities report all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Foundation's ongoing services and interest and dividends earned on investments. Nonoperating activities are limited to resources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature.

Cash and Cash Equivalents

The Foundation's cash consists of cash on deposit with banks. Cash equivalents represent money market funds or short-term investments with original maturities of three months or less from the date of purchase, except for those amounts that are held in the investment portfolio which are invested for long-term purposes.

Contributions Received and Contributions Made

The Foundation also elected to adopt FASB ASC 958, "Accounting Contributions Received and Contributions Made". In accordance with FASB ASC 958, contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions.

Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Due To/From Related Parties

Amounts reported as due to/from related parties, included in the accompanying statements of financial position, arise principally from the collaborative activities between the Erie County Vocational Technical School Foundation and the Erie County Technical School to further the mission of the organization.

Functional Expenses

The costs of providing program and other activities have been summarized on a functional basis in the statements of activities. Accordingly, certain costs have been allocated among the foundation. Such allocations are determined by management on an equitable basis.

The expenses that are allocated include the following:

Expense	Method of Allocation
Accounting fees	Time and effort
Awards & grants	Time and effort
Fund management	Time and effort
Insurance	Time and effort
Supplies	Time and effort

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Accordingly, actual results could differ from those estimates.

Sequencing on the Statement of Financial Position
Assets are sequenced according to the nearness of conversion to cash, and liabilities are sequenced according to their nearness of their maturity and resulting use of cash.

Federal Tax Status
The Foundation qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code (the "Code"). Accordingly, no provision for income taxes has been recorded in the accompanying financial statements. In addition, the Foundation has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Code.

The Foundation accounts for uncertainty in income taxes using a recognition threshold of more-likely-than-not to be sustained upon examination by the appropriate taxing authority. Measurement of the tax uncertainty occurs if the recognition threshold has been met. Management determined that there were no tax uncertainties that met the recognition threshold.

The Foundation's federal income tax returns are no longer subject to examination by federal tax authorities for fiscal years ending before 2016.

Reclassifications
Certain prior year amounts have been reclassified to conform to the current year presentation.

New Accounting Pronouncement
On August 18, 2016, FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) – *Presentation of Financial Statements of Not-for-Profit Entities.* The update addresses the complexity and understandability of net asset classification, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. Erie County Vocational Technical School Foundation has adjusted the presentation of these statements accordingly. The ASU has been applied retrospectively to all periods presented.

NOTE 2 - CONCENTRATION OF CREDIT RISK

Financial instruments that potentially subject the Foundation to concentrations of credit risk consist principally of cash and cash equivalents and investments. The Foundation maintains its cash and cash equivalents in various bank accounts that, at times, nay exceed federally insured limits. At June 30, 2020 the carrying value was $14,167 and the entire bank balance of $17,027 was covered by FDIC insurance.

NOTE 3 – AVAILABILITY AND LIQUIDITY

The following represents the Erie County Vocational Technical School Foundation's financial assets at June 30, 2020:

	2020
Cash and cash equivalents	$ 14,167
Investments	240,295
Total financial assets	254,462
Less amounts not available to be used within one year:	
Board-designated funds for future use	240,295
Financial assets available to meet general expenditures over the next 12 months	$ 14,167

The Foundation's goal is generally to maintain financial assets to meet 90 days of operating expenses. As part of its liquidity plan, excess cash is invested in short term investments, including money market accounts.

NOTE 4 - FAIR VALUE MEASUREMENTS

The Erie County Vocational Technical School Foundation (ECVTS) values its investments at fair value. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. Fair value should be based on the assumptions market participants would use when pricing an asset. US GAAP establishes a fair value hierarchy that prioritizes investments based on those assumptions. The fair value hierarchy gives the highest priority to quoted prices in active markets (observable inputs) and the lowest priority to an entity's assumptions (unobservable inputs). The Foundation groups assets at fair value in three levels, based on the markets in which the assets and liabilities are traded and the reliability of the assumptions used to determine fair value. These levels are:

- Level 1 – Unadjusted quoted prices in active markets for identical assets or liabilities.
- Level 2 – Inputs other than Level 1 that are observable, either directly or indirectly, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.
- Level 3 – Unobservable inputs that are supported by little or no market activity and that are significant to the fair value of the assets or liabilities.

The Organization's investments are classified as follows:

	June 30, 2020			
	Level I	Level II	Level III	Total
Deposit				
Erie Community Foundation	$ -	$ -	$ 240,295	$ 240,295
	$ -	$ -	$ 240,295	$ 240,295

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2020.

Deposit-Erie Community Foundation-The ECVTS Foundation's valuation methodology used to measure the fair value of funds held at the Erie Community Foundation (ECF) relies upon information provided by ECF personnel. The ECVTS Foundation's share of the investment pool at ECF is based on the underlying fair values of the investments consisting of all three hierarchy levels; this is classified within Level 3 of the valuation hierarchy.

NOTE 5 -DEPOSIT - ERIE COMMUNITY FOUNDATION

The Foundation transferred $200,000 to the Erie Community Foundation in 2007. These irrevocable gifts were used to establish a fund to benefit Erie County Vocational Technical School Foundation. The net income from the fund will be used exclusively to support Erie County Vocational Technical School Foundation. The assets are neither in the possession nor under the control of Erie County Vocational Technical School Foundation. The balance in the fund was $240,295 at June 30, 2020. Net income (loss) from the fund recognized in the year ended June 30, 2020 was ($345). No grants and scholarships were paid out, and management fees of $2,630 were paid. The net change in the balance of the fund was ($345).

NOTE 6 - BOARD DESIGNATED ENDOWMENT

The Foundation's endowment includes funds designated by the Board of Directors as an endowment. The purpose of this endowment is to develop and stimulate an alternative source of funds to supplement the Foundation's other funding sources. As required by GAAP, net assets associated with endowment funds, including funds designated by the Board of Directors to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

The Foundation has an agency endowment agreement with ECF. ECF pools these funds with the funds received from various other organizations. The pooled funds are then utilized to create an investment portfolio that is managed and administered by ECF. ECF is responsible for allocating to the Foundation their respective share of the investment portfolio's performance. ECF annually determines the amount of funds to distribute to Erie County Vocational Technical School Foundation.

Interpretation of Relevant Law

The current relevant law for the investment and distribution of restricted endowment and trust funds in the Commonwealth of Pennsylvania is PA Act 141 (Act 141). Since the Organization has no permanently restricted endowment, Act 141 does not apply.

Return Objectives and Risk Parameters

The Board of Directors has adopted an investment policy for financial assets that attempts to support the long-term objectives of the Organization. The objectives include funding operational cash flow shortfalls, providing relative stability of principal, and maximizing total investment return.

Changes in endowment net assets for the year ended June 30, 2020:

Beginning Balance	$	240,640
Grants Awarded		-
Interest and Dividends		2,935
Unrealized/Realized Gains		(650)
Management Fees		(2,630)
	$	240,295

Strategies Employed for Achieving Objectives

In accordance with the objectives, the total portfolio should be constructed and maintained to minimize the risk of large losses to principal. To satisfy these objectives, the Organization has developed an allocation strategy to maximize total return while minimizing exposure of principal assets in the long run. The Foundation targets a diversified asset allocation in equity-based investments and in high quality fixed income investments.

Spending Policy and How the Investment Objectives Related to Spending Policy

The endowment trustees distribute funds as stipulated by the Foundation and within the purpose of the trust as outlined in the endowment governing documents for the named funds.

NOTE 7 – CAREER STREET TRANSFER TO GECAC

The Erie County Vocational Technical School Foundation transferred its Career Street Program to GECAC on July 1, 2019. The acquisition by GECAC comes as non-sale value transfer, with no income to be incurred by the Foundation. The Foundation transferred the Career Street Program, including the following assets, liabilities and adjustments to Foundation equity as of June 30, 2020:

Cash and Cash Equivalents	$ 36,653
Plus(Less) write-offs & adjustments:	
Accounts Payable	(5,654)
Deferred Revenues	(5,000)
Prepaid Assets	110
Net Transfer to GECAC	$ 26,109

NOTE 8 - RISK MANAGEMENT

The Foundation may be subject to certain legal proceedings and claims arising in the normal course of business. The Foundation carries commercial insurance for risk management. During the year ended June 30, 2020, there were no settlements in excess of insurance coverage.

NOTE 9 - SUBSEQUENT EVENTS

The Foundation has evaluated subsequent events through August 14, 2020, the date which the financial statements were available to be issued.

ERIE COUNTY VOCATIONAL TECHNICAL SCHOOL FOUNDATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020

	Program	General & Administrative	Totals
Accounting Fees	$ -	$ 1,296	$ 1,296
Award and Grants	6,000	-	6,000
Fund Management	-	2,630	2,630
Insurance	-	3,085	3,085
Transfer to GECAC	26,109		26,109
Supplies	-	23	23
Total Expenses	$ 32,109	$ 7,034	$ 39,143

The accompanying notes are an integral part of these financial statements.

Form **8879-EO**

Department of the Treasury
Internal Revenue Service

IRS *e-file* Signature Authorization for an Exempt Organization

For calendar year 2019, or fiscal year beginning 7/01, 2019, and ending 6/30, 20 20

u Do not send to the IRS. Keep for your records.

u Go to *www.irs.gov/Form8879EO* for the latest information.

OMB No. 1545-1878

2019

Name of exempt organization: ERIE COUNTY VOCATIONAL TECHNICAL SCHOOL FOUNDATION

Employer identification number: 23-2894500

Name and title of officer: TERRI BIRCHARD, CPA BUSINESS MANAGER/SEC

Part I Type of Return and Return Information (Whole Dollars Only)

Check the box for the return for which you are using this Form 8879-EO and enter the applicable amount, if any, from the return. If you check the box on line **1a, 2a, 3a, 4a,** or **5a,** below, and the amount on that line for the return being filed with this form was blank, then leave line **1b, 2b, 3b, 4b,** or **5b,** whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not** complete more than one line in Part I.

1a Form 990 check here ▶ [X]	**b** **Total revenue,** if any (Form 990, Part VIII, column (A), line 12)	1b	7,199
2a Form 990-EZ check here ▶ [ ]	**b** **Total revenue,** if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here ▶ [ ]	**b** **Total tax** (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here ▶ [ ]	**b** **Tax based on investment income** (Form 990-PF, Part VI, line 5)	4b	
5a Form 8868 check here ▶ [ ]	**b** **Balance Due** (Form 8868, line 3c)	5b	

Part II Declaration and Signature Authorization of Officer

Under penalties of perjury, I declare that I am an officer of the above organization and that I have examined a copy of the organization's 2019 electronic return and accompanying schedules and statements and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the organization's electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the organization's return to the IRS and to receive from the IRS **(a)** an acknowledgement of receipt or reason for rejection of the transmission, **(b)** the reason for any delay in processing the return or refund, and **(c)** the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the organization's federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the organization's electronic return and, if applicable, the organization's consent to electronic funds withdrawal.

Officer's PIN: check one box only

[X] I authorize BUSECK, BARGER, BLEIL & CO., INC. (**ERO firm name**) to enter my PIN 08421 (**Enter five numbers, but do not enter all zeros**) as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

[ ] As an officer of the organization, I will enter my PIN as my signature on the organization's tax year 2019 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Officer's signature } Date } 08/08/20

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

25257216505

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2019 electronically filed return for the organization indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163,** Modernized e-File (MeF) Information for Authorized IRS *e-file* Providers for Business Returns.

ERO's signature } VALERIE L. HARTLEY Date } 08/08/20

ERO Must Retain This Form — See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

08421 08/14/2020 12:54 PM

Form **990** (Rev. January 2020) Department of the Treasury Internal Revenue Service

Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

u Do not enter social security numbers on this form as it may be made public.

u Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047 | **2019** | **Open to Public Inspection**

A For the 2019 calendar year, or tax year beginning 07/01/19 , and ending 06/30/20

B Check if applicable: [ ] Address change [ ] Name change [ ] Initial return [ ] Final return/terminated [ ] Amended return [ ] Application pending

C Name of organization: ERIE COUNTY VOCATIONAL TECHNICAL SCHOOL FOUNDATION

Doing business as

Number and street (or P.O. box if mail is not delivered to street address): 8500 OLIVER ROAD | Room/suite

City or town, state or province, country, and ZIP or foreign postal code: ERIE PA 16509

D Employer identification number: 23-2894500

E Telephone number: 814-464-8662

G Gross receipts $ 7,199

F Name and address of principal officer: TERRI BIRCHARD, CPA 8500 OLIVER ROAD ERIE PA 16509

H(a) Is this a group return for subordinates? [ ] Yes [X] No

H(b) Are all subordinates included? [ ] Yes [ ] No

If "No," attach a list. (see instructions)

I Tax-exempt status: [X] 501(c)(3) [ ] 501(c) ( ) t (insert no.) [ ] 4947(a)(1) or [ ] 527

J Website: u WWW.ECTS.ORG

H(c) Group exemption number u

K Form of organization: [ ] Corporation [ ] Trust [ ] Association [X] Other u FOUNDATION

L Year of formation: 1997 **M** State of legal domicile: PA

Part I Summary

Activities & Governance

1 Briefly describe the organization's mission or most significant activities:
SEE SCHEDULE O

2 Check this box u [ ] if the organization discontinued its operations or disposed of more than 25% of its net assets.

3	Number of voting members of the governing body (Part VI, line 1a)	3	11
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	11
5	Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	0
6	Total number of volunteers (estimate if necessary)	6	0
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b	Net unrelated business taxable income from Form 990-T, line 39	7b	0

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)	107,993	3,196
	9	Program service revenue (Part VIII, line 2g)		0
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)	12,840	2,397
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	817	1,606
	12	Total revenue – add lines 8 through 11 (must equal Part VIII, column (A), line 12)	121,650	7,199
Expenses	13	Grants and similar amounts paid (Part IX, column (A), lines 1–3)		0
	14	Benefits paid to or for members (Part IX, column (A), line 4)		0
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5–10)		0
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		0
	b	Total fundraising expenses (Part IX, column (D), line 25) u 0		
	17	Other expenses (Part IX, column (A), lines 11a–11d, 11f–24e)	105,963	39,143
	18	Total expenses. Add lines 13–17 (must equal Part IX, column (A), line 25)	105,963	39,143
	19	Revenue less expenses. Subtract line 18 from line 12	15,687	-31,944
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	299,060	254,462
	21	Total liabilities (Part X, line 26)	12,654	0
	22	Net assets or fund balances. Subtract line 21 from line 20	286,406	254,462

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer | Date

TERRI BIRCHARD, CPA BUSINESS MANAGER/SEC

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
VALERIE L. HARTLEY	VALERIE L. HARTLEY	08/14/20		P00673863

Firm's name } BUSECK, BARGER, BLEIL & CO., INC. | Firm's EIN } 25-1538014

Firm's address } 1640 W 8TH ST ERIE, PA 16505-5042 | Phone no. 814-454-6341

May the IRS discuss this return with the preparer shown above? (see instructions) [ ] Yes [ ] No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:

PROMOTES THE VALUE OF CAREER AND TECHNICAL EDUCATION. RESPONSIBLE FOR STUDENT SCHOLARSHIPS, CAPITAL IMPROVEMENTS, STAFF DEVELOPMENT, DEVELOPMENT PROJECTS, AND EDUCATIONAL RESEARCH.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ **Yes** ☒ **No**

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ **Yes** ☒ **No**

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses $ 32,109 including grants of $) (Revenue $)

SCHOLARSHIPS ARE AWARDED ON A COMPETITIVE BASIS TO STUDENTS WHO PLAN TO ATTEND A SECONDARY EDUCATION INSITUTION. STUDENTS ARE SELECTED BY THE BOARD BASED ON ATTENDANCE, GRADES, RECOMMENDATIONS, ESSAYS, AND A PERSONAL INTERVIEW.

4b (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4c (Code:) (Expenses $ including grants of $) (Revenue $)

N/A

4d Other program services (Describe on Schedule O.)

(Expenses $ including grants of $) (Revenue $)

4e Total program service expenses u 32,109

Part IV Checklist of Required Schedules

			Yes	No
1	Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? *If "Yes," complete Schedule A*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2		X
3	Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? *If "Yes," complete Schedule C, Part I*	3		X
4	**Section 501(c)(3) organizations.** Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? *If "Yes," complete Schedule C, Part II*	4		X
5	Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? *If "Yes," complete Schedule C, Part III*	5		X
6	Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? *If "Yes," complete Schedule D, Part I*	6		X
7	Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? *If "Yes," complete Schedule D, Part II*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If "Yes," complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? *If "Yes," complete Schedule D, Part IV*	9		X
10	Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? *If "Yes," complete Schedule D, Part V*	10	X	
11	If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.			
a	Did the organization report an amount for land, buildings, and equipment in Part X, line 10? *If "Yes," complete Schedule D, Part VI*	11a		X
b	Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VII*	11b		X
c	Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part VIII*	11c		X
d	Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? *If "Yes," complete Schedule D, Part IX*	11d	X	
e	Did the organization report an amount for other liabilities in Part X, line 25? *If "Yes," complete Schedule D, Part X*	11e		X
f	Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? *If "Yes," complete Schedule D, Part X*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If "Yes," complete Schedule D, Parts XI and XII*	12a	X	
b	Was the organization included in consolidated, independent audited financial statements for the tax year? *If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If "Yes," complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b	Did the organization have aggregate revenues or expenses of more than $10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at $100,000 or more? *If "Yes," complete Schedule F, Parts I and IV*	14b		X
15	Did the organization report on Part IX, column (A), line 3, more than $5,000 of grants or other assistance to or for any foreign organization? *If "Yes," complete Schedule F, Parts II and IV*	15		X
16	Did the organization report on Part IX, column (A), line 3, more than $5,000 of aggregate grants or other assistance to or for foreign individuals? *If "Yes," complete Schedule F, Parts III and IV*	16		X
17	Did the organization report a total of more than $15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? *If "Yes," complete Schedule G, Part I* (see instructions)	17		X
18	Did the organization report more than $15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? *If "Yes," complete Schedule G, Part II*	18		X
19	Did the organization report more than $15,000 of gross income from gaming activities on Part VIII, line 9a? *If "Yes," complete Schedule G, Part III*	19		X
20a	Did the organization operate one or more hospital facilities? *If "Yes," complete Schedule H*	20a		X
b	If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21	Did the organization report more than $5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? *If "Yes," complete Schedule I, Parts I and II*	21		X

Part IV **Checklist of Required Schedules** *(continued)*

			Yes	No
22	Did the organization report more than $5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? *If "Yes," complete Schedule I, Parts I and III*	22		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? *If "Yes," complete Schedule J*	23		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than $100,000 as of the last day of the year, that was issued after December 31, 2002? *If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a*	24a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	**Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.** Did the organization engage in an excess benefit transaction with a disqualified person during the year? *If "Yes," complete Schedule L, Part I*	25a		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? *If "Yes," complete Schedule L, Part I*	25b		X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? *If "Yes," complete Schedule L, Part II*	26		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? *If "Yes," complete Schedule L, Part III*	27		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):			
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? *If "Yes," complete Schedule L, Part IV*	28a		X
b	A family member of any individual described in line 28a? *If "Yes," complete Schedule L, Part IV*	28b		X
c	A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? *If "Yes," complete Schedule L, Part IV*	28c		X
29	Did the organization receive more than $25,000 in non-cash contributions? *If "Yes," complete Schedule M*	29		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? *If "Yes," complete Schedule M*	30		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? *If "Yes," complete Schedule N, Part I*	31		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? *If "Yes," complete Schedule N, Part II*	32		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? *If "Yes," complete Schedule R, Part I*	33		X
34	Was the organization related to any tax-exempt or taxable entity? *If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1*	34	X	
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? *If "Yes," complete Schedule R, Part V, line 2*	35b		
36	**Section 501(c)(3) organizations.** Did the organization make any transfers to an exempt non-charitable related organization? *If "Yes," complete Schedule R, Part V, line 2*	36		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? *If "Yes," complete Schedule R, Part VI*	37		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? **Note:** All Form 990 filers are required to complete Schedule O.	38	X	

Part V **Statements Regarding Other IRS Filings and Tax Compliance**

Check if Schedule O contains a response or note to any line in this Part V ☐

					Yes	No
1a	Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	0			
b	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?			1c		

Part V Statements Regarding Other IRS Filings and Tax Compliance *(continued)*

				Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 0			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?		2b		
	Note: If the sum of lines 1a and 2a is greater than 250, you may be required to *e-file* (see instructions)				
3a	Did the organization have unrelated business gross income of $1,000 or more during the year?		3a		X
b	If "Yes," has it filed a Form 990-T for this year? *If "No" to line 3b, provide an explanation on Schedule O*		3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		4a		X
b	If "Yes," enter the name of the foreign country u				
	See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).				
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		5c		
6a	Does the organization have annual gross receipts that are normally greater than $100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		6b		
7	**Organizations that may receive deductible contributions under section 170(c).**				
a	Did the organization receive a payment in excess of $75 made partly as a contribution and partly for goods and services provided to the payor?		7a		
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		7c		
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d			
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		7h		
8	**Sponsoring organizations maintaining donor advised funds.** Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		8		
9	**Sponsoring organizations maintaining donor advised funds.**				
a	Did the sponsoring organization make any taxable distributions under section 4966?		9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		9b		
10	**Section 501(c)(7) organizations.** Enter:				
a	Initiation fees and capital contributions included on Part VIII, line 12	10a			
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b			
11	**Section 501(c)(12) organizations.** Enter:				
a	Gross income from members or shareholders	11a			
b	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b			
12a	**Section 4947(a)(1) non-exempt charitable trusts.** Is the organization filing Form 990 in lieu of Form 1041?		12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b			
13	**Section 501(c)(29) qualified nonprofit health insurance issuers.**				
a	Is the organization licensed to issue qualified health plans in more than one state?		13a		
	Note: See the instructions for additional information the organization must report on Schedule O.				
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b			
c	Enter the amount of reserves on hand	13c			
14a	Did the organization receive any payments for indoor tanning services during the tax year?		14a		X
b	If "Yes," has it filed a Form 720 to report these payments? *If "No," provide an explanation on Schedule O*		14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than $1,000,000 in remuneration or excess parachute payment(s) during the year?		15		X
	If "Yes," see instructions and file Form 4720, Schedule N.				
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income?		16		X
	If "Yes," complete Form 4720, Schedule O.				

Part VI **Governance, Management, and Disclosure** *For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.*

Check if Schedule O contains a response or note to any line in this Part VI .... [X]

Section A. Governing Body and Management

				Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year ...	1a	11		
	If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.				
b	Enter the number of voting members included on line 1a, above, who are independent ...	1b	11		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2			X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?	3			X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6	Did the organization have members or stockholders?	6			X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a			X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:				
a	The governing body?	8a		X	
b	Each committee with authority to act on behalf of the governing body?	8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? *If "Yes," provide the names and addresses on Schedule O*	9			X

Section B. Policies *(This Section B requests information about policies not required by the Internal Revenue Code.)*

			Yes	No
10a	Did the organization have local chapters, branches, or affiliates?	10a		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a	Did the organization have a written conflict of interest policy? *If "No," go to line 13*	12a		X
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b		
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? *If "Yes," describe in Schedule O how this was done*	12c		
13	Did the organization have a written whistleblower policy?	13		X
14	Did the organization have a written document retention and destruction policy?	14		X
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a	The organization's CEO, Executive Director, or top management official	15a		X
b	Other officers or key employees of the organization	15b		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed u NONE

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.

[ ] Own website [X] Another's website [X] Upon request [X] Other *(explain on Schedule O)*

19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records u

TERRI BIRCHARD, CPA 8500 OLIVER ROAD
ERIE PA 16509 814-464-8662

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII ☐

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than $100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than $100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than $10,000 of reportable compensation from the organization and any related organizations.

See instructions for the order in which to list the persons above.

☒ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
(1) STEVEN GILBERT - UNION CITY BOARD MEMBER	1.00 0.00	X						0	0	0
(2) JOSEPH CANCILLA - NORTH EAST BOARD MEMBER	1.00 0.00	X						0	0	0
(3) DAVID MAHONEY - FAIRVIEW BOARD MEMBER	1.00 0.00	X						0	0	0
(4) DENNIS OLESNANIK - GIRARD BOARD MEMBER	1.00 0.00	X						0	0	0
(5) TERRI BRINK - HARBORCREEK BOARD MEMBER	1.00 0.00	X						0	0	0
(6) EDWARD RICKRODE - IROQUOIS BOARD MEMBER	1.00 0.00	X						0	0	0
(7) ANDY DINSMORE - FORT LEBOEUF BOARD MEMBER	1.00 0.00	X						0	0	0
(8) JAMES BUCKSBEE - GENERAL MCLANE PRESIDENT	1.00 0.00	X						0	0	0
(9) JOHN DIPLACIDO - MILLCREEK BOARD MEMBER	1.00 0.00	X						0	0	0
(10) SAM RING - NORTHWESTERN TREASURER	1.00 0.00	X						0	0	0
(11) STEVE O'DONNELL - WATTSBURG BOARD MEMBER	1.00 0.00	X						0	0	0

Part VII **Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees** *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee): Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations

1b Subtotal u			
c Total from continuation sheets to Part VII, Section A u			
d Total (add lines 1b and 1c) u			

2 Total number of individuals (including but not limited to those listed above) who received more than $100,000 of reportable compensation from the organization u 0

		Yes	No
3 Did the organization list any **former** officer, director, trustee, key employee, or highest compensated employee on line 1a? *If "Yes," complete Schedule J for such individual*	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than $150,000? *If "Yes," complete Schedule J for such individual*	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? *If "Yes," complete Schedule J for such person*	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than $100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than $100,000 of compensation from the organization u 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

Section	Line	Description	Ref	Amount	(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514
Contributions, Gifts, Grants and Other Similar Amounts	1a	Federated campaigns	1a					
	b	Membership dues	1b					
	c	Fundraising events	1c					
	d	Related organizations	1d					
	e	Government grants (contributions)	1e					
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	3,196				
	g	Noncash contributions included in lines 1a-1f	1g	$				
	h	**Total.** Add lines 1a–1f u			3,196			
Program Service Revenue			Business Code					
	2a							
	b							
	c							
	d							
	e							
	f	All other program service revenue						
	g	**Total.** Add lines 2a–2f u						
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts) u			2,397			2,397
	4	Income from investment of tax-exempt bond proceeds u						
	5	Royalties u						
				(i) Real / (ii) Personal				
	6a	Gross rents	6a					
	b	Less: rental expenses	6b					
	c	Rental inc. or (loss)	6c					
	d	Net rental income or (loss) u						
				(i) Securities / (ii) Other				
	7a	Gross amount from sales of assets other than inventory	7a					
	b	Less: cost or other basis and sales exps.	7b					
	c	Gain or (loss)	7c					
	d	Net gain or (loss) u						
	8a	Gross income from fundraising events (not including $ of contributions reported on line 1c). See Part IV, line 18	8a					
	b	Less: direct expenses	8b					
	c	Net income or (loss) from fundraising events u						
	9a	Gross income from gaming activities. See Part IV, line 19	9a					
	b	Less: direct expenses	9b					
	c	Net income or (loss) from gaming activities u						
	10a	Gross sales of inventory, less returns and allowances	10a					
	b	Less: cost of goods sold	10b					
	c	Net income or (loss) from sales of inventory u						
Miscellaneous Revenue			Business Code					
	11a	MISC			1,606			1,606
	b							
	c							
	d	All other revenue						
	e	**Total.** Add lines 11a–11d u			1,606			
	12	**Total revenue.** See instructions u			7,199	0	0	4,003

DAA

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees				
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	1,296		1,296	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	2,630		2,630	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)	23		23	
12 Advertising and promotion				
13 Office expenses				
14 Information technology				
15 Royalties				
16 Occupancy				
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	3,085		3,085	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a TRANSFER TO GECAC - CS	26,109	26,109		
b AWARDS & GRANTS	6,000	6,000		
c				
d				
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	39,143	32,109	7,034	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here u ☐ if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

				(A) Beginning of year		(B) End of year
Assets	1	Cash—non-interest-bearing		58,127	1	14,167
	2	Savings and temporary cash investments			2	
	3	Pledges and grants receivable, net			3	
	4	Accounts receivable, net		183	4	
	5	Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			5	
	6	Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)			6	
	7	Notes and loans receivable, net			7	
	8	Inventories for sale or use			8	
	9	Prepaid expenses and deferred charges		110	9	
	10a	Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a			
	b	Less: accumulated depreciation	10b		10c	
	11	Investments—publicly traded securities			11	
	12	Investments—other securities. See Part IV, line 11			12	
	13	Investments—program-related. See Part IV, line 11			13	
	14	Intangible assets			14	
	15	Other assets. See Part IV, line 11		240,640	15	240,295
	16	**Total assets.** Add lines 1 through 15 (must equal line 33)		299,060	16	254,462
Liabilities	17	Accounts payable and accrued expenses		5,654	17	
	18	Grants payable			18	
	19	Deferred revenue		5,000	19	
	20	Tax-exempt bond liabilities			20	
	21	Escrow or custodial account liability. Complete Part IV of Schedule D			21	
	22	Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons			22	
	23	Secured mortgages and notes payable to unrelated third parties			23	
	24	Unsecured notes and loans payable to unrelated third parties			24	
	25	Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		2,000	25	
	26	**Total liabilities.** Add lines 17 through 25		12,654	26	0
Net Assets or Fund Balances		**Organizations that follow FASB ASC 958, check here** u X **and complete lines 27, 28, 32, and 33.**				
	27	Net assets without donor restrictions		286,406	27	254,462
	28	Net assets with donor restrictions			28	
		Organizations that do not follow FASB ASC 958, check here u ☐ **and complete lines 29 through 33.**				
	29	Capital stock or trust principal, or current funds			29	
	30	Paid-in or capital surplus, or land, building, or equipment fund			30	
	31	Retained earnings, endowment, accumulated income, or other funds			31	
	32	Total net assets or fund balances		286,406	32	254,462
	33	Total liabilities and net assets/fund balances		299,060	33	254,462

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	7,199
2	Total expenses (must equal Part IX, column (A), line 25)	2	39,143
3	Revenue less expenses. Subtract line 2 from line 1	3	-31,944
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	286,406
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	254,462

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☐

			Yes	No
1	Accounting method used to prepare the Form 990: ☐ Cash ☒ Accrual ☐ Other If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
	If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: ☐ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis			
c	If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	3a		
b	If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b		

SCHEDULE A (Form 990 or 990-EZ)

Department of the Treasury Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

u Attach to Form 990 or Form 990-EZ.

u Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization ERIE COUNTY VOCATIONAL TECHNICAL SCHOOL FOUNDATION

Employer identification number 23-2894500

Part I **Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

1 [ ] A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**

2 [ ] A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)

3 [ ] A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**

4 [ ] A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state:

5 [ ] An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)

6 [ ] A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**

7 [X] An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

8 [ ] A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)

9 [ ] An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university:

10 [ ] An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)

11 [ ] An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**

12 [ ] An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.

a [ ] **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**

b [ ] **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**

c [ ] **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**

d [ ] **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**

e [ ] Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A)						
(B)						
(C)						
(D)						
(E)						
Total						

Part II **Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) u	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	203,033	95,787	60,805	107,993	3,196	470,814
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 **Total.** Add lines 1 through 3	203,033	95,787	60,805	107,993	3,196	470,814
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						470,814

Section B. Total Support

Calendar year (or fiscal year beginning in) u	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	203,033	95,787	60,805	107,993	3,196	470,814
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	-879	27,301	21,064	12,840	2,397	62,723
9 Net income from unrelated business activities, whether or not the business is regularly carried on					606	606
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	849	361	633	817		2,660
11 **Total support.** Add lines 7 through 10						536,803

12 Gross receipts from related activities, etc. (see instructions) 12

13 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f)) 14 87.71 %

15 Public support percentage from 2018 Schedule A, Part II, line 14 15 91.50 %

16a **33 1/3% support test—2019.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☒

b **33 1/3% support test—2018.** If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

17a **10%-facts-and-circumstances test—2019.** If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

b **10%-facts-and-circumstances test—2018.** If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and **stop here.** Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ▶ ☐

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ▶ ☐

Part III **Support Schedule for Organizations Described in Section 509(a)(2)**
(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) u	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 **Total.** Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of $5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 **Public support.** (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) u	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 **Total support.** (Add lines 9, 10c, 11, and 12.)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ▶ ☐

Section C. Computation of Public Support Percentage

15	Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16	Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17	Investment income percentage for **2019** (line 10c, column (f), divided by line 13, column (f))	17	%
18	Investment income percentage from **2018** Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2019.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

b **33 1/3% support tests—2018.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization ▶ ☐

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

			Yes	No
1	Are all of the organization's supported organizations listed by name in the organization's governing documents? *If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.*	1		
2	Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? *If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).*	2		
3a	Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? *If "Yes," answer (b) and (c) below.*	3a		
b	Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? *If "Yes," describe in Part VI when and how the organization made the determination.*	3b		
c	Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? *If "Yes," explain in Part VI what controls the organization put in place to ensure such use.*	3c		
4a	Was any supported organization not organized in the United States ("foreign supported organization")? *If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.*	4a		
b	Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? *If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.*	4b		
c	Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? *If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.*	4c		
5a	Did the organization add, substitute, or remove any supported organizations during the tax year? *If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).*	5a		
b	**Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	5b		
c	**Substitutions only.** Was the substitution the result of an event beyond the organization's control?	5c		
6	Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? *If "Yes," provide detail in Part VI.*	6		
7	Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	7		
8	Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? *If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).*	8		
9a	Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? *If "Yes," provide detail in Part VI.*	9a		
b	Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? *If "Yes," provide detail in Part VI.*	9b		
c	Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? *If "Yes," provide detail in Part VI.*	9c		
10a	Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? *If "Yes," answer 10b below.*	10a		
b	Did the organization have any excess business holdings in the tax year? *(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)*	10b		

Part IV Supporting Organizations *(continued)*

			Yes	No
11	Has the organization accepted a gift or contribution from any of the following persons?			
a	A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?	**11a**		
b	A family member of a person described in (a) above?	**11b**		
c	A 35% controlled entity of a person described in (a) or (b) above? *If "Yes" to a, b, or c, provide detail in Part VI.*	**11c**		

Section B. Type I Supporting Organizations

			Yes	No
1	Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? *If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.*	**1**		
2	Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? *If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.*	**2**		

Section C. Type II Supporting Organizations

			Yes	No
1	Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? *If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).*	**1**		

Section D. All Type III Supporting Organizations

			Yes	No
1	Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	**1**		
2	Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? *If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).*	**2**		
3	By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? *If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.*	**3**		

Section E. Type III Functionally-Integrated Supporting Organizations

1 *Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).*

- **a** ☐ The organization satisfied the Activities Test. *Complete line 2 below.*
- **b** ☐ The organization is the parent of each of its supported organizations. *Complete line 3 below.*
- **c** ☐ The organization supported a governmental entity. *Describe in Part VI how you supported a government entity (see instructions).*

			Yes	No
2	Activities Test. *Answer (a) and (b) below.*			
a	Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? *If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.*	**2a**		
b	Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? *If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.*	**2b**		
3	Parent of Supported Organizations. *Answer (a) and (b) below.*			
a	Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in Part VI.*	**3a**		
b	Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? *If "Yes," describe in Part VI the role played by the organization in this regard.*	**3b**		

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1		
2 Recoveries of prior-year distributions	2		
3 Other gross income (see instructions)	3		
4 Add lines 1 through 3.	4		
5 Depreciation and depletion	5		
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6		
7 Other expenses (see instructions)	7		
8 **Adjusted Net Income** (subtract lines 5, 6, and 7 from line 4)	8		

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):			
a Average monthly value of securities	1a		
b Average monthly cash balances	1b		
c Fair market value of other non-exempt-use assets	1c		
d **Total** (add lines 1a, 1b, and 1c)	1d		
e **Discount** claimed for blockage or other factors (explain in detail in **Part VI**):			
2 Acquisition indebtedness applicable to non-exempt-use assets	2		
3 Subtract line 2 from line 1d.	3		
4 Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4		
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5		
6 Multiply line 5 by .035.	6		
7 Recoveries of prior-year distributions	7		
8 **Minimum Asset Amount** (add line 7 to line 6)	8		

Section C - Distributable Amount			Current Year
1 Adjusted net income for prior year (from Section A, line 8, Column A)	1		
2 Enter 85% of line 1.	2		
3 Minimum asset amount for prior year (from Section B, line 8, Column A)	3		
4 Enter greater of line 2 or line 3.	4		
5 Income tax imposed in prior year	5		
6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6		

7 ☐ Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).

Part V **Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations** *(continued)*

Section D - Distributions		**Current Year**
1	Amounts paid to supported organizations to accomplish exempt purposes	
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	
4	Amounts paid to acquire exempt-use assets	
5	Qualified set-aside amounts (prior IRS approval required)	
6	Other distributions (describe in **Part VI**). See instructions.	
7	**Total annual distributions.** Add lines 1 through 6.	
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in **Part VI**). See instructions.	
9	Distributable amount for 2019 from Section C, line 6	
10	Line 8 amount divided by line 9 amount	

	Section E - Distribution Allocations (see instructions)	**(i)** **Excess Distributions**	**(ii)** **Underdistributions Pre-2019**	**(iii)** **Distributable Amount for 2019**
1	Distributable amount for 2019 from Section C, line 6			
2	Underdistributions, if any, for years prior to 2019 (reasonable cause required-explain in **Part VI**). See instructions.			
3	Excess distributions carryover, if any, to 2019			
a	From 2014			
b	From 2015			
c	From 2016			
d	From 2017			
e	From 2018			
f	**Total** of lines 3a through e			
g	Applied to underdistributions of prior years			
h	Applied to 2019 distributable amount			
i	Carryover from 2014 not applied (see instructions)			
j	Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4	Distributions for 2019 from Section D, line 7: $			
a	Applied to underdistributions of prior years			
b	Applied to 2019 distributable amount			
c	Remainder. Subtract lines 4a and 4b from 4.			
5	Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in **Part VI**. See instructions.			
6	Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in **Part VI**. See instructions.			
7	**Excess distributions carryover to 2020.** Add lines 3j and 4c.			
8	Breakdown of line 7:			
a	Excess from 2015			
b	Excess from 2016			
c	Excess from 2017			
d	Excess from 2018			
e	Excess from 2019			

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

PART II, LINE 10 - OTHER INCOME DETAIL

$ 2,660

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

u Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
u Attach to Form 990.
u Go to *www.irs.gov/Form990* for instructions and the latest information.

OMB No. 1545-0047
2019
Open to Public Inspection

Name of the organization: ERIE COUNTY VOCATIONAL TECHNICAL SCHOOL FOUNDATION
Employer identification number: 23-2894500

Part I — Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.
Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

		(a) Donor advised funds	(b) Funds and other accounts
1	Total number at end of year		
2	Aggregate value of contributions to (during year)		
3	Aggregate value of grants from (during year)		
4	Aggregate value at end of year		

5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II — Conservation Easements.
Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
- ☐ Preservation of land for public use (for example, recreation or education)
- ☐ Protection of natural habitat
- ☐ Preservation of open space
- ☐ Preservation of a historically important land area
- ☐ Preservation of a certified historic structure

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

			Held at the End of the Tax Year
a	Total number of conservation easements	2a	
b	Total acreage restricted by conservation easements	2b	
c	Number of conservation easements on a certified historic structure included in (a)	2c	
d	Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d	

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year u

4 Number of states where property subject to conservation easement is located u

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year u

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year u $

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III — Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.
Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1 u $

(ii) Assets included in Form 990, Part X u $

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1 u $

b Assets included in Form 990, Part X u $

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

a ☐ Public exhibition
b ☐ Scholarly research
c ☐ Preservation for future generations
d ☐ Loan or exchange program
e ☐ Other ....

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☐ No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance	1f	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☐ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☐

Part V Endowment Funds.

Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance		238,114	229,226	212,223	221,497
b Contributions					
c Net investment earnings, gains, and losses		12,656	18,915	26,824	-897
d Grants or scholarships		7,500	7,500	7,500	6,000
e Other expenditures for facilities and programs					
f Administrative expenses		2,630	2,527	2,321	2,377
g End of year balance		240,640	238,114	229,226	212,223

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment u ....%

b Permanent endowment u ....%

c Term endowment u ....%

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

		Yes	No
(i) Unrelated organizations	3a(i)		X
(ii) Related organizations	3a(ii)		X
b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?	3b		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				

Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10c.)* u

Part VII Investments – Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 12.)* u		

Part VIII Investments – Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 13.)* u		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) ECF ENDOWMENT	240,295
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 15.)* u	240,295

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. *(Column (b) must equal Form 990, Part X, col. (B) line 25.)* u	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements			1	7,199
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:				
a	Net unrealized gains (losses) on investments	2a			
b	Donated services and use of facilities	2b			
c	Recoveries of prior year grants	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	7,199
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total revenue. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 12.)*			5	7,199

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.
Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements			1	39,143
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a	Donated services and use of facilities	2a			
b	Prior year adjustments	2b			
c	Other losses	2c			
d	Other (Describe in Part XIII.)	2d			
e	Add lines **2a** through **2d**			2e	
3	Subtract line **2e** from line **1**			3	39,143
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:				
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a			
b	Other (Describe in Part XIII.)	4b			
c	Add lines **4a** and **4b**			4c	
5	Total expenses. Add lines **3** and **4c.** *(This must equal Form 990, Part I, line 18.)*			5	39,143

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Part XIII Supplemental Information *(continued)*

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.

u Attach to Form 990 or 990-EZ.
u Go to *www.irs.gov/Form990* for the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization	Employer identification number
ERIE COUNTY VOCATIONAL TECHNICAL SCHOOL FOUNDATION	23-2894500

FORM 990 - ORGANIZATION'S MISSION OR MOST SIGNIFICANT ACTIVITIES

DESIGNED TO SUPPORT THE EDUCATIONAL MISSION OF THE ERIE COUNTY VOCATIONAL TECHNICAL SCHOOL. PROMOTES THE VALUE OF CAREER AND TECHNICAL EDUCATION. RESPONSIBLE FOR STUDENT SCHOLARSHIPS, CAPITAL IMPROVEMENTS, STAFF DEVELOPMENT, DEVELOPMENT PROJECTS, AND EDUCATIONAL PROJECTS.

FORM 990, PART VI - ADDITIONAL INFORMATION

FORM 990 AVAILABLE UPON REQUEST.

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

COMPLETED COPY OF THE RETURN WILL BE PROVIDED TO THE BOARD BEFORE FILING.

FORM 990, PART VI, LINE 18 - NO PUBLIC DISCLOSURE EXPLANATION

THE REPORT IS MADE AVAILABLE UPON REQUEST.

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

REPORT IS MADE AVAILABLE UPON REQUEST

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnersh

u Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34,
u Attach to Form 990.
u Go to *www.irs.gov/Form990* for instructions and the latest informat

Name of the organization ERIE COUNTY VOCATIONAL TECHNICAL SCHOOL FOUNDATION

Part I **Identification of Disregarded Entities.** Complete if the organization answered "Yes" on Form 990, Pa

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)
(1)		
(2)		
(3)		
(4)		
(5)		

Part II **Identification of Related Tax-Exempt Organizations.** Complete if the organization answered "Yes" o one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code se
(1) ERIE COUNTY TECHNICAL SCHOOL 8500 OLIVER RD			

Part III **Identification of Related Organizations Taxable as a Partnership.** Complete if the organization answ
because it had one or more related organizations treated as a partnership during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income
(1)					
(2)					
(3)					
(4)					

Part IV **Identification of Related Organizations Taxable as a Corporation or Trust.** Complete if the organiz
line 34, because it had one or more related organizations treated as a corporation or trust during the ta

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	Sh
(1)					

Part V Transactions With Related Organizations. Complete if the organization answered “Yes” on Form 990

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts

- **a** Receipt of **(i)** interest, **(ii)** annuities, **(iii)** royalties, or **(iv)** rent from a controlled entity
- **b** Gift, grant, or capital contribution to related organization(s)
- **c** Gift, grant, or capital contribution from related organization(s)
- **d** Loans or loan guarantees to or for related organization(s)
- **e** Loans or loan guarantees by related organization(s)
- **f** Dividends from related organization(s)
- **g** Sale of assets to related organization(s)
- **h** Purchase of assets from related organization(s)
- **i** Exchange of assets with related organization(s)
- **j** Lease of facilities, equipment, or other assets to related organization(s)
- **k** Lease of facilities, equipment, or other assets from related organization(s)
- **l** Performance of services or membership or fundraising solicitations for related organization(s)
- **m** Performance of services or membership or fundraising solicitations by related organization(s)
- **n** Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)
- **o** Sharing of paid employees with related organization(s)
- **p** Reimbursement paid to related organization(s) for expenses
- **q** Reimbursement paid by related organization(s) for expenses
- **r** Other transfer of cash or property to related organization(s)
- **s** Other transfer of cash or property from related organization(s)

2 If the answer to any of the above is “Yes,” see the instructions for information on who must complete this line, including covered relations

(a) Name of related organization	**(b)** Transaction type (a–s)	Ar

Part VI **Unrelated Organizations Taxable as a Partnership.** Complete if the organization answered "Yes" on

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its a or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income
				Yes	No	
(1)						
(2)						
(3)						
(4)						
(5)						
(6)						
(7)						

Part VII Supplemental Information.

Provide additional information for responses to questions on Schedule R. See Instructions.

From:	Nuhfer, Debra
To:	Terri Birchard
Cc:	Bendig, Vicki; Wattsburg Superintendent
Subject:	Wattsburg Area School District ECTS Representative
Date:	Tuesday, August 18, 2020 10:08:28 AM
Attachments:	image003.png

Good Morning Terri,

The Board of Directors of Wattsburg Area School District appointed Mrs. Nicole Lee as the WASD Representative to the Joint Operating Committee of the Erie County Technical School to complete the term of Mr. O'Donnell effective August 17, 2020 through December 1, 2022.

Mrs. Lee's information is as follows:
Mrs. Nicole Lee
7882 Lake Pleasant Road
Erie, PA 16509
Phone: 814.609.6421
Email: Nlee72812@gmail.com

Should you have any questions, please let me know.

Debbie Nuhfer | Secretary to the Superintendent
Wattsburg Area School District
10782 Wattsburg Road, Erie PA 16509
phone: 814/824-4145|fax 814/824-5200
debra.nuhfer@wattsburg.org

You only fail when you stop trying. Believe in yourself and you will be unstoppable.

WATTSBURG AREA
SCHOOL DISTRICT
STUDENT CENTERED-FUTURE FOCUSED

PROPOSED AGENDA ITEM

MEETING DATE: August 27, 2020

SUBJECT: Retirement – Jane Boyd, Instructional Aide

SUBMITTED BY: Terri L. Birchard, Business Manager

DESCRIPTION:

Jane Boyd, Instructional Aide, has expressed her intent to retire effective August 27, 2020

RECOMMENDATION:

Motion to ratify the retirement request of Jane Boyd effective August 27, 2020

August 20, 2020

Ms. Terri Birchard
Board Secretary
Erie County Technical School
8500 Oliver Rd.
Erie, PA 16509

Dear Ms. Birchard:

This letter is to inform you of my intent to retire during the 2020-2021 contractual school year, July 1, 2020 to June 30, 2021. My last day of employment will be August 27, 2020 unless otherwise advised. My career of 25 years in education has been wonderful. I would like to express my appreciation to my ECTS family; for I am so grateful to have been a part of your day for the past 11 years.

Respectfully,

Jane Boyd

Jane Boyd

Erie County Technical School

Enrollment and Community Engagement Report
August 2020

Enrollment

Enrollment has declined due to Covid. Several families have asked for an online option, which we do not have in place. Others are unsure of sending their teens to a school where equipment is shared. We are not bringing interested students into the building to visit their 2nd choice or those who are late applicants. Enrollment is locked in. This may necessitate revisiting programs with low enrollment next year as we were not able to admit any students at the beginning of this year and lost so many as a result of the pandemic.

Marketing

The entire ECTS marketing plan is on hold due to the pandemic. The sending district School Counselors all met with me in June, July, and August, outside of their contractual days to communicate school opening plans and brainstorm idea to recruit for the 21/22 school year. Collectively we agreed to move any recruiting initiatives to the 2nd semester at the earliest. Time will be of the essence as we do not wish to forgo our goal of the right student in the right place at the right time. I will be prepared to move forward with recruiting in 2021 to accommodate each individual district. I will also be convening the ECTS Marketing Committee to gather their perspective on marketing in these unconventional times.

The new ECTS video pre-production work is nearing complete. Over the summer the videographer/production manager met several times and communicated to prepare the script and work through the details of filming. This video and the 30 second individual career major website clips will be incredibly important in the recruiting process.

I am also working on short video clips of each career major for the schools to run prior to any recruiting as a teaser to career and technical education.

The sending districts have suspended field trip and guest speakers for at least the first semester. This will significantly change the time line for recruiting and the marketing plan overall. These changes could also have an impact on enrollment. I plan to reconviene the marketing committee to brainstorm a new plan for the given circumstances.

Community Engagement

I will continue to use social media to reach the Erie County Community. Like ECTS on Facebook and Instagram to connect to ECTS.

I have worked with Ft. LeBoeuf and Northwestern to film student orientations. Harbor Creek has a virtual open house and created a link for parents to ask questions regarding their students attending ECTS. I have let the sending district school counselors know that as they prepare for open houses, I will represent ECTS in any format they choose.

Erie County
Technical
School

PROPOSED AGENDA ITEM

MEETING DATE: August 27, 2020

SUBJECT: National Technical Honor Society (NTHS) Advisors stipend for 2020 - 2021

SUBMITTED BY: Terri L. Birchard, Business Manager

DESCRIPTION:

Allison Marendt and Mariea Sargent have agreed to advise the NTHS students for the school year 2020-2021.

RECOMMENDATION:

Motion to approve stipend of $500.00 each to Allison Marendt and Mariea Sargent for advising NTHS for 2020-2021

Erie County Technical School

PROPOSED AGENDA ITEM

MEETING DATE: August 27, 2020

SUBJECT: SkillsUSA Advisors stipend for 2020 - 2021

SUBMITTED BY: Terri L. Birchard, Business Manager

DESCRIPTION:

Travis Woodburn and Michael Miller have agreed to advise the SklllsUSA students for the school year 2020-2021.

RECOMMENDATION:

Motion to approve stipend of $1,000.00 each to Travis Woodburn and Michael Miller for advising SkillsUSA for 2020-2021

Erie County
Technical
School

PROPOSED AGENDA ITEM

DATE: August 27, 2020

SUBJECT: Long-term Instructional Aide Sub and Permanent Part-time Instructional Aides and Secretary

CATEGORY: Operations: Policy: Information: Personnel: X

INITIATED BY: Terri L. Birchard, Business Manager

DESCRIPTION:

Due to recent vacancies, ECTS Administration needs to hire the following positions as soon as possible:

1) one long-term Instructional Aide substitute;
2) two permanent part-time Instructional Aide (SAA-2) positions,
3) one part-time secretary (S-3)

These hiring motions would then be presented to the JOC for ratification at the September 24, 2020 JOC session

All part-time permanent positions will be subject to the 120-day probationary period and the hourly wage scales per the current Classified Unit contract

RECOMMENDATION:

Motion to allow ECTS Administration to hire one long-term Instructional Aide substitute; two permanent part-time Instructional Aide (SS-2) positions; and one part-time Secretary (S-3) prior to the September 24, 2020 JOC session

Erie County
Technical
School

8500 Oliver Road, Erie, PA 16509

Joint Operating Committee - Meeting Minutes

Thursday, July 23, 2020

6:00pm

Chris Coughlin, HRLC Architects, presented and discussed building renovation drawings and plans. Mr. Coughlin was accompanied by Jim Kelly, HRLC Architects, and George McMillan of H.F. Lenz

An Executive Session was held from 8:13 p.m. to 9:01 p.m. regarding personnel matters

Call to Order

Mr. Ring, JOC Chairman, called the special meeting to order at 9:02 p.m. and announced an Executive Session regarding personnel was held just prior to the meeting

Moment of Reflection and Pledge of Allegiance

Roll Call

Terri Birchard, Board Secretary, called the roll:

Committee members:	District:	Present	Absent
David Mahoney	Fairview	x	
Andy Dinsmore	Fort LeBoeuf	x	
James Bucskbee	General McLane	x	
Dennis Olesnanik	Girard	x	
Terri Brink	Harbor Creek		x
Edward Rickrode	Iroquois	x	
John DiPlacido	Millcreek	x	
Joseph Cancilla	North East	x	
Sam Ring	Northwestern	x	
Stephen Gilbert	Union City	x	
Stephen O'Donnell	Wattsburg		x

Administrators:	Position:	Present	Absent
Mr. Rick Emerick	Superintendent of Record	x	
Dr. H Fred Walker	Director	X	
Attorney Tim Sennett	Solicitor	X	
Joseph Tarasovitch	Principal	X	
Terri Birchard	Business Manager	X	
TBD	Human & Quality Resources Coordinator		
Del VonVolkenburg	Facilities Manager	x	
Jeff Smith	Technology Manager	x	
Lesa Scalise	Supervisor of Student Services	x	
Sandra Carr	Supervisor of Student Services	x	

Agenda and Amendments

Motion to approve the following agenda amendments:

1) Operations section 5 – New Business (xi) – Motion to approve declaration for reopening
2) Operations section 5 – New Business (x) – Motion to accept the resignation of Steven O'Donnell – Wattsburg School District
3) Human and Quality Resources section 8 – Hiring (iii) – Motion to hire Catherine Doty as Administrative Services and Human Resources Coordinator at an annual salary of $70,000 plus benefits consistent with PA Act 93

Moved for approval by Rickrode, with a second by Dinsmore
The motion is approved with an all "ayes" voice vote

Meeting Minutes

Motion to accept the minutes of June 25, 2020 meeting as presented

Moved for approval by DiPlacido, with a second by Dinsmore
The motion is approved with an all "ayes" voice vote

Guests and Public Comment – Items related to the Agenda - None

Guests signed in and present: Lisa Sorenson, Joe Salorino

Operations

New Business

Act 93 Administrators' Contract One-Year Extension 2020-2021

Motion to approve the one-year extension of the Act 93 Administrators' contract from July 1, 2020 through June 30, 2021

Business Manager's Contract One-Year Extension 2020-2021

Motion to approve the one-year extension of the Business Manager's contract from July 1, 2020 through June 30, 2021

Motion to approve New Business items i and ii above

Moved for approval by Mahoney, with a second by Gilbert
The motion is approved with an all "ayes" voice vote

Director's Unused 2019-2020 Vacation/Non-Duty Days

Motion to approve the Director's use of 10 unused 2019-2020 vacation/non-duty days prior to August 25, 2020

Additional Hours for School Nurse

Motion to approve up to 50 additional hours of pay prior to the 2020-2021 school year for Sharon Kresse, School Nurse, at hourly rate of $27.57

Snow Plowing Contract for 2020-2021

Motion to extend the snow plowing contract with Helen Nelson Trucking for one year at the base contract amount of $16,669.50

Textbooks for 2020-2021

Motion to approve the 2020-2021 textbooks, as presented

Donation to Metal Fabrication Program

Motion to accept donation of Metal Fabrication lab supplies from Welder's Supply Company

"Declaration" of Emergency due to COVID-19

Motion to make a "declaration" of emergency due to the COVID-19 implications

Resignation of Wattsburg JOC Representative O'Donnell

Motion to approve the resignation of Steven O'Donnell – Wattsburg Area School District

Motion to approve New Business Items iii to x above

Moved for approval by Dinsmore, with a second by Rickrode
The motion is approved with an all "ayes" voice vote

Old Business

Discussion was held regarding updated information about the fingerprinting operations conducted through the RCTC Adult Education office. Other area locations provide this service and there are increased security concerns by allowing additional visitors into the building, particularly once students return to the school.

Motion to terminate the finger printing contract with Identigo effective at the earliest date available per the contract

Moved for approval by DiPlacido, with a second by Mahoney
The motion is approved with an all "ayes" voice vote

Financial Items

Motion to approve the Financial Items section of the agenda

Moved by Dinsmore, with a second by Mahoney
The motion is approved with 8 "ayes" voice votes, and one "no" vote by DiPlacido

Human and Quality Resources

Resignation – Beck

Motion to ratify the resignation of Heather Beck, part-time secretary, effective July 10, 2020

Resignation – Burnham

Motion to approve the resignation of Donald ("Marty") M. Burnham effective August 31, 2020

Transition Center Instructor – Garvey

Motion to hire Michele Garvey at Master + 15 Column-Step 8 at the rate of $47,449 reflected in the 2019-2020 school year; contingent to any adjustment that would reflect the Professional Unit 2020-2021 schedule

Metal Fabrication Instructor – Taylor

Motion to hire Lyle Taylor at VOC 1 Column -Step 9 at the rate of $45,508 reflected in the 2019-2020 school year; contingent to any adjustment that would reflect the Professional Unit 2020-2021 schedule

Administrative Services and Human Resources Coordinator – Doty

Motion to hire Catherine Doty as Administrative Services and Human Resources Coordinator at an annual salary of $70,000 plus benefits consistent with PA Act 93

COVID-related Staff Training funded through PCCD COVID grant

Motion to approve 2 full days of COVID-related training for all Professional Unit and Classified Unit staff to be funded through the PCCD COVID grant (Approximate total cost = $30,493.32)

Curriculum Development

Motion to approve 1 full day of curriculum development for all instructors at the curriculum development rate of $35 per hour for 6.5 hour each to be funded through the 2019-2020 Assigned Fund Balance for COVID (Approximate total cost = $8,085.35)

Motion to approve the Human and Quality Resources section of the agenda

Moved by Dinsmore, with a second by Olesnanik
The motion is approved with an all "ayes" voice vote

Additional Amendments to Human and Quality Resources Section of Agenda from the floor

Professional Unit Contract Extension for 2020-2021

Motion to approve a one-year extension to the Professional Unit's AFT Collective Bargaining Agreement to extend current contract terms from July 1, 2020 to June 30, 2021

Increase in Director's salary for 2020-2021

Motion to increase Dr. Walker's 2020-2021 salary by 2.75% over 2019-2020 salary

Motion to approve the Additional Amendment Motions from the floor to the Human and Quality Resources section of the agenda

Moved by Rickrode, with a second by Olesnanik
The motion is approved with an all "ayes" voice vote

JOC Board Remarks and Comments

Comments were made regarding the building renovation project presentation. Mr. Gilbert suggested that a Clerk of the Works; Roofing Consultant; and ESCO/GESA project should all be considered. Mr. DiPlacido noted that use of an ESCO at this point would stop the process currently underway and also could present potential loss of control over the project. Plans with cost estimates should be ready to send to the Districts for approval resolutions in either November or December 2020, which would then allow the project to go to bid in January 2021.

Adjournment

Motion was made by Buckbee to adjourn the meeting

Mr. Ring, Chairperson, adjourned the meeting at 9:41 p.m.

Minutes prepared by,

Terri L. Birchard, Secretary
Joint Operating Committee

THE EXEMPLARY STUDENT

An Exemplary Student must achieve the following:

• ***Achieve*** the Erie County Technical School status of ***"Distinguished Student"*** for *each grading period of the prior school year, which can be accomplished by:

• ***Achieve "Perfect Attendance" and "Honor Roll"*** for *each quarter of the prior school year.

*Achieved for Quarters 1, 2 and 3; Received a 93% in the 4th Quarter.

These ***"Exemplary" Students*** represent less than 3% of the school population.

2019-20 Exemplary Students:

Megan Huster	Art and Design for Business	Harbor Creek
Rose Leroux	Art and Design for Business	North East
Ryan Divins	Automotive Technology	Iroquois
Colby Pecorella	Automotive Technology	Girard
Patrick Ryan	Automotive Technology	Girard
Robert Spencer	Automotive Technology	Wattsburg
Jerry Banaag	Computer Programming	North East
Abigail Petrick	Cosmetology	Fort LeBoeuf
Haile Graves	Cosmetology	Girard
Kayliana Crockett	Culinary Arts	Millcreek
Isaiah Olesnanik	Drafting and Design	Girard
Noah Donnelly	Electrical Engineering	Millcreek
Charles Wimberly	Electrical Engineering	Northwestern
Nathan Wheeler	Electrical Engineering	Northwestern
David Fraley	Graphic Communications	Millcreek
Barry Mierke	Facility Maintenance	Wattsburg
Madellyne Kruse	Health Assistant	Fort LeBoeuf
Liliya Melnik	Health Assistant	Millcreek
Jared Junker	Precision Machining Technology	Millcreek

ERIE COUNTY TECHNICAL SCHOOL

Erie, Pennsylvania

Financial Statements

For the Year Ended June 30, 2020

Buseck, Barger, Bleil & Co., Inc

ERIE COUNTY TECHNICAL SCHOOL
ERIE, PENNSYLVANIA

TABLE OF CONTENTS

Other Supplementary Information

Buseck · Barger · Bleil & Co. Inc.

CERTIFIED PUBLIC ACCOUNTANTS
FRONTIER BUILDING
1640 WEST EIGHTH STREET - SUITE 1
ERIE, PA 16505

(814) 454-6341
FAX: (814) 455-9060
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MEMBERS
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
PA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Members of the Joint Operating Committee
Erie County Technical School
Erie, PA

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Erie County Technical School, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the school district's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions
In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Erie County Technical School, as of June 30, 2020, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters
Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-10 and 41 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statement, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Erie County Technical School's basic financial statements. The schedule of revenue, expenditures, and changes in fund balance – budget and actual is presented for purposes of additional analysis and are not a required part of the basic financial statements

The schedule of revenue, expenditures, and changes in fund balance – budget and actual is the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of revenue, expenditures, and changes in fund balance – budget and actual is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards,* we have also issued our report dated August 21, 2020, on our consideration of the Erie County Technical School's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Erie County Technical School's internal control over financial reporting and compliance.

Buseck, Barger, Bleil & Co. Inc.
Certified Public Accountants
Erie, Pennsylvania

August 21, 2020

ERIE COUNTY TECHNICAL SCHOOL
ERIE, PENNSYLVANIA

MANAGEMENT'S DISCUSSION AND ANALYSIS (MD&A)
Required Supplementary Information (RSI)
June 30, 2020

The discussion and analysis of Erie County Technical School's financial performance provides an overall review of the School's financial activities for the fiscal year ended June 30, 2020 with comparative information for the previous year. The intent of this discussion and analysis is to look at the School's financial performance as a whole; readers should also review the notes to the basic financial statements and financial statements to enhance their understanding of the School's financial performance.

The Management Discussion and Analysis (MD&A) is an element of the reporting model adopted by the Governmental Accounting Standards Board (GASB) in their Statement No. 34 Basic Financial Statements – and Management's Discussion and Analysis – for State and Local Governments issued June 1999.

Erie County Technical School is organized as a joint venture of eleven public school districts in Erie County, Pennsylvania, organized under the Public School Code of Pennsylvania. The School provides vocational and technical training for high school students who are residents of the participating school districts and out of school youths and adults. Each district is responsible for a share of the operating budget based on student enrollment using a rolling-average formula. The participating school districts include: Fairview School District, Fort LeBoeuf School District, General McLane School District, Girard School District, Harbor Creek School District, Iroquois School District, Millcreek Township School District, North East School District, Northwestern School District, Union City Area School District, and Wattsburg Area School District.

OVERVIEW OF FINANCIAL STATEMENTS

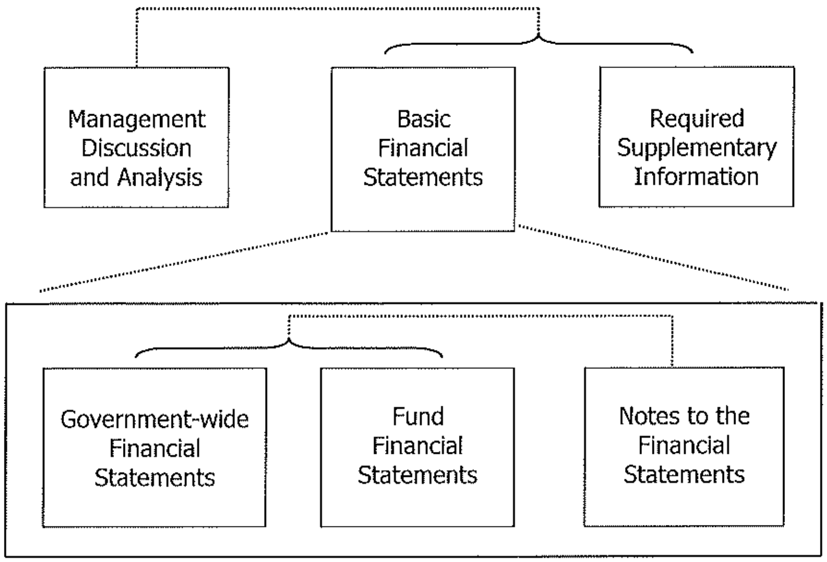
The first two statements are government-wide financial statements – the Statement of Net Position and the Statement of Activities. These provide both long-term and short-term information about the School's overall financial status.

The remaining statements are fund financial statements that focus on individual parts of the School's operations in more detail than the government-wide statements. The governmental funds statements tell how general School services were financed in the short term as well as what remains for future spending. Proprietary fund statements offer short- and long-term financial information about the activities that the School operates like a business. Fiduciary fund statements provide information about financial relationships where the School acts solely as a trustee or agent for the benefit of others, to whom the resources in question belong.

The financial statements also include notes that explain some of the information in the financial statements and provide more detailed data.

Figure A-1 below shows how the required parts of the Financial Section are arranged and relate to one another:

Figure A-1
Required components of
Erie County Technical School's
Financial Report



Government-wide Statements

The government-wide statements report information about the School as a whole using accounting methods similar to those used by private-sector companies. The statement of net position includes all of the government's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two government-wide statements report the School's net assets and how they have changed. Net assets, the difference between the School's assets and liabilities, are one way to measure the School's financial health or position. Over time, increases or decreases in the School's net position are an indication of whether its financial health is improving or deteriorating, respectively. To assess the overall health of the School, additional non-financial factors must be considered, such as changes in the student demographics within the school districts which we serve throughout Erie County.

The government-wide financial statements of the District are reflective of only Governmental activities. As of June 30, 2018 the School ceased food service operations.which comprised its only Business type activity within a Proprietary fund. The Governmental activities are described below:

- Governmental activities – All of the School's basic services are included here, such as instruction, administration and community services. State and federal subsidies and tuition payments from our member school districts and adult training programs most of these activities.

Fund Financial Statements

The School's fund financial statements, which begin on Page 13, provide detailed information about the most significant funds – not the School as a whole. Some funds are required by state law or other reporting requirements.

Governmental funds – Most of the School's activities are reported in governmental funds, which focus on the determination of financial position and change in financial position, not on income determination. They are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the School's operations and the services it provides. Governmental fund information helps the reader determine whether there are more or fewer financial resources that can be spent in the near future to finance the School's programs. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

Proprietary funds – These funds no longer exist within the School's activities due to the closure of the Food Service program which had been the School's only Proprietary fund operation. At June 30, 2018, the School ceased food service activities due to lack of participation by the sending districts.

Fiduciary funds - The School is the trustee, or fiduciary, for its related Foundation and student activity funds. All of the School's fiduciary activities are report in separate Statements of Fiduciary Net Position on Page 17. These activities were excluded from the School's other financial statement because the School cannot use these assets to finance its operations.

FINANCIAL ANALYSIS OF ERIE COUNTY TECHNICAL SCHOOL AS A WHOLE

The School's total net assets as a whole were $(3,659,486) at June 30, 2020. During 2015, the School implemented the provisions of GASB No. 68 which required a restatement of the School's net position to record the net pension liability. In this year's audit, the School also implemented the provisions of GASB No. 75 which required a restatement of the School's beginning net position to record the net other postemployment benefits. The table below shows the School's June 30, 2020 Assets, Liabilities, and Net Position in comparison with the June 30, 2019 balances.

Table A-1

Fiscal Year ended June 30, 2020

With Comparative Totals for June 30, 2019

Assets, Liabilities, and Net Position – Governmental Activities

	June 30, 2020 Total	**June 30,2019 Total**
Current and other assets	$3,022,343	$2,548,184
Capital assets	3,921,015	3,562,069
Deferred Outflows	2,464,602	2,748,820
Total Assets and Deferred Outflows	9,407,960	8,859,073
Current and other liabilities	933,748	729,975
Long-term Liabilities	10,420,334	10,890,230
Deferred Inflows	1,713,364	1,485,855
Total Liabilities	13,067,446	13,106,060
Net Position		
Invested in capital assets	3,921,015	3,562,069
Restricted	738,387	782,179
Unrestricted	(8,318,888)	(8,591,235)
Total Net Position	$(3,659,486)	$(4,246,987)

Most of the School's net position is invested in capital assets (buildings, land, and equipment). The remaining net assets are either restricted for capital projects, special projects and programs, or unrestricted.

The results of this year's operations as a whole are reported in the Statement of Activities on Page 12. All expenses are reported in the first column. Specific charges, grants, revenues and subsidies that directly relate to specific expense categories are represented to determine the final amount of the School's activities that are supported by other general revenues. The two largest general revenues are the subsidies provided by the State of Pennsylvania, and the receipts from member districts.

Table A-2 takes the information from that Statement, rearranges it slightly, to present total revenues for the year. This table also shows a $306,845 increase in revenues and a ($751,134) decrease in expenditures over the prior year.

Table A-2

Fiscal Year ended June 30, 2020

With Comparative Totals for the Year ended June 30, 2019

Changes in Net Assets – Governmental Activities

	Year Ending June 30, 2020 Total	Year Ending June 30, 2019 Total
Revenues		
Program revenues		
Charges for services	$ 555,635	$ 559,871
Operating grants and contributions	1,781,148	1,684,818
Capital grants and contributions	60,564	30,411
Grants, subsidies and contributions	5,164,693	4,980,095
Total revenues	$7,562,040	$7,255,195
Expenses		
Instruction	$4,097,181	$4,394,854
Pupil personnel	465,453	491,873
Instructional student support	297,811	357,298
Administrative and financial support	773,934	738,920
Operation and maintenance of plant	909,039	1,316,555
Technology	506,479	497,873
Student Activities	4,258	7,916
Total expenses	$7,054,155	$7,805,289
Increase (decrease) in net position	**$ 507,885**	**$ (550,094)**

The following table, Table A-3, shows the Schools total costs reflected by function as well as each function's net cost (total cost less revenues generated by the activities). This table also shows the net costs offset by the other unrestricted grants, subsides and contributions to show the remaining financial needs supported by local sources and other miscellaneous revenues.

Table A-3
Fiscal Year ended June 30, 2020
Governmental Activities

Functions/Programs	Total Cost of Services	Net Cost of Services
Instruction	$4,097,181	$1,873,703
Pupil Personnel	465,453	416,620
Instructional student support	297,811	276,108
Administrative and financial support	773,934	687,119
Operation and Maintenance of plant	909,039	892,522
Technology	506,479	506,479
Student Activities	4,258	4,258
Total governmental activities	**$7,054,155**	**$4,656,808**
Less:		
Unrestricted grants, subsidies		--
Total needs from local sources and other revenues		**$4,656,808**

THE SCHOOL'S FUNDS

At June 30, 2020, the School's governmental funds reported a combined fund balance of $(3,659,486). Net changes from current year activities and restatement adjustments of fund balance showed an increase in net assets of $507,885.

GENERAL FUND BUDGET

For the 2019-2020 fiscal year the Joint Operating Committee Board budgeted for an increase of 2.38% in contributions from the participating member school districts. Anticipated additional retirement costs, personnel contract changes and decreasing revenue from other contracts necessitated this increase.

Table A-4 summarizes the general fund revenues and expenditures comparing the original budget to actual results.

Table A-4
Fiscal Year ended June 30, 2020
General Fund Budget Summary

	Budget	Actual	Variance	Percent
Revenues				
Local sources	$532,800	$632,243	$99,443	18.7%
State sources	1,397,352	1,502,976	105,624	7.6%
Federal sources	338,736	338,736	--	-%
Other Financing Sources	5,000	1,982	(3,018)	(81.7%)
Support – Local Districts	4,854,447	4,879,079	24,632	.5%
Total Revenues	**7,128,335**	**7,355,016**	**226,681**	**3.5%**
Expenditures				
Salaries & Benefits	4,733,059	4,643,844	(89,215)	(1.9 %)
Professional & Technical Services	868,089	1,028,361	160,272	18.5%
Equipment & Supplies	582,541	677,271	94,730	16.3%
Utilities and Other Services	372,200	333,677	(42,523)	(11.3%)
Fund Transfers	165,900	165,900	--	--%
Other	8,000	8,380	380	--%
Total Expenditures	**6,733,789**	**6,857,434**	**123,644**	**1.8%**
Change in Textbook Inventory		26,756	26,756	
Fund Balance Change	**$ 394,546**	**$470,827**	**$ 76,281**	

Table A-5 provides an explanation for major revenue and expenditure budget variances.

Table A-5
Fiscal Year ended June 30, 2020
Major Budgetary Variances

Revenues	
Greater than anticipated investment earnings	$ 34,037
Greater than anticipated tuition from adult training	81,008
Less than anticipated rental and other fees	(22,983)
Greater than anticipated special program revenues	24,632
Greater than anticipated other local revenues	30,851
Less than anticipated retiree insurance reimbursements	(26,488)
Greater than anticipated subsidies and grants	187,000
Less than anticipated state benefit subsidies due to unfilled positions	(81,376)
	$ 226,681
Expenditures and Other Changes	
Less than anticipated salaries and benefits due to staff changes	$ (89,215)
Greater than anticipated contracted services and professional fees	160,272
Less than anticipated other contracted services costs and repairs	(42,523)
Greater than anticipated equipment costs	38,456
Greater than anticipated supplies costs	56,274
Greater than anticipated staff dues and memberships	380
	$ 123,644
Change in Textbook Inventory Value	26,756
Total Major Budget Variances	**$ 76,281**

CAPITAL ASSET AND LONG-TERM LIABILITIES

CAPITAL ASSETS

At June 30, 2019, the District had $3,921,015 invested in a broad range of capital assets, including land, buildings and furniture and equipment. This amount represents a net increase (including additions, deletions and depreciation) of $358,947 or 10.08% from last year.

Table A-6
Governmental and Business Type Activities
Capital assets - net of depreciation

	2020	2019
Land	$ 272,111	$ 272,111
Buildings & Improvements	2,832,814	2,631,585
Machinery & Equipment	810,649	648,269
Vehicles	5,441	10,104

LONG-TERM LIABILITIES

As of June 30, 2020, the School's long-term obligations were accrued vacation pay and sick leave for specific employees of the School, and recognition of net pension and other post-retirement employee benefit liabilities due to the adoption of GASB No. 68 and GASB No 75. More detailed information about these long-term liabilities is included in Note 6 to the financial statements.

FINANCIAL HIGHLIGHTS AND NEXT YEAR'S BUDGET

2020-2021 BUDGET OVERVIEW

For the 2020-2021 school year Erie County Technical School adopted a general fund budget that projects a balanced budget for its secondary and adult educational programs in anticipation of revenues and expenditures of approximately $6.9 million. This budget includes costs to educate approximately 750 high school students from the member school districts, as well as adult vocational training programs. The budget includes a 2.33% increase in school district contributions from our partnering school districts, which amounts to $97,448, over the previous year's funding. The 2020-2021 budget includes $50,000 and $20,000 in budgetary reserve for the secondary programs and adult education programs, respectively, to allow for salary increases and unanticipated or opportunity expenditures.

The gross average cost per pupil in the coming year's budget is $6,868, with the net average per pupil cost being budgeted at $5,905. For 2019-2020, the gross and net per pupil costs were budgeted at $6.427 and $5,606, respectively.

On the expenditure side, the School will continue to face challenges similar to those found in our partnering school districts with managing its employee benefit and pension costs, dealing with additional safety and security expenditures, as well as maintaining aging facilities. During 2019-2020 the School's share of retirement costs was 34.29% and this percentage is projected to increase to 34.51% during 2020-2021. These costs, along with other employee benefits, are driven by current economic conditions and are facing numerous schools, businesses and governmental entities across the nation.

As our instructional facilities continue to age, unanticipated maintenance and repair costs continue to be of utmost concern. With repair parts for the current systems becoming increasingly obsolete, additional planning and increased costs are often required to restore operational levels in the event of a break-down or system failure. Controlling these unexpected repair and maintenance costs will continue to remain a major challenge for the School in the coming year.

Notable expenditures included in next year's budget are for the following:

1) $50,946 in Affordable Care Act costs for three participants
2) $45,000 for projected 403(b) payments for anticipated retirements
3) $ 9,100 toward an increased transfer to the Capital Reserve Fund

FINANCIAL HIGHLIGHTS

<u>Major Sources of Revenue</u>

The School's largest source of revenue comes from the participating school districts to support the secondary education program and is based on a prior three-year rolling average formula. Individual district contributions do change from year to year due to enrollment fluctuations at the technical school. Total district contributions for the secondary program were $4,190,063 in 2019-2020 and $4,092,605 in 2018-2019.

Additional revenue from school districts is received as tuition payments for students enrolled in the Career and Alternative Education Program for Disruptive Youth. Annual district tuition payments for this program were $514,500 in 2019-2020 and $598,584 in 2018-2019.

Nine participating districts also make operating and rental payments to the School under a lease agreement for Special Education Transition Center services. The operating costs and rental fees paid by the participating districts in 2019-2020 were $174,517 and $196,921 in 2018-2019.

Total contributions from participating school districts for all high school programs as a percentage of secondary operating revenue were approximately 69% in 2019-2020 and 67% in 2018-2019.

Expenditures

Instructional and pupil service costs during 2019-2020 utilized 55% of net costs of service. Administrative and financial support and Facilities, Operations and Technology utilized 15% and 30% of total net costs of service, respectively.

CONTACTING THE SCHOOL'S FINANCIAL MANAGEMENT

Our financial report is designed to provide our citizens, parents, students, member school districts, investors, and creditors with a general overview of the District's finances and to show the Joint Operating Committee's accountability for the money it receives. If you have questions about this report or wish to request additional financial information, please contact Terri L. Birchard, CPA, Business Manager at Erie County Technical School, 8500 Oliver Road, Erie, PA 16509 (814) 464-8600.

ERIE COUNTY TECHNICAL SCHOOL
STATEMENT OF NET POSITION
AS OF JUNE 30, 2020

	Governmental Activities
Assets	
Cash and Cash Equivalents	$ 997,119
Investments	1,569,109
Receivable, Net	362,709
Inventories	93,406
Land	272,111
Capital assets - Net	3,648,904
Total Assets	6,943,358
Deferred Outflows of Resources	
Deferred Outflows related to Pensions	2,357,088
Deferred Outflows related to OPEB - Retirees Health Plan	28,924
Deferred Outflows related to OPEB - PSERS	78,590
Total Deferred Outflows of Resources	2,464,602
Total Assets and Deferred Outflows	$ 9,407,960
Liabilities	
Accounts Payable	$ 309,150
Accrued Salaries and Benefits	607,507
Current Portion of Compensated Absences	17,091
Noncurrent liabilities:	
Portion due or payable after one year:	
Post employment benefits	562,574
Long-Term Portion of Compensated Absences	267,760
Net pension liability	9,590,000
Total Liabilities	11,354,082
Deferred Inflow of Resources	
Deferred Inflows related to Pensions	1,653,400
Deferred Inflows related to OPEB - Retirees Health Plan	16,686
Deferred Inflows related to OPEB - PSERS	43,278
Total Deferred Inflows of Resources	1,713,364
Net Position	
Net investment in Capital Assets	3,921,015
Restricted	738,387
Unrestricted	(8,318,888)
Total Net Position	(3,659,486)
Total Liabilities, Deferred Inflows and Net Position	$ 9,407,960

The accompanying notes are an integral part of these financial statements.

ERIE COUNTY TECHNICAL SCHOOL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions
Governmental Activities:			
Instruction	$ 4,097,181	$ 539,118	$ 1,623,797
Pupil personnel	465,453		48,833
Instructional Staff	297,811		21,703
Admin & Financial Support Services	773,934		86,815
Op & Maintenance of Plant Services	909,039	16,517	
Technology	506,479		
Student Activities & Community Services	4,258		
Total Governmental Activities	7,054,155	555,635	1,781,148
Total Primary Government	$ 7,054,155	$ 555,635	$ 1,781,148

General Revenues:

Receipts from Member Districts
Investment Earnings
Miscellaneous Revenue
Inventory Change & Sale of Assets
Total general revenues, special items, extraordinary items and transfers

Change in Net Position
Net Position - Beginning , as restated

Net Position - Ending

ERIE COUNTY TECHNICAL SCHOOL
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

	Net (Expense) Revenue and Changes in Net Assets		
Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
$ 60,564	$ (1,873,702)	$ -	$ (1,873,702)
	(416,620)		(416,620)
	(276,108)		(276,108)
	(687,119)		(687,119)
	(892,522)		(892,522)
	(506,479)		(506,479)
	(4,258)		(4,258)
60,564	(4,656,808)	-	(4,656,808)
$ 60,564	(4,656,808)	-	(4,656,808)
	5,104,080		5,104,080
	46,316		46,316
	39,071		39,071
	(24,774)		(24,774)
	5,164,693	-	5,164,693
	507,885	-	507,885
	(4,167,371)	-	(4,167,371)
	$ (3,659,486)	$ -	$ (3,659,486)

The accompanying notes are an integral part of these financial statements.

ERIE COUNTY TECHNICAL SCHOOL
BALANCE SHEET
GOVERNMENTAL FUNDS
JUNE 30, 2020

	General	Capital Projects	Total Governmental Funds
Assets			
Cash & Cash Equivalents	$ 821,512	$ 175,607	$ 997,119
Investments	1,006,329	562,780	1,569,109
Intergovernmental receivables	362,709	-	362,709
Inventories	93,406	-	93,406
Total Assets	$ 2,283,956	$ 738,387	$ 3,022,343
Liabilities and Fund Balances			
Liabilities			
Accounts payable	$ 155,125	$ 154,025	$ 309,150
Accrued salaries and benefits	607,507	-	607,507
Total Liabilities	762,632	154,025	916,657
Fund Balances			
Nonspendable - Inventory	93,406	-	93,406
Restricted - Capital Projects	-	584,362	584,362
Assigned:			
Future PSERS Rate Increases	318,800	-	318,800
New Program	250,000	-	250,000
COVID Activities	350,000		
Equipment Purchase	37,500		
Regional Career and Technical Center	226,737	-	226,737
Unassigned	244,881	-	244,881
Total Fund Balances	1,521,324	584,362	2,105,686
Total Liabilities, Deferred Inflows and Fund Balances	$ 2,283,956	$ 738,387	$ 3,022,343

The accompanying notes are an integral part of these financial statements.

ERIE COUNTY TECHNICAL SCHOOL
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
JUNE 30, 2020

Total Fund Balances - Governmental Funds		$ 2,105,686
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. The cost of the assets is $15,110,017 and the accumulated depreciation is $11,189,002.		3,921,015
Deferred outflows and inflows of resources related to pensions and OPEB are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions and OPEB	$ 2,464,602	
Deferred inflows of resources related to pensions and OPEB	(1,713,364)	751,238
Long-term liabilities, including post employment benefits, are not due and payable in the current period and therefore are not reported as liabilities in the funds. Long-term liabilities at year end consist of:		
Net pension liability	(9,590,000)	
Post employment benefits	(562,574)	
Compensated absences (sick pay and vacations)	(284,851)	(10,437,425)
Total Net Position - Governmental Activities		$ (3,659,486)

The accompanying notes are an integral part of these financial statements.

ERIE COUNTY TECHNICAL SCHOOL
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

	General	Capital Projects	Total Governmental Funds
Revenues			
Local Sources	$ 632,243	$ 8,779	$ 641,022
State Sources	1,502,976	-	1,502,976
Federal Sources	338,736	-	338,736
Support - local districts	4,879,079	225,001	5,104,080
Total Revenues	7,353,034	233,780	7,586,814
Expenditures			
Instruction	3,863,606	-	3,863,606
Support Services	2,787,661	216,652	3,004,313
Noninstructional services	4,258	-	4,258
Facilities Acquisition and Construction	36,008	380,845	416,853
Total Expenditures	6,691,533	597,497	7,289,030
Excess (Deficiency) of Revenues Over (Under) Expenditures	661,501	(363,717)	297,784
Other Financing Sources (Uses)			
Interfund Transfers	(165,900)	165,900	-
Sale of Fixed Assets	1,982	-	1,982
Change in inventory	(26,756)	-	(26,756)
Total Other Financing Sources (Uses)	(190,674)	165,900	(24,774)
Net Change in Fund Balances	470,827	(197,817)	273,010
Fund Balance - July 1, 2019	1,050,497	782,179	1,832,676
Fund Balance - June 30, 2020	$ 1,521,324	$ 584,362	$ 2,105,686

The accompanying notes are an integral part of these financial statements.

ERIE COUNTY TECHNICAL SCHOOL
RECONCILIATION OF THE GOVERNMENTAL FUND
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2020

Net Change in Fund Balance - Governmental Funds		$ 273,010
Amounts reported for governmental activities in the statement of net position are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlay in the current period.		
Depreciation Expense	$ (323,117)	
Capital Outlays	602,447	279,330
In the statement of activities, certain operating expenses-compensated absences are measured by the amounts earned during the year. In the governmental funds, however, expenditures for these items are measured by the amount of financial resources used. This amount represented the difference between the amount earned versus the amount used.		(43,725)
Other post-employment benefits are reflected on the statement of net assets, but are not considered a current expenditure for the financial statements.		30,562
Governmental funds report district pension contributions as expenditures. However in the Statement of Activities, the cost of pension benefits earned net of employee contributions is reported as pension expense.		
District pension contributions	$ 945,935	
Cost of benefits earned net of employee contributions	(977,227)	(31,292)
Change in Net Position of Governmental Activities		$ 507,885

ERIE COUNTY TECHNICAL SCHOOL
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
JUNE 30, 2020

	Student Activities	Foundation
Assets		
Cash	$ 11,395	$ 14,167
Undivided interest in Foundation Assets	-	240,295
Total Assets	$ 11,395	$ 254,462
Liabilities		
Accounts Payable	$ 188	$ -
Total Liabilities	188	-
Net Position		
Held in Trust	11,207	254,462
Total Liabilities, Deferred Inflows and Net Position	$ 11,395	$ 254,462

The accompanying notes are an integral part of these financial statements.

ERIE COUNTY TECHNICAL SCHOOL
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED JUNE 30, 2020

		Foundation
Additions		
Contributions	$	3,196
Investment income (loss)		2,397
Other revenue		1,606
Total Additions		7,199
Deductions		
Awards and scholarships		6,000
Program expenses		26,109
General and administrative		7,034
Total Deductions		39,143
Change in Net Position		(31,944)
Total Net Position - July 1, 2019		286,406
Total Net Position - June 30, 2020	$	254,462

The accompanying notes are an integral part of these financial statements.

ERIE COUNTY TECHNICAL SCHOOL
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2020

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Erie County Technical School have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the School's accounting policies are described below.

A. Reporting Entity

The Erie County Technical School is an area vocational - technical school comprised of eleven participating districts and is governed by an operating committee made up of representatives of the districts. The School is organized for the purpose of providing a program of vocational and technical education to secondary pupils, out-of-school youth, and adults who are residents of the participating districts.

For financial reporting purposes, Erie County Technical School includes all funds that are controlled by or dependent on the School. Control by or dependence on the School was determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligation of the School, obligation of the School to finance any deficits that may occur or receipt of significant subsidies from the School. As required by generally accepted accounting principles, the financial statement of the reporting entity includes those of the primary government (Erie County Technical School) and its component unit, the Erie County Vocational Technical School Foundation. Separately issued financial statements for the Foundation are available at the Erie County Technical School.

B. Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the school. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by intergovernmental revenues, and other nonexchange transactions, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

C. Basis of Presentation - Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the government's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

D. Basis of Presentation - Fund Financial Statements

The fund financial statements provide information about the government's funds, including its fiduciary funds and component units. Separate statements for each fund category - governmental, proprietary, and fiduciary - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The School reports the following major governmental funds:

The General Fund is the School's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Capital Projects Fund accounts for transfers from other funds and related investment earnings for capital outlays not accounted for in another fund.

Additionally, the School reports the following other fund types:

Proprietary Funds account for a government's activities that are operated like private businesses, charging customers a fee in return for goods or services. Proprietary funds employ the economic resources measurement focus and accrual basis of accounting. The School's food service fund ceased operations as of June 30, 2018 due to lack of participation by the sending districts.

Trust Funds account for the activities of the government that are fiduciary in nature, except those reported as agency funds. The government acts as a trustee for resources that belong to others. Trust funds employ the economic resources measurement focus and accrual basis of accounting.

Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. Agency funds are merely clearing accounts for assets held by a government as an agent for individuals, private organizations, or other governments.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first then unrestricted resources as they are needed.

During the course of operations, the government has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government- wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements, these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as internal balances in the business-type activities column.

E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as current financial resources or economic resources. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Interest associated with the current fiscal period is all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the government.

F. Budgetary Information

An annual budget is adopted for the General Fund. The budget is adopted on a basis consistent with generally accepted accounting principles. All annual appropriations lapse at fiscal year-end. Project length financial plans are adopted for the capital projects funds.

The School follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Prior to June 30, a proposed operating budget is submitted to the Operating Committee for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means of financing them.
2. Prior to June 30, the budget is legally adopted through passage of an ordinance.
3. The Administration is authorized to transfer budgeted amounts within a specific budget object; any other transfers or revisions that alter the total expenditures of any fund must be approved by the Operating Committee.

4. Formal budgetary integration is employed as a management control device during the year for the General Fund. Formal budgetary integration is not employed by other funds because effective budgetary control is alternatively achieved through direct authorization by the Operating Committee or the expenditures are all fixed in nature.

G. Assets, Liabilities, Deferred Inflows, and Net Position/Fund Balance

1. Cash and cash equivalents and investments

Cash and cash equivalents are considered to be cash on hand, demand deposits, pooled for investment purposes in the Pennsylvania School District Liquid Assets Fund (PSDLAF), investments, and short-term investments with original maturities of three months or less.

Under Section 440.1 of the Public School Code of 1949, as amended, the School is permitted to invest its monies as follows:

Obligations of (I) the United States of America or any of its agencies or instrumentalities backed by the full faith and credit of the United States of America, (2) the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith credit of the Commonwealth, or (3) any political subdivision of the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the political subdivision.

Deposits in savings accounts, time deposits or share accounts of institutions insured by the Federal Deposit Insurance Corporation to the extent that such accounts are so insured and, for any amounts above the insured maximum, provided that approved collateral as provided by law is pledged by the depository.

All investments are reported at fair value. Fair value is determined using selected basis as follows: securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates, and investments that do not have an established market arc reported at estimated fair value.

2. Prepaid Items and Inventories

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

On government-wide financial statements, inventories are presented at the lower of cost or market on a first-in, first-out basis and are expensed when used.

Inventories in governmental funds are stated at cost by the first-in, first- out method. The purchase method is used to account for inventories. Under the purchase method, inventories are recorded as expenditures when purchased; however, an estimated value of inventories is reported as an asset in the General Fund. The inventories in the General Fund are equally offset by a fund balance reserve which indicates they do not constitute "available spendable resources" even though they are a component of net current assets. The General Fund is the only governmental fund that has an inventory balance as of June 30, 2019.

3. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. The School does not have any infrastructure assets. The School maintains a $1,500 threshold for additions to equipment. Buildings and improvements are capitalized when the value is $25,000 or greater. Vehicles are capitalized if over $5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend the asset's life are not capitalized.

Land and construction in progress are not depreciated. Depreciation has been provided using the straight-line method for all other property, plant, and equipment of the primary government. The estimated useful lives of the various classes of depreciable capital assets are as follows:

	Life – Years
Buildings	30-40
Equipment	5-20
Autos, trucks, vans	8
Improvements	20

4. Deferred Outflows of Resources

The Statement of Net Position report separate sections for deferred outflows and deferred inflows of resources. These separate financial statement elements represent a consumption or acquisition of net position that applies to a future period(s) and so will not be recognized as an outflow or inflow of resources (expense/revenue) until then. The District has two items that qualify for reporting in these categories: deferred outflows related to OPEB, deferred outflows and inflows related to pensions, and unavailable tax revenue.

Deferred outflows of resources related to OPEB is described further in Note 8. Deferred outflows of resources should be recognized in OPEB expense, beginning in the current reporting period, using a systematic and rational method over a closed period equal to the average of the expected remaining services lives of all employees that are provided with OPEB through the OPEB plan (active employees and inactive employees) determined as of the beginning of the measurement period. The recognition period for the OPEB Plan's change in assumption is 11 years.

Deferred outflows and inflows of resources related to pensions are described further in Note 7. Annual changes to the net pension liability resulting from differences between expected and actual experience with regard to economic and demographic factors and from changes of assumptions about future economic or demographic factors or other inputs are deferred and amortized over a closed period equal to the average of the expected service lives of all employees that are provided with pension benefits determined for the period during which the changes occurred. Differences between projected and actual earnings on pension plan investments are amortized over a closed five-year period.

In the governmental funds balance sheet, the District only has one type of item, which arises under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, unavailable tax revenue, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenue from property taxes. This amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

5. Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted - net position to have been depleted before unrestricted -net position is applied.

6. Fund Balance Flow Assumptions

Sometimes the government will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fond balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow consumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

7. Fund Balance Policies

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The governing council (operating committee) has by resolution authorized the business manager to assign fund balance. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, an additional action is essential to either remove or revise a commitment. At June 30, 2020, fund balances have been assigned/committed by Board resolution as follows:

Assigned:	
General Fund	
Future PSERS Rate Increases	$ 318,800
Regional Career and Technical Center	226,737
Equipment Purchase	37,500
COVID Activities	350,000
New Program	250,000
Capital Projects Fund	584,362
	$ 1,767,399

H. Revenues and Expenditures/Expense

1. Program Revenues

Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Other items not included among program revenues are reported instead as general revenues.

2. Encumbrances

Encumbrance accounting, under which purchase orders and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriations, is employed as an extension of formal budgetary integration in the General Fund. All encumbrances lapse at year end.

3. Compensated Absences

The School does not permit the carryover of unused vacation days. Accordingly, the financial statements do not contain any provision for unused vacation time.

Employees are allowed unlimited accumulation of unused sick days and upon retirement can elect to receive compensation as follows:

	Sick Pay Rate/Day	Maximum Benefit
Administrators	$125	$34,375
Professional educators	70	15,000
Support personnel	60	12,000

4. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

5. Joint Venture

Erie County Area Vocational Technical School exists for the purpose of operating vocational and technical programs for high school students, out of school youths, and adults who are residents of participating districts. The School is a joint venture of eleven member school districts located in the County of Erie, Pennsylvania. Each district elects one member to the Operating Committee (Joint Board). Each district is responsible for a portion of the School's operating budget based on each district's share of student enrollment and market value of real estate.

6. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Public School Employees' Retirement System (PSERS) and additions to/deductions from PSERS's fiduciary net position have been determined on the same basis as they are reported by PSERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

7. Other Post-Employment Benefits

For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the Public School Employees; Retirement System (PSERS) and additions to/deductions from PSERS;s fiduciary net position have been determined on the same basis as they are reported by PSERS. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

NOTE 2 - CASH AND CASH EQUIVALENTS

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The School does not have a policy for custodial credit risk. As of June 30, 2020, $432,174 of the School's bank balance of $1,154,076 was exposed to custodial credit risk.

Reconciliation of Financial Statements

Total Cash	$ 1,154,076
Add: Deposits in transit	51,287
Less: Outstanding checks	(208,394)
Carrying amount of bank balances	996,969
Plus: Petty Cash	150
Total cash per financial statements	$ 997,119

Uninsured and uncollateralized	$ -
Collaterilzed with securities held by the pledging financial institution	-
Uninsured and collateral held by the pledging bank's trust department not in the School's name	432,174
TOTAL	$ 432,174

Investments

As of June 30, 2020, the School had the following investments:

Erie Bank - CD's (all with investment maturity 1-5 years)	$ 556,980
PA School District Liquid Asset Fund-PSDMAX	1,012,129
	$ 1,569,109

Interest Rate Risk
The School does have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk
The School follows the Pennsylvania School Code's investment policy that would limit its investment choices to certain credit ratings. As of June 30, 2020, the School's investments were rated as:

PA School District Liquid Asset Fund	AAAm

Concentration of Risk
The School places no limit on the amount the School may invest in any one issuer. All of the School's investments are in Erie Bank and PA School District Liquid Asset Fund.

Custodial Credit Risk
For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the School will not be able to recover the value of its investments or collateral security that are in the possession of an outside party. The School has no investment subject to custodial credit risk.

NOTE 3 – RECEIVABLES

Receivables as of June 30, 2020, for the government's individual major funds and business-type activities in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

Receivables	General
Federal and state grants	$ 191,658
Other	171,051
Gross receivables	$ 362,709

At June 30, 2020, management does not believe any of its receivables are non-collectable.

NOTE 4 - INTERFUND TRANSFERS

Transfers are used to move fund revenues to finance various other programs and projects in other funds.

Interfund Transfers

	Transfer to Other Funds	Transfer from Other Funds
General Fund	$ 165,900	$ -
Capital projects Fund	-	165,900
	$ 165,900	$ 165,900

NOTE 5 - CAPITAL ASSETS

Capital asset activity for the year was as follows:

	June 30, 2019	Additions	Deletions/ Additions	June 30, 2020
Governmental Activities				
Capital assets not depreciated:				
Land	$ 272,111	$ -	$ -	$ 272,111
Capital assets depreciated:				
Building and improvements	$ 11,298,789	$ 380,845	$ -	$ 11,679,634
Machinery and equipment	2,878,353	221,602	-	3,099,955
Vehicles	58,318	-	-	58,318
Total Assets Depreciated	14,155,844	602,447	-	14,837,907
Less accumulated depreciation				
Building and improvements	(8,667,205)	(179,615)	-	(8,846,820)
Machinery and equipment	(2,150,467)	(138,838)	-	(2,289,305)
Vehicles	(48,214)	(4,664)	-	(52,878)
Total Accumulated Depreciation	(10,865,886)	(323,117)	-	(11,189,003)
Total Capital Assets, Being Depreciated, Net	$ 3,289,958	$ 279,330	$ -	$ 3,648,904

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental Activities:	
Instruction:	
Vocation	$ 258,495
Support Services:	
Administration	32,311
Operation and maintenance	32,311
	$ 323,117

NOTE 6 - LONG-TERM DEBT

Long-term liability activity for the year ended June 30, 2020 was as follows:

Governmental Activities	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Net Pension Liability	$ 10,081,000	$ -	$ 491,000	$ 9,590,000	$ -
Compensated absenses	241,126	64,048	20,323	284,851	17,091
	$ 10,322,126	$ 64,048	$ 511,323	$ 9,874,851	$ 17,091

The liability for compensated absences is normally liquidated by the General Fund.

NOTE 7 - RETIREMENT PLAN

A. Plan Description

The Erie County Technical School contributes to the Public School Employees' Retirement System (the System), a governmental cost-sharing multiple-employer defined benefit pension plan. The members eligible to participate in the System include all full-time public school employees, part-time hourly public school employees who render at least 500 hours of service in the school year, and part-time per diem public school employees who render at least 80 days of service in the school year in any of the reporting entities in Pennsylvania. PSERS issues a publicly available financial report that can be obtained at www.psers.pa.gov.

Benefits Provided

PSERS provides retirement, disability, and death benefits. Members are eligible for monthly retirement benefits upon reaching (a) age 62 with at least 1 year of credited service; (b) age 60 with 30 or more years of credited service; or (c) 35 or more years of service regardless of age. Act 120 of 2010 preserves the benefits of existing members and introduced benefit reductions for individuals who become new members on or after July 1, 2011. Act 120 created two new membership classes, Membership Class T-E and Membership Class T-F. To qualify for normal retirement, Class T-E and Class T-F members must work until age 65 with a minimum of 3 years of service or attain a total combination of age and service that is equal to or greater than 92 with a minimum of 35 years of service. Benefits are generally equal to 2% or 2.5%, depending upon membership class, of the member's final average salary (as defined in the Code) multiplied by the number of years of credited service. For members whose membership started prior to July 1, 2011, after completion of five years of service, a member's right to the defined benefits is vested and early retirement benefits may be elected. For Class T-E and Class T-F members, the right to benefits is vested after ten years of service.

Participants are eligible for disability retirement benefits, after completion of five years of credited service. Such benefits are generally equal to 2% or 2.5%, depending upon membership class, of the member's final average salary (as defined by the Code) multiplied by the number of years of credited service, but not less than one-third of such salary nor greater than the benefit the member would have had at normal retirement age. Members over normal retirement age may apply for disability benefits.

Death benefits are payable upon the death of an active member who has reached age 62 with at least one year of credited service (age 65 with at least three years of credited service for Class T-E and Class T-F members) or who has at least five years of credited service (ten years for Class T-E and Class T-F members). Such benefits are actuarially equivalent to the benefit that would have been effective if the member had retired on the day before death.

Member Contributions

Public School Employees' Retirement System has four membership classes: T-C, T-D, T-E and T-F. The rate of the contribution an employee pays toward his account is based on the date of hire and/or membership class selected as follows:

- Active members who joined the System prior to July 22, 1983, contribute at 5.25 percent. Membership Class T-C) or at 6.50% (Membership Class T-D) of the member's qualifying compensation.
- Members who joined the System on or after July 22, 1983, and who were active or inactive as of July 1, 2001, contribute at 6.250% (Membership Class T-C or at 7.50% (Membership Class T-D) of the member's qualifying compensation.

- Members who joined the System after June 30, 2001 and before July 1, 2011, contribute 7.50% (automatic membership Class T-D). For all new hires and for members who elected Class T-D membership, the higher contribution rates began with service rendered on or after January 1, 2002.
- Members who joined the System after June 30, 2011, automatically contribute at the Membership Class T-E rate of 7.50% (base rate) of the member's qualifying compensation. All new hires after June 30, 2011, who elect Class T-F membership, contribute at 10.3% (base rate) of the member's qualifying compensation. Membership Class T-E and Class T-F are affected by a "shared risk" provision in Act 120 of 2010 that in the future fiscal years could cause the Membership Class T-E contribution rate to fluctuate between 7.5% and 9.5% and membership Class T-F contribution rate to fluctuate between 10.3% and 12.3%.
- New classes T-G and T-H are effective July 1, 2019. These additional classes are not included in the current year's report since they were implemented after the valuation date of June 30, 2019.

Employer Contributions

The School's contractually required contribution rate for fiscal year ended June 30, 2020 was 33.43% of covered payroll, actuarially determined as an amount that, when combined with the employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the School were $945,935 for the year ended June 30, 2020.

B. Pension Liabilities, Pension Expense, and Deferred Outflows of Resources Related to Pensions

At June 30, 2020, the School reported a liability of $9,590,000 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by rolling forward the System's total pension liability as of June 30, 2018 to June 30, 2019. The District's proportion of the net pension liability was calculated utilizing the employer's one year reported covered payroll as it relates to the total one year reported covered payroll. At June 30, 2020, the School's proportion was .0205%, which was a decrease from their prior year proportion of .0210%, measured at June 30, 2019.

For the year ended June 30, 2020, the School recognized pension expense of $912,296 in the general fund. At June 30, 2020, the School reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Change of assumptions	$ 369,400	$ -
Net difference between projected and actual investment earnings	120,600	115,200
Net difference between expected and actual earnings	270,400	295,600
Change in proportion	708,000	1,242,600
Contributions subsequent to the measurement date	888,688	-
	$ 2,357,088	$ 1,653,400

$888,688 reported as deferred outflows of resources related to pension resulting from School contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30:	
2021	$ 46,000
2022	(167,000)
2023	(96,000)
2024	17,000
	$ (200,000)

Actuarial Assumptions

The total pension liability as of June 30, 2019 was determined by rolling forward the PSERS' total pension liability as of June 30, 2018 actuarial valuation to June 30, 209 using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method – Entry Age normal – level % of pay.
- Investment return - 7.25%, includes inflation of 2.75%.
- Salary growth - Effective average of 5.00%, comprised of inflation of 2.75% and 2.25% for real wage growth and for merit or seniority increases.
- Mortality rates were based on the RP-2014 Mortality Tables for Males and Females - Adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale.

The actuarial assumptions used in the June 30, 2019 valuation were based on the results of an actuarial experience study that was performed for the five-year period ending June 30, 2015. The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The pension plan's policy in regard to the allocation of invested plan assets is established and may be amended by the PSERS Board. Plan assets are managed with a long-term objective of achieving and maintain a fully funded status for the benefits provided through the pension.

Asset Class	**Target Allocation**	**Long-Term Expected Real Rate of Return**
Global public equity	20.0%	5.6%
Fixed income	36.0%	1.9%
Commodities	8.0%	2.7%
Absolute return	10.0%	3.4%
Risk parity	10.0%	4.1%
Infrastructure/MLPs	8.0%	5.5%
Real estate	10.0%	4.1%
Alternative investments	15.0%	7.4%
Cash	3.0%	0.3%
Financing (LIBOR)	-20.0%	0.7%
	100%	

The above was the PSERS Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2019.

Discount Rate

The discount rate used to measure the total pension liability was 7.25%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current contribution rate and that contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the School's proportionate share of the net pension liability to changes in the discount rate

The following presents the net pension liability, calculated using the discount rate of 7.25%, as well as what the net pension liability would be if it were calculated using a discount rate that is -1 percentage point lower (6.25%) or 1- percentage point higher (8.25%) than the current rate:

	1% Decrease 6.25%	**Current Discount Rate 7.25%**	**1% Increase 8.25%**
School's proportionate share of the net pension liability	$ 11,946,000	$ 9,590,000	$ 7,596,000

Pension plan fiduciary net position

Detailed information about PSERS' fiduciary net position is available in PSERS Comprehensive Annual Financial Report which can be found on the System's website at www.psers.pa.gov.

NOTE 8 – OTHER POST-EMPLOYMENT BENEFITS

A. Plan Description

In addition to the pension benefits described in Note 7, the School provides other post-employment health, dental, vision, prescription and life insurance benefits to its retirees. The other post-employment benefits are through a single-employer defined benefit plan. The benefits are established in accordance with the requirements set forth by the bargaining unit contracts. The Benefit Plan is not allocated for as a trust fund, an irrevocable trust has not been established, the Plan does not issue a separate report and activity of the Plan is reported in the School's General Fund.

Plan Membership

At June 30, 2020, Plan membership consisted of the following:

Active employees	40
Inactive employees currently receiving benefits	10
	50

Funding Policy

No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement No. 75. The benefits are expensed when incurred and are financed on a pay-as-you-go basis. Retirees currently pay a portion of the monthly premium. The School covers the balance of the premium not paid by the retiree. Retiree and dependent coverage, group plans, and costs to the retiree are subject to change. A spouse may be covered as a dependent until the death of the retiree; thereafter, they are eligible to continue coverage by paying 100% of the monthly insurance premium. The School's net contributions to the plan were $12,379 for June 30, 2020.

Total OPEB Liability

At June 30, 2020, the School reported a liability of $126,574 for its share of the OPEB liability. The net OPEB liability was measured as of July 1, 2019 and the total OPEB liability was determined by an actuarial valuation as of that date.

Actuarial Assumptions

The total OPEB liability was determined by an actuarial valuation as of July 1, 2019 using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Interest Rate:	3.36% Based on S&P Municipal Bond 20 Year High Grade Rate Index at 7/1/2019
Salary increases:	2.5% cost of living adjustment, 1% real wage growth, and for teachers and administrators a merit increase which varies by age from 2.75 to 0%
Retiree Contributions:	Assumed to increase at the same rate as the health Care Cost Trend Rate
Health Care Cost Trend Rate:	6.0% in 2018, and 5.5% in 2019 through 2021. Rates gradually decrease from 5.4% in 2022 to 3.8% in 2075 and later based on the Society of Actuaries Long-Run Medical Cost Trend Model

Mortality Rates were assumed using the rates assumed in the PSERS defined benefit pension plan actuarial valuation. Incorporated into the tables are rates projected generationally by the Buck Modified 2016 scale to reflect mortality improvement.

Changes in the total OPEB Liability

The District's total OPEB liability has been measured as of June 30, 2020. The total OPEB liability was determined by an actuarial valuation as of July 1, 2019, and by rolling forward the liabilities from the July 1, 2019 actuarial valuation through the measurement date. No significant events or changes in assumptions occurred between the valuation date and the fiscal year end. The net OPEB liability is $126,574, all of which is unfunded. As of June 30, 2020, the total OPEB liability of $126,574 is related to the governmental funds and is recorded in the governmental activities in the governmentwide statement of net position.

The District's change in its total OPEB liability for the year ended June 30, 2020 was as follows:

	Governmental Activities	
Service cost	$	9,073
Interest		4,379
Changes of benefit terms		-
Differences between expected and actual experience		(17,146)
Changes of assumptions or other input		(1,924)
Benefit payments		(12,379)
Net change in total OPEB liability		(17,997)
Total OPEB liability - June 30, 2019		144,571
Total OPEB liability - June 30, 2020	$	126,574

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources - OPEB

For the year ended June 30, 2020, the District recognized OPEB expense of $12,797. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Changes of assumptions	$	8,711
Payments subsequent to the Measurement date		20,213
Total Deferred Outflows	$	28,924
Difference between expected and actual experience	$	15,003
Changes of Assumptions		1,683
Total Deferred Inflows	$	16,686

$20,213 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the total OPEB liability in the year ended June 30, 2021. The amount reported as deferred outflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:		
2021	$	(655)
2022		(655)
2023		(655)
2024		(655)
2025		(659)
Thereafer		(4,696)
	$	(7,975)

Discount Rate

The discount rate used to measure the OPEB liability was 3.36%. The following presents the net OPEB liability of the Plan, as well as what the Plan's net OPEB liability would be if it were calculated using a discount rate that is 1% point lower or 1% point higher than the current rate:

	1% Increase 4.36%	Discount Rate 3.36%	1% Decrease 2.36%
Net OPEB Liability	$ 121,686	$ 144,571	$ 131,716

Sensitivity of Net OPEB Liability to Changes in the Healthcare
The following presents the net OPEB liability of the Plan, as well as what the Plan's net OPEB liability would be if it were calculated using healthcare cost trend rates 1% lower or 1% point higher than the current healthcare cost trend rates:

	1% Increase 6.5%	Current Rate 5.5%	1% Decrease 4.5%
Net OPEB Liability	$ 153,065	$ 144,571	$ 137,151

Health Insurance Premium Assistance Program
In addition, the Pennsylvania Public School Employees' Retirement System ("PSERS") provides a Health Insurance Premium Assistance Plan ("PSERS Plan"). The PSERS Plan is a governmental cost sharing, multiple-employer other post-employment benefit plan that provides premium assistance to eligible public-school employees of the Commonwealth of Pennsylvania. Under the PSERS Plan, employer contribution rates for Premium Assistance are established to provide reserves in the Health Insurance Account that are sufficient for the payment of premium assistance benefits for each succeeding year.

The administrative staff of PSERS administers the PSERS Plan. The control and management of PSERS, including the investment of its assets, is vested in the 15-member Board of Trustees (Board). The Commonwealth General Assembly has the authority to amend the benefit terms of the PSERS Plan by passing a bill in the Senate and House of Representatives and sending the bills to the Governor for approval. PSERS issues a publicly available financial report that can be obtained at www.psers.state.pa.us.

Premium Assistance Eligibility Criteria
Retirees of the System can participate in the Premium Assistance program if they satisfy the following criteria:

- Have 24 ½ or more years of service, or
- Are a disability retiree, or
- Have 15 or more years of service and retired after reaching superannuation age, and
- Participate in the HOP or employer-sponsored health insurance plan.

Benefits Provided
Participating eligible retirees are entitled to receive premium assistance payments equal to the lesser of $100 per month or their out of pocket monthly health insurance premium. To receive premium assistance, eligible retirees must obtain their health insurance through either their school employer or the PSERS' Health Option Program. As of June 30, 2019, there were no assumed future benefit increases to participating eligible retirees.

Employer Contributions
The school districts' contractually required contribution rate for the fiscal year ended June 30, 2019 was 0.83% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the OPEB plan from the District were $23,000 for the year ended June 30, 2020.

OPEB Liabilities, OPEB Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB

At June 30, 2020, the District reported a liability of $436,000 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of June 30, 2019 and the total OPEB liability used to calculate the net OPEB liability was determined by rolling forward the System's total OPEB liability as of June 30, 2018 to June 30, 2019. The District's proportion of the net OPEB liability was calculated utilizing the employer's one-year reported covered payroll as it relates to the total one-year reported covered payroll. At June 30, 2020, the District's proportion was .0205% which was a decrease of .0005% from its proportion measured as of June 30, 2019.

For the year ended June 30, 2019, the District recognized OPEB expense of $19,000. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	$ 4,273	$ -
Changes in assumptions	18,455	25,728
Net difference between projected and actual investment earning	1,727	-
Changes in proportion	31,818	17,550
District contributions subsequent to the measurement date	22,317	-
Total	$ 78,590	$ 43,278

$22,317 reported as deferred outflows of resources related to OPEB resulting from District contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended June 30:	
2021	$ (2,000)
2022	(2,000)
2023	(3,000)
2024	5,000
2025	-
	$ (2,000)

Actuarial Assumptions

The total OPEB liability as of June 30, 2019 was determined by rolling forward the System's total OPEB liability as of the June 30, 2018 actuarial valuation to June 30, 2019 measurement date using the following actuarial assumptions, applied to all periods included in the measurement:

- Actuarial cost method – Entry Age Normal – level % of pay.
- Investment return – 2.79% - S&P 20 Year Municipal Bond Rate.
- Salary growth – Effective average of 5.00%, comprised of inflation of 2.75% and
- 2.25% for real wage growth and for merit and seniority increases.
- Premium assistance reimbursement capped at $1,200 per year.

- Assumed Healthcare cost trends were applied to retirees with less than $1,200 in premium assistance per year.
- Mortality rates were based on the RP-2014 Mortality Tables for Males and
- Females adjusted to reflect PSERS' experience and projected using a modified
- version of the RP-2015 Mortality Improvement Scale.
- Participation rate:
  - Eligible retirees will elect to participate pre age 65 at 50%.
  - Eligible retirees will elect to participate post age 65 at 70%.

The following assumptions were used to determine the contribution rate:

- The results of the actuarial valuation as of June 30, 2016 determined the employer contribution rate for fiscal year 2019.
- Cost Method: Amount necessary to assure solvency of Premium Assistance through the third fiscal year after the valuation date.
- Asset valuation method: Market Value.
- Participation rate: 63% of eligible retirees are assumed to elect premium assistance.
- Mortality rates and retirement ages were based on the RP-2000 Combined Healthy Annuitant Tables with age set back 3 years for both males and females for healthy annuitants and for dependent beneficiaries. For disabled annuitants, the RP-2000 Combined Disabled Tables with age set back 7 years for males and 3 years for females for disabled annuitants. (A unisex table based on the RP-2000 Combined Healthy Annuitant Tables with age set back 3 years for both genders assuming the population consists of 25% males and 75% females is used to determine actuarial equivalent benefits).

Investments consist primarily of short-term assets designed to protect the principal of the plan assets. The expected rate of return on OPEB plan investments was determined using the OPEB asset allocation policy and best estimates of geometric real rates of return for each asset class.

The OPEB plan's policy in regard to the allocation of invested plan assets is established and may be amended by the Board. Under the Program, as defined in the retirement code employer contribution rates for Premium Assistance are established to provide reserves in the Health Insurance Account that are sufficient for the payment of Premium Assistance benefits for each succeeding year. The Board's adopted asset allocation policy and best estimates of geometric real rates of return for each major asset class as of June 30, 2019 were:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Cash	13.20%	0.20%
US Core Fixed Income	83.10%	1.00%
Non-US Developed Fixed	3.70%	0.00%
Total	100.00%	

Discount Rate

The discount rate used to measure the total OPEB liability was 2.79%. Under the plan's funding policy, contributions are structured for short term funding of Premium Assistance. The funding policy sets contribution rates necessary to assure solvency of Premium Assistance through the third fiscal year after the actuarial valuation date. The Premium Assistance account is funded to establish reserves that are sufficient for the payment of Premium Assistance benefits for each succeeding year. Due to the short-term funding policy, the OPEB plan's fiduciary net position was not projected to be sufficient to meet projected future benefit payments, therefore the plan is considered a "pay-as-you-go" plan. A discount rate of 2.79% which represents the S&P 20-year Municipal Bond Rate at June 30, 2019, was applied to all projected benefit payments to measure the total OPEB liability.

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

Healthcare cost trends were applied to retirees receiving less than $1,200 in annual Premium Assistance. As of June 30, 2019, retirees Premium Assistance benefits are not subject to future healthcare cost increases. The annual Premium Assistance reimbursement for qualifying retirees is capped at a maximum of $1,200. As of June 30, 2019, 93,339 retirees were receiving the maximum amount allowed of $1,200 per year. As of June 30, 2019, 780 members were receiving less than the maximum amount allowed of $1200 per year. The actual number of retirees receiving less than the $1,200 per year cap is a small percentage of the total population and has a minimal impact on Healthcare Cost Trends as depicted below.

The following presents the District's Proportionate Share of the net OPEB liability as well as what the District's Proportionate Share of the net OPEB liability would be if it was calculated using health cost trends that are 1-percentage point lower or 1-percentage higher than the current rate.

	1% Decrease	Healthcare Cost Trend Rate	1% Increase
District's proportionate share of the net OPEB liability	$ 436,000	$ 436,000	$ 436,000

Sensitivity of the District's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the District's Proportionate Share of the net OPEB liability as well as what the District's Proportionate Share of the net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower (2.79 percent) or higher (3.79 percent) than the current discount rate.

	1% Decrease (1.98%)	Discount Rate (2.98%)	1% Increase (3.98%)
District's proportionate share of the net OPEB liability	$ 497,000	$ 438,000	$ 386,000

OPEB Plan Fiduciary Net Position

Detailed information about PSERS' fiduciary net position is available in PSERS Comprehensive Annual Financial Report which can be found on the System's website at www.psers.pa.gov.

NOTE 9 – HEALTH INSURANCE CONSORTIUM

The Erie County Technical School provides medical benefits to its qualified employees through its membership in the Northwestern Region Employee Benefit Trust. The Trust is a public entity risk pool and membership is open to any Pennsylvania school district, Pennsylvania public school employer, or any other unit established by the laws of the Commonwealth of Pennsylvania in the administration of school laws. The School pays premiums to the Trust based upon rates established by the Trustees of the Trust.

The Trust is not intended to function as an insurance company for the members. Rather it is a means of combining the administration of claims, of obtaining lower insurance rates, and of developing a comprehensive loss control program. Although contributions billed to the members are determined on an actuarial basis, ultimate liability for claims remains with the respective members and, accordingly, the insurance risks are not transferred to the Trust.

The Trust agreement provides that the Trust will be self-sustaining and will reinsure for catastrophic risks through the purchase of commercial stop-loss insurance at varying levels based on the individual participant's discretion. The School's stop-loss insurance contract covers individual claims in excess of $40,000.

Employers joining the Trust must remain members for a minimum of five years; a member may withdraw from the Trust after that time by giving ninety days written notice. At June 30, 2019, the date of the most recent annual financial statements, the Trust's net assets were $17,066,375 but these net assets remain subject to claims.

NOTE 10 - RISK MANAGEMENT

The School is exposed to various risks of loss related to theft of, damage to, and destruction of assets; errors and omissions; and natural disasters. The School has purchased various insurance policies to safeguard its assets from risk of loss. Insurance coverage appears to be consistent with previous years. During the year ended June 30, 2020 and the two previous fiscal years, no settlements exceeded insurance coverage.

NOTE 11 - ECONOMIC DEPENDENCY

The Erie County Technical School is a joint venture of eleven member school districts. The School derives a substantial portion of its revenue from the member districts. For the year ended June 30, 2020, revenue from member districts was $4,879,079, which was 66% of the School's total General Fund revenue.

NOTE 12 - RESTATEMENTS

Beginning government-wide net position was restated to reflect the capitalization of several items that had been expensed in the prior year. The effect of the restatement is shown on the next page:

	Government-Wide Net Position	
Beginning of year, as previously reported		
Net Position	$	(4,246,987)
Capitalization of 2019 Expenses		79,616
Beginning of year, as restated Net Position	$	(4,167,371)

NOTE 13 – SUBSEQUENT EVENTS

There were no subsequent events that needed to be disclosed in the financial statements. These financial statements considered subsequent events through August 21, 2020, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

ERIE COUNTY TECHNICAL SCHOOL
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2020

	Original Budget	Final Budget	Actual	Variance Positive (Negative)
Revenues				
Local Sources	$ 532,800	$ 532,800	$ 632,243	$ 99,443
State Sources	1,397,352	1,397,352	1,502,976	105,624
Federal Sources	338,736	338,736	338,736	-
Support - Local Districts	4,854,447	4,854,447	4,879,079	24,632
Total Revenues	7,123,335	7,123,335	7,353,034	229,699
Expenditures and Other Financing Uses				
Instruction				
Special Education Programs	244,554	244,554	173,407	71,147
Vocational Education Programs	2,921,976	2,684,380	2,694,121	(9,741)
Other Instructional Programs	398,983	398,983	459,634	(60,651)
Adult Education Programs	456,000	476,000	536,444	(60,444)
Total Instruction	4,021,513	3,803,917	3,863,606	(59,689)
Support Services				
Pupil Personnel	473,751	418,701	426,084	(7,383)
Instructional Staff	314,478	301,478	295,379	6,099
Administrative	550,647	515,047	514,355	692
Pupil health	44,579	44,079	44,024	55
Business	215,043	222,343	221,318	1,025
Operation and Maintenance of Plant Services	864,539	776,339	814,808	(38,469)
Technology	444,596	422,196	471,693	(49,497)
Total Support Services	2,907,633	2,700,183	2,787,661	(87,478)
Operation of Noninstructional Services				
Community Services	1,000	-	-	-
Student Activities	4,289	4,289	4,258	31
Total Noninstructional Services	5,289	4,289	4,258	31
Facilities Acquisition, Construction and Improvement Services	58,000	59,500	36,008	23,492
Total Expenditures	6,992,435	6,567,889	6,691,533	(123,644)
Excess of Revenues Over/(Under) Expenditures	130,900	555,446	661,501	106,055
Other Financing Sources (Uses)				
Interfund Transfers	(65,900)	(165,900)	(165,900)	-
Change in Inventory	-	-	(26,756)	(26,756)
Sale of Fixed Assets	5,000	5,000	1,982	(3,018)
Total Other Financing Sources (Uses)	(60,900)	(160,900)	(190,674)	(29,774)
Net Change in Fund Balance	70,000	394,546	470,827	76,281
Fund Balance - July 1, 2019	1,311,310	1,178,311	1,050,497	-
Fund Balance - June 30, 2020	$ 1,381,310	$ 1,572,857	$ 1,521,324	$ 76,281

The accompanying notes are an integral part of these financial statements.

ERIE COUNTY TECHNICAL SCHOOL
SCHEDULE OF THE SCHOOL'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
JUNE 30, 2020

	2020	2019	2018	2017	2016	2015	2014
School's proportion of the net pension liability	0.0205%	0.0210%	0.0199%	0.2130%	0.2250%	0.1139%	0.1102%
School's proportionate share of the net pension liability	$ 9,590,000	$10,081,000	$ 9,828,000	$ 10,556,000	$ 9,746,000	$ 8,272,000	$ 8,802,000
School's covered payroll	$ 2,829,597	$ 2,824,549	$ 2,647,831	$ 2,758,327	$ 2,899,165	$ 2,670,277	$ 2,757,171
School's proportionate share of the net pension liability as a percentage of its covered employee payroll	338.9175%	356.9065%	371.1717%	382.6957%	336.1658%	309.7806%	319.2403%
Plan fiduciary net position as a percentage of the total pension liability	16.33%	21.00%	18.49%	21.30%	18.89%	15.61%	17.96%

The accompanying notes are an integral part of this statement.

ERIE COUNTY TECHNICAL SCHOOL
SCHOOL CONTRIBUTIONS
SCHOOL PENSION PLAN
JUNE 30, 2020

	2020	2019	2018	2017	2016	2015	2014
Contractually required contribution	$ 945,935	$ 926,495	$ 897,547	$ 766,563	$ 672,937	$ 546,287	$ 424,346
Contributions in relation to the contractually required contribution	945,935	926,495	897,547	766,563	672,937	546,287	424,346
Contribution deficiency (excess)	$ -	$ -	$ -	$ -	$ -	$ -	$ -
School's covered payroll	$ 2,829,598	$ 2,824,549	$ 2,647,831	$ 2,758,327	$ 2,899,165	$ 2,670,277	$ 2,757,171
Contributions as a percentage of covered employee payroll	33.43%	32.80%	33.90%	27.79%	23.21%	20.46%	15.39%

The accompanying notes are an integral part of this statement.

ERIE COUNTY TECHNICAL SCHOOL
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS - RETIREES HEALTH PLAN
JUNE 30, 2020

	2020	2019	2018
Total OPEB Liability			
Service Cost	$ 9,073	$ 8,304	$ 7,836
Interest	4,379	4,513	3,207
Change in benefit terms	-	-	230
Change in assumptions or other inputs	(1,924)	588	13,236
Differences between expected and actual experience	(17,146)	-	-
Benefit payments	(12,379)	(10,292)	(8,718)
Net Change in total OPEB Liability	(17,997)	3,113	15,791
Total OPEB Liability - beginning	144,571	141,458	125,667
Total OPEB Liability - ending	$ 126,574	$ 144,571	$ 141,458
Covered-employee payroll	2,273,293	2,305,661	2,305,661
Total OPEB liability as a percentage of Covered-Employee Payroll	5.57%	6.27%	6.14%

Notes to Schedule:

Changes of assumptions -The discount rate changed from 2.98% to 3.36%. The trend assumption was updated.

ERIE COUNTY TECHNICAL SCHOOL
SCHEDULE OF CHANGES IN TOTAL OPEB LIABILITY AND RELATED RATIOS - PSERS PLAN
JUNE 30, 2020

	2020	2019	2018
District's proportion of the net OPEB liability	0.0205%	0.0210%	2.130%
District's proportionate share of the net OPEB liability	436,000	438,000	459,000
District's covered payroll	2,829,598	2,824,549	2,758,327
District's proportionate share of the net OPEB liability as a percentage of its covered payroll	15%	16%	17%
Plan fiduciary net position as a percentage of the total OPEB liability	6%	6%	6%

The accompanying notes are an integral part of this statement.

ERIE COUNTY TECHNICAL SCHOOL
SCHEDULE OF SCHOOL'S OPEB CONTRIBUTIONS - PSERS PLAN
JUNE 30, 2020

	2020	2019	2018
Contractually required contribution	$ 23,000	$ 23,195	$ 22,650
Contributions in relation to the contractually required contribution	23,000	23,195	22,650
Contribution deficiency (excess)	$ -	$ -	$ -
School's covered payroll	$ 2,829,598	$ 2,824,549	$ 2,758,327
Contriubtions as a percentage of covered employee payroll	0.81%	0.82%	0.82%

The accompanying notes are an integral part of this statement.

Buseck · Barger · Bleil & Co. Inc.
CERTIFIED PUBLIC ACCOUNTANTS
FRONTIER BUILDING
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ERIE, PA 16505

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MEMBERS
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
PA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report on Internal Control Over Financial Reporting And on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

To the Members of the Joint Operating Committee
Erie County Technical School
Edinboro, PA

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Erie County Technical School as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Erie County Technical School's basic financial statements, and have issued our report there on dated August 21, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Erie County Technical School's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Erie County Technical School's internal control. Accordingly, we do not express an opinion on the effectiveness of Erie County Technical School's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weakness or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Erie County Technical School's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Buseck, Barger, Bleil & Co. Inc.

Certified Public Accountants
Erie, Pennsylvania

August 21, 2020

ECTS- VISA Purchasing Card Users and Limits

		19-20 Limit	20-21 Limit
	Monthly Spending Limits		
1	Doty - HR	7,500	7,500
2	Birchard	20,000	20,000
3	Scalise	2,000	2,000
4	Walker	5,000	5,000
5	Carr	9,000	9,000
6	VonVolkenburg	15,000	15,000
7	Smith	5,000	5,000
8	Heberle	10,000	10,000
9	Tarasovitch	12,000	12,000
	Annual Spending Limits - DECLINING BALANCE CARDS		
10	Balsiger	3,000	3,000
11	Taylor - MTF	3,000	3,000
12	Marendt	3,000	3,000
13	Fox	3,000	3,000
14	Fair	3,000	3,000
15	Klins	3,000	3,000
16	Long	3,000	3,000
17	Massello	3,000	3,000
18	Mello	3,000	3,000
19	Miller	3,000	3,000
20	Foulkrod	3,000	3,000
21	Noonan	3,000	3,000
22	Warren	3,000	3,000
23	Salorino	3,000	3,000
24	Sanders	3,000	3,000
25	Sargent	3,000	3,000
26	McGarvey - TRC	3,000	3,000
27	Eggleston	3,000	3,000
28	Sorensen	3,000	3,000
29	States	3,000	3,000
30	Steever	3,000	3,000
31	Suprynowicz	3,000	3,000
32	Walter	3,000	3,000
33	Wilber	3,000	3,000
34	Woodburn	3,000	3,000
35	Yanosko	3,000	3,000
36	Zellefrow	3,000	3,000

JOINT OPERATING COMMITTEE
OF THE
ERIE COUNTY TECHNICAL SCHOOL

TITLE IX RESOLUTION

WHEREAS, the new Title IX regulations promulgated by the United States Department of Education Office of Civil Rights at 34 C.F.R. Part 106 ("Title IX") become effective August 14, 2020 (unless postponed through federal injunction); and

WHEREAS, the Erie County Technical School is in the process of developing a comprehensive policy, with associated grievance procedures and notice provisions, which addresses all of the requirements of the new Title IX regulations; and

WHEREAS, due to the emergent situation caused by COVID-19, the School does not have the comprehensive policy changes in final form and, while the School works to complete that task, the Joint Operating Committee (JOC) hereby RESOLVES as follows:

1. Effective August 14, 2020, the JOC declares the School shall comply with the Title IX regulations found at 34 C.F.R. Part 106. The Director shall ensure the substantive and procedural requirements of Title IX are implemented in the School.

2. The JOC authorizes the Director to designate the School's Title IX Coordinator. The Director hereby designates Catherine Doty as the School's Title IX Coordinator/s. The Title IX Coordinator/s can be contacted at 814-464-8663, cdoty@ects.org, 8500 Oliver Road, Erie, PA. 16509.

3. Until such time the comprehensive policy is in final form and approved by the JOC, the JOC directs the Director to do the following:

    a. Designate one or more "investigators" within the meaning of Title IX.

    b. Designate one or more "initial decision-makers" within the meaning of Title IX, provided, however, the Title IX Coordinator may not serve as an initial decision-maker.

    c. Designate one or more "appeal decision-makers" within the meaning of Title IX, provided, however, the Title IX Coordinator may not serve as an appeal decision-maker.

    d. Designate one or more "facilitators" to handle Title IX's authorized informal resolution process.

    e. Ensure the School's Nondiscrimination Notice provides the School does not discriminate on the basis of sex within the meaning of Title IX and 34 C.F.R. Part

106 in any of the programs or activities it operates, including admission and employment practices.

f. Ensure the School's Title IX Nondiscrimination Notice and identification and contact information of the Title IX Coordinator are posted on the School's website.

g. Work with the Solicitor to ensure Title IX-compliant grievance procedures are followed should there be a Title IX claim during the interim period and that the complainant and respondent are afforded all rights granted to them under the new Title IX regulations. The JOC declares the School shall use the preponderance of evidence standard of proof in its grievance procedures.

h. Work with the Title IX Coordinator to identify and establish "supportive measures" as defined in Title IX and offer, as appropriate, to any complainant and respondent.

i. Continue working toward the finalization of a comprehensive Title IX policy and ensure all related documents (Student Handbook, employee handbooks or policies, etc.) are updated to reflect the Title IX policy changes.

j. Ensure comprehensive training is provided to the Title IX "appointees" identified above.

4. The JOC declares that this resolution, and the new regulations found at 34 C.F.R. Part 106, preempt any and all existing School policies, administrative procedures or practices which are inconsistent with the provisions of 34 C.F.R. Part 106, as of the effective date of the new Title IX regulations (either August 14, 2020 or a later date if established by a federal court).

ATTEST: ERIE COUNTY TECHNICAL SCHOOL

________________________________ ________________________________

Secretary President

SECRETARY'S CERTIFICATE

I HEREBY CERTIFY that the foregoing is a true and correct copy of a Resolution duly adopted by the affirmative vote of a majority of the members of the Joint Operating Committee of the Erie County Technical School, Erie County, Pennsylvania, at a meeting held on August 27, 2020; that proper notice of such meeting was duly given as required by law; and that said

Resolution has been duly recorded upon the Minutes of said Joint Operating Committee, showing how each member voted thereon.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of said School District this 27 day of August 2020.

____

Board Secretary

(SEAL)

Changes made to the Student Handbook 2020-2021

Page 8 – ECTS/Home School Calendars Dismissals & Activities

These emergency incidences would be announced on local radio & television stations.

Changed to:

These emergency incidences would be announced on local radio, television stations and the school's mass communication system..

Page 10 – Health Office Services at ECTS

Whole page added

Page 10 – Emergency Form

All students are urged to carry an accident insurance policy. A group Student Accident Insurance Policy is available upon request. Applications are available in the High School Office.

Changed to:

Page 11 – Emergency Form

All students are urged to carry an accident insurance policy. The Erie County Technical School does not provide student insurance.

Page 11 – Discipline for Prohibited Electronic Devices

Second and subsequent offenses: Student will be assigned an In School Suspension, Out of School Suspension; depending on the home school disciplinary availability.

Changed to:

Page 12 – Discipline for Prohibited Electronic Devices

Second and subsequent offenses: Student will be assigned an In School Suspension, Out of School Suspension or Saturday Detention; depending on the home school disciplinary availability.

Page 11– Driving Permits

Anyone who parks at ECTS must have a permit displayed on their vehicle by September 16, 2019.

Changed to:

Page 12 – Driving Permits

Anyone who parks at ECTS must have a permit displayed on their vehicle by September 14, 2019.

Page 13– Miscellaneous Items of Information

7. **Illness or Injury** – The vocational school does not carry accident insurance on its students. This is a parental responsibility. Student accident insurance is available at a cost to the parents; information on this supplemental policy is available at the high school office.

Changed to:

Page 14 – Miscellaneous Items of Information

7. **Illness or Injury** – The technical school does not carry accident insurance on its students. This is a parental responsibility.

Page 15– Consequences of Violating Technology Guidelines

4. Students are responsible for damages to the equipment, systems and software resulting from deliberate or willful acts.

Moved to:

Page 25 – Class “C” Violations – Examples – “J”

Page 17– Open Drink Container Prohibition

Content is the same

Changed to:

Page 18 – Open Drink Container / Water Bottles

Page 18– Dress Code

Addition:

Page 19 – Dress Code

Students will be required to wear face coverings/masks during any identified crisis or pandemic. The face covering/mask will follow the guidelines as clothing: expressions of immorality, vulgarity, or advertises the use of drugs, alcohol, or tobacco products is prohibited.

Page 23– Violations and Punishments

Class “A” Violations - A. Bringing radios, tape players, etc to school

Changed to:

Page 24 – Violations and Punishments

A. Inappropriate use of personal communication devices.

Erie County
Technical
School

Excellence in Career & Technical Studies

Student Handbook
2020-2021

ECTS Mission Statement

Erie County Technical School delivers career success to Northwest Pennsylvania through:

- Employ-ability
- Career planning
- Technical education
- Supporting academics

Erie County Technical School is an equal opportunity education institution and will not discriminate on the basis of race, color, national origin, sex and handicap in its activities, programs or employment practices as required by Title VI, Title IX and Section 504.

For information regarding civil rights or grievance procedures, contact the Coordinator of Administrative Services & Human Resources, at 8500 Oliver Road, Erie, PA 16509, 814-464-8600.

Erie County Technical School
School Calendar
2020-2021 School Year

August 2020

M	T	W	Th	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

21 Teacher In-Service
24 Teacher In-Service
25 First Student Day
5 Student Days
7 Teacher Days

Snow Make-up Days:
2/15/2021
4/1/2021
4/7/2021
4/6/2021

September 2020

M	T	W	Th	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

7 No School
25 Mid-Quarter
21 Student Days
21 Teacher Days

October 2020

M	T	W	Th	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

12 Teacher In-Service
28 End of First Quarter
21 Student Days
22 Teacher Days

November 2020

M	T	W	Th	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

25 - 30 Thanksgiving Break
17 Student Days
17 Teacher Days

December 2020

M	T	W	Th	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

4 Mid-Quarter
23 - 31 Winter Break
16 Student Days
16 Teacher Days

January 2021

M	T	W	Th	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

1 No School
18 No School
15 End of Second Quarter
19 Student Days
19 Teacher Days

February 2021

M	T	W	Th	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26

12 Teacher In-Service
15 No School
19 Mid-Quarter
18 Student Days
19 Teacher Days

March 2021

M	T	W	Th	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

24 End of Third Quarter
23 Student Days
23 Teacher Days

April 2021

M	T	W	Th	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

1 - 7 Spring Break
30 Mid-Quarter
17 Student Days
17 Teacher Days

May 2021

M	T	W	Th	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

31 No School
20 Student Days
20 Teacher Days

June 2021

M	T	W	Th	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

3 Last Student Day
3 End of Fourth Quarter
4 Teacher In-Service
3 Student Days
4 Teacher Days

Updated: September 23, 2019

Total Days
180 Total Student Days
185 Total Teacher Days

ECTS NOCTI Testing
March: Junior NOCTI Pre-Testing March 1-5
April: Senior NOCTI Testing Window April 12-30

NOTE: Preliminary Keystone Exams 2020-2021:
Winter Wave 1 = December 1-15, 2020
Winter Wave 2 = January 4-15, 2021
Spring = May 17-28, 2021
Summer = July 26-30, 2021

ECTS DATES TO REMEMBER

2020-2021 School Year

August 28	-	Student Orientation – Video
August 31	-	NTHS Informational Packets
September 7	-	No School – Labor Day
September 11	-	Last Day to Make Lab Changes
September 15	-	Deadline for ECTS Parking Permits; NTHS Applications Due
September 25	-	1st Quarter Progress Reports Due
September 28-30	-	Senior Pre-NOCTI Testing
October 9	-	NTHS Induction
October 12	-	Faculty In-Service Day and 1st OAC Meeting – Virtual – 8:30 AM to 11:00 AM
October 28	-	1st Quarter Grading Period Ends
October 29	-	1st Quarter Grades due at 3:00 PM
October 30	-	Make-A-Wish "Movie" Fundraiser (Walk for Wishes)
November	-	Recruitment /Visitations (?)
Nov. 25-Nov. 30	-	No School-Thanksgiving Holiday
December 4	-	2nd Quarter Progress Reports Due
December 23-31	-	Winter Break
January 1	-	No School – News Year's Day
January 15	-	2nd Quarter Grading Period Ends / First Semester Ends
January 18	-	No School
January 19	-	2nd Quarter Grades Due at 8:00 AM
February 12	-	Faculty In-Service
February 15	-	No School
February 19	-	3rd Quarter Progress Reports Due
March 1-5	-	Junior Pre-NOCTI Testing
March 9	-	Tentative 2nd OAC Dinner Meeting/All Labs - 5:30-8:00 PM; If Virtual is necessary, Instructor schedules time.
March 24	-	3rd Quarter Grading Period Ends
March 25	-	3rd Quarter Grades due at 3:00 PM
April 1-7	-	Spring Break
April 12-30	-	NOCTI Testing Window
April 22	-	Tentative - Dinner with the Instructor – 5:00 – 6:30
April 30	-	4th Quarter Progress Reports Due
May 19	-	Senior Grades Due at 3:00 PM
May 21	-	Tentative In-House Awards Ceremony-Career Cluster Grouping
May 25	-	Tentative Practice Senior Awards Night – 12:15 PM
May 26	-	Tentative Senior Picnic at 12:00 PM; Senior Awards Night - 7:00 PM
May 31	-	No School
June 3	-	4th Qtr. Grading Period Ends /Last Student Day
June 4	-	4th Quarter Grades Due at 8:00 AM; Faculty In-Service/Last Day

WELCOME

Welcome to the Erie County Technical School! We commend you on your choice to attend our fine school. This handbook is provided to give you information which will make your attendance at the Erie County Technical School a successful experience. Our staff will be working with you to develop the skills necessary to become successfully employed, join a branch of the military, or go on to further education. **Your enthusiasm, cooperation and pride will be key factors in allowing us to provide you with a quality technical education.**

RULES OF THUMB

The Technical School has rules of conduct, work practices, and procedures that all students are expected to follow. This handbook has been developed to define what the expectations and responsibilities are for each of you. **You are responsible to know this information.** These rules and regulations are necessary to assure a safe, efficient operation; to assure compliance with the public law; and to protect the well-being and rights of students and staff. Many of the rules are common in public schools, while others are particular to a Technical School setting. Generally speaking,

1. Always be conscious of safety rules and regulations.
2. Maintain regular attendance and be on time.
3. Treat all people and property with respect.
4. Establish a positive reputation as a student and a worker.

ATTENDANCE

Regular school attendance is essential for success in school work and employment. Most employers regard school attendance as more important than grades when hiring new workers. **Students can be absent for up to 10 legal days without consequences at ECTS**. Legal excuses for not attending school are limited to: illness, quarantine, observance of religious holidays, attendance of class for religious instruction (not to exceed 36 hours per school year), and death in the immediate family. Certain absences may be classified as excused at the discretion of school officials.
NOTE: Students with severe absenteeism will be referred to the sending school's administration for a discussion concerning an **attendance plan** or **possible return**; the ECTS principal and home school administration will determine the consequence which may include the student's return to his/her sending school.

BELL SCHEDULE

A.M. SESSION		P.M. SESSION
8:00 AM – Classes Begin		12:00 PM – Classes Begin
10:45 AM – Classes End	Report to Buses	2:45 PM – Classes End

WRITTEN EXCUSES FOR ABSENCE

Students must account for all absences with notes from parents or guardians. These notes, signed by the parent/guardian and containing the date(s) of absence and the reason for absence must be presented to your instructor at the Technical School as well as your home school.
Failure to submit an excuse within 3 school days will result in an absence being declared illegal/unexcused. Illegal/unexcused absences may necessitate disciplinary action as well as monetary fines to your parents.

Student excuses are subject to be purged after the conclusion of the school year.

BOARD POLICY ON ATTENDANCE

The Erie County Technical School's Joint Operating committee adopted the following policy on attendance:

1. Following the accumulation of six (6) days of absences/parental excuses, a letter will be sent informing parents of how important attendance is to students and their academic success. The letter will also review the school policies regarding absences if they should continue to accumulate.

   a) Absences due to hospitalization and/or long term home illness will not be counted in the ten (10) day limit if parents provide a written physician's statement that excuses the absence in question.
   b) Absences due to school related activities, suspensions, field trips, athletic contests, etc. will not be counted in the ten (10) day limit provided the student is a participant.

2. Following the accumulation of ten (10) parental excuses, a letter will be sent to parents requiring a physician's excuse to accompany any parental excuses thereafter. Failure to submit a doctor's excuse will cause the absence to be declared illegal/unexcused.

3. Students who accumulate ten (10) days of illegal/unexcused absences will be subject to an informal hearing and review of attendance records and academic status by the Principal's Office. Please See "Note" on page 6.

TRUANCY

Upon summary conviction by a District Justice for failure to comply with compulsory attendance laws, a truant student's parent or guardian will be sentenced to pay a fine, not to exceed three hundred dollars ($300.00), and must pay court costs or be sentenced to complete a parenting education program. Both the truant student and parents/guardians must appear at a hearing before a District Justice. If, at that hearing, the parents show that they took reasonable steps to ensure the attendance of the child, they will not be convicted of a summary offense. If the parents are not convicted and the student continues to be truant, the student can be fined up to three hundred dollars ($300.00) or be assigned to an adjudication alternative program.

Compulsory attendance laws also require that, upon being convicted of a violation of compulsory attendance laws, the Pennsylvania Department of Transportation will suspend a truant student's driving privileges for ninety days. If the student is convicted of a second or subsequent violation of the compulsory attendance law, the Department of Transportation will suspend the student's driving privileges for six months. If a student convicted of a violation of compulsory attendance laws is unlicensed, that student will be ineligible to apply for a learner's permit or driver's license for ninety days after a first offense or for six months after a second or subsequent offense.

MAKE UP WORK

1. In the case of excused absences, the student shall be expected to make up any assignments or tests that may have been missed. **It is the responsibility of the student** to contact the teacher regarding class content and homework.
2. In the case of excused absences, students shall be afforded **one school day for each day of absence** to make up missed work.
3. The Operating Committee of the Technical School believes there is an educational nexus between classroom presence and grading and that class attendance is relevant to the pupils' overall performance and grades. Accordingly, students **will not be** permitted to make up any class work, including tests that are missed due to illegal/unexcused absences.

TARDINESS

Students are permitted to be tardy twice per grading period**. Multiple offenses will result in penalties, which can include, but are not limited to, detention, suspension or revocation of driving privileges (if applicable), in-school suspension, out-of-school suspension, and parental conferences.**

EMANCIPATION

Students may write their own excuses when one of the following conditions occur:

1. The student has moved out of the parent's home and the parent(s) assumes no financial responsibility for the individual student. A parent must submit a letter of verification (i.e., no financial responsibility) to the Principal.
2. The student applies for and receives Welfare benefits.
3. The student is married.
4. The court declares the student emancipated.

Courts have ruled: “There may be complete emancipation even though the minor continues to reside with his parents. But emancipation is complete only where there is a total severance of the filial tie.”

LEAVING THE PREMISES

Once a student arrives on ECTS property, they are **not** permitted to leave the premises without administrative approval. Once they enter the building, they are **not** permitted to leave the building without administrative approval.

SIGN IN/OUT PROCEDURES

Students who arrive late in the morning (after 8:00 AM) or afternoon (after 12:00 PM) must report to the high school office to sign in. Students who have been approved for early dismissals must also sign out with the secretary in the High School Office.

EARLY DISMISSALS

Students will not be excused before the regular dismissal time without a written request from the parent or guardian, except for serious illness. Requests for early dismissal are granted only for extraordinary reasons and must be presented to the high school office for approval prior to the beginning of the session.

Students needing to leave school before the end of the scheduled school day must bring a note signed by the parent/guardian requesting the early dismissal with the reason for leaving, the time, and driving arrangements and complete a dismissal form. **All early dismissals are subject to administrative approval. Students should make their request by 8:30 A.M. and 12:30 PM**. Early dismissals will be processed in the high school office.

An early dismissal will be considered after compliance with the following steps:

1. Early dismissal forms are available from the instructor. Students are required to have one filled out and approved before leaving.
2. The early dismissal request must be signed by the instructor to indicate permission before presentation to the high school office.
3. The request **must** state if the student is driving or will be picked up by another family member.

FIELD TRIPS/VACATIONS

Home school field trips and or requests for any excused absence from ECTS (i.e. vacations during the school year, family trips etc.) need prior approval from the Principal of Erie County Technical School. **Presenting an excuse for absences without prior administrative approval will constitute an illegal absence**. Students must complete a Student Request for Travel Form. This form is available in the High School Office.

ECTS/HOME SCHOOL CALENDARS DISMISSALS & ACTIVITIES

You have been provided with a calendar of the days the Technical School is in operation; refer to page 5. ***If there would be a reason for a school closing/delay due to weather or building/property issue, the student should follow their Home School's declaration for that situation;*** ECTS will credit the absence as an “Absent-Home School” excuse. If the Erie County Technical School would determine a reason for it to delay or close operations, that day would be addressed with the “make-up” schedule on the ECTS calendar. These emergency incidences would be announced on local radio, television stations and the school's mass communication system. Make-up days are built into the calendar.

There may be occasions that home schools are closed or have early dismissals that do not coincide with the Technical School calendar. In these instances, if the home school provides transportation, the student is expected to be in attendance at the

Technical School. There may also be occasions where there are home school activities that technical school students want to attend. Our position is that in order to learn a trade, students must make certain concessions. One concession may be the inability to attend certain sending school functions. The Technical School Principal will, in consultation with the home school Principal, make the final decision as to whether or not a student may remain in the home school for a given activity.

PARTICIPATION IN HOME SCHOOL ACTIVITIES DURING ECTS HOURS

Students frequently request permission to remain at the home school, or return to the home school, during their Erie County Technical School portion of the day. The Tech School is an extension of the home school and generally, **students will be given permission to do so if they are personally and directly involved in an event**. Examples may include participation in an athletic competition, participation in a school performance or participation in a special academic activity. Students must have written permission from a parent or guardian and a sending school official in advance to be considered for absence from the Tech School.

Examples where students <u>will not be permitted</u> to be at the home school during ECTS hours include but are not limited to the following:

1. Routine athletic practice
2. Attendance at a pep rally as an observer
3. Attendance at a school presentation as a member of the audience
4. Any activity that does not require the input or participation of the individual requesting permission for absence from the Tech School

<u>GENERAL INFORMATION</u>

GRADING SCALE AND ASSESSMENT OF STUDENT PROGRESS

The Reporting Grade will utilize the following scale:	100 – 93 = A
	92 – 85 = B
	84 – 77 = C
	76 – 70 = D
	Below 69 = F

The instructors will assess each student using three major grading categories that are recognized in the Erie County Technical School Mission Statement:

1. Employability
2. Academic Skills
3. Technical Skills

These three categories will have the same percentage value across the campus:
Employability = 40%; Academic Skills = 30%; and Technical Skills = 30% totaling the complete grade of 100%.

SAFETY GLASSES

Safety glasses are required during many activities performed at the Technical School. Students will be provided with one pair of safety glasses which he/she will be responsible for throughout their attendance at the Technical School. Instructors may collect these glasses for inventory and control over vacation periods. If the glasses are badly scratched, lost, broken, or stolen while in the possession of the student, they must be replaced by the student and can be purchased from the high school office for a nominal fee.

Students who wear corrective lenses must have safety lenses and side shields.
The lab instructor has full authority to direct students to wear safety glasses at any time.

MATERIALS FOR INSTRUCTION

Supplies necessary for assigned instructional projects will be supplied by the school. Materials for personal projects, even though approved by the instructor, will be paid for by the student. A number of courses require uniforms or items of personal safety that must be purchased or rented by the student. This clothing and equipment must be properly worn during class sessions. **Students without proper clothing will not be permitted to participate in shop activities.**

HEALTH OFFICE SERVICES at ECTS

In case of illness while in school, the student must report to the health office. The nurse, with parental/guardian permission, will make the decision to dismiss the student from school. Once the nurse has obtained permission from the parent/guardian to dismiss the student, the student will be issued a dismissal pass. Students who become ill in school and report to areas other than the nurse's office (cafeteria, restrooms, off campus) will be considered "unexcused".

If a student is under a physician's care and is required to take medication during school hours, the school requires an order from a licensed prescriber (physician, podiatrist, dentist, optometrist, certified registered nurse practitioner (CRNP), or physician's assistants (PA), as well as parent permission. <u>A copy of the form required by the student's sending school is required here at ECTS.</u> The medication must be in the original pharmacy labeled container. Medications in plastic bags or containers other than their original pharmacy container are NOT acceptable.

A student who needs to carry a fast acting rescue inhaler (usually for Asthma) with them during the day, or during a school sponsored trip, should have their doctor check off the appropriate box on the Authorization for Medication at School form. A student with a life threatening allergy, who needs to have an epinephrine auto injector (EpiPen, Auvi-Q) available, needs to have a copy of the form from their sending school completed by their physician and guardian.

The General McLane School District's school physician writes standing orders for acetaminophen (Tylenol), ibuprofen (Advil), antacid (Tums), and diphenhydramine (Benadryl). These orders authorize the licensed nurse to administer these medications to a student if there is parental consent. At the beginning of each school year, parents complete the Consent for Administration of Over-the-Counter Medications, where they can check off the medication they give permission for their child to receive. Written consent will be required before medications are provided to the student.

The emergency contact information is critical should care be required for your student while they are here. Please let us know if there are changes to phone numbers and emergency contacts in case we need to reach you during the school day. Keeping us informed regarding medications, allergies, medical conditions and preferences helps us to care for your students in an emergency.

Students should stay home from school when they are ill. <u>It is expected that the student's health will be screened at home prior to being sent to school. During this pandemic, it is especially important</u>.

The following are symptoms of COVID 19 respiratory infection:

•Fever or chills (100.4 F or greater)
•Cough
•Shortness of breath or difficulty breathing
•Fatigue
•Muscle or body aches
•Headache
•New loss of taste or smell
•Sore throat
•Congestion or runny nose
•Nausea or vomiting
•Diarrhea

Please understand that if your student is screened at ECTS and found to have symptoms, they will be isolated within this building and you will be required to pick up your student from school immediately. They will not be permitted to be transported by bus. This will assist us in keeping our students and staff safe during this pandemic.

In accordance with guidelines set forth by the CDC, we do not test for or diagnose COVID 19 here at school.

EMERGENCY FORM

Emergency forms with vital information **<u>must</u>** be on file in the office **<u>before</u>** a student can perform any work in the lab. It is important that these be updated if there is an address or telephone change so that a family member may be reached in an emergency. All students are urged to carry an accident insurance policy. The Erie County Technical School does not provide student insurance. All accidents or injuries must be reported to the instructor immediately.

STUDENT SCHEDULES

The Erie County Technical School reserves the right of assigning a level 2 student to the morning or afternoon session. If a student would be assigned to the morning session, both the Parent and Sending School would be notified of this decision by the ECTS Admissions Coordinator.

COURSE CHANGES

All requests for course changes must be handled through the Admissions/Guidance Office. Parents, instructors, ECTS counselor and home school counselor must sign a form before a change is made. **<u>No schedule changes will be made after the second Friday in September unless approved by the ECTS principal.</u>**
Semester Course changes will only be considered in special circumstances that are discussed by the ECTS and home school personnel; Admissions Coordinator, Home School Guidance Counselor, and Principals. The student would have to be a student in good standing with attendance and effort. No changes will be made after the second (2^{nd}) semester begins.

STUDENT YOUTH ORGANIZATIONS

Building leadership, self-esteem, communication skills, and coping skills are as important as acquiring trade skills. We offer two student organizations in an attempt to enhance these skills outside of the lab area.

<u>SKILLS USA</u>
SkillsUSA promotes high standards in work ethics, craftsmanship, scholarship and safety while it fosters a deep respect for the dignity of work. In addition, the precepts of SkillsUSA help students relate school experiences to their search for meaning, identity and achievement. A great deal of emphasis is placed on the functions of labor and management organization, their interdependence and importance.

Prestige and recognition are offered to the SkillsUSA member through a local, regional, state, national and international program of competition and awards. Opportunities to develop personal leadership skills are provided through workshops and seminars while competitive activities help to develop the students' perspectives.

Membership in SkillsUSA helps students learn to work together and prepare for life through a continuing emphasis on the importance of each person's role as a contributing member of American society.

<u>NATIONAL TECHNICAL HONOR SOCIETY</u> will meet on an as needed basis. The Society provides national recognition for outstanding career and technical students. Honor Society membership develops self-esteem, pride, and enhances one's resume to prospective employers.

STUDENT PARTICIPATION IN SURVEYS

At the discretion of the Director of the Erie County Technical School, students may be asked to participate in surveys related to student matters.

PERSONAL COMMUNICATION DEVICES PROHIBITED

The Joint Operating Committee **<u>prohibits</u>** use of electronic devices by students during the school day in school buildings- **<u>except at designated times approved by the ECTS administration</u>**; on school property; on school buses and vehicles; during the time students are under the supervision of the school; and in locker rooms, bathrooms, health suites and other changing areas at any time.

GUIDELINES FOR PERSONAL COMMUNICATION DEVICES

1. All electronic devices, **specifically cellular telephones** must be turned off and be inaccessible for student use and out of sight during the academic school day. **Cellular phones are to be secured in the student's lockers or the instructor's safe storage unit.**
2. Cellular telephones may be used at the conclusion of school-sponsored activities or events.
3. Cellular telephones may be used during the academic school day and during school-sponsored activities and events only if the student receives pre-approval for one of the following reasons:

   a. The student is a member of a volunteer fire company, ambulance, or rescue squad.
   b. The student has a need for a cellular telephone due to his/her own medical condition or the medical condition of an immediate family member, or for any other similar emergency situation.

   The building principal shall exercise discretion when deciding whether to grant approval of such requests. In all cases, such requests must be in writing and signed by the student's parent(s)/guardian(s). Erie County Technical School also reserves the right to request a verified and signed statement from either the treating physician or volunteer fire, ambulance, or rescue squad supervisor attesting to the need for a cellular telephone.

Using or possessing a cellular telephone in violation of these restrictions will render the possession/use prohibited and the consequences for the use of prohibited electronic devices shall apply.

Headphones

Students may use personal headphones only for classroom use with permission of the instructor.

Discipline for Prohibited Electronic Devices

Students who use wireless technology devices for taking pictures of instructional assignments, tests or inappropriate pictures will result in the confiscation of the device and consequences to the student.

The consequences for the possession or use of a prohibited electronic device are as follows:

First offense: Confiscation of the electronic device and parent contact. (The electronic device will not be returned directly to student; parent must appear to collect the electronic device.) **Student will be assigned break detention**.

Second and subsequent offenses: Confiscation of the electronic device and parent contact. (The electronic device will not be returned directly to student; parent must appear to collect the electronic device.) Student will be assigned an In School Suspension, Out of School Suspension or Saturday Detention; depending on the home school disciplinary availability. Students that chronically abuse this procedure could lose the privilege to possess/use any electronic device on school property, at school-sponsored events and activities and on school buses, for one (1) calendar year.

Offenses will be viewed per school career, not on a year by year basis.

DRIVING PERMITS

Permits are available for eligible licensed drivers. Permits are available in the high school office. There is no fee for the first permit issued; additional permits are available for $5.00 (non-refundable). **Anyone who parks at ECTS must have a permit displayed on their vehicle by September 14, 2020.**

Permits are not transferable. A permit is issued to an individual on a yearly basis. The school does not approve of drivers transporting other students. If a driver transports other students, he/she assumes all legal responsibility for doing so.

Temporary Driving Permits are issued only one per year on an emergency basis; any additional permits requested will be given out for a fee of $1.00.

DRIVING AND PARKING REGULATIONS

The transportation of students is the responsibility of each participating school. Students may drive to the Technical School only with written permission from the Technical School administration and parent or guardian. Requests for driving passes are available at the main office of the Technical School. The form must be completed and on file prior to a student driving to The Technical School. The following rules apply to driving to The Technical School:

1. Students are to register their car(s) or any vehicle they intend to drive to the Technical School in the office. This registration is to be updated if there is a change in vehicle status.

2. Students are to park in assigned areas only; this will be explained on the first day of school.

3. Students are not permitted in parked vehicles during the school day. Upon arrival, students must immediately enter the building. There shall be no loitering in vehicles or in the parking lot.

4. Students are to follow the exit procedures as outlined on the first day of school.
   DIAGONAL TRAFFIC IN THE PARKING LOT IS NOT PERMITTED.

5. Traffic control marshals have absolute control over parking and driving. Students are to obey all suggestions, recommendations and comments made by the marshals.

6. Any accidents in the parking lot must be reported to the office; any incidence of vandalism shall be reported to the office. Incidences of vandalism should also be reported directly to the State Police.

7. **There is a 15 MPH speed limit on school property**.

   IF YOU DRIVE TO THE TECHNICAL SCHOOL, DO NOT ARRIVE EARLIER THAN 15 MINUTES PRIOR TO THE START OF CLASSES.

Driving to ECTS is a <u>privilege</u> and permits may be revoked for any disciplinary reason including chronic absenteeism (10 or more days), chronic tardiness or violations of driving regulations. Regarding driving violations: first offense will be a suspension of the driving permit for at least 5 school days; second offense could result in the revocation of permit. Students should be aware that the Home School administration could also revoke privileges.

MISCELLANEOUS ITEMS OF INFORMATION

1. **Phone Calls** – **No personal phone calls are to be made by students from within the classrooms.** In case of emergency, students should, with permission from the instructor, report to the office and request to use the office phone.
2. **Visitors** – Must have prior approval from an instructor or the principal of the Erie County Technical School. **ALL VISITORS MUST REPORT TO THE HIGH SCHOOL OFFICE UPON ENTERING THE BUILDING**.
3. **Employment Certificates -** will be issued by the home school in compliance with State and Federal laws. Every student under eighteen years of age must have an employment certificate to work in a commercial establishment.
4. **Cafeteria Information:**
    a. Students who choose to purchase food items during the "break" sessions will not be permitted to enter the food serving lines while wearing their coats or jackets, nor by having their book bags with them. This apparel must be left at your table prior to going through the food line.
    b. Due to the Erie County Technical School not providing a lunch program, students could choose to eat lunch in the ECTS cafeteria by purchasing food from an outside vendor.
5. **Medications -** Students taking prescription medications must register the medication with the school nurse and principal. **No student should be in the possession of any medication**, **including "over-the-counter" medications**. **Prescription medication will be dispensed by the school's health provider/nurse office only**.
   A violation of this policy could result in disciplinary action based on the present drug policy in our school.
6. **Change of Address -** If you change your address, a great deal of inconvenience will be eliminated if you notify the High School Office of this change. It is important that the latest address and phone number be on file in the office.
7. **Illness or Injury -** In the case of illness or injury, the student should notify the instructor in charge. The instructor will notify the school's office or nurse for any serious accident that occurs in the building; emergency personnel (911) will be called at the discretion of the school nurse or principal. The technical school does not carry accident insurance on its students. This is a parental responsibility.
8. **Authority of Faculty -** There is no division of authority among the faculty of Erie County Technical School. All instructors are authorized to reprimand or correct misbehaving students at any time or at any place during the school day.
9. **Substitute Instructors and Instructional Aides -** Have the same authority as members of the faculty as it relates to student conduct.
10. **Breaks** are a privilege given at the discretion of each instructor. If breaks are given, they should not exceed 10 minutes in length. Breaks will occur on Monday, Tuesday, Thursday, and Friday.
11. **Integrated Pest Management -** Parents that wish to have prior notice of dates for insecticide spraying should call the office of the Facilities Manager at 814-464-8615. These individuals will be added to a list of people to be called prior to any future pest management actions.
12. **Asbestos Containing Building Material** – All documentation as to the location and assessment of materials are in the office of the Facilities Manager. Parents that wish to review the documentation can call the office of the Facilities Manager at 814-464-8615 and set up a scheduled time for review.

COMPUTER/NETWORK/INTERNET USAGE GUIDELINES

Internet/computer users are expected to behave responsibly in accessing and viewing information that is pertinent to the educational mission of the Technical School. The use of Technical School technology resources is a privilege, not a right. To acquire and retain that right, you are required to abide by the generally accepted rules of network etiquette.

GUIDELINES

1. Accounts will be assigned to each student. Accounts/Passwords are not to be shared with others.
2. School related files are the only files to be saved on any Erie County Technical School hardware and/or systems.
3. Reading, modifying, or removing files and/or mail owned by others is prohibited.
4. Students are prohibited from giving out personal information, such as their (or others') addresses, telephone numbers, parents' work addresses or telephone numbers or the name and location of their school.
5. Playing unauthorized games or inappropriate textual material or graphic images is prohibited.
6. Only authorized, properly licensed software is to be used on the Technical School's computers.
7. Copying or modifying school software and/or borrowing software from the Technical School is not permitted.
8. Use for product advertisement, political activity, threatening, obscene, or harassing communications are strictly prohibited.
9. Students are prohibited from accessing material that is harmful to minors, considered pornographic, and/or condones an unlawful act. Students should be aware that the Technical School has implemented a protective measure that blocks or filters access to material or information which the Technical School has deemed inappropriate in an educational setting.
10. Students should understand that any communication across the Erie County Technical School network: a) has no guarantee of privacy; b) should only be used for legitimate educational purposes.
11. Copyright infringement. All communications and information via the network (i.e., the Internet) should be assumed to be private property and protected by copyright. Students may not reproduce copyrighted material without explicit permission of the author/owner.
12. Disruptive use. Students are prohibited from using the Technical School's network in such a way that would disrupt the use of the network by other users. Students may not create or share computer viruses. Students may not destroy another person's data. Students may not break in or attempt to break into other computer systems.
13. Purchase of products or services. Students are prohibited from purchasing products or services through the Technical School network. The Technical School is not responsible for any financial obligations arising from unauthorized use of the Technical School network for the purchase of products or services.

DISCLAIMERS REGARDING USE OF TECHNOLOGY

1. When utilizing network resources, there is always the risk of a system failure which could result in loss of data, interruption of service, etc. The Technical School disclaims any responsibility for losses incurred as a result of system failure.
2. The Technical School cannot ensure the reliability or accuracy of information maintained on the Technical School computer system or accessed through the Technical School system. The Technical School disclaims responsibility for losses incurred as a result of reliance on unreliable or inaccurate information.
3. The Technical School disclaims responsibility for student misuse or unauthorized use of the system and disclaims responsibility for harm caused to the students themselves, to other persons or to organizations through misuse or unauthorized use of the Technical School's computer system as set forth in this policy.
4. Due to the nature of the vast amount of information and material available on the Internet, it is impossible for the Technical School to restrict access to all controversial materials. As such, the Technical School is not responsible for materials acquired or viewed by students on the Technical School's network and/or the Internet.

Vandalism at Erie County Technical School will result in cancellation of all computer privileges. Vandalism is any malicious attempt to harm or destroy data of another user, the Internet, internal networking operations. This includes, but is not limited to, the uploading or creation of computer viruses.

Problems with computer, network, Internet, or peripherals are to be reported immediately. Each user has the responsibility to report all violations of privacy.

CONSEQUENCES OF VIOLATING TECHNOLOGY GUIDELINES

1. Students will be notified of each alleged violation of these Guidelines and will be given an opportunity to respond to the allegation.
2. Depending on the severity of the violation of the Guidelines, students face disciplinary consequences ranging from warning to loss of privilege of use of the Internet/computer network to suspension and/or expulsion from the Technical School. Repeated less severe violations of the Guidelines will be treated as more serious violations of the Guidelines. All discipline resulting from a violation of these Guidelines will be handled pursuant to the requirements and procedures set forth in the Technical School discipline policies and/or each respective home school district's discipline policies.
3. Suspicion of a student's illegal use of the Technical School's network and/or Internet access, such as copyright violations, theft of services, using the system to publish defamatory statements, may be reported to the appropriate legal authorities for possible prosecution.
4. Students are responsible for damages to the equipment, systems and software resulting from deliberate or willful acts.

STUDENTS RIGHTS & OPPORTUNITIES

CONTINUAL IMPROVEMENT STATEMENT & FORM

Corrective, Preventive & Continual Improvement Action Form

Since The Erie County Technical School is committed to providing career and technical education that exceeds the expectations of our customers while continually measuring our progress and improving our programs and services, we encourage the students to utilize the **Corrective, Preventive & Continual Improvement Action Form** that can obtained in the high school office or on the ECTS website, www.ects.org. If a student or parent finds a concern to share the **Corrective, Preventive & Continual Improvement Action Form** should be submitted to the high school office or the Human Resource Officer located in the business office.

EQUAL RIGHTS & OPPORTUNITIES

It is the Compliance Officer's responsibility to make certain that all educational programs and activities and all employment practices are free from discrimination on the basis of those conditions stated in the Equal Rights and Opportunity statement. This responsibility includes instructing appropriate persons at the Erie County Technical School in the provisions of the laws and regulations concerning equal rights and opportunities, fair employment practices, and all current local, state, and federal laws and regulations regarding these issues. The Compliance Officer can be reached at the Erie County Technical School, 8500 Oliver Road, Erie, PA 16509 or by telephone at 814-464-8660.

Any student or employee who should experience problems or has an issue concerning violations of Title IX of the Education Act of 1972, Section 504 of the Rehabilitation Act of 1973 or Title VI, may submit them to the following formal problem-solving procedure, using the appropriate grievance forms which may be obtained from the Compliance Officer.

1. Within fifteen working days after the alleged violation, the grievant shall initiate an informal discussion with the appropriate ECTS Principal through the Compliance Office. If the informal discussion does not resolve the issue, the grievant shall submit a written complaint to the ECTS Principal. A formal response will be received within fifteen working days.
2. If the grievance is not resolved to the grievant's satisfaction using Step 1, the grievant shall submit a formal written complaint within fifteen working days to the Director of Career and Technical Education or his designee.

FAMILY EDUCATION RIGHTS AND PRIVACY ACT

The Family Educational Rights and Privacy Act of 1974 allows students access to their own educational records and sets guidelines for the viewing of student education records by outside parties. ECTS has adopted a student records policy consistent with FERPA. According to this policy, students have the following rights:

1. The right to inspect and review information contained in their educational records within 45 days of the day the ECTS receives a written request for access. Students must submit to the Director of Career and Technical Education, or his

designee, a written request that identifies the record(s) they wish to inspect. The Director or his designee will make arrangements for access and notify the student of the time and place where the records may be inspected.

2. The right to seek amendment of their education records that the students believe to be inaccurate, misleading, or otherwise in violation of the students' privacy rights.

   a. A student may request the ECTS to amend a record that he/she believes to be inaccurate or misleading by writing to the Director of Career and Technical Education, or his designee, clearly identifying the part of the record he/she wants changed and specify why it is inaccurate or misleading.
   b. Within a reasonable time after it receives the request to amend, the ECTS will decide whether to amend the record as requested. If the ECTS decides to amend the record as requested, it shall amend the record and inform the student of the amendment in writing.
   c. If the ECTS does not agree to amend the record as requested by the student, then ECTS will notify the student of the decision and advise him/her of his/her right to a hearing regarding the request for amendment. The hearing shall meet the following requirements:
      1) The ECTS shall hold the hearing within a reasonable time after it receives the request for a hearing.
      2) The ECTS shall give the student reasonable advance notice of the date, time and place of the hearing.
      3) The hearing will be conducted by an official of the ECTS who does not have direct interest in the outcome of the hearing.
      4) The student shall have the opportunity to present evidence on the issue of whether the information contained in the education records is inaccurate, misleading, or in violation of the privacy rights of the student. The student may be assisted or represented by counsel.
      5) The ECTS shall make its decision in writing within a reasonable period of time after the hearing. The decision will be based solely on the evidence presented at the hearing, and will include a summary of the evidence and the reasons for the decision.
   d. If as a result of the hearing:
      1) The ECTS decides that the information in the record is inaccurate, misleading or otherwise in violation of the privacy rights of the student, it shall amend the record and inform the student of the amendment in writing.
      2) If the ECTS decides that the information in the record is not inaccurate, misleading or otherwise in violation of the privacy rights of the student, it shall inform the student of his/her right to place a statement in the record commenting on the contested information in the record or stating why he/she disagrees with the decision of the ECTS. If such a statement is placed in the education records of the student, the ECTS shall maintain the statement with the contested part of the record for as long as the record is maintained and disclose the statement whenever it discloses the portion of the record to which the statement relates.
3. The right to consent to disclosures of personally identifiable information contained in educational records, exception to the extent that FERPA allows disclosures without consent. Three of these exceptions to the prior consent rule are as follows:

   a. The ECTS may disclose education records to "school officials" with "legitimate educational interests" without obtaining the prior consent of the student. A "school official" is a person employed by the ECTS as an administrator, supervisor, instructor or support staff member (including health or medical staff and law enforcement unit personnel), an individual of the Operating Committee, a person or company with whom the ECTS has contracted to perform a special task (such as an attorney), auditor, medical consultant or therapist), or a parent or student serving on an official committee of the ECTS (such as a disciplinary or grievance committee) or assisting another school official in performing his or her tasks. A school official has a "legitimate educational interest" if the official needs to review an education record in order to fulfill his/her professional responsibility.
   b. The ECTS will disclose education records without consent to officials of another school district or school entity in which a student seeks or intends to enroll.
   c. Information which is labeled "directory information" by the ECTS is excluded from protection from release and can be released without student consent. The ECTS releases the following "directory information" to the public: the student's name, address, telephone listing, electronic mail address, photograph, date and place of birth, major field of study, dates of attendance, grade level, enrollment status (e.g., undergraduate or graduate; full-time or part-time), participation in officially recognized activities and sports, weight and height or members of athletic teams, degrees, honors and awards received and the most educational agency or institution attended by the student, and other similar information that would not generally be considered harmful or an invasion of privacy if disclosed.

Additionally, federal law requires that the ECTS provides to military recruiters, upon request, three directory information categories—names, addresses and telephone listings of all students—unless the student has advised the ECTS that he/she does not want this information disclosed without their respective prior written consent.

If you do not want some or all of this "directory information" released, you may prevent its disclosure by so stating in writing and submitting this request to the Director of Career and Technical Education or his designee.

4. The right to file complaints with the United States Department of Education concerning the alleged failures of the ECTS to comply with the requirements of FERPA. The name and address of the Office that administers FERPA complaints is: Family Policy Compliance Office, U.S. Department of Education, 400 Maryland Avenue, SW, Washington, D.C. 20202-4605.

Students must complete a Release Form prior to ECTS releasing personally identifiable information contained in a student's education records (unless an exception applies). This includes medical, psychiatric or similar records, confidential in nature and only available with student permission to professionals in the respective fields.

GRIEVANCE PROCEDURE

Any individual who experiences problems, or has an issue concerning violations of Title IX of the Education Act of 1972, Section 504 of the Rehabilitation Act of 1973, Title VI – Civil Rights Act of 1964, or the Age Discrimination Act of 1975 may submit them using the appropriate grievance forms and procedures which may be obtained from the Compliance Officer. This procedure applies to students, employees, and job applicants of the ECTS:

1. Within fifteen working days after the alleged violation, the grievant shall initiate an informal discussion with the ECTS Principal or appropriate department supervisor through the Compliance Office. If the formal discussion does not resolve the issue, the grievant shall submit a written complaint to the ECTS Principal or immediate department supervisor. A formal response will be received within fifteen working days.
2. If the grievance is not resolved to the grievant 's satisfaction using Step 1, the grievant shall submit a formal written complaint within fifteen working days to the ECTS administrator or his/her designee. A formal written response will be returned to the grievant from the ECTS administrator within fifteen working days.

LOCKER POLICY

A student's use of school lockers or other storage areas is a privilege, not a right. Lockers are only provided for the convenience of students. **All lockers are and shall remain the property of the Erie County Technical School**, not the student. As such, students shall have no expectation of privacy in their lockers. The Operating Committee reserves the right to authorize school officials to inspect any and all lockers at any time for any reason.

While students have no reason to expect privacy in their lockers with regard to incursions by school officials, students are encouraged to keep their assigned lockers closed and locked against incursion by other students.

A school official is authorized to search a student's personal possessions found within his/her locker when there is reasonable suspicion that the student is violating school policies or rules or poses a threat to themselves or the school population and when it is reasonable to believe that evidence of this violation can be found within the student's personal possessions.

The assignment of a locker is at the sole discretion of the Principal; students have no right to change lockers or loan the use of their locker to another student without the consent of the Principal.

OPEN DRINK CONTAINER/WATER BOTTLES

Students may bring a clear bottle container or water bottle into the school. Examples of beverages/containers may be, pop, juice or water. Students may bring a water bottle to school and fill the water bottle at the water stations about the school. The beverage shall be consumed at break or a special circumstance specifically designed by an instructor.

DRESS CODE

Students are encouraged to dress appropriately for employment in the training area in which they are enrolled and maintain the facilities in a manner of which we can all be proud.

Some labs require uniforms, steel toed shoes, coveralls or other work/safety related apparel. Students are expected to comply with their instructors' directives regarding dress standards that reflect the standards of the occupation they plan to enter.

Frayed or torn clothing; clothing that includes written expressions of immorality, vulgarity, or advertises the use of drugs, alcohol, or tobacco products; or clothing that is excessively revealing is prohibited. The following items are not considered acceptable for dress at the Erie County Technical School: bandanas, halter tops, half tops for men or women, cut-offs or gym trunks. Shorts are permissible in the building. The permission to wear shorts in a lab is the prerogative of each instructor!

Pants are to be worn at an appropriate height around the waist. ECTS will not tolerate the view of undergarments because a student's pants are not at waist height.

Hats are not permitted to be worn in the high school office, cafeteria or hallways. Hats may only be worn in the theory and lab work areas with teacher approval.

Any piece of clothing or accessory posing a safety threat is also not considered appropriate. Appropriate attire is defined as "that which meets industry standards"; remember, the impression you make could be "your first foot in the door" to a job!

Students will be required to wear face coverings/masks during any identified crisis or pandemic. The face covering/mask will follow the guidelines as clothing: expressions of immorality, vulgarity, or advertises the use of drugs, alcohol, or tobacco products is prohibited.

DISCIPLINE

It is our hope that students will make good choices while attending the Erie County Technical School. In the event that a student should make a poor choice, the faculty will provide consequences for minor infractions or refer students to the principal's office when necessary. **As an extension of the home school, the Erie County Technical School administration will contact the home school administration regarding any serious or chronic problems with a student, and utilize their discipline options.** Also, law enforcement officials may be contacted with infractions that violate a public law such as fighting, stealing, weapons, threats, truancy, vandalism, drug/alcohol/tobacco use.

For chronic or serious offenses, in-school or out-of-school suspension may be imposed as a consequence. Prior to any suspension, the student will meet with the principal to ensure that all due process rights are observed. Parents will be notified of any suspension. **When a student receives an out-of-school suspension from the home school or ECTS, the student will be suspended from both schools, and will not be permitted on the property of either school.**

It is the philosophy of the Erie County Technical School that it is a privilege to attend our school. Good conduct is necessary at both schools for a student to remain in good standing at the Erie County Technical School. Repeated suspension may adversely affect Co-op placement or continued placement at the Tech school. Open communication and a partnership with parents and ECTS staff will offer the best possible experience for Erie County Technical School students.

Every attempt will be made to counsel students to provide the best learning atmosphere and to avoid disciplinary measures. Parent involvement will be encouraged.

HARASSMENT: Unlawful Bullying/Cyberbullying

Bullying means an intentional electronic, written, verbal or physical act or series of acts directed at another student or students, which occurs in a school setting and may include outside the school setting, that is severe, persistent or pervasive and has the effect of doing any of the following:

1. Substantial interference with a student's education.
2. Creation of a threatening environment.
3. Substantial disruption of the orderly operation of the school.

Bullying, as defined in this policy, includes cyber bullying.

It is the policy of the Erie County Technical School to maintain a learning and working environment that is free from intimidation or abuse of students that rises to the level of “harassment”.
“Harassment” includes, but is not limited to, unwelcome slurs, jokes or other verbal/oral, graphic or physical conduct based on a student’s race, color, religion, ethnicity, national origin, sex, gender, sexual orientation, age or disability, or any other legally protected class, or for engaging in any other protected activities, or otherwise, which is so objectively severe or pervasive in nature that it (1) creates, or poses a realistic or well-founded threat of creating, a substantial or material disruption to the educational process or activities or (2) interferes, or poses a realistic or well-founded threat of interfering with, the rights of the student/s or the student/s’ access to or participation in the benefits or programs offered by the ECTS.

It shall be a violation of this policy to harass a student. Sexual harassment is also a type of prohibited harassment. By way of further explanation, sexual harassment shall consist of, but is not limited to, unwelcome sexual advances, requests for sexual favors, and other inappropriate verbal or physical conduct of a sexual nature when made to a student when:

1. Submission to such conduct is made either explicitly or implicitly a term or condition of an individual’s education, or when
2. Submission to or rejection of such conduct by an individual is used as the basis for decisions affecting that individual.

Students are encouraged to report to school officials any incidents or harassment. Any student who alleges he/she is a victim of harassment in the Erie County Technical School may use the school’s complaint procedure or may complain directly to the administrator designed to receive such complaints. Except for claims that are knowingly false, or made in reckless disregard of the facts, the filing of a complaint or otherwise reporting harassment will not reflect upon the individual’s status nor will it affect future grades or position assignments.

The right to confidentiality, both of the complainant and of the accused, will be respected consistent with the ECTS legal obligations, basic fairness to the accused and with the necessity to investigate allegations of misconduct and to take corrective action when this conduct has occurred.

A substantiated charge against a student shall subject the student to disciplinary action including suspension or expulsion.

WEAPONS

The Erie County Technical School, in accordance with the statutes enacted by the State of Pennsylvania, prohibits students from bringing, carrying, using, concealing or possessing weapons, or any replica or look-alike weapons, on school property, at any school-sponsored activity, or on any public conveyance providing transportation to a school or school-sponsored activity.

Weapon - the term shall include but not be limited to any of the following or any replica or look-alike of the following: shotguns, rifles, BB or pellet gun or any other guns; firearms; knives; metal knuckles; straight razors and razor blades; noxious, irritating or poisonous gases, including mace and pepper spray; poisons; explosive materials; bombs; missiles; chains; metal objects; laser pointers or any other object designed for protection or designed to harm others and/or any other tool, instrument or implement capable of inflicting serious bodily injury.

Possession - a student is in possession of a weapon when the weapon is found on the person of the student; in the student's locker; under the student's control while s/he is on school property, on property being used by the school, at any school function or activity, at any school event held away from the school; or while the student is on his/her way to or from school.

Any student found in possession of or bringing, carrying, assembling, using or concealing a weapon or any replica or look-alike weapon in violation of this weapons policy could be expelled for a period of not less than one (1) year. The ECTS Administration would work in conjunction with the home school Administration.

The administrative director of the Technical School may recommend modifications of such expulsion requirements for a student on a case-by-case basis.

The Technical School shall, in the case of an exceptional student violating this weapons policy, take all steps necessary to comply with the Individual with Disabilities Education Act (Public Law 91-230, 20 U.S.C. – 1400et seq.).

SMOKING/TOBACCO PRODUCTS/VAPING DEVICES (INCLUDING POSSESSION)

The possession or use of tobacco, tobacco products and vaping devices on any part of school property, including public conveyances providing transportation to a school or school-sponsored activity, is prohibited.

"Tobacco" is defined as "a lighted or unlighted smoking product and smokeless tobacco in any form." 18 PA. C.S.C.- 6306.1.

Disciplinary Actions:

Possession: Discipline such as In-school Suspension or Saturday Detention will be assigned to any student who is in possession of any tobacco product or vapor device. The principal will also confiscate the tobacco product or vaping device.

Use: Out-of-school suspension will be assigned to any student who is using any tobacco product or vaping device; this discipline will also result in the student receiving a fine by the school or being issued a Summary Offense through the District Justice's office.

DRUGS AND ALCOHOL

It is the policy of the Operating Committee that the possession, use, furnishing, delivery or sale of any "unauthorized substance," "controlled substance," within the meaning of "The Controlled Substance, Drug, Device and Cosmetic Act" of Pennsylvania, alcohol, or items which substantially resemble any such unauthorized substance or controlled substance, shall be a violation of the code of student conduct and subject the student to disciplinary action.

A "controlled substance" is a drug, substance, or immediate precursor as set forth in Schedules I through IV of the Controlled Substance, Drug Device and Cosmetic Act, 35 P.S.-780-104.

An "unauthorized substance" shall include but is not limited to alcohol, illegal drugs, controlled substances, non-prescription and prescription drugs which are being used in an abusive or unlawful manner or in a manner for which they were not intended or prescribed, anabolic steroids, look-alike drugs/substances and any substance which is intended to alter mood.

"Alcohol/drug" include any alcohol or malt beverage, any controlled substance as set forth in the Controlled Substance, Drug, Devise and Cosmetic Act, 35 P.S. – 780-102, SS780-104, any substance or medicine for which a prescription is required under the law and/or any substance which is intended to alter mood. The term "drug" also means: (a) Substances recognized in the official United States Pharmacopeia, or official National Formulatory, or any supplement to either of them; (b) Substances intended for use in the diagnosis, cure, mitigation, treatment of or prevention of disease in humans or to other animals; (c) Substances (other than food) intended to affect the structure of any function of the human body or other animal body; (d) Substances intended for use as a component of any article specified in clauses a, b, or c, but not including devices or their components, parts or accessories. (Section 2 of the Controlled Substances, Drug, Devise and Cosmetic Act, 35 P.S. – 780-102; Section 2 of the Pennsylvania Drug and Alcohol Control Act, 71 P.S. – 1690-102.

"Illegal Drugs" include, but are not limited to:

1. Prescription drugs which were intended for or prescribed for another by a practitioner.
2. Prescription drugs not administered pursuant to the physician's or practitioner's recommendation.
3. Any controlled substance as defined by the statutes of the Commonwealth of Pennsylvania, unless that controlled substance has been lawfully prescribed for use by a license practitioner.

"Look-alike drugs/substances" are any substance that substantially resembles or is meant to represent any illegal drug or unauthorized substance.

"Non-Prescription Drugs" are substances commercially packaged and sold over-the-counter, in retail stores or distributed by mail, which either contain drugs of any type or is purported to produce drug-like effects.

"Prescription Drugs" are drugs and/or controlled substances lawfully prescribed to the user by a practitioner, such as a physician, osteopath, dentist, etc., who is licensed or registered in the Commonwealth of Pennsylvania to distribute or dispense or administer a controlled substance of other drug.

The Operating Committee prohibits the use, possession, or distribution of any controlled substance or unauthorized substance during school hours, on school property, or at any school sponsored event. Students suspected of violating this policy or committing any other illegal activities regarding controlled or unauthorized substances face severe disciplinary action which could include suspension, expulsion or referral to the proper law enforcement agency. A parent conference is mandatory prior to a student being returned to regular classes subsequent to discipline resulting from a violation of this policy. Penalties will be invoked in compliance with the Drug and Alcohol Policy approved by the Technical School Operating Committee. A copy of this policy is available upon request, however, it is the policy of the Operating Committee that violation of the Drug and Alcohol Policy shall be dealt with in progressive decrees of discipline based upon the severity of the offense.

Students must be aware that, in addition to the policies in effect at the technical school, students are also students at their home school and, as such, are subject to the Drug and Alcohol policy there as well.

"Possession" student is in possession of unauthorized substances or illegal drugs found on the person of the student, in the student's locker, under the student's control while s/he is on school property, on property being used by the school, or at any school function or activity, at any school event held away from the school, or within the bounds of a designated drug-free school zone.

If a student is found in possession, using or under the influence of any unauthorized substance, controlled substance, alcohol, or any look-alike substances for a second time (i.e., commits a second offense), the student shall receive ten (10) days of out-of-school suspension and shall be referred to the Operating Committee of the Erie County Technical School with a recommendation for expulsion.

NOTE: A student's use and/or possession of prescription or non-prescription drugs shall not be deemed to be a violation of this policy provided the student follows the proper Technical School procedures regarding use of medicine.

TERRORISTIC THREATS/TERRORISTIC ACTS

The Operating Committee prohibits any student from communicating any terroristic threats or committing any terroristic acts directed at any student, teacher, administrator, or any other employee of the District, Board member, or toward any school property.

"Terroristic Threat" is a threat to commit any crime of violence to another; or to cause evacuation of a building, place of assembly, or facility; or to cause serious public inconvenience in reckless disregard of the risk of causing such terror or inconvenience including bomb threats and false fire alarms.

"Terroristic Act" is an offense against property or involving danger to another person.

When an administrator has evidence that a student has made a terroristic threat or committed a terroristic act in violation of this policy, the following guidelines shall be applied:

1. The Technical School principal may immediately suspend the student. The student may remain on suspension status until s/he has a hearing before the Board.
2. Upon further investigation, the principal or his/her designee may report the student to local law enforcement officials.
3. The principal or his/her designee shall report the student's violation to the student's parents. A conference with the student's parents shall be scheduled.
4. The principal may recommend expulsion of the student to the Board. The term for the expulsion may range from eleven (11) days up to permanent expulsion from the Technical School and/or the student's home district.

TYPES OF PUNISHMENT

VERBAL OR WRITTEN REPRIMAND will be an appropriate approach for some violations. If so, it will come from the instructor or, if deemed necessary, from the Principal.

DETENTION may be required for some violations. Detention at ECTS can be in the form of a Break Detention or in an hourly increments determined by the instructor or principal. After-school detention may be served either at the home school. The amount of detention time is determined by the home school. It is the responsibility of the parent to provide transportation for the student after the detention is served. In all cases, detention cannot be held without one day's prior notice to the student. If school is not in session, (snow day, etc.) make up that day(s) detention during the next regular school day.

PARENTAL CONFERENCE may be required for some violations. This may involve the student, the instructor, the Principal, and the parents/guardians as requested. The time and notification of the conference will be established by the Principal.

SUSPENSION may be warranted for some violations. ECTS will utilize the home school philosophy of assigning suspension in the forms of In-School, Out-Of-School and Saturday suspensions. This punishment can be recommended by the instructor. Suspension will be implemented by the Principal or his designee. Parents/guardians will be contacted and notified of the violation and the length of suspension. If a student is suspended and that day becomes an emergency day, the suspension day(s) will be made up the next regular school day(s).

<u>IN-SCHOOL SUSPENSION</u> (1-9 days) is conducted in place of regular classes. A student may be suspended in accordance with discipline rendered by the Principal. The suspension may be held at the technical school or the home school. A prescribed area will be designated for a student serving the suspension, and he/she will do school assignments throughout the period. A parental conference may be scheduled depending upon the severity of the incident or the length of the suspension. Parents will receive written notification of any suspension.

During the suspension, the student has a right to make up any class work that was missed; however, the work must be completed during the suspension if previously assigned by the teacher. If work was not previously assigned, then the student has an equal number of days (comparable to the suspension) to complete all assignments. Failure to complete assignments will result in a zero (or "F" grade) being issued by the instructor for those assignments.

<u>OUT-OF-SCHOOL SUSPENSION</u> (1-10 days). All out-of-school suspensions are reciprocal; i.e., students are suspended from both the home school as well as the technical school. The student is sent home and parents are advised that it is mandatory to keep him/her at home during the school day. A parental conference must be offered to the parent prior to readmission to regular classes.

This type of suspension will be utilized when a severe discipline infraction occurs or when the Principal believes that the safety and welfare of others is in jeopardy.

It is the student's responsibility to initiate and complete any classroom assignments **<u>prior</u>** to returning to regular classes. Failure to complete said assignments will result in a zero (or "F" grade) being issued by the instructor for those assignments.

EXPULSION is exclusion from school as determined by the Board of the Technical School for a period exceeding ten (10) school days and may be permanent exclusion from the school rolls. All expulsions require a prior formal hearing. <u>Understand that expulsion could result in the exclusion from the Technical School and/or from the student's home school.</u>

If it is determined after an informal hearing that a student's presence is his/her normal class would constitute a threat to the health, safety, or welfare of others and it is not possible to hold a formal hearing within the period of suspension, the student may be excluded from school for more than ten (10) school days, if the formal hearing is not unreasonably delayed. Any student so excluded shall be provided with an alternative form of education.

REASONABLE FORCE

The use of reasonable force may be used by school employees on all students:

1. To quell a disturbance; or
2. To obtain possession of weapons or other dangerous objects; or
3. For the purpose of self-defense; or
4. For the protection of persons or property

The use of reasonable force in the above circumstances is not to be construed as corporal punishment.

VIOLATIONS AND PUNISHMENTS

CLASS "A" VIOLATIONS of school policy are considered minor in nature, and the students can expect punishment in one or more of the following forms:

1. Verbal or written reprimand
2. Detention
3. Parental Conference
4. Consequences deemed appropriate by ECTS Administration

Examples of these violations, <u>but not limited to</u>, are:

A. Inappropriate use personal communication devices
B. Failure to return required forms
C. Disruptive behavior in and around the school area
D. Failure to return school loaned equipment, books, and other equipment
E. Littering in classrooms, halls or any other part of school property
F. Loitering after school
G. Running or shouting in the halls
H. Tardy to school or class
I. Unauthorized use of school owned property
J. Unauthorized use of personal property
K. Unauthorized presence in the halls
L. Inappropriate displays of affection in public
M. Bus problems (most problems will be handled by home school personnel who have primary responsibility in this area)
N. Parking in unauthorized spaces or places
O. Failure to comply with appropriate dress standards in school or in the lab

CLASS "B" VIOLATIONS of school policy are considered major in nature, and the student can expect punishment in one or more of the following forms:

1. Parental conference
2. Suspension in or out of school one to ten days
3. Consequences deemed appropriate by ECTS Administration

Examples of these violations, <u>but not limited to</u>, are:

A. Repeated Class “A” violations
B. Safety violations
C. Dishonesty--cheating on homework, a test, or a project carries an additional penalty of being given <u>no credit</u> for that <u>assignment</u>
D. Cutting classes or leaving the building without permission
E. Defacing school property, restitution will also be required
F. Misconduct on field trips or any other school-related trips or programs which involve students leaving school property
G. Failure to serve detention

H. Fighting
I. Forgery
J. Insubordination, defiance, disrespect
K. Motor vehicle violations
L. Truancy
M. Use of profanity, obscenities, or possessing pornographic material on school premises
N. Threatening or intimidating others
O. Throwing an object
P. Removing school property from the premises or stealing school property/supplies or property belonging to other students

CLASS "C" VIOLATIONS of school policy and penal laws are considered serious in nature, and the student can expect punishment in the following form:

1. Refer to proper law enforcement authorities
2. Return to the home school
3. Suspension
4. Expulsion
5. Consequences deemed appropriate by ECTS Administration

Examples of these violations <u>but not limited to</u>, are:

A. Repeated Class “B” violations
B. Arson
C. Assault and battery
D. Disorderly conduct
E. Extortion
F. Removing school property from the premises or stealing school property/supplies or property belonging to other students
G. Possession or use of firearms, firecrackers, smoke bombs, or explosives
H. Threats or bomb scares
I. Unauthorized use of school fire alarm system
J. Violation of Computer/Network/Internet Usage Guidelines
K. Vandalism
L. Violation of the School or State Vehicle Code
M. Sex offenses
N. Specific Violations of the Drug, Alcohol, Tobacco, and Weapons Policies

CHANGES MADE TO THE 2020 FACULTY HANDBOOK

Page 11

Student Illness

#5. Do not send sick students to the office alone. Have a responsible student accompany the sick student.

NOTE: Due to the confusion that many times results from accidents or illness, instructors are reminded to contact the office by intercom, telephone, or runner in the event that a sick student does not return to the classroom and no notification from the office is given.

Changed To

5. Do not send sick students to the office. The instructor should call the Health Suite or High School Office.

6. If a student is removed from the lab, the instructor should expect a notification of the student's situation and condition from the nurse or high school office.

NOTE: Due to the confusion that many times results from accidents or illness, instructors are reminded to document the situation

Page 11

First Aid Procedure

2. Doubtful injuries – send immediately to the High School office to check-in with the School Nurse.

Changed To

2. Doubtful injuries – call the Health Suite or the High School office to determine the course of action.

Page 18

Definitions

1. "Smoking" means the carrying by a person of a lighted cigar, cigarette, pipe or other lighted smoking device.

Added

1. "Smoking" means the carrying by a person of a lighted cigar, cigarette, pipe or other lighted smoking device; including vapor devices.

Faculty & Staff Handbook

Focused on
Service, Responsibility and Teamwork

8500 Oliver Road Erie
Pennsylvania 16509-4699
814.464.8600

www.ects.org
ISO 9001 Quality Registered
The Erie County Technical School is committed to being an
Equal Opportunity Educational Institution

Revised July of 2020

TABLE OF CONTENTS

CORE VALUES

Our Mission

The Erie County Technical School delivers career success to Northwest Pennsylvania through:

- Employ-Ability
- Career Planning
- Technical Education
- Supporting Academics

Our Vision

The Erie County Technical School, while continuing to serve our existing students, will serve the career preparation needs of new groups of students. We expect to serve more students who will pursue postsecondary education, as well as those who have yet to decide on their career or educational plans. Students will come to our school because we offer programs that help them pursue their career paths, lead them to respected occupations, and emphasize the need for lifelong learning.

We also expect to serve as the hub for career development of all students in our service area. It is imperative that students at all grade levels participate in a coordinated career development program so that they make informed career decisions. In support of this career development program and our overall mission, we will work to convince students, their parents and the public that career and technical education is good for everyone.

Our Quality Policy

The Erie County Technical School is committed to providing contemporary career and technical education that exceeds the expectations of our customers while continually measuring our progress and improving our programs and services.

Our Principles

- Ensure the safety and welfare of our students
- Provide opportunities for learning
- Protect the public trust
- Provide for the transition from school to work or additional schooling
- Embrace diversity

CURRICULUM

Course Content

All courses shall include content based upon occupational analysis, clearly stated performance objectives deemed critical to successful employment and assessment of student competencies based upon performance standards.

The primary objectives of an occupational program are to prepare students for employment in high priority occupations supported by local employers, and for successful employment and lifelong learning through acquisition of high-level academic, technical and career development skills, efficient work habits and attitudes about the personal, social and economic significance of work.

Programs must have standards-based plans. A standards-based plan is an instructional system that is planned and managed by the instructor, based upon occupational analysis and clearly stated performance objectives that are deemed critical to successful employment as recommended by occupational advisory committees. Occupational tasks recommended by an Occupational Advisory Committee must provide the basis for instruction. The instructional process must derive its content from the task performed in each occupation and job and provide for the assessment of student performance on the basis of present performance standards.

Occupational programs shall be competency-based, meet licensure requirements, if required, provide extended classroom experience and meet minimum time requirements.

Programs shall have competency-based plans that are planned and managed by the instructor based upon occupational analysis and clearly stated performance objectives as recommended by Occupational Advisory Committees that are deemed critical to successful employment. The instructional process shall include content from the end-of-program NOCTI test in each program and provide for the assessment of student performance on the basis of pre-set performance standards.

Occupational Advisory Committee

An Occupational Advisory Committee shall be established for each program at the Erie County Technical School. The committee shall meet at least twice each school year to advise faculty members on curriculum and other related matters.

The use of Advisory Committees enables educational authorities to build programs that are based on the real needs of the community. The Administration at ECTS will conduct a breakfast, luncheon, or dinner to assist the faculty in their efforts to conduct two OAC meetings. Each instructor is responsible for the continuing function of the Occupational Advisory Committee for his or her area. If the breakfast, luncheon and dinner dates are inconvenient, it is the instructor’s duty to make the proper arrangements for the scheduling of the meeting with the

Administration, notifying committee members at least two weeks in advance, planning the agenda, and submitting a written report of the meeting. Agendas and minutes of all meetings will be kept on file in the Shares Drive.

CAMPUS COMMUNICATION

Telephones

Every effort shall be made not to interrupt classes with phone calls except in the most urgent situations. Instructors are encouraged to activate their voice mail when classes are in session. No calls shall be put through to students. In extreme and verified emergency situations, the High School Secretary will see that the student receives the message.

In-house calls during class hours should be held to an absolute minimum since they might interrupt a lecture, demonstration, or other vital classroom activity.

Please do not allow students to use your office phone. If a student would find it necessary to make a phone call, the student must get permission from the office and use the office courtesy telephone. **NOTE: All long distance calls must be school-related.**

Mailboxes

Instructors should check their mail box in the morning, during lunch period, and at the end of the school day.

Correspondence

Letters and memorandums from Instructors appearing on school letterhead and/or containing materials which may be construed as school policy or position must have prior approval of the Principal or Director. A copy of all approved communications is to be filed with the Principal.

CLASSROOM & LABORATORY MANAGEMENT

Classroom Management

It is important that each instructor be able to maintain proper shop control at all times and that this be done in a manner consistent with the philosophy of the school. The following suggestions are offered in order to establish and maintain an effective shop atmosphere:

1. Be businesslike. The students will be watching you to see what kind of person you are. Remember that first impressions mean a great deal.
2. Be prepared. Start lessons on time and know what you are going to say and do.

3. Keep your lessons and presentations interesting and keep your students busy at all times.
4. Know when to overlook. Overlook small things which are unintentional and unimportant.
5. Be consistent. Do not suppress certain student actions one day and tolerate them the next. Let the student know what you will and will not stand for, and your disciplinary problems will be few and far between.
6. Do not bluff. Students are quick to see through and lose respect for the instructor who continually threatens, but who does nothing about student misbehavior. Once you have decided that chastisement or punishment is merited, administer it matter-of-factly and return to the lesson.
7. Be fair. Treat all students alike.
8. Do not pretend that you know everything. Your students already know that you are not infallible, and they will respect you if you say, "I don't know; let's look it up."
9. Get to know your students. Instructors who take the time to know and understand their students usually find that their job has become more interesting and that major disciplinary problems have a way of disappearing rapidly.
10. Keep your sense of humor. Students look forward to their classes with mature, confident instructors whose cheerfulness and humor combine to make the lessons both interesting and worthwhile. In addition, humor has saved many a classroom situation from becoming needlessly embarrassing or difficult for both students and instructor.

Classroom Supervision

Classrooms are **not** to be left unattended. This can pose a serious breach if an accident should occur during the instructor's absence from the class.

Lab doors (interior and exterior) are to be locked during lunch time or assembly programs unless the instructor plans to be physically present during that time. **STUDENTS ARE NOT TO BE IN THE LAB WITHOUT SUPERVISION.**

Maintaining discipline in the lab is your business. Maintaining discipline in the corridors, rest rooms, and school grounds is everyone's business. Do not condone overt acts. It is your duty to prevent or correct the situation or at least report it to the Principal.

A hall pass or a written permission slip is required to be in the possession of a student excused from your class to go to the other sections of the building (exceptions are work details). There is to be only two hall passes per lab; if students are going to be gone for a length of time, hand-write them a pass.

Under no circumstance should an instructor permit or encourage students to leave the school building without specific written approval of the Principal or designee.

Instructors are responsible to make copies that support their classroom activities. Copyright laws must be followed at all times.
The **office clerical staff** has been instructed not to accept work of major involvement from anyone other than the administrative staff.

SkillsUSA and National Honor Society Meetings, and Co-op Seminars are mandatory sessions for those students designated to be in attendance. These classes do take preference over other activities in or outside your lab. Student organization representatives are required to be in attendance at all regularly scheduled meetings.

Retention of Student Files

Instructors should maintain students' educational files for the duration of the students' enrollment in the program. Such paperwork directly related to the educational acquisition of the curriculum should be supported with the utilization of a student program portfolio and/or student file. Upon the student completion of the program, the students work should be purged.

Any student material that is not related to the curriculum acquisition, such as, student absence excuses, early dismissals, communications from parents/sending school are subject to a purge at the conclusion of the school year.

FACULTY CONDUCT

School Hours

School hours for fulltime instructors are 8:00 AM to 2:50 PM. Instructors are expected to be in their labs at 8:00 AM to greet students. Instructors shall be physically present to supervise students during these hours with the exception of a duty-free 30-minute lunch period. Attendance is required at all assembly programs, faculty meetings and other school-sponsored activities during the school hours. If it becomes necessary for you to be away from your lab for an extended period of time, notify the Principal. Extended discussions or conferences among faculty members that take one or both parties away from their labs are discouraged. Extended discussions or conferences with members of the administration should be scheduled prior to 8:00 AM or after 2:45 PM or request the administrator to meet with you in your lab. Please do not leave the building during school hours without signing the staff sign-out book on the front counter in the High School office.

Confidential Communications

Information revealed by a student in confidence to an INSTRUCTOR or SCHOOL OFFICIAL is not privileged and may be repeated by that person without the student's consent. However, information received from a student in confidence by a guidance counselor, school nurse or school psychologist in the public or private schools while in the course of their professional duties is privileged information to the extent that it cannot be divulged in any legal proceeding, civil or criminal, without the consent of the student, or if still a minor, the student's parents.

However, such information may be revealed without the student's consent to the student's parents, to instructors or to principals. An exception to the above is information revealed by the student concerning child abuse, neglect, or injury, which the recipient is under legal duty to report to the authorities.

Sexual Harassment

It is the policy of the Erie County Technical School that all employees should enjoy a working environment free from all forms of discrimination, including sexual harassment. No employee, either male or female, should be subject to unsolicited and unwelcome sexual overtures or conduct, either verbal or physical.
Sexual harassment lowers morale and is damaging to the work environment; it also is illegal. Therefore, the Erie County Technical School will treat sexual harassment like any other form of employee misconduct, and it will not be tolerated.

It is illegal and against the policies of this district for any employee, male or female, to sexually harass another employee by:

1. Making unwelcome sexual advances or request for sexual favors or other verbal or physical conduct of a sexual nature, a condition of an employee's continued employment;
2. Making submission to or rejections of such conduct the basis for employment decisions affecting the employee; or
3. Creating an intimidating, hostile or offensive working environment by such conduct.

The Erie County Technical School will enforce disciplinary action against any person who threatens or insinuates, either explicitly or implicitly that an employee's refusal to submit to sexual advances will adversely affect the employee's employment or career development. This discipline can include termination.

The Erie County Technical School recognizes that the questions of whether a particular action or incident is a purely personal, social relationship without a discriminatory employment effect requires a factual determination based on all facts in each case.

The Erie County Technical School will act positively to investigate alleged sexual harassment claims and to effectively remedy them when an allegation is determined to be valid. Given the nature of the type of discrimination, the Erie County Technical School also recognizes that false accusations of sexual harassment can have serious effects on innocent men and women. Therefore, false accusations will result in the same severe disciplinary action applicable to one found guilty of sexual harassment.

Use of school facilities, equipment and property

Use of campus resources by employees of the Erie County Technical School requires prior approval by the Director or Principal in charge. In all cases, any work performed by that employee using school equipment must be for the personal use of that employee. No work is to be done which will result in the direct profit to the employee.

HEALTH, SAFETY & WELFARE

Emergency Situations

Please see Safe School Plan flip chart for protocol addressing Bomb Threats, Fire drills, and other emergencies.

Emergency Telephone Numbers

Fire or Ambulance 911
State Police..898-1641

When possible, Administrative permission should be requested to call Emergency Personnel, but ECTS staff discretion will be honored in cases of urgency.

Student Illness

Illness may range from a simple upset stomach to a serious internal disorder. Experienced instructors often learn to recognize fake requests from students to be excused from class. Instructors do have the first-line prerogative to deny this type of request. However, if there is the least doubt, instructors are advised to:
IMMEDIATELY CONTACT THE BUILDING PRINCIPAL OR ADMINISTRATIVE PERSON IN CHARGE.

Upon notification of an ill student, the Principal and/or the person in charge shall: Upon advice of the first aid person or the nurse, make the proper decision as to the disposition of the case. In all likelihood, one of the following decisions will be made:

1) The student will be asked to return to the class and not engage in activities until hopefully the problem has eased. Instructors will be asked to monitor the student. Parents may be notified, if possible.
2) The student will be kept in an observation area until a parent or approved guardian can transport the student.

Instructor Responsibility:

1. Learn to recognize any unusual behavior patterns.
2. Contact the office for any related help if a student exhibits unusual behavior.
3. Try to secure possible helpful information from other students.

4. In the case of a drug related problem, carefully observe the actions of all students. Try to secure any useful information.
5. Do not send sick students to the office. The instructor should call the Health Suite or High School Office.
6. If a student is removed from the lab, the instructor should expect a notification of the student's situation and condition from the nurse or high school office.

NOTE: Due to the confusion that many times results from accidents or illness, instructors are reminded to document the situation.

There will be no transporting of ill or injured students or employees to doctor offices, hospitals, etc. If it is determined that medical treatment is required beyond our facilities, then the proper medical personnel will be summoned via 911.

First Aid Procedure

1. Minor Injuries (Band-Aid type) – treat in lab. Caution: when possible, have the student dress the minor injury.
2. Doubtful injuries – call the Health Suite or the High School office to determine the course of action.
3. Major injuries – contact the High School office and/or School Nurse – **do not move the patient.**
4. Record all injuries on the form provided by the office or collaborate with the School Nurse to ensure accurate documentation.

This report should contain:

A. Time of the accident
B. Exact location of the accident
C. Conditions under which the accident occurred
D. Names of witnesses
E. Statement of witnesses

First Aid Stations – Student Injuries

School Nurse-Health Suite, Ext. 8686
High School Office, Ext. 8680 or 8681

Foot Protection

The varied nature of shop programs throughout the technical school necessitates that each area, according to its course content and particular trade hazards, require specific types of safety equipment.

Safety shoes can be made in a wide variety of models, each with a different degree of foot protection. Probably the most common type recognized is the "safety-toe shoe" in which a steel toe box is incorporated into the design to afford a degree of protection to the toe area.

It shall be the responsibility of the classroom instructor to determine whether the foot wear worn by students is of sufficient design and construction to be used safely within the classroom environment.

In all trade areas, good, solid, leather work shoes should be the order of the day. Tennis/sneaker types of shoes are not permitted unless they are safety approved. Open/sandal types of shoes are not permitted.
Classroom instructors have the right to restrict any student from class participation if his/her physical attire (including shoes) presents any possible danger of life or limb.

Eye & Face Protection

Safety Glasses ALL students, instructors, support personnel and visitors shall wear safety glasses, safety goggles, safety shields or approved lenses when entering areas so marked by the "Safety Glasses Required" type of signs. If no signs are present but there are yellow safety lines painted on the floor, no person is allowed past the yellow safety line without the proper eye protection. Side Shields are required on all safety glasses issued by the school.

Contact Lenses This type of eye wear is not considered a safety measure**.** Students wearing contact lenses MUST WEAR the appropriate eye protection. The wearing of contact lenses in areas that might possibly be subjected to chemical fumes, spills or accidental splashing is not recommended. Instructors in these areas are to require that all students wear full-face shields or full-face fitting goggles when performing any act involving the use of chemicals or acids. The wearing of contact lenses in any industry environment is not recommended regardless of the type of face protection used.

ALL instructors are to acquaint ALL students with the contents of Act 116. Every instructor is to request both parental and student signatures in the lower portion of this form. Instructors are to keep these forms on file for the entire year. Instructors are also required to secure a parental signature stating that corrective eyeglasses worn by students do have approved safety glasses lens and can be worn in shop areas in place of safety glasses.

Safety Education

Safety education, consisting of safety practices, accident prevention, and occupational health habits shall be integrated into the instruction and practices in career and technical educational programs.

The following career and technical education safety standards shall be met:

1. Safety instruction is practiced in the laboratory and classroom.
2. Equipment guards and personal safety devices are in place and used.

3. Work stations are barrier-free assuring accessibility and safety under Section 504 of the Rehabilitation Act of 1973.
4. Provisions are made for safe practices to meet individual educational needs of handicapped persons under Section 504 of the Rehabilitation Act of 1973.
5. Storage of materials and supplies meets safety codes and guidelines.

Child Abuse Act 126

Who is mandated to report child abuse? The Child Protective Services Law, Act 126, specifies that all persons in a professional capacity who come in contact with children and who have reason to believe, based on professional or other training, that a child is an abused child, must report these cases.

Who should be notified in the school of suspected child abuse? The school professional shall immediately notify the Principal or the designated person in charge. Upon notification, the principal or designated agent shall assume the responsibility and have the legal obligation to report or cause a report to be made in accordance with Act 126 reporting procedure.

What are the child abuse reporting procedures? If an instructor suspects child abuse, it is their legal responsibility to contact the guidance counselor or principal immediately. The instructor is not required to prove an abuse situation; if abuse is suspected, the instructor must report it.

Can mandated reporters be held liable for reporting suspected child abuse? No, mandated reporters are granted immunity from civil and criminal liability if a report is made in good faith. The immunity remains in effect even if the suspicion of abuse was not correct.

Is the identity of a person reporting cases of suspected child abuse kept confidential? Yes, Act 126 mandates that the identity of all persons reporting cases of suspected child abuse is kept confidential.

Child Abuse & Neglect Indicators

<u>Physical Indicators</u>

Unexplained bruises and welts:

- on face, lips, mouth
- on torso, back, buttocks, thighs
- in various stages of healing
- clustered, forming regular patterns
- reflecting shape of article used to inflict (electric cord, belt buckle)
- on several different surface areas
- regularly appear after absence, weekend or vacation

Unexplained burns:
- cigar, cigarette burns, especially on soles, palms, back or buttocks
- immersion burns
- patterned like electric burner, iron, etc.
- rope burns on arms, legs, neck or torso
- infected burns, indicating delay in seeking treatment

Unexplained fractures/dislocations:
- to skull, nose, facial structure
- in various stages of healing
- multiple or spiral fractures

Unexplained lacerations or abrasions:
- to mouth, lips, gums, eyes
- to external genitalia
- in various stages of healing
- bald patches on scalp

Behavioral indicators

- Feels deserving of punishment
- Wary of adult contacts
- Apprehensive when other children cry
- Behavioral extremes: aggressiveness or withdrawal
- Frightened of parents
- Vacant or frozen stare
- Lies very still when surveying surroundings
- Will not cry when approached by examiner
- Responds to questions in monosyllables
- Inappropriate or precocious maturity
- Manipulative behavior to get attention
- Capable of only superficial relationships
- Indiscriminately seeks affection
- Poor self-concept

Physical Neglect

Physical indicators

- Underweight, poor growth pattern, failure to thrive
- Consistent hunger, poor hygiene, inappropriate dress
- Consistent lack of supervision, especially in dangerous activities or long periods
- Wasting of subcutaneous tissue
- Unattended physical problems or medical needs
- Abandonment

- Abdominal distension
- Bald patches on the scalp

Behavioral indicators

- Begging, stealing food
- Extended stays at school (early arrival and late departure)
- Rare attendance at school
- Constant fatigue, listlessness or falling asleep in class
- Inappropriate seeking of affection
- Assuming adult responsibilities and concerns
- Alcohol or drug abuse
- Delinquency (i.e., thefts)
- States there is no caretaker

Sexual Abuse

Physical indicators

- Difficulty in walking or sitting
- Torn, stained or bloody underclothing
- Pain, swelling or itching in genital area
- Pain on urination
- Bruises, bleeding or laceration in external genitalia, vaginal or anal areas
- Vaginal/penile discharge
- Venereal disease, especially in pre-teens
- Poor sphincter tone
- Pregnancy

Behavioral indicators

- Unwilling to change for gym or participate in physical education class
- Withdrawal, fantasy or infantile behavior
- Bizarre, sophisticated or unusual sexual behavior or knowledge
- Poor peer relationships
- Delinquent or runaway
- Reports sexual assault by caretaker
- Change in performance in school

Emotional Maltreatment

Physical indicators

- Speech disorders
- Lags in physical development

- Failure-to-thrive
- Hyperactive/disruptive behavior

Behavioral indicators

- Habit disorders (sucking, biting, rocking, etc.)
- Conduct/learning disorders (antisocial, destructive, etc.)
- Neurotic traits (sleep disorders, inhibition of play, unusual fearfulness)
- Psychoneurotic reactions (hysteria, obsession, compulsion, phobias, hypochondria)
- Behavior extremes: compliance, passive, aggressive, demanding
- Overly adaptive behavior: inappropriate adult, inappropriate infant
- Developmental lags (mental, emotional)
- Attempted suicide

Confidentiality of Student Abuse Reports

The school employee may not reveal the existence or content of a report of student abuse to anyone who does not have a legitimate interest and responsibility to investigate the allegations; persons who may share the school employee information will include, but are not limited to, school officials, county agency staff, and law enforcement officials.

Required Reporting

A school employee who has reasonable cause to suspect, on the basis of professional or other training and experience, that a student coming before the school employee in the employee's official or professional capacity is a victim of serious bodily injury or sexual exploitation by another individual, the school employee shall immediately notify the administrator of the alleged abuse or injury.

An administrator, and in certain cases a school employee (when the administrator is alleged to be responsible for inflicting the student abuse), shall refer immediately a report of abuse or injury alleged to have been committed by a school employee against a student on or after July 1, 1995, to law enforcement officials and the district attorney.
These requirements apply to suspected abuse or injury of a student whenever a school employee is functioning in his or her role as a school employee regardless of when or where the abuse or injury occurred.
When a school employee reports to an administrator that he/she suspects a student is the victim of student abuse, the administrator may not make an independent evaluation or investigation to decide whether or not to make a report to law enforcement officials and the district attorney; the administrator shall report immediately to a law enforcement official and the district attorney.

Penalties for Failure to Report

A school employee who willfully violates the mandate to report student abuse commits a summary offense; a school employee who, after being sentenced for failure to report, violates the mandate again, commits a misdemeanor of the third degree. An administrator who willfully fails to make a report as mandated by law commits a misdemeanor of the third degree.

FACILITIES

Keys

Due to the type and amount of equipment, the nature of the facility, and number of groups to be accommodated, it is imperative that building security be maintained. Lock your office area and classroom when leaving the building. Classrooms should be locked between AM and PM sessions.

Maintenance & Custodial Support

All problems relative to air conditioning, heating, plumbing, electrical systems, doors, windows, and non-operational equipment are to be reported to the Facilities Manager; an electronic work request should then be completed to document the problem so that corrective action can be taken.

Property Inventory

For insurance purposes, the school is required to keep an inventory of all school property. In order to assist the Business Office and keep the inventory list current, all capital equipment items must be listed on the receiving copy (pink) of your Purchase Order. Serial number, make, and model numbers are required for each equipment item received. Upon the receipt of new equipment, please contact the Business Office for an asset tag.

Smoke-free Environment

The Erie County Technical School Operating Committee recognizes that smoking presents a health and safety hazard which can have serious consequences for the smoker as well as non-smokers. The Operating Committee has an educational interest in promoting good health and safety to its students, in the school environment, and thus cannot condone smoking or tobacco use within the school environment by any persons, including students, faculty and the general public. In addition, smoking presents a fire and safety hazard to its buildings, which is also a concern.

Definitions

1. “Smoking” means the carrying by a person of a lighted cigar, cigarette, pipe or other lighted smoking device; including vapor devices.
2. “Tobacco Use” includes smoking and the use of smokeless tobacco in any form.
3. “School” means any educational facility operated and maintained by the Erie County Technical School Operating Committee within the grounds of the Kenneth D. Frantz Education Complex, including the Technical School, the Skill Center and all other buildings.

Policy

In order to protect students, employees and the general public from an environment that may be harmful to them and because the Operating Committee cannot, even by indirection, condone the use of tobacco because of its possible harm to personal well-being, the Operating Committee expressly prohibits smoking and tobacco use within the confines of any building encompassed by the Kenneth D. Frantz Complex, at any time.

Enforcement

The Director shall develop procedures to implement this policy, which includes informing students, employees, and the general public of the smoke-free environment policy at the school.

Penalties

1. First Offense – Oral reprimand by the immediate supervisor documented with copies to the Director and Solicitor.
2. Second Offense – Written reprimand by the immediate supervisor documented with copies to the Director and Solicitor.
3. Third Offense – Five (5) days suspension without pay documented with copies to the Director and Solicitor.
4. Fourth Offense – Immediate and indefinite suspension without pay pending recommendation for termination of employment.

TECHNOLGY SERVICES

School technology is intended to provide a flexible instructional and learning environment. It is replaced on a regular cycle with the goal of keeping pace with both technological and educational advancements.

Equipment, software, and technology training is fostered both with peer user groups, large group instruction, documentation, and multimedia based lessons.

Faculty and staff that are issued portable computers and/or tablets are permitted to take and use these devices off campus, as long as it does not disrupt classroom instruction. Alternate devices are not always available for substitutes.

The school provides student use computers in every classroom. In some cases, sharing between classrooms may be required when every student needs a device. When not in use, all devices should be plugged into a power source.

Successful instructional technology is dependent on faculty adoption of the advancements, as well as regular care and concern for their reliable operation. All technology equipment should be kept clean and clear of obstructions and hazards. All technology equipment should be in fully operational condition every day or reported in the helpdesk with technology services.

BUSINESS & FINANCIAL OPERATIONS

Budget Planning

Instructors and staff shall be required to participate in the development of budgetary provisions for their respective departments in accordance with requests of the school administration. In preparing the budget, the responsible administrator shall set general priorities for expenditures and the budget shall contain the proposed revenue and expenditure in each financial category for the ensuing year. For any budgetary consideration, a Budget Request Form must be completed and submitted for administrative review during the identified budget timeframe established by the Business Office. The budget accounts shall be consistent with the Manual of Accounting and Financial Reporting for PA Public Schools.

Procurement Cards

The Operating Committee approves the use of a procurement card process for permissible purchases and vendor payments by designated employees and is designed to reduce the cost and bureaucracy of purchasing and vendor payment activities.

Under no circumstances may a cardholder permit his card to be used by another individual. Each employee using a technical school procurement card shall sign a card usage agreement.

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

Purchases on his/her assigned procurement card by an individual employee shall not exceed the budget account available balance, or the billing or cycle limit, as assigned by the Business Manager.

Procurement cards shall not be used to circumvent the required bidding process. Purchases over $4,000.00 require quotes and/or bids in accordance with established Operating Committee policy and procedures.

The cardholder shall first determine that a budget account balance is available for each purchase before making a purchase. The Financial Edge Budgetary Accounting and Requisition System are used to inquire into account balances. It is the cardholder’s responsibility to immediately allocate to the proper budget account code in the VISA Information System according to the current work instruction.

Purchase Requisitions

If a purchase order would be required for the acquisition of materials, supplies, or equipment, please contact the Business Office for assistance.

Production and Service Work Performed by Students or School Personnel

The Operating Committee believes that proper utilization of production or live work provides the student with a realistic and practical educational learning experience. A production work project shall be defined as work which produces a product of useful and/or monetary value. Service work shall be defined as work which provides a personal service to people.

Live or production work or service requests shall be accepted from Erie County Technical School, participating school districts, governmental agencies, community agencies, non-profit charitable institutions, students and affiliated school personnel. The instructor shall determine eligibility prior to acceptance and scheduling of the work request.

A release form must be signed by the customer, and presented to the instructor prior to the start of the work or service project. The instructor shall request that the customer obtain the parts and materials to be used on their work project. The instructor shall not permit the release of property worked on until the customer makes full payment to the instructor of all amounts due per the invoice.

The instructor shall maintain an up-to-date record of production work and services performed on the approved Production and Service Work log. The instructor is to keep accurate records of the amount, cost, and descriptions of school materials and supplies used on a work project and invoice the customer on the approved form. School materials or supplies used for training related projects shall be listed and cost out. An invoice prepared by the instructor shall be issued to cover costs of school materials used.

The sales of products produced or services rendered by students or school personnel with school equipment, supplies or materials during or after school hours for personal gain are prohibited.

Fixed Assets – Acquisition and Control

Depreciable capital asset (equipment) acquisition requires prior administration and budget approval before ordering or purchasing. Capital asset requests will be submitted to administration annually when requested for the development of the following years' operating budget. A capital asset purchase plan will be approved as part of the ECTS and RCTC annual budgets approved by the Operating Committee.

Purchase orders must be approved and printed prior to ordering capital assets.

Capital Assets are the responsibility of the user (instructor).

ECTS Capital Asset Inventory Control Form (ISO form) must be completed by the responsible user/recipient of the capital asset. The inventory control form, once completed, will be delivered to the Business Office. The Business Office will assign the tag number and update the fixed asset system with the information on the inventory control form. The Facility Manager will physically attach the tag to the asset.

Annually an asset listing will be printed for each building location (classroom/lab) and distributed to the appropriate employee to review and to verify its accuracy, noting any inconsistencies, and signing to validate that the information has been reviewed. The reviewed/signed inventory list will be returned to the Business Office.

Donated Materials and Equipment

Businesses, manufacturing companies and individuals will on occasion offer to donate various items of equipment, supplies, scrap metals, vehicles, etc. to the school for use in its educational programs. Many offers of donations should not be accepted because the items are obsolete or in need of costly repairs. All donation offers shall be reviewed by the Principal or designee prior to acceptance. The Operating Committee shall make the final determination of acceptance of all donations prior to use by the school, upon recommendation by the Principal.

STUDENT CONDUCT

Early Dismissals

Students will not be excused before the regular dismissal time without a written request from the parent or guardian, except for serious illness. Requests for early dismissals are granted only for extraordinary reasons and must be presented to the High School Office for approval prior to the beginning of the session.

Students needing to leave school before the end of the scheduled school day must complete a dismissal form or bring a note signed by the parent requesting the reason for leaving, the time, and driving arrangements. All early dismissals are subject to administrative approval. Students should make their request by 8:30 AM and 12:30 PM. Early dismissals will be processed in the High School Office.

An early dismissal will be considered after compliance with the following steps:

1. Students seeking permission for early dismissal should request an “early” dismissal form from the Instructor and then report to the High School office to offer written parent/guardian permission to the High School Secretary, acting as the Principal’s designee.
2. The request must state if the student is driving or will be picked up by another family member.
3. If a student will be transporting another student, the student driving must have parental permission in writing to transport another student.
4. The student riding with another student must also present an excuse stating that he/she is permitted to ride with another student.

Student Tardiness

1. Any student who reports to class after 8:00 AM or 12:00 PM, or who returns late from any activity outside of the lab is to be sent to the office for an admit pass.
2. Student signs in at the office and issued a tardy slip.
3. Student shows tardy slip to instructor.
4. Accumulation of 3 or more tardies in a grade period will result in disciplinary action.

NOTE: ALL INSTRUCTORS ARE TO EMPHASIZE THAT PARENTS/GUARDIANS MUST CALL IN TO ADVISE THE SCHOOL OF THEIR CHILD'S ABSENCE. ALL CALLS SHOULD BE RECEIVED PRIOR TO 8:15 am – 464-8681.

Grading

Assessing student performance provides the basis for assigning student grades. The grading system used by the instructor should be easy to administer and must be compatible with the school's grade requirements. The method an instructor chooses in grading students must be fair and well defined and should evaluate students overall performance. Lab grades will be obtained thru participation, homework, quizzes, tests, and projects. Often a student or parent will want to know how a grade was earned, and the instructor or administrator will have to explain the procedure. Providing students with a copy of the grading system as part of the course syllabi will help students to identify their responsibilities and prevent disputes over grades later.

The grades issued must reflect what students have accomplished. They should provide feedback to students so they know how they are doing and assist them in determining what they need to improve. Grades should also assist the instructor in identifying the effectiveness of the instruction provided and determine any teaching strategies that need to be changed. Grades should identify the development of attitudes, knowledge and skills required on the job in a consistent and effective manner. **Grades will be issued as a numerical percentage, not a letter grade.**

Reasonable Force

The use of reasonable force may be used by school employees on all students:

1. To quell a disturbance; or
2. To obtain possession of weapons or other dangerous objects; or
3. For the purpose of self-defense; or
4. For the protection of persons or property the use of reasonable force in the above circumstances is not to be construed as corporal punishment.

Corporal Punishment

Corporal punishment is forbidden!

Discipline

All students are expected to develop good work habits and attitudes, enter into class activities, and conduct themselves appropriately.

The following list includes acts and behavior which are UNACCEPTABLE and may result in disciplinary action. This list is NOT all inclusive.

1. Class disruption; insubordination; horseplay; harassment of students, faculty or staff disrespect; obscenity or profanity.
2. Absence or tardiness without satisfactory explanation.
3. Loafing during assigned class hours or loitering outside of the assigned work area or areas without direct supervision.
4. Failure to follow specific instructions by faculty or staff.
5. Unauthorized use of materials or equipment.
6. Poor housekeeping or unsafe practices or procedures; i.e., safety violations.

The following list, which is not all inclusive, includes acts and behavior which are PROHIBITED and will result in disciplinary action including detention, in-school suspension, out-of-school suspension, restitution, expulsion, and possible legal action.

1. Falsifying records or excuses for absences.
2. Defacing, damaging or misusing school property.
3. Removing school property from the premises or stealing school property/supplies or property belonging to other students.
4. Fighting or other acts of physical violence including horseplay which can result in bodily harm to another individual.
5. Truancy, persistent absenteeism or tardiness.
6. Use or possession of tobacco, alcoholic beverages or narcotics on school property or transportation at school-sponsored events or activities.
7. Leaving the building during the session without notifying the instructor and the attendance office.
8. Violation of driving/riding regulations.
9. Weapons violations.

Disciplinary Action

Disciplinary action begins in the classroom/training area. Faculty is responsible for the discipline in their labs; however, should a student be referred to the office for discipline, then the Principal is responsible for actions taken.

Routine problems in the lab should be handled by the instructor; however, serious problems must be referred to the Principal. Any infractions that involve a violation of public law, such as the use of tobacco, stealing, truancy, vandalism, fighting, alcohol/drugs, etc. should be handled by the Principal. Except in situations described previously, it is expected that the instructor will handle his/her own discipline problems. It is strongly suggested that instructors confer with the Principal when chronic discipline problems occur. A parent conference is usually a very successful strategy in dealing with the chronically disruptive student. Removal of privileges (in a variety of formats) is also a viable option to deal with the chronic student. Most infractions will be assigned units of detention time. Major infractions and repeated offenses will result in in-school suspension or out-of-school suspension in extreme cases. In all suspensions, parents will be notified.

When students are assigned out-of-school suspensions from their home school, they will not be permitted to attend Vo-Tech classes. It is the philosophy of the Erie County Vo-Tech School that it is a privilege to come here, and good conduct is necessary at both schools in order for students to remain in good standing here at Vo-Tech.

Detention

After-school detention may be served either at the home school or the Vo-Tech School. If the detention is served at the home school, the amount of detention time is determined by the home school; however, if the detention is served at the career and technical school, ONE HOUR of detention time will be served. All detentions are issued by the Principal.

Suspension

IN-SCHOOL SUSPENSION (1-9 days) is conducted in place of regular classes. A student may be suspended in accordance with discipline rendered by the Principal. The suspension may be held at the career and technical school or the home school. A prescribed area will be designated for a student serving the suspension, and he/she will do school assignments throughout the period. A parental conference may be scheduled depending upon the severity of the incident or the length of the suspension. Parents will receive written notification of any suspension.

During the suspension, the student has a right to make up any class work that was missed; however, the work must be completed during the suspension if previously assigned by the instructor. If work was not previously assigned, then the student has an equal number of days (comparable to the suspension) to complete all assignments. Failure to complete assignments will result in a zero (or “F” grade) being issued by the instructor for those assignments.

OUT-OF-SCHOOL SUSPENSION (1-10 days) All out-of-school suspensions are reciprocal; i.e., students are suspended from both the home school as well as the career and technical school. The student is sent home, and parents are advised that it is mandatory to keep him/her at home during the school day. A parental conference is MANDATORY prior to readmission to regular classes if the out-of-school suspension assigned was 5 days or more.

This type of suspension will be utilized when a severe discipline infraction occurs or when the Principal believes that the safety and welfare of others is in jeopardy.

It is the student’s responsibility to initiate and complete any classroom assignments PRIOR to returning to regular classes. Failure to complete said assignments will result in a zero (or “F” grade) being issued by the instructor for those assignments.

HUMAN RESOURCES

Faculty Absence

If it is necessary for an instructor to be absent from school, contact Kelly Services no later than 6:30 AM. If at all possible, contact Kelly Services the night before, no later than 10:00 PM. Calls should be placed to 464-8699 and leave a voice mail message.

In the event of a scheduled absence such as workshops, personal days, field trips, etc., notify the High School Principal as early as possible.

As a matter of procedure, when an employee is absent from work due to illness for 3 or more consecutive days, a doctor's excuse is required when returning. This excuse should be attached to the absentee form presently required.

This procedure does not exclude the administrative right to require a doctor's excuse at any time under Section 1154(A) of the PA School Code.

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DEPARTMENT OF EDUCATION

Emergency Instructional Time Template
Section 520.1

As communicated to chief school administrators on July 6, 2020, Section 520.1 of the School Code provides flexibility to meet minimum instructional time requirements in the event of an emergency that prevents a school entity from providing for the attendance of all pupils or usual hours of classes at the school entity. The Pennsylvania Department of Education (PDE) considers the World Health Organization-declared Coronavirus disease (COVID-19) a global pandemic and an emergency as contemplated by Section 520.1.

A local education agency (LEA) that elects to implement temporary provisions in response to the COVID-19 global pandemic may meet the minimum 180 days of instruction and 900 hours of instruction at the elementary level and 990 hours of instruction at the secondary level through a combination of face-to-face and remote instruction, consistent with the requirements outlined in PDE's July 6 guidance. Such LEAs must provide PDE with the following information:

1. LEA's Proposed Calendar and Schedule(s) for SY 2020-21

a. School Year Calendar

School Year Start Date	School Year End Date	Total Number of Instructional Days *Must meet minimum 180 days*
8/25/20	6/3/21	180

b. A sample weekly academic schedule as approved by the LEA's governing body. (Recognizing the need for flexibility and that circumstances may change as the LEA responds to the COVID-19 pandemic, an LEA may provide more than one proposed weekly schedule.) Example schedules are provided in Appendix A.

2. If the proposed schedule includes remote learning (*i.e.*, learning outside the school building), describe how the LEA will ensure access to remote learning opportunities for all students.

The Erie County Technical School plans for in-person instruction in the Green Phase. If the COVID-19 situation would be deemed a Yellow Phase, the Erie County Technical School would adopt a "A/B Day" schedule, the students would

3. The Chief School Administrator and Board President affirm the following:

- [x] The proposed school calendar and academic schedule(s) will provide all students the planned instruction needed to attain the relevant academic standards set forth in Chapter 4.

- [x] The proposed school calendar and academic schedule(s) allow sufficient instructional time necessary for content mastery and provide instructional blocks for each grade level and content area.

- [x] The proposed school calendar and academic schedule(s) provide at least 900 hours (elementary) and 990 hours (secondary) of in-person instruction and/or remote learning for all students. (Such time may include synchronous and/or asynchronous instruction.)

- [x] The proposed school calendar and academic schedule(s) define instructional time for students as time in the school day devoted to instruction and instructional activities under the direction of certified school employees. (Such time may include synchronous and/or asynchronous instructional activities.)
- [x] Clearly defined systems for tracking attendance and instructional time will be implemented to ensure student engagement in remote instruction.
- [x] The LEA acknowledges that it must provide Free and Appropriate Public Education (FAPE) during this pandemic-related emergency.
- [x] The proposed school calendar and academic schedule(s) ensures ESL services for English Learners.
- [x] Clearly defined and ongoing systems for evaluating the quality and outcomes of instructional delivery will be implemented, at least quarterly, and necessary adjustments will be made when data highlight concerns about quality, equity, and/or lack of progress in student learning.

Name of Local Education Agency: Erie County Technical School

Signature of Chief School Administrator:

Date:

Signature of Governing Body President:

Date:

Date Approved at Board Meeting: 8/27/20

Please scan and submit this entire signed document, the proposed weekly schedule, and a copy of the board minutes at which such schedule was approved to RA-EDContinuityofED@pa.gov.

Any questions can be submitted to RA-EDContinuityofED@pa.gov.

Appendix A: Sample Weekly Schedules

Below are two examples of weekly schedules and the format in which they may be submitted to PDE. Any difference in plans by school or grade level should also be noted.

50% Return - Hybrid Schedule				
Monday	**Tuesday**	**Wednesday**	**Thursday**	**Friday**
Group A: In-School/ In-Person	Group A: In-School/ In-Person	Groups A & B - Remote Learning	Group A: Remote Learning	Group A: Remote Learning
Group B: Remote Learning	Group B: Remote Learning		Group B: In-School/ In-Person	Group B: In-School/ In-Person

Note: Wednesdays are remote learning with teachers allowed to teach from home or school.

50% Return – Split Schedule					
Session	**Monday**	**Tuesday**	**Wednesday**	**Thursday**	**Friday**
AM	Group A: In-School Group B: Remote Learning	Group A: In-School Group B: Remote Learning	Groups A & B: Remote Learning (or Alternating by Week)	Group B: In-School Group A: Remote Learning	Group B: In-School Group A: Remote Learning
PM	Group B: In-School Group A: Remote Learning	Group B: In-School Group A: Remote Learning		Group A: In-School Group B: Remote Learning	Group A: In-School Group B: Remote Learning

Note: Wednesdays are remote learning with teachers allowed to teach from home or school.

Appendix A

Erie County Technical School Weekly Schedule

Monday	Tuesday	Wednesday	Thursday	Friday
A Day	B Day	A Day	B Day	A and B Day Rotation
In-Person Instruction	In-Person Instruction	In-Person Instruction	In-Person Instruction	In-Person Instruction
Majors: AUR, AUT-S, CMN, CUA-S, DDE, EET, FMT, GRA, HEA, TRC	Majors: ADS, AUT-W, CMP, CNT, COS, CUA-W, ECE, MTF, PMT, THM	Majors: AUR, AUT-S, CMN, CUA-S, DDE, EET, FMT, GRA, HEA, TRC	Majors: ADS, AUT-W, CMP, CNT, COS, CUA-W, ECE, MTF, PMT, THM	Majors Rotate
Remote Instruction	Remote Instruction	Remote Instruction	Remote Instruction	Remote Instruction
Majors: ADS, AUT-W, CMP, CNT, COS, CUA-W, ECE, MTF, PMT, THM	Majors: AUR, AUT-S, CMN, CUA-S, DDE, EET, FMT, GRA, HEA, TRC	Majors: ADS, AUT-W, CMP, CNT, COS, CUA-W, ECE, MTF, PMT, THM	Majors: AUR, AUT-S, CMN, CUA-S, DDE, EET, FMT, GRA, HEA, TRC	Majors Rotate

<u>Note:</u> ECTS Instructors will be instructing remotely from the Erie County Technical School utilizing the Microsoft Teams Platform.

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DEPARTMENT OF EDUCATION

Phased School Reopening Health and Safety Plan Template

Each school entity must create a Health and Safety Plan which will serve as the local guidelines for all instructional and non- instructional school reopening activities. As with all emergency plans, the Health and Safety Plan developed for each school entity should be tailored to the unique needs of each school and should be created in consultation with local health agencies. Given the dynamic nature of the pandemic, each plan should incorporate enough flexibility to adapt to changing conditions. The templates provided in this toolkit can be used to document a school entity's Health and Safety Plan, with a focus on professional learning and communications, to ensure all stakeholders are fully informed and prepared for a local phased reopening of school facilities. A school entity's Health and Safety Plan must be approved by its governing body and posted on the school entity's publicly available website prior to the reopening of school. School entities should also consider whether the adoption of a new policy or the modification of an existing policy is necessary to effectively implement the Health and Safety Plan.

Each school entity should continue to monitor its Health and Safety Plan throughout the year and update as needed. All revisions should be reviewed and approved by the governing body prior to posting on the school entity's public website.

Table of Contents

This resource draws on a resource created by the Council of Chief State School Officers (CCSSO) that is based on official guidance from multiple sources to include: the Centers for Disease Control and Prevention, the White House, American Academy of Pediatrics, Learning Policy Institute, American Enterprise Institute, Rutgers Graduate School of Education, the World Health Organization, the Office of the Prime Minister of Norway as well as the departments of education/health and/or offices of the governor for Idaho, Montana, New York, Texas and Washington, DC.

Health and Safety Plan: Erie County Technical School

All decision-makers should be mindful that as long as there are cases of COVID-19 in the community, there are no strategies that can completely eliminate transmission risk within a school population. The goal is to keep transmission as low as possible to safely continue school activities. All school activities must be informed by Governor Wolf's Process to Reopen Pennsylvania. The administration has categorized reopening into three broad phases: red, yellow, or green. These designations signal how counties and/or regions may begin easing some restrictions on school, work, congregate settings, and social interactions:

- The Red Phase: Schools remain closed for in-person instruction and all instruction must be provided via remote learning, whether using digital or non-digital platforms. Provisions for student services such as school meal programs should continue. Large gatherings are prohibited.
- The Yellow Phase and Green Phase: Schools may provide in-person instruction after developing a written Health and Safety Plan, to be approved by the local governing body (e.g. board of directors/trustees) and posted on the school entity's publicly available website.

Based on your county's current designation (i.e., red, yellow, green) and the best interests of your local community, indicate which type of reopening your LEA has selected by checking the appropriate box in row three of the table below. Use the remainder of the template to document your LEA's plan to bring back students and staff, how you will communicate the type of reopening with stakeholders in your community, and the process for continued monitoring of local health data to assess implications for school operations and potential adjustments throughout the school year.

Depending upon the public health conditions in any county within the Commonwealth, there could be additional actions, orders, or guidance provided by the Pennsylvania Department of Education (PDE) and/or the Pennsylvania Department of Health (DOH) designating the county as being in the red, yellow, or green phase. Some counties may not experience a straight path from a red designation, to a yellow, and then a green designation. Instead, cycling back and forth between less restrictive to more restrictive designations may occur as public health indicators improve or worsen. This means that your school entity should account for changing conditions in your local Health and Safety Plan to ensure fluid transition from more to less restrictive conditions in each of the phase requirements as needed.

Type of Reopening

Key Questions

- How do you plan to bring students and staff back to physical school buildings, particularly if you still need social distancing in place?
- How did you engage stakeholders in the type of re-opening your school entity selected?
- How will you communicate your plan to your local community?
- Once you reopen, what will the decision-making process look like to prompt a school closure or other significant modification to operations?

Based on your county's current designation and local community needs, which type of reopening has your school entity selected?

☐ Total reopen for all students and staff (but some students/families opt for distance learning out of safety/health concern).

☐ Scaffolded reopening: Some students are engaged in in-person learning, while others are distance learning (i.e., some grade levels in-person, other grade levels remote learning).

☒ Blended reopening that balances in-person learning and remote learning for all students (i.e., alternating days or weeks).

☐ Total remote learning for all students. (Plan should reflect future action steps to be implemented and conditions that would prompt the decision as to when schools will re-open for in-person learning).

Anticipated launch date for in-person learning (i.e., start of blended, scaffolded, or total reopening): August 25, 2020

Pandemic Coordinator/Team

Each school entity is required to identify a pandemic coordinator and/or pandemic team with defined roles and responsibilities for health and safety preparedness and response planning during the phased reopening of schools. The pandemic coordinator and team will be responsible for facilitating the local planning process, monitoring implementation of your local Health and Safety Plan, and continued monitoring of local health data to assess implications for school operations and potential adjustments to the Health and Safety Plan throughout the school year. To ensure a comprehensive plan that reflects the considerations and needs of every stakeholder in the local education community, LEAs are encouraged to establish a pandemic team to support the pandemic coordinator. Inclusion of a diverse group of stakeholders is critical to the success of planning and implementation. LEAs are highly encouraged to make extra effort to engage representatives from every stakeholder group (i.e., administrators, teachers, support staff, students, families, community health official or other partners), with a special focus on ensuring that the voices of underrepresented and historically marginalized stakeholder groups are prioritized. In the table below, identify the individual who will serve as the pandemic coordinator and the stakeholder group they represent in the row marked "Pandemic Coordinator". For each additional pandemic team member, enter the individual's name, stakeholder group they represent, and the specific role they will play in planning and implementation of your local Health and Safety Plan by entering one of the following under "Pandemic Team Roles and Responsibilities":

- **Health and Safety Plan Development:** Individual will play a role in drafting the enclosed Health and Safety Plan;
- **Pandemic Crisis Response Team:** Individual will play a role in within-year decision making regarding response efforts in the event of a confirmed positive case or exposure among staff and students; or
- **Both (Plan Development and Response Team):** Individual will play a role in drafting the plan and within-year decision making regarding response efforts in the event of confirmed positive case.

Individual(s)	Stakeholder Group Represented	Pandemic Team Roles and Responsibilities (Options Above)
Dr. H. Fred Walker	ECTS Administration - Coordinator	**Plan Development and Response Team**
Joe Tarasovitch	ECTS Administration - Coordinator	**Plan Development and Response Team**
Sharon Kresse	ECTS School Nurse (Classified Unit)	**Plan Development and Response Team**
Del VonVolkenburg	ECTS Building Supervisor	**Plan Development and Response Team**
Deputy Ashley Balogh	ECTS School Resource Officer	**Plan Development and Response Team**

Mary Foulkrod	ECTS Guidance Counselor (Professional Unit)	**Plan Development and Response Team**

Key Strategies, Policies, and Procedures

Once your LEA has determined the type of reopening that is best for your local community and established a pandemic coordinator and/or pandemic team, use the action plan templates on the following pages to create a thorough plan for each of the requirements outlined in the Pennsylvania Department of Education's Preliminary Guidance for Phased Reopening of PreK-12 Schools.

For each domain of the Health and Safety Plan, draft a detailed summary describing the key strategies, policies, and procedures your LEA will employ to satisfy the requirements of the domain. The domain summary will serve as the public-facing description of the efforts your LEA will take to ensure health and safety of every stakeholder in your local education community. Thus, the summary should be focused on the key information that staff, students, and families will require to clearly understand your local plan for the phased reopening of schools. You can use the key questions to guide your domain summary.

For each requirement within each domain, document the following:

- **Action Steps under Yellow Phase:** Identify the discrete action steps required to prepare for and implement the requirement under the guidelines outlined for counties in yellow. List the discrete action steps for each requirement in sequential order.
- **Action Steps under Green Phase:** Identify the specific adjustments the LEA or school will make to the requirement during the time period the county is designated as green. If implementation of the requirement will be the same regardless of county designation, then type "same as Yellow" in this cell.
- **Lead Individual and Position:** List the person(s) responsible for ensuring the action steps are fully planned and the school system is prepared for effective implementation.
- **Materials, Resources, and/or Supports Needed:** List any materials, resources, or support required to implement the requirement.
- **Professional Development (PD) Required:** In order to implement this requirement effectively, will staff, students, families, or other stakeholders require professional development?

In the following tables, an asterisk (*) denotes a mandatory element of the plan. All other requirements are highly encouraged to the extent possible.

Cleaning, Sanitizing, Disinfecting, and Ventilation

Key Questions

- How will you ensure the building is cleaned and ready to safely welcome staff and students?
- How will you procure adequate disinfection supplies meeting OSHA and CDC requirements for COVID-19?
- How often will you implement cleaning, sanitation, disinfecting, and ventilation protocols/procedures to maintain staff and student safety?
- What protocols will you put in place to clean and disinfect throughout an individual school day?
- Which stakeholders will be trained on cleaning, sanitizing, disinfecting, and ventilation protocols? When and how will the training be provided? How will preparedness to implement as a result of the training be measured?

Summary of Responses to Key Questions:

Requirements	Action Steps under Yellow Phase	Action Steps under Green Phase	Lead Individual and Position	Materials, Resources, and or Supports Needed	PD Required (Y/N)
* **Cleaning, sanitizing, disinfecting, and ventilating learning spaces, surfaces, and any other areas used by students (i.e., restrooms, drinking fountains, hallways, and transportation)**	Theory Rooms cleaned and disinfected daily. All entrance and exit doors disinfected periodically during the day. Drinking fountains closed and turned off for usage. KoldRock water stations stationed about building; student entrance and exit; 2 in front lobby. 1 student at communal hand washing stations in lab. 1 student in restrooms in lab. 1 student in communal restrooms.	Drinking fountains; communal hand washing stations closed Adding water bottle filling stations	Del VonVolkenburg and Custodial Staff Del VonVolkenburg Instructional Staff Instructional Staff Administration	Disinfectant and Sanitizing supplies provided in each lab. 4 KoldRock Water Stations. Disinfectant and Sanitizing supplies provided in each lab	Y Y

Requirements	Action Steps under Yellow Phase	Action Steps under Green Phase	Lead Individual and Position	Materials, Resources, and or Supports Needed	PD Required (Y/N)
Other cleaning, sanitizing, disinfecting, and ventilation practices	Monitor, explore, and alter ventilation practices.	Monitor, explore, and alter ventilation practices.	Del VonVolkenburg		

Social Distancing and Other Safety Protocols

Key Questions

- How will classrooms/learning spaces be organized to mitigate spread?
- How will you group students with staff to limit the number of individuals who come into contact with each other throughout the school day?
- What policies and procedures will govern use of other communal spaces within the school building?
- How will you utilize outdoor space to help meet social distancing needs?
- What hygiene routines will be implemented throughout the school day?
- How will you adjust student transportation to meet social distancing requirements?
- What visitor and volunteer policies will you implement to mitigate spread?
- Will any of these social distancing and other safety protocols differ based on age and/or grade ranges?

- Which stakeholders will be trained on social distancing and other safety protocols? When and how will the training be provided? How will preparedness to implement as a result of the training be measured?

Summary of Responses to Key Questions:

Requirements	Action Steps under Yellow Phase	Action Steps under Green Phase	Lead Individual and Position	Materials, Resources, and or Supports Needed	PD Required (Y/N)
*** Classroom/ learning space occupancy that allows for 6 feet of separation among students and staff throughout the day, to the maximum extent feasible**	Theory room seating facing one direction; spaced 6' apart. Lab area stations spacing 6' apart. One Instructional Aide to support programs with high enrollment to ensure balance of student spacing and engagement. Opportunity to utilize neighboring program facility due to A-B Day schedule.	Theory room seating facing one direction; as much spacing encouraged. Lab area stations spacing 6' apart. Instructional Aide schedules balanced to support programs with high enrollment to ensure balance of student spacing and engagement.	Instructors and Instructional Aides Instructors and Instructional Aides Sandy Carr and Lesa Scalise Principal	Possible addition of chairs and tables.	
*** Restricting the use of cafeterias and other congregate settings, and serving meals in alternate settings such as classrooms**	Cafeteria usage must be scheduled with HS Office; small group instruction. No use of the cafeteria for breaks; **ALL breaks cancelled**.	Cafeteria usage must be scheduled with HS Office; small group instruction. No use of the cafeteria for breaks; Breaks may occur in the program area; Collaboration of break items – SkillsUSA, CUA, and THM.	Principal Principal and supporting instructors for break items.	2 "Grab & Go" carts.	

Requirements	Action Steps under Yellow Phase	Action Steps under Green Phase	Lead Individual and Position	Materials, Resources, and or Supports Needed	PD Required (Y/N)
*** Hygiene practices for students and staff including the manner and frequency of hand-washing and other best practices**	Staff and students sanitize hands entering the theory room and lab areas in each transition. Staff and students sanitize working stations at the end of the shift to prepare for the afternoon session.	Staff and students sanitize hands entering the theory room and lab areas in each transition.	Instructors, Instructional Aides, Custodial staff.	Hand sanitizer and disinfectant wipes. Hand sanitizer and disinfectant wipes.	Y
*** Posting signs, in highly visible locations, that promote everyday protective measures, and how to stop the spread of germs**	CDC informational materials posted at students' entrance and exits; entrance of all restrooms, and in all restrooms.	CDC informational materials posted at students' entrance and exits; entrance of all restrooms, and in all restrooms.	Sharon Kresse School Nurse	CDC materials	
*** Identifying and restricting non-essential visitors and volunteers**	Greet visitors using the monitoring system; inform visitors that mask are required. Admit to HS office only; **NO admittance** into student school areas without Administrative acknowledgement. Only essential staff permitted.	Greet visitors using the monitoring system; inform visitors that mask are required. Admit to HS office only; **NO admittance** into student school areas without Administrative acknowledgement.	Principal and HS secretarial staff.	Deputy Balogh SRO	Y

Requirements	Action Steps under Yellow Phase	Action Steps under Green Phase	Lead Individual and Position	Materials, Resources, and or Supports Needed	PD Required (Y/N)
*** Handling sporting activities for recess and physical education classes consistent with the CDC Considerations for Youth Sports**	**Not Applicable at ECTS.**	**Not Applicable at ECTS.**			
Limiting the sharing of materials among students	Students assigned stations in the programs that are shared with one alternating session partners (AM-PM). Staff and students will sanitize station at the closure of their session.	Students assigned stations in the programs that are shared with one alternating session partners (AM-PM). Staff and students will sanitize station at the closure of their session.	Instructors, Instructional Aides.	Sanitize Wipes.	Y

Requirements	Action Steps under Yellow Phase	Action Steps under Green Phase	Lead Individual and Position	Materials, Resources, and or Supports Needed	PD Required (Y/N)
Staggering the use of communal spaces and hallways	All buses and cars will arrive to the ECTS campus and park in the designated areas in the student parking lot; students remain on the bus and in cars. ***Arrival:*** Student dismissal from buses will be according to their Majors; student clustering reduced; ECTS hallway engagement organized. ***Departure:*** Student dismissal from labs will be according to their Sending Schools; student clustering reduced; ECTS hallway engagement organized.	All buses and cars will arrive to the ECTS campus and park in the designated areas in the student parking lot; students remain on the bus and in cars. ***Arrival:*** Student dismissal from buses will be according to their Majors; student clustering reduced; ECTS hallway engagement organized. ***Departure:*** Student dismissal from labs will be according to their Sending Schools; student clustering reduced; ECTS hallway engagement organized.	***Primary:*** Deputy Balogh-SRO and Administrators as assigned.	Electronic megaphone and public address system.	Y
Adjusting transportation schedules and practices to create social distance between students	Transportation responsibility of Sending Schools. Note above for ECTS arrival and departure.	Transportation responsibility of Sending Schools. Note above for ECTS arrival and departure.	Sending School Administration. ***Primary:*** Deputy Balogh-SRO and Administrators as assigned.		

Requirements	Action Steps under Yellow Phase	Action Steps under Green Phase	Lead Individual and Position	Materials, Resources, and or Supports Needed	PD Required (Y/N)
Limiting the number of individuals in classrooms and other learning spaces, and interactions between groups of students	ECTS will adopt an A/B- Hybrid; allows the capacity of the building to be approximately 50%. No common areas in the building will be utilized. Movement of students will be staggered. Specialty Instructors will move into the labs; no student movement in hallways.	ECTS will return to full attendance pattern. No common areas in the building will be utilized. Movement of students will be staggered. Specialty Instructors will move into the labs; no student movement in hallways.	***Primary:*** Deputy DeHart-SRO and Administrators as assigned.		Y
Coordinating with local childcare regarding on site care, transportation protocol changes and, when possible, revised hours of operation or modified school-year calendars	Tech Tikes suspended.	Tech Tikes resume with pre-school parent support.	ECTS Administration with ECE Instructor.		

Requirements	Action Steps under Yellow Phase	Action Steps under Green Phase	Lead Individual and Position	Materials, Resources, and or Supports Needed	PD Required (Y/N)
Other social distancing and safety practices	No congregation in common areas. Mask required for ALL staff and students; exemption from Mask protocol: medical documentation for staff; students require both medical documentation and an IEP/504. Mask required in the common areas; hallways, offices. Mask required in the educational areas; one-on-one instruction mask required.	No congregation in common areas. Mask required for ALL staff and students; exemption from Mask protocol: medical documentation for staff; students require both medical documentation and an IEP/504. Mask required in the common areas; hallways, offices. Mask required in the educational areas; one-on-one instruction mask required.	ECTS Administration with Instructor support as assigned .	All ECTS community members will receive a mask from the school. Community can utilized appropriate face-coverings.	

Monitoring Student and Staff Health

Key Questions

- How will you monitor students, staff, and others who interact with each other to ensure they are healthy and not exhibiting signs of illness?
- Where, to whom, when, and how frequently will the monitoring take place (e.g. parent or child report from home or upon arrival to school)?
- What is the policy for quarantine or isolation if a staff, student, or other member of the school community becomes ill or has been exposed to an individual confirmed positive for COVID-19?
- Which staff will be responsible for making decisions regarding quarantine or isolation requirements of staff or students?
- What conditions will a staff or student confirmed to have COVID-19 need to meet to safely return to school? How will you accommodate staff who are unable to uncomfortable to return?

- How will you determine which students are willing/able to return? How will you accommodate students who are unable or uncomfortable to return?
- When and how will families be notified of confirmed staff or student illness or exposure and resulting changes to the local Health and Safety Plan?
- Which stakeholders will be trained on protocols for monitoring student and staff health? When and how will the training be provided? How will preparedness to implement as a result of the training be measured?

Summary of Responses to Key Questions:

Requirements	Action Steps under Yellow Phase	Action Steps under Green Phase	Lead Individual and Position	Materials, Resources, and or Supports Needed	PD Required (Y/N)
* **Monitoring students and staff for symptoms and history of exposure**	Health checks should occur using the Sending Schools required plans; i.e. "Healthy Tools" check-in system; students at risk are closer to home; students engaged only with Sending School community; student social tracking directed to community. Student mask checks at Sending Schools before bus entry. Instructors to ask symptom related questions of each student each session. Staff to self-report symptoms to the school nurse.	Staff, students, and Instructors self-report symptoms to the school nurse.	Sending School District personnel. ECTS Instructors. Sharon Kresse-School Nurse and ECTS Instructors.		

Requirements	Action Steps under Yellow Phase	Action Steps under Green Phase	Lead Individual and Position	Materials, Resources, and or Supports Needed	PD Required (Y/N)
* **Isolating or quarantining students, staff, or visitors if they become sick or demonstrate a history of exposure**	Any students or staff with symptoms will remain in place; school nurse will screen. Students and staff that are non-symptomatic will be removed to adjacent work or educational spaces.	Any students or staff with symptoms will remain in place; school nurse will screen. Students and staff that are non-symptomatic will be removed to adjacent work or educational spaces.	Sharon Kresse-School Nurse and ECTS Administration.		Y
* **Returning isolated or quarantined staff, students, or visitors to school**	Students and staff must have a medical release. Report to Sharon Kresse – School Nurse for screening interview.	Students and staff must have a medical release. Report to Sharon Kresse – School Nurse for screening interview.	Sharon Kresse-School Nurse		
Notifying staff, families, and the public of school closures and within-school-year changes in safety protocols	ECTS will utilize the school's emergency/mass communication system.	ECTS will utilize the school's emergency/mass communication system.	ECTS Administration.		
Other monitoring and screening practices	***If student is identified at Sending School:*** Sending School nurses contact the ECTS nurse to inform of the identified student; student social tracking to begin at ECTS. ***If student is identified at ECTS:*** ECTS nurse to contact appropriate districts, parents, and community partners.	***If student is identified at Sending School:*** Sending School nurses contact the ECTS nurse to inform of the identified student; student social tracking to begin at ECTS. ***If student is identified at ECTS:*** ECTS nurse to contact appropriate districts, parents, and community partners.	Sending School Personnel and Sharon Kresse – School Nurse.		

Other Considerations for Students and Staff

Key Questions

- What is the local policy/procedure regarding face coverings for staff? What is the policy/procedure for students?
- What special protocols will you implement to protect students and staff at higher risk for severe illness?
- How will you ensure enough substitute teachers are prepared in the event of staff illness?
- How will the LEA strategically deploy instructional and non-instructional staff to ensure all students have access to quality learning opportunities, as well as supports for social emotional wellness at school and at home?

Summary of Responses to Key Questions:

Requirements	Action Steps under Yellow Phase	Action Steps under Green Phase	Lead Individual and Position	Materials, Resources, and or Supports Needed	PD Required (Y/N)
*** Protecting students and staff at higher risk for severe illness**	Accommodations will be utilized with declaration by parents and students with special needs.	Accommodations will be utilized with declaration by parents and students with special needs.			
*** Use of face coverings (masks or face shields) by all staff**	Facemask will be required in all common areas. Mask required for ALL staff and students; exemption from Mask protocol: medical documentation for staff; students require both medical documentation and an IEP/504. Barrier shields installed in all places of public contact; offices. Barrier shields installed in labs with computer stations; ADS, CMP, DDE, GRA.	Facemask will be required in all common areas. Mask required for ALL staff and students; exemption from Mask protocol: medical documentation for staff; students require both medical documentation and an IEP/504. Barrier shields installed in all places of public contact; offices. Barrier shields installed in labs with computer stations; ADS, CMP, DDE, GRA.	ECTS Administration. Del VonVolkenburg.	Plexi-glass Shields.	Y

Requirements	Action Steps under Yellow Phase	Action Steps under Green Phase	Lead Individual and Position	Materials, Resources, and or Supports Needed	PD Required (Y/N)
*** Use of face coverings (masks or face shields) by older students (as appropriate)**	Facemask will be required in all common areas. Mask required in the educational areas; one-on-one instruction mask required. Mask required for ALL staff and students; exemption from Mask protocol: medical documentation for staff; students require both medical documentation and an IEP/504. Barrier shields installed in all places of public contact; offices. Barrier shields installed in labs with computer stations; ADS, CMP, DDE, GRA.	Facemask will be required in all common areas. Mask required in the educational areas; one-on-one instruction mask required. Mask required for ALL staff and students; exemption from Mask protocol: medical documentation for staff; students require both medical documentation and an IEP/504. Barrier shields installed in all places of public contact; offices Barrier shields installed in labs with computer stations; ADS, CMP, DDE, GRA.			
Unique safety protocols for students with complex needs or other vulnerable individuals	Accommodations will be utilized with declaration by parents and students with special needs.	Accommodations will be utilized with declaration by parents and students with special needs.	ECTS Administration or Sharon Kresse – School Nurse.		
Strategic deployment of staff	Administrators, instructors and staff will serve in various capacities as first responders, triage and facilitators as assigned.	Administrators, instructors and staff will serve in various capacities as first responders, triage and facilitators as assigned.	ECTS Administration or Sharon Kresse – School Nurse.		

Health and Safety Plan Professional Development

The success of your plan for a healthy and safe reopening requires all stakeholders to be prepared with the necessary knowledge and skills to implement the plan as intended. For each item that requires professional development, document the following components of your professional learning plan.

- **Topic:** List the content on which the professional development will focus.
- **Audience:** List the stakeholder group(s) who will participate in the professional learning activity.
- **Lead Person and Position:** List the person or organization that will provide the professional learning.
- **Session Format:** List the strategy/format that will be utilized to facilitate participant learning.
- **Materials, Resources, and or Supports Needed:** List any materials, resources, or support required to implement the requirement.
- **Start Date:** Enter the date on which the first professional learning activity for the topic will be offered.
- **Completion Date:** Enter the date on which the last professional learning activity for the topic will be offered.

Topic	Audience	Lead Person and Position	Session Format	Materials, Resources, and or Supports Needed	Start Date	Completion Date
Health and Safety Plan	ECTS Employees	Del VonVolkenburg	In-Service		August 2020	On-going
Safety Protocol	ECTS Employees	Del VonVolkenburg	In-Service		August 2020	On-going
Specific COVID related operating instructions	ECTS Employees	Sharon Kresse	In-Service		August 2020	On-going
Operating Instructions in a COVID environment	ECTS Employees	Sharon Kresse	In-Service		August 2020	On-going

Health and Safety Plan Communications

Timely and effective family and caregiver communication about health and safety protocols and schedules will be critical. Schools should be particularly mindful that frequent communications are accessible in non-English languages and to all caregivers (this is particularly important for children residing with grandparents or other kin or foster caregivers). Additionally, LEAs should establish and maintain ongoing communication with local and state authorities to determine current mitigation levels in your community.

Topic	Audience	Lead Person and Position	Mode of Communications	Start Date	Completion Date
Health and Safety Plan	ECTS Employees	Del VonVolkenburg	In-Service	August 2020	On-going
Safety Protocol	ECTS Employees	Del VonVolkenburg	In-Service	August 2020	On-going
Specific COVID related operating instructions	ECTS Employees	Sharon Kresse	In-Service	August 2020	On-going
Operating Instructions in a COVID environment	ECTS Employees	Sharon Kresse	In-Service	August 2020	On-going

Health and Safety Plan Summary: Erie County Technical School

Anticipated Launch Date: Updated: August of 2020; Previous Submissions: July of 2020; June of 2020.

Use these summary tables to provide your local education community with a detailed overview of your Health and Safety Plan. LEAs are required to post this summary on their website. To complete the summary, copy and paste the domain summaries from the Health and Safety Plan tables above.

Facilities Cleaning, Sanitizing, Disinfecting and Ventilation

Requirement(s)	Strategies, Policies and Procedures
*** Cleaning, sanitizing, disinfecting, and ventilating learning spaces, surfaces, and any other areas used by students (i.e., restrooms, drinking fountains, hallways, and transportation)**	Facility deep cleaning was completed in June of 2020.

Social Distancing and Other Safety Protocols

Requirement(s)	Strategies, Policies and Procedures
*** Classroom/learning space occupancy that allows for 6 feet of separation among students and staff throughout the day, to the maximum extent feasible**	A-B Hybrid schedule utilized to create a student capacity of approximately 50%. The availability of instructional space that is open due to the program alternating A-B Day schedule.
*** Restricting the use of cafeterias and other congregate settings, and serving meals in alternate settings such as classrooms**	ECTS does not serve any meals. No use of cafeteria or common areas during the Yellow Phase.
*** Hygiene practices for students and staff including the manner and frequency of hand-washing and other best practices**	Students and staff will sanitize hands during all transitions in the Yellow Phase.
*** Posting signs, in highly visible locations, that promote everyday protective measures, and how to stop the spread of germs**	CDC informational materials will be displayed in hallways, restrooms, and labs.

Requirement(s)	Strategies, Policies and Procedures
*** Handling sporting activities consistent with the [CDC Considerations for Youth Sports] for recess and physical education classes**	Not Applicable at ECTS.
Limiting the sharing of materials among students	Operations have been modified to limit sharing materials among students.
Staggering the use of communal spaces and hallways	Use of communal spaces have ben minimized and none over lapping.
Adjusting transportation schedules and practices to create social distance between students	Transportation schedule are the responsibility of the Sending Schools.
Limiting the number of individuals in classrooms and other learning spaces, and interactions between groups of students	A-B Hybrid schedule utilized to create a student capacity of approximately 50%. The availability of instructional space that is open due to the program alternating A-B schedule.
Coordinating with local childcare regarding on site care, transportation protocol changes and, when possible, revised hours of operation or modified school-year calendars	Tech Tikes suspended in the Yellow Phase.
Other social distancing and safety practices	No congregation in common areas; student arrivals and departs have been restructure to enhance social distancing. Specialty Instructional staff move to students instead of students to instructors.

Monitoring Student and Staff Health

Requirement(s)	Strategies, Policies and Procedures
*** Monitoring students and staff for symptoms and history of exposure**	Heath checks utilizing the Sending Schools health check protocols; “Healthy Tools”; before transportation to ECTS. Instructor utilize standardized questions for all students regarding potential symptoms and exposure.

Requirement(s)	Strategies, Policies and Procedures
* **Isolating or quarantining students, staff, or visitors if they become sick or demonstrate a history of exposure**	Potential infected person remains in place, all other occupants of that space are re-located to an adjacent space, and the ECTS school nurse is dispatched to the location for screening.
* **Returning isolated or quarantined staff, students, or visitors to school**	Medical release required and visit to ECTS school nurse for a screening interview.
Notifying staff, families, and the public of school closures and within-school- year changes in safety protocols	ECTS mass communication will be utilized for communicates to the community.

Other Considerations for Students and Staff

Requirement(s)	Strategies, Policies and Procedures
* **Protecting students and staff at higher risk for severe illness**	Accommodations will be utilized with declaration by parents and students with special needs.
* **Use of face coverings (masks or face shields) by all staff**	Facemask will be required for all staff and students. Mask required in the educational areas; one-on-one instruction mask required.
* **Use of face coverings (masks or face shields) by older students (as appropriate)**	Facemask will be required for all staff and students. Mask required in the educational areas; one-on-one instruction mask required.
Unique safety protocols for students with complex needs or other vulnerable individuals	Accommodations will be utilized with medical documentation and for staff; students will require medical documentation and IEP/504.
Strategic deployment of staff	Administrators, instructors and staff will serve in various capacities as first responders, triage and facilitators as assigned.

Health and Safety Plan Governing Body Affirmation Statement

The Board of Directors/Trustees for **Erie County Technical School** reviewed and approved the Phased School Reopening Health and Safety Plan on **August 27, 2020**; **Previously Submitted**: **July 23, 2020**; **June 25, 2020**.

The plan was approved by a vote of:

_____ **Yes**

_____ **No**

Affirmed on: **August 27, 2020**

By:

____

(*Signature* of Board President*)

____

(*Print Name of Board President*)

*Electronic signatures on this document are acceptable using one of the two methods detailed below.

Option A: The use of actual signatures is encouraged whenever possible. This method requires that the document be printed, signed, scanned, and then submitted.

Option B: If printing and scanning are not possible, add an electronic signature using the resident Microsoft Office product signature option, which is free to everyone, no installation or purchase needed.

Erie County Technical School
A-B School Calendar
2020-2021 School Year

August 2020

M	T	W	Th	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

21 Teacher In-Service
24 Teacher In-Service
25 First Student Day
5 Student Days
7 Teacher Days

Snow Make-up Days:
2/15/2021
4/1/2021
4/7/2021
4/6/2021

September 2020

M	T	W	Th	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

7 No School
25 Mid-Quarter
21 Student Days
21 Teacher Days

October 2020

M	T	W	Th	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

12 Teacher In-Service
28 End of First Quarter
21 Student Days
22 Teacher Days

November 2020

M	T	W	Th	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

25 - 3(Thanksgiving Break
17 Student Days
17 Teacher Days

December 2020

M	T	W	Th	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

4 Mid-Quarter
23 - 31 Winter Break
16 Student Days
16 Teacher Days

January 2021

M	T	W	Th	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

1 No School
18 No School
15 End of Second Quarter
19 Student Days
19 Teacher Days

February 2021

M	T	W	Th	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26

12 Teacher In-Service
15 No School
19 Mid-Quarter
18 Student Days
19 Teacher Days

March 2021

M	T	W	Th	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

24 End of Third Quarter
23 Student Days
23 Teacher Days

April 2021

M	T	W	Th	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

1 - 7 Spring Break
30 Mid-Quarter
17 Student Days
17 Teacher Days

May 2021

M	T	W	Th	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

31 No School
20 Student Days
20 Teacher Days

June 2021

M	T	W	Th	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		

3 Last Student Day
3 End of Fourth Quarter
4 Teacher In-Service
3 Student Days
4 Teacher Days

Approved:

A-Day
B-Day

Total Days
180 Total Student Days
185 Total Teacher Days

ECTS NOCTI Testing
March: Junior NOCTI Pre-Testing March 1-5
April: Senior NOCTI Testing Window April 12-30

NOTE: Preliminary Keystone Exams 2020-2021:
Winter Wave 1 = December 1-15, 2020
Winter Wave 2 = January 4-15, 2021
Spring = May 17-28, 2021
Summer = July 26-30, 2021

Erie County Technical School

DATE: August 27, 2020
SUBJECT: Secondary and Adult Student Tuition Rates – 2020-2021
SUBMITTED BY: Terri Birchard, Business Manager

DESCRIPTION:

Secondary and adult student tuition rates calculation:

2020-21 General Fund Budget – Total Expenditures	$6,913,417
Enrollment – 3 year average per 2020-21 budget	726
Annual tuition charge per student	$ 9,523
Cost per hour (495 hours total)	**$ 19.24**

RECOMMENDATION:

Motion to set the tuition rates for school year 2020-21 as follows:

- Secondary Program: High school and adult students $19.24 per hour

Erie County Technical School

PROPOSED AGENDA ITEM

MEETING DATE: August 27, 2020

SUBJECT: NOREBT Trustees – Doty, Mahoney, and Woodburn

SUBMITTED BY: Terri L. Birchard

DESCRIPTION:

The Northwestern Region Employee Benefit Trust (NOREBT) is made up of representatives from each school including Board Trustees, Administrative Trustees, Professional Unit Trustees, and Classified Unit Trustees.

Natalie Fatica was an Administrative Trustee to the trust for ECTS. Since Ms. Fatica is no longer employed at ECTS, Catherine Doty requires formal appointment by the JOC to be placed on the next NOREBT meeting agenda as Administrative Trustee.

Eric Duda was a Board Trustee to the trust for ECTS. Since Mr. Duda is no longer on the ECTS JOC, David Mahoney, JOC representative from Fairview School District, requires formal appointment by the JOC to be placed on the next NOREBT meeting agenda as Board Trustee.

Donna Erdman was a Professional Unit Trustee. Since Ms. Erdman retired, the Professional Unit has nominated Travis Woodburn, Professional Skills Instructor, to fill this vacancy and be placed on the next NOREBT meeting agenda as Professional Unit Trustee

RECOMMENDATION:

Motion to appoint Catherine Doty as Administrative Trustee, David Mahoney as Board Trustee, and Travis Woodburn as Professional Unit Trustee for NOREBT, effective August 28, 2020

Business Manager's Report
May 2020

Prepared by Terri Birchard
Business Manager

1	General Ledger Bank Account Balances	May 31, 2020	April 30, 2020	Change
	General Fund Cash & Investment Accounts			
	PNC, PSDLAF, ERIEBank, NWSB	$ 1,813,712.70	$1,635,963.08	$ 177,749.62
	Capital Projects Fund, PSDLAF, NWSB & PNC	$ 640,466.71	$ 682,882.25	$ (42,415.54)
	Student Activities Fund-PNC & NWSB	$ 14,427.88	$17,654.68	$ (3,226.80)
	Flexible Spending Acct - PNC	$ 10,072.55	$8,415.68	$ 1,656.87
	Total All Funds - Bank Balances	$ 2,478,679.84	$2,344,915.69	$ 133,764.15

2	General Fund (Fund 10)	May 31, 2020			April 30, 2020		
	Revenue and Expenditure Summary	Annual Budget	YTD Actual	%	Annual Budget	YTD Actual	%
	ECTS-High School						
	Fund Balances - July 1, 2019						
	Fund Balance-Unassigned-(High School)	$ 138,631	$ 138,631		$ 138,631	$ 138,631	
	Fund Balance-Assigned PSERS	$ 318,800	$ 318,800		$ 318,800	$ 318,800	
	Fund Balance - Assigned - New Program	$ 250,000	$ 250,000		$ 250,000	$ 250,000	
	Fund Balance-Non-Spendable-Inventory	$ 120,162	$ 120,162		$ 120,162	$ 120,162	
		$ 827,593	$ 827,593		$ 827,593	$ 827,593	
	Revenue-Local Sources & Districts	$ 4,960,447	$ 4,476,702	90.25%	$ 4,960,447	$ 4,077,709	82.20%
	Revenue-All Other Sources	$ 1,666,429	$ 1,342,803	80.58%	$ 1,666,429	$ 1,286,848	77.22%
	Total Revenue	$ 6,626,876	$ 5,819,505		$ 6,626,876	$ 5,364,557	
	Expenditure and reserve	$ 6,626,876	$ 5,168,249	77.99%	$ 6,626,876	$ 4,731,662	71.40%
	Change	$ -	$ 651,256		$ -	$ 632,895	
	Fund Balances						
	Fund Balance-Unassigned-(High School)	$ 138,631	$ 789,887		$ 138,631	$ 648,622	
	Fund Balance-Assigned PSERS	$ 318,800	$ 318,800		$ 318,800	$ 318,800	
	Fund Balance - Assigned - New Program	$ 250,000	$ 250,000		$ 250,000	$ 250,000	
	Fund Balance-Non-Spendable-Inventory	$ 120,162	$ 120,162		$ 120,162	$ 120,162	
		$ 827,593	$ 1,478,849		$ 827,593	$ 1,337,584	

	May 31, 2020			April 30, 2020		
RCTC	Annual Budget	YTD Actual	%	Annual Budget	YTD Actual	%
Fund Balance July 1, 2019	$ 217,986	$ 222,904		$ 217,986	$ 222,904	
Revenue	$ 476,000	$ 445,939	93.68%	$ 476,000	$ 442,094	92.88%
Expenditure and reserve	$ 476,000	$ 436,332	91.67%	$ 476,000	$ 420,305	88.30%
Change	$ -	$ 9,608		$ -	$ 21,790	
Fund Balance-Assigned-RCTC	$ 217,986	$ 232,512		$ 217,986	$ 233,635	

Prepared by Terri Birchard
Business Manager

3 ECTS Capital Projects Fund (Fund 31)	May 31, 2020			April 30, 2020		
Revenue and Expenditure Summary	Annual Budget	YTD Actual	%	Annual Budget	YTD Actual	%
Fund Balance-July 1, 2019						
Assigned-Transition Center	$ -	$ -		$ -	$ -	
Assigned-Capital Projects	$ 782,179	$ 782,179		$ 782,179	$ 782,179	
	$ 782,179	$ 782,179		$ 782,179	$ 782,179	
Plus:						
Transfers from General Fund-2019-2020	$ 65,900	$ 65,900	100.00%	$ 65,900	$ 65,900	100.00%
School District Contributions - Pre Bid Documents	$ -	$ 225,000		$ -	$ 225,000	
Interest	$ 650	$ 8,706	1339.42%	$ 650	$ 8,575	1319.23%
	$ 66,550	$ 299,606		$ 66,550	$ 299,475	
Less:						
School car	$ -	$ -	0.00%	$ -	$ -	0.00%
HS Copier	$ -	$ -	0.00%	$ -	$ -	0.00%
Copier - GRA	$ 25,000	$ -	0.00%	$ 25,000	$ -	0.00%
Network system - server software	$ -	$ -	0.00%	$ -	$ -	0.00%
Faculty laptop replacements	$ 33,000	$ -	0.00%	$ 33,000	$ -	0.00%
Technology	$ -	$ 49,930		$ -	$ 50,458	
Classroom Projection	$ 20,000	$ -	0.00%	$ 20,000	$ -	0.00%
Fire Alarm Project	$ -	$ 154,891		$ -	$ 112,815	
School District - Pre-Bid Documents	$ -	$ 225,000		$ -	$ 225,000	
Other - Production Server Replacement	$ 50,000	$ -	0.00%	$ 50,000	$ -	0.00%
	$ 128,000	$ 429,821		$ 128,000	$ 388,273	
Fund Balance						
Assigned-Transition Center	$ -	$ -		$ -	$ -	
Assigned-Capital Projects	$ 720,729	$ 651,965		$ 720,729	$ 693,072	
	$ 720,729	$ 651,965		$ 720,729	$ 693,072	

Business Manager's Report
May 2020

Prepared by Terri Birchard
Business Manager

4	Student Activity Fund (Fund 81)		May 31, 2020		April 30, 2020
			YTD-Actual		YTD-Actual
	Fund Balances- July 1, 2019				
	Designated-SkillsUSA	$	3,348	$	3,348
	Designated -Other	$	1,815	$	1,815
	Designated-NTHS	$	3,281	$	3,281
		$	8,444	$	8,444
	Revenue + Transfers				
	SkillsUSA/Other	$	9,214	$	9,214
	Make-A-Wish/Community Blood Bank/Other	$	512	$	1,512
	National Technical Honor Society	$	5,536	$	5,536
		$	15,262	$	16,261
	Expenditure				
	SkillsUSA	$	6,026	$	7,625
	Make-A-Wish/Community Blood Bank/Other	$	-	$	-
	National Technical Honor Society	$	6,285	$	3,216
		$	12,311	$	10,841
	Fund Balances- YTD				
	Assigned-SkillsUSA/Other	$	6,536	$	4,937
	Assigned -Other	$	2,327	$	3,327
	Assigned-NTHS	$	2,532	$	5,601
		$	11,395	$	13,864

Business Manager's Report
May 2020

Prepared by Terri Birchard
Business Manager

5 NOREBT-ECTS	Medical/ Rx		Dental/Vision		Total	
Per Employee Per Month	$	1,283	$	85	$	1,368
Account Balance July 1, 2019, Per NOREBT Statement	$	585,627	SELF FUNDED - NA		$	585,627
	$	-			$	-
Account Balance July 1, 2019, Adjusted for June claims	$	585,627			$	585,627
Plus: YTD Contributions+receipts	$	635,978			$	635,978
Plus: Prescription formulary rebate	$	7,952			$	7,952
Plus: Interest allocation/Loyalty credit	$	13,624			$	13,624
Plus: reimbursement from excess loss fund	$	-			$	-
	$	657,554			$	657,554
Less: YTD gross claims	$	(422,436)			$	(422,436)
Less: YTD gross claims- prescription	$	(158,147)			$	(158,147)
Less: Claims Administration	$	(26,802)			$	(26,802)
Less: Stop Loss insurance	$	(20,416)			$	(20,416)
Less: reinsurance for large claims over 40K	$	(119,775)			$	(119,775)
Less: Miscellaneous Admin (Legal/ACA Fees/Audit)	$	(1,272)			$	(1,272)
Less: other expense- Wellness contribution	$	(1,473)			$	(1,473)
Less: Admin expenses/stop-loss ins	$	(957)			$	(957)
Less: Total YTD claims/exps.	$	(751,277)			$	(751,277)
Total YTD claims and expenses						
YTD contributions less expenses	$	(93,723)			$	(93,723)
Account balance - 5/31/2020 per NOREBT Statement	**$**	**491,904**	SELF FUNDED - NA		**$**	**491,904**
Months of claims + expenses in reserve		7.9	**Cash Balances - BAI**			7.9
avg monthly claims + expenses	$	62,606			$	62,606

Other information

A. ***PDE General Fund Budget submission completed***
B. ***Working on Perkins grant spending***
C. ***Working on Safety grant spending***
D. ***Preparing for audit***

Business Manager's Report
June 2020

Prepared by Terri Birchard
Business Manager

1	General Ledger Bank Account Balances	June 30, 2020	May 31, 2020	Change
	General Fund Cash & Investment Accounts			
	PNC, PSDLAF, ERIEBank, NWSB	$ 1,811,628.89	$ 1,813,712.70	$ (2,083.81)
	Capital Projects Fund, PSDLAF, NWSB & PNC	$ 738,386.43	$ 640,466.71	$ 97,919.72
	Student Activities Fund-PNC & NWSB	$ 11,395.36	$ 14,427.88	$ (3,032.52)
	Flexible Spending Acct - PNC	$ 11,586.95	$ 10,072.55	$ 1,514.40
	Total All Funds - Bank Balances	$ 2,572,997.63	$ 2,478,679.84	$ 94,317.79

2	General Fund (Fund 10)	June 30, 2020			May 31, 2020		
	Revenue and Expenditure Summary	Annual Budget	YTD Actual	%	Annual Budget	YTD Actual	%
	ECTS-High School						
	Fund Balances - July 1, 2019						
	Fund Balance-Unassigned-(High School)	$ 138,631	$ 138,631		$ 138,631	$ 138,631	
	Fund Balance-Assigned PSERS	$ 318,800	$ 318,800		$ 318,800	$ 318,800	
	Fund Balance - Assigned - New Program	$ 250,000	$ 250,000		$ 250,000	$ 250,000	
	Fund Balance-Non-Spendable-Inventory	$ 120,162	$ 120,162		$ 120,162	$ 120,162	
		$ 827,593	$ 827,593		$ 827,593	$ 827,593	
	Revenue-Local Sources & Districts	$ 4,960,447	$ 5,000,496	100.81%	$ 4,960,447	$ 4,476,702	90.25%
	Revenue-All Other Sources	$ 1,666,429	$ 1,814,244	108.87%	$ 1,666,429	$ 1,342,803	80.58%
	Total Revenue	$ 6,626,876	$ 6,814,740		$ 6,626,876	$ 5,819,505	
	Expenditure and reserve	$ 6,626,876	$ 6,320,990	95.38%	$ 6,626,876	$ 5,168,249	77.99%
	Change	$ -	$ 493,750		$ -	$ 651,256	
	Fund Balances						
	Fund Balance-Unassigned-(High School)	$ 138,631	$ 632,381		$ 138,631	$ 648,622	
	Fund Balance-Assigned PSERS	$ 318,800	$ 318,800		$ 318,800	$ 318,800	
	Fund Balance - Assigned - New Program	$ 250,000	$ 250,000		$ 250,000	$ 250,000	
	Fund Balance-Non-Spendable-Inventory	$ 120,162	$ 120,162		$ 120,162	$ 120,162	
		$ 827,593	$ 1,321,343		$ 827,593	$ 1,337,584	

RCTC	June 30, 2020			May 31, 2020		
	Annual Budget	YTD Actual	%	Annual Budget	YTD Actual	%
Fund Balance July 1, 2019	$ 217,986	$ 222,904		$ 217,986	$ 222,904	
Revenue	$ 476,000	$ 540,277	113.50%	$ 476,000	$ 445,939	93.68%
Expenditure and reserve	$ 476,000	$ 536,444	112.70%	$ 476,000	$ 436,332	91.67%
Change	$ -	$ 3,833		$ -	$ 9,608	
Fund Balance-Assigned-RCTC	$ 217,986	$ 226,737		$ 217,986	$ 232,512	

Business Manager's Report
June 2020

Prepared by Terri Birchard
Business Manager

3 ECTS Capital Projects Fund (Fund 31)	June 30, 2020			May 31, 2020		
Revenue and Expenditure Summary	Annual Budget	YTD Actual	%	Annual Budget	YTD Actual	%
Fund Balance-July 1, 2019						
Assigned-Transition Center	$ -	$ -		$ -	$ -	
Assigned-Capital Projects	$ 782,179	$ 782,179		$ 782,179	$ 782,179	
	$ 782,179	$ 782,179		$ 782,179	$ 782,179	
Plus:						
Transfers from General Fund-2019-2020	$ 65,900	$ 165,900	251.75%	$ 65,900	$ 65,900	100.00%
School District Contributions - Pre Bid Documents	$ -	$ 225,000		$ -	$ 225,000	
Interest	$ 650	$ 8,779	1350.63%	$ 650	$ 8,706	1339.42%
	$ 66,550	$ 399,679		$ 66,550	$ 299,606	
Less:						
School car	$ -	$ -	0.00%	$ -	$ -	0.00%
HS Copier	$ -	$ -	0.00%	$ -	$ -	0.00%
Copier - GRA	$ 25,000	$ -	0.00%	$ 25,000	$ -	0.00%
Network system - server software	$ -	$ -	0.00%	$ -	$ -	0.00%
Faculty laptop replacements	$ 33,000	$ -	0.00%	$ 33,000	$ -	0.00%
Technology	$ -			$ -	$ 49,930	
Classroom Projection	$ 20,000	$ 216,652	0.00%	$ 20,000	$ -	0.00%
Fire Alarm Project	$ -	$ 154,891		$ -	$ 154,891	
Secure Vestibule Project	$ -	$ 954			$ -	
School District - Pre-Bid Documents	$ -	$ 225,000		$ -	$ 225,000	
Other - Production Server Replacement	$ 50,000	$ -	0.00%	$ 50,000	$ -	0.00%
	$ 128,000	$ 597,497		$ 128,000	$ 429,821	
Fund Balance						
Assigned-Transition Center	$ -	$ -		$ -	$ -	
Assigned-Capital Projects	$ 720,729	$ 584,362		$ 720,729	$ 651,965	
	$ 720,729	$ 584,362		$ 720,729	$ 651,965	

Prepared by Terri Birchard
Business Manager

4 Student Activity Fund (Fund 81)	June 30, 2020		May 31, 2020	
	YTD-Actual		YTD-Actual	
Fund Balances- July 1, 2019				
Designated-SkillsUSA	$	3,348	$	3,348
Designated -Other	$	1,815	$	1,815
Designated-NTHS	$	3,281	$	3,281
	$	8,444	$	8,444
Revenue + Transfers				
SkillsUSA/Other	$	9,248	$	9,214
Make-A-Wish/Community Blood Bank/Other	$	512	$	512
National Technical Honor Society	$	5,591	$	5,536
	$	15,351	$	15,262
Expenditure				
SkillsUSA	$	6,026	$	6,026
Make-A-Wish/Community Blood Bank/Other	$	-	$	-
National Technical Honor Society	$	6,562	$	6,285
	$	12,588	$	12,311
Fund Balances- YTD				
Assigned-SkillsUSA/Other	$	6,570	$	6,536
Assigned -Other	$	2,327	$	2,327
Assigned-NTHS	$	2,310	$	2,532
	$	11,207	$	11,395

Business Manager's Report
June 2020

Prepared by Terri Birchard
Business Manager

5 NOREBT-ECTS	Medical/ Rx	Dental/Vision	Total
Per Employee Per Month	$ 1,283	$ 85	$ 1,368
Account Balance July 1, 2019, Per NOREBT Statement	$ 585,627	SELF FUNDED - NA	$ 585,627
	$ -		$ -
Account Balance July 1, 2019, Adjusted for June claims	$ 585,627		$ 585,627
Plus: YTD Contributions+receipts	$ 692,738		$ 692,738
Plus: Prescription formulary rebate	$ 8,656		$ 8,656
Plus: Interest allocation/Loyalty credit	$ 13,624		$ 13,624
Plus: reimbursement from excess loss fund	$ -		$ -
	$ 715,018		$ 715,018
Less: YTD gross claims	$ (448,049)		$ (448,049)
Less: YTD gross claims- prescription	$ (168,367)		$ (168,367)
Less: Claims Administration	$ (29,076)		$ (29,076)
Less: Stop Loss insurance	$ (22,204)		$ (22,204)
Less: reinsurance for large claims over 45K	$ (130,264)		$ (130,264)
Less: Miscellaneous Admin (Legal/ACA Fees/Audit)	$ (1,272)		$ (1,272)
Less: other expense- Wellness contribution	$ (1,602)		$ (1,602)
Less: Admin expenses/stop-loss ins	$ (1,041)		$ (1,041)
Less: Total YTD claims/exps.	$ (801,876)		$ (801,876)
Total YTD claims and expenses			
YTD contributions less expenses	$ (86,857)		$ (86,857)
Account balance - 6/30/2020 per NOREBT Statement	**$ 498,770**	SELF FUNDED - NA	**$ 498,770**
Months of claims + expenses in reserve	7.5	**Cash Balances - BAI**	7.5
avg monthly claims + expenses	$ 66,823		$ 66,823

Other information

A. ***Perkins Grant final expenditure report filed***
B. ***Working with auditors on completing audit for August JOC***
C. ***Working on Safety and PCCD grants spending***
D.

Business Manager's Report
July 2020

Prepared by Terri Birchard
Business Manager

1

General Ledger Bank Account Balances	July 31, 2020	June 30, 2020	Change
General Fund Cash & Investment Accounts			
PNC, PSDLAF, ERIEBank, NWSB	$ 1,590,319.67	$ 1,811,628.89	$ (221,309.22)
Capital Projects Fund, PSDLAF, NWSB & PNC	$ 725,565.39	$ 738,386.43	$ (12,821.04)
Student Activities Fund-PNC & NWSB	$ 12,206.23	$ 11,395.36	$ 810.87
Flexible Spending Acct - PNC	$ 12,880.05	$ 11,586.95	$ 1,293.10
Total All Funds - Bank Balances	$ 2,340,971.34	$ 2,572,997.63	$ (232,026.29)

2

General Fund (Fund 10)	July 31, 2020			June 30, 2020		
Revenue and Expenditure Summary	Annual Budget	YTD Actual	%	Annual Budget	YTD Actual	%
ECTS-High School						
Fund Balances - July 1, 2019						
Fund Balance-Unassigned-(High School)	$ 432,367	$ 244,881		$ 138,631	$ 138,631	
Fund Balance-Assigned PSERS	$ 282,975	$ 318,800		$ 318,800	$ 318,800	
Fund Balance - Assigned - COVID Activities	$ -	$ 350,000		$ -	$ -	
Fund Balance - Assigned - Equipment Purchase	$ -	$ 37,500		$ -	$ -	
Fund Balance - Assigned - New Program	$ 250,000	$ 250,000		$ 250,000	$ 250,000	
Fund Balance-Non-Spendable-Inventory	$ 93,406	$ 93,406		$ 120,162	$ 120,162	
	$ 1,058,748	$ 1,294,587		$ 827,593	$ 827,593	
Revenue-Local Sources & Districts	$ 4,676,025	$ 358,778	7.67%	$ 4,960,447	$ 5,000,496	100.81%
Revenue-All Other Sources	$ 1,778,286	$ 10,894	0.61%	$ 1,666,429	$ 1,814,244	108.87%
Total Revenue	$ 6,454,311	$ 369,672		$ 6,626,876	$ 6,814,740	
Expenditure and reserve	$ 6,454,311	$ 564,037	8.74%	$ 6,626,876	$ 6,352,622	95.86%
Change	$ -	$ (194,365)		$ -	$ 462,118	
Fund Balances						
Fund Balance-Unassigned-(High School)	$ 432,367	$ 50,516		$ 138,631	$ 244,881	
Fund Balance-Assigned PSERS	$ 282,975	$ 318,800		$ 318,800	$ 318,800	
Fund Balance - Assigned - COVID Activities	$ -	$ 350,000		$ -	$ 350,000	
Fund Balance - Assigned - Equipment Purchase	$ -	$ 37,500		$ -	$ 37,500	
Fund Balance - Assigned - New Program	$ 250,000	$ 250,000		$ 250,000	$ 250,000	
Fund Balance-Non-Spendable-Inventory	$ 93,406	$ 93,406		$ 93,406	$ 93,406	
	$ 1,058,748	$ 1,100,222		$ 827,593	$ 1,294,587	

	July 31, 2020			June 30, 2020		
RCTC	Annual Budget	YTD Actual	%	Annual Budget	YTD Actual	%
Fund Balance July 1, 2019	$ 217,986	$ 226,738		$ 217,986	$ 222,904	
Revenue	$ 459,105	$ 31,593	6.88%	$ 476,000	$ 540,277	113.50%
Expenditure and reserve	$ 459,105	$ 11,072	2.41%	$ 476,000	$ 536,444	112.70%
Change	$ -	$ 20,521		$ -	$ 3,833	
Fund Balance-Assigned-RCTC	$ 217,986	$ 247,259		$ 217,986	$ 226,736	

Prepared by Terri Birchard
Business Manager

3 ECTS Capital Projects Fund (Fund 31)	July 31, 2020			June 30, 2020		
Revenue and Expenditure Summary	Annual Budget	YTD Actual	%	Annual Budget	YTD Actual	%
Fund Balance-July 1, 2020						
Assigned-Transition Center	$ -	$ -		$ -	$ -	
Assigned-Capital Projects	$ 282,229	$ 584,362		$ 782,179	$ 782,179	
	$ 282,229	$ 584,362		$ 782,179	$ 782,179	
Plus:						
Transfers from General Fund	$ 75,000	$ -	0.00%	$ 65,900	$ 165,900	100.00%
School District Contributions - Pre Bid Documents	$ -	$ 234,390		$ -	$ 225,000	
Interest	$ 650	$ 73	11.23%	$ 650	$ 8,779	1350.62%
	$ 75,650	$ 234,463		$ 66,550	$ 399,679	
Less:						
School car	$ -	$ -	0.00%	$ -	$ -	0.00%
HS Copier	$ -	$ -	0.00%	$ -	$ -	0.00%
Copier - GRA	$ -	$ -	0.00%	$ 25,000	$ -	0.00%
Network system - server software	$ 19,500	$ -	0.00%	$ -	$ -	0.00%
Faculty laptop replacements	$ 15,700	$ -	0.00%	$ 33,000	$ -	0.00%
Technology	$ -	$ -		$ -	$ 216,652	
Classroom Projection	$ 10,000	$ -	0.00%	$ 20,000	$ -	0.00%
Fire Alarm Project	$ -	$ 12,894		$ -	$ 154,891	
Secure Vestibule Project	$ -	$ 24,770			$ -	
School District - Pre-Bid Documents	$ -	$ -		$ -	$ 225,954	
Other - Production Server Replacement	$ -	$ -	0.00%	$ 50,000	$ -	0.00%
	$ 45,200	$ 37,664		$ 128,000	$ 597,497	
Fund Balance						
Assigned-Transition Center	$ -	$ -		$ -	$ -	
Assigned-Capital Projects	$ 312,679	$ 781,161		$ 720,729	$ 584,362	
	$ 312,679	$ 781,161		$ 720,729	$ 584,362	

Prepared by Terri Birchard
Business Manager

4 Student Activity Fund (Fund 81)	July 31, 2020	June 30, 2020
	YTD-Actual	YTD-Actual
Fund Balances- July 1, 2019		
Designated-SkillsUSA	$ 6,570	$ 3,348
Designated -Other	$ 2,327	$ 1,815
Designated-NTHS	$ 2,310	$ 3,281
	$ 11,207	$ 8,444
Revenue + Transfers		
SkillsUSA/Other	$ 1,000	$ 9,248
Make-A-Wish/Community Blood Bank/Other	$ -	$ 512
National Technical Honor Society	$ -	$ 5,591
	$ 1,000	$ 15,351
Expenditure		
SkillsUSA	$ 1	$ 6,026
Make-A-Wish/Community Blood Bank/Other	$ -	$ -
National Technical Honor Society	$ -	$ 6,562
	$ 1	$ 12,588
Fund Balances- YTD		
Assigned-SkillsUSA/Other	$ 7,569	$ 6,570
Assigned -Other	$ 2,327	$ 2,327
Assigned-NTHS	$ 2,310	$ 2,310
	$ 12,206	$ 11,207

Business Manager's Report
July 2020

Prepared by Terri Birchard
Business Manager

5

NOREBT-ECTS	Medical/ Rx		Dental/Vision		Total	
Per Employee Per Month	$	1,283	$	85	$	1,368
Account Balance July 1, 2019, Per NOREBT Statement	$	585,627	SELF FUNDED - NA		$	585,627
	$	-			$	-
Account Balance July 1, 2019, Adjusted for June claims	$	585,627			$	585,627
Plus: YTD Contributions+receipts	$	692,738			$	692,738
Plus: Prescription formulary rebate	$	8,656			$	8,656
Plus: Interest allocation/Loyalty credit	$	13,624			$	13,624
Plus: reimbursement from excess loss fund	$	-			$	-
	$	715,018			$	715,018
Less: YTD gross claims	$	(448,049)			$	(448,049)
Less: YTD gross claims- prescription	$	(168,367)			$	(168,367)
Less: Claims Administration	$	(29,076)			$	(29,076)
Less: Stop Loss insurance	$	(22,204)			$	(22,204)
Less: reinsurance for large claims over 45K	$	(130,264)			$	(130,264)
Less: Miscellaneous Admin (Legal/ACA Fees/Audit)	$	(1,272)			$	(1,272)
Less: other expense- Wellness contribution	$	(1,602)			$	(1,602)
Less: Admin expenses/stop-loss ins	$	(1,041)			$	(1,041)
Less: Total YTD claims/exps.	$	(801,876)			$	(801,876)
Total YTD claims and expenses						
YTD contributions less expenses	$	(86,857)			$	(86,857)
Account balance - 6/30/2020 per NOREBT Statement	**$**	**498,770**	SELF FUNDED - NA		**$**	**498,770**
Months of claims + expenses in reserve		7.5	**Cash Balances - BAI**			7.5
avg monthly claims + expenses	$	66,823			$	66,823

Other information

A. ***Completing Foundation and School audits***
B. ***Working on Safety and PCCD grants spending***
C.
D.

Erie County Technical School
Treasurer's Report

General Fund - PNC - Depository Account - NWSB	July 2020	June 2020	May 2020
Beginning Cash Balance - PNC/NWSB	$ 439,767.95	$ 499,043.11	$ 273,652.14
Plus: Receipts			
Receipts Deposited	375,797.93	536,472.42	510,706.29
Tfr from other accounts	0.00	0.00	0.00
Credit card receipts	4,398.72	6,737.86	0.00
Total Receipts	$ 380,196.65	$ 543,210.28	$ 510,706.29
Less: Disbursements			
Checks Disbursements	296,259.05	271,100.04	136,028.95
Wire/ACH payments-taxes/fees/ RCTC Credit Card Refunds	0.00	0.00	22,600.97
Tfr to other accounts - FLEX/Vision/Dental/Food Service Fund	5,872.10	106,385.40	1,685.40
ACH transfers to PSDLAF	250,000.00	225,000.00	125,000.00
Total disbursements	$ 552,131.15	$ 602,485.44	$ 285,315.32
Ending Cash Balance - PNC/NWSB General Fund	$ 267,833.45	$ 439,767.95	$ 499,043.11

General Fund - PSDLAF/PSDMAX/Investments	July 2020	June 2020	May 2020
Beginning Cash Balance - PSDLAF	$ 449,349.81	$ 411,450.73	$ 459,092.49
Plus: Receipts			
Transfers from PNC-Erie	250,000.00	225,000.00	125,000.00
Void Add-backs	0.00	0.00	0.00
PSDLAF/PSDMAX interest	2.39	21.70	57.89
Social Security Subsidy direct deposit	9,487.43	0.00	21,504.40
Retirement Subsidy direct deposit	0.00	137,322.90	0.00
Vocational Ed Subsidy direct deposit	0.00	158,524.14	-
Other revenues - PSERS/Payroll adjustment/Equipment grant/RCTC tuit	20,000.00	7,992.00	6,940.00
Federal/State program grant direct deposit - Perkins	0.00	28,228.00	28,228.00
Total Receipts	$ 279,489.82	$ 557,088.74	$ 181,730.29
Less: Disbursements			
Check Disbursements	0.00	0.00	0.00
Payroll, VISA and ACH payments out	254,142.05	258,837.29	212,717.68
PSERS Employer/Employee Payment	19,990.61	260,352.37	16,654.37
TFR to other accounts/funds - Capital Projects Fund	0.00	0.00	0.00
Total Disbursements	$ 274,132.66	$ 519,189.66	$ 229,372.05
Ending Cash Balance - PSDLAF	$ 454,706.97	$ 449,349.81	$ 411,450.73

ERIEBank	July 2020	June 2020	May 2020
Beginning Cash Balance-ERIEBank	$ 922,511.13	$ 903,218.86	$ 903,218.32
Plus: Receipts			
Receipts Deposited	0.00	0.00	0.00
Interest	0.51	0.51	0.54
Unrealized gains/losses	0.00	19,291.76	0.00
Total Receipts	$ 0.51	$ 19,292.27	$ 0.54
Less: Disbursements			
Checks returned-credit fees-credit card refunds	0.00	0.00	0.00
Wire/ACH payments-taxes/fees - bi-annual investment mgmt fee	0.00	0.00	0.00
Tfr to other accounts	0.00	0.00	0.00
ACH transfers to PSDLAF/PLGIT	0.00	0.00	0.00
Total disbursements	$ -	$ -	$ -
Ending Cash Balance - ERIEBank	$ 922,511.64	$ 922,511.13	$ 903,218.86
	$ 2,704.24	$ 2,703.73	$ 2,703.22
	$ 919,808.18	$ 919,808.18	$ 900,516.42
	$ 922,511.64	$ 922,511.13	$ 903,218.86

Erie County Technical School
Treasurer's Report

General Fund Section 125-PNC	July 2020	June 2020	May 2020
Beginning Cash Balance-PNC	$ 11,586.95	$ 10,072.55	$ 8,415.68
Plus Receipts			
Receipts Deposited	2,328.10	1,885.40	1,685.40
Transfers from other accounts	0.00	0.00	0.00
Total Receipts	$ 2,328.10	$ 1,885.40	$ 1,685.40
Less Disbursements			
Check Disbursements	1,035.00	371.00	28.53
Other Disbursements	0.00	0.00	0.00
	$ 1,035.00	$ 371.00	$ 28.53
Ending Cash Balance-PNC	$ 12,880.05	$ 11,586.95	$ 10,072.55

General Fund -Dental and Vision Claims - PNC	July 2020	June 2020	May 2020
Beginning Cash Balance-PNC	$ 7,921.01	$ 8,447.51	$ 8,543.51
Plus Receipts			
Receipts Deposited	3,500.00	4,500.00	0.00
Transfers from other accounts	0.00	0.00	0.00
Total Receipts	$ 3,500.00	$ 4,500.00	$ -
Less Disbursements			
Check Disbursements	717.00	5,026.50	96.00
Other Disbursements	0.00	0.00	0.00
	$ 717.00	$ 5,026.50	$ 96.00
Ending Cash Balance-PNC	$ 10,704.01	$ 7,921.01	$ 8,447.51
Dental	7,864.35	4,841.35	6,367.85
Vision	2,839.66	3,079.66	2,079.66
	$ 10,704.01	$ 7,921.01	$ 8,447.51

Capital Projects Fund - PSDLAF / PNC / NWSB Accounts	July 2020	June 2020	May 2020
Beginning Cash and Investments Balance- PSDLAF	$ 738,386.43	$ 641,466.71	$ 682,882.25
Plus Receipts			
Transfers from General Fund-per budget	0.00	100,000.00	0.00
School District Pre-bid documents	0.00	0.00	0.00
Interest posted	72.98	72.82	132.51
Total Receipts	$ 72.98	$ 100,072.82	$ 132.51
Less disbursements			
Less transfers to General Fund	0.00	0.00	0.00
Less Checks	12,894.02	3,153.10	41,548.05
Less Checks issued - PreBid Documents	0.00	0.00	0.00
	$ 12,894.02	$ 3,153.10	$ 41,548.05
Ending Cash and Investments Balance - PSDLAF	$ 725,565.39	$ 738,386.43	$ 641,466.71
PNC account	15,554.80	15,554.80	15,554.80
NWSB account	347,226.04	160,051.58	63,158.05
PSDMAX account	362,784.55	562,780.05	562,753.86
	$ 725,565.39	$ 738,386.43	$ 641,466.71

Erie County Technical School
Treasurer's Report

Student Activity Fund - PNC / NWSB (For Information)	**July 2020**	**June 2020**	**May 2020**
Beginning Cash Balance - PNC	$ 11,395.35	$ 14,427.89	$ 17,659.68
Plus Receipts			
SkillsUSA-Receipts	1,000.00	90.25	0.00
COS Funds-Transfer from General Fund	0.00	0.00	0.00
NTHS-Receipts	0.00	0.00	0.00
NTHS-Transfer from General Fund	0.00	0.00	0.00
Community Blood Bank	0.00	0.00	0.00
Make A Wish/Other	0.00	0.00	0.00
Interest/bank fees posted	0.01	0.01	0.01
Total Receipts	$ 1,000.01	$ 90.26	$ 0.01
Less SkillsUSA-disbursements-checks/fees, adjustments	0.50	922.91	0.00
Less Make A Wish/Blood Bank-disbursements-checks/fees	0.00	1,000.00	0.00
Less NTHS-disbursements-checks/fees	0.50	1,199.89	3,231.80
	$ 1.00	$ 3,122.80	$ 3,231.80
Ending Cash Balance - PNC / NWSB	$ 12,394.36	$ 11,395.35	$ 14,427.89
SkillsUSA	6,695.46	5,695.95	7,028.60
Blood Bank/Other	460.00	460.00	460.00
Make A Wish	3,591.68	3,591.68	3,591.68
NTHS	1,647.22	1,647.72	3,347.61
	$ 12,394.36	$ 11,395.35	$ 14,427.89

Respectfully submitted

James Bucksbee/Treasurer
Joint Operating Committee

Prepared by: Terri Birchard, Business Manager

Erie County Technical School

Statement of Activities

General Fund - July 1, 2019 to June 30, 2020

		7/1/2019 to 5/31/2020	7/1/2019 6/30/2020
Revenues			
10-46510-000-	INTEREST INCOME	$3,518.48	$16,538.81
10-46530-000-	Gains Or Losses On Sale Of Investments - Secondary Program S	$14,533.76	$20,998.02
10-46910-000-	Facility Rental	$14,869.75	$16,517.00
10-46943-100-	RCTC PART TIME TUITION	$421,899.78	$505,269.91
10-46943-100-	RCTC BOOKSTORE SALES	$3,435.00	$3,425.00
10-46946-000-	FAIRVIEW SD	$155,591.37	$169,736.04
10-46946-000-	FORT LEBOEUF SD	$390,267.13	$425,745.96
10-46946-000-	GENERAL MCLANE SD	$371,832.12	$405,635.04
10-46946-000-	GIRARD SD	$362,096.13	$395,013.96
10-46946-000-	HARBOR CREEK SD	$399,035.12	$435,311.04
10-46946-000-	IROQUOIS SD	$206,152.87	$224,894.04
10-46946-000-	MILLCREEK SD	$736,297.87	$803,234.04
10-46946-000-	NORTH EAST SD	$359,610.14	$392,301.97
10-46946-000-	NORTHWESTERN SD	$308,905.63	$336,987.96
10-46946-000-	UNION CITY SD	$265,525.37	$289,664.04
10-46946-000-	WATTSBURG SD	$285,576.50	$311,538.00
10-46946-000-	DISTRICTS-ALTERNATIVE EDUCATION	$458,640.02	$514,500.02
10-46946-000-	DISTRICTS- TRANSITION CENTER PAYMENTS	$104,399.91	$174,516.84
10-46990-000-	MISCELLANEOUS REVENUE	$4,720.70	$31,512.36
10-46990-100-	RCTC - Refunds And Other Miscellaneous Revenue	$7,848.75	$7,558.75
10-46992-000-	INSURANCE PAYMENTS-INDIVIDUALS	$33,147.02	$33,868.53
10-47220-000-	VOCATIONAL EDUCATION SUBSIDY	$590,088.73	$748,612.87
10-47220-100-	VOCATIONAL EDUCATION SUBSIDY	$12,755.52	$12,755.52
10-47361-000-	PCCD School Safety & Security Grants	$0.00	$24,919.69
10-47369-000-	Safe Schools Grant - SRO / Equipment	$0.00	$20,000.00
10-47509-000-	CTE SUPP EQUIPMENT GRANT-STATE	$60,563.84	$60,563.84
10-47810-000-	SOCIAL SECURITY REIMBURSEMENT	$72,060.15	$107,229.34
10-47810-100-	SOCIAL SECURITY REIMBURSEMENT	$0.00	$4,044.41
10-47820-000-	RETIREMENT REIMBURSEMENT	$337,810.42	$514,182.22
10-47820-100-	RETIREMENT REIMBURSEMENT	$0.00	$10,668.43
10-48521-000-	PERKINS LOCAL PLAN	$282,280.00	$338,736.00
10-49400-000-	Sale of / Compen-loss of Fixed AssT	$1,981.97	$1,981.97
Total Revenues		**$6,265,444.05**	**$7,358,461.62**
Expenses			
10-61290-120-	Transition Center - Salary	$34,599.80	$34,599.80
10-61290-141-	Transition Center - Aide Wages	$45,936.63	$50,699.67
10-61290-213-	Transition Center - Life Insurance	$311.61	$311.61
10-61290-214-	Transition Center - LTD Insurance	$369.63	$369.63
10-61290-220-	Transition Center - Social Security	$5,827.01	$6,191.46
10-61290-230-	Transition Center - Retirement	$26,151.06	$27,784.31
10-61290-260-	Transition Center - Workers Comp	$1,144.00	$1,144.00

Erie County Technical School
Statement of Activities
General Fund - July 1, 2019 to June 30, 2020

		7/1/2019 to 5/31/2020	7/1/2019 6/30/2020
10-61290-271-	Transition Center - Medical	$32,842.70	$32,842.70
10-61290-272-	Transition Center - Supplemental Benefits	$152.76	$152.76
10-61290-580-	Transition Center - Field Trips/Travel	$70.00	$70.00
10-61290-610-	Transition Center - Special Needs-Instruction	$16,470.17	$16,470.17
10-61290-610-	Transition Center - Supplies	$2,770.69	$2,770.69
10-61320-120-	Tourism/Hospitality - Salary	$34,132.74	$46,707.97
10-61320-213-	Tourism/Hospitality - Life Insurance	$115.20	$115.20
10-61320-214-	Tourism/Hospitality - LTD Insurance	$223.20	$223.20
10-61320-220-	Tourism/Hospitality - Social Security	$2,598.77	$3,559.46
10-61320-230-	Tourism/Hospitality - Retirement	$11,779.96	$16,092.01
10-61320-260-	Tourism/Hospitality - Workers Comp	$453.00	$453.00
10-61320-271-	Tourism/Hospitality - Medical	$15,480.00	$15,480.00
10-61320-272-	Tourism/Hospitality - Dental/Vision	$72.00	$72.00
10-61320-610-	Tourism/Hospitality - Supplies	$5,917.97	$5,917.97
10-61330-120-	Health Assistant - Salary	$52,187.87	$71,414.98
10-61330-213-	Health Assistant - Life Insurance	$115.20	$115.20
10-61330-214-	Health Assistant - LTD Insurance	$223.20	$223.20
10-61330-220-	Health Assistant - Social Security	$3,936.47	$5,398.15
10-61330-230-	Health Assistant - Retirement	$18,011.79	$24,604.76
10-61330-260-	Health Assistant - Workers Comp	$682.00	$682.00
10-61330-271-	Health Assistant - Medical	$15,480.00	$15,480.00
10-61330-272-	Health Assistant - Dental/Vision	$72.00	$72.00
10-61330-610-	Health Assistant - Supplies	$4,504.72	$4,644.37
10-61330-610-	Health Assistant - Supplies (Perkins)	$1,168.78	$1,168.78
10-61341-120-	Early Childhood Education - Salary	$30,813.23	$41,830.90
10-61341-213-	Early Childhood Education - Life Insurance	$115.20	$115.20
10-61341-214-	Early Childhood Education - LTD Insurance	$223.20	$223.20
10-61341-220-	Early Childhood Education - Social Security	$3,181.44	$3,182.44
10-61341-230-	Early Childhood Education - Retirement	$9,378.56	$14,343.74
10-61341-260-	Early Childhood Education - Workers Comp	$530.00	$530.00
10-61341-271-	Early Childhood Education - Medical	$15,480.00	$15,480.00
10-61341-272-	Early Childhood Education - Dental/Vision	$72.00	$72.00
10-61341-610-	Early Childhood Education - Supplies	$4,494.32	$4,494.32
10-61341-750-	Early Childhood Education - Equipment - Perkins	$1,699.95	$1,699.95
10-61342-120-	Culinary - Salary	$65,022.70	$84,001.78
10-61342-213-	Culinary - Life Insurance	$230.40	$230.40
10-61342-214-	Culinary - LTD Insurance	$446.40	$446.40
10-61342-220-	Culinary - Social Security	$4,560.33	$6,246.86
10-61342-230-	Culinary - Retirement	$27,155.02	$37,910.77
10-61342-260-	Culinary - Workers Comp	$904.00	$904.00
10-61342-271-	Culinary - Medical	$30,960.00	$30,960.00
10-61342-272-	Culinary - Dental/Vision	$144.00	$144.00
10-61342-610-	Culinary - Supplies	$3,427.44	$3,427.44
10-61342-610-	Culinary - Supplies	$49,835.69	$49,835.69
10-61370-120-	Technical Instruction - Salary	$144,731.49	$201,682.96

Erie County Technical School
Statement of Activities
General Fund - July 1, 2019 to June 30, 2020

		7/1/2019 to 5/31/2020	7/1/2019 6/30/2020
10-61370-213-	Technical Instruction - Life Insurance	$446.79	$446.79
10-61370-214-	Technical Instruction - LTD Insurance	$865.65	$865.65
10-61370-220-	Technical Instruction - Social Security	$10,968.75	$15,288.09
10-61370-230-	Technical Instruction - Retirement	$39,156.08	$62,607.07
10-61370-231-	VOYA Retirement	$697.68	$771.12
10-61370-260-	Technical Instruction - Workers Comp	$2,104.00	$2,104.00
10-61370-271-	Technical Instruction - Medical	$60,037.30	$60,037.30
10-61370-272-	Technical Instruction - Dental/Vision	$279.24	$279.24
10-61370-610-	Technical Instruction - Computer Programming - Supplies	$2,784.25	$2,784.25
10-61370-610-	Technical Instruction - Drafting and Design - Supplies	$8,386.30	$8,386.30
10-61370-610-	Technical Instruction - Computer Networking - Supplies	$4,038.94	$4,038.94
10-61370-610-	Technical Instruction - Supplies (Perkins)	$23,354.48	$23,354.48
10-61370-648-	Technical Instruction - Software	$3,500.00	$3,500.00
10-61380-120-	Trade and Industrial - Salary	$487,485.79	$667,227.54
10-61380-141-	Trade and Industrial - Aides (Perkins)	$83,347.33	$92,103.85
10-61380-213-	Trade and Industrial - Life Insurance	$2,559.62	$3,320.13
10-61380-213-	Trade and Industrial - Life Insurance (Perkins)	$201.60	$201.60
10-61380-214-	Trade and Industrial - LTD Insurance	$1,533.94	$2,443.82
10-61380-220-	Trade and Industrial - Social Security	$37,078.50	$54,879.70
10-61380-220-	Trade and Industrial - Social Security (Perkins)	$6,376.07	$7,045.94
10-61380-230-	Trade and Industrial - Retirement	$171,136.27	$231,773.66
10-61380-230-	Trade and Industrial - Retirement (Perkins)	$28,579.82	$31,582.43
10-61380-250-	Trade and Industrial - Unemployment Comp	$567.84	$567.73
10-61380-260-	Trade and Industrial - Workers Comp	($5,807.00)	($5,807.00)
10-61380-260-	Trade and Industrial - Workers Comp (Perkins)	$1,062.00	$1,062.00
10-61380-271-	Trade and Industrial - Medical	$179,871.05	$236,621.56
10-61380-272-	Trade and Industrial - Dental/Vision	$19,621.95	$24,648.45
10-61380-330-	Trade and Industrial - Contracted Substitutes	$15,801.10	$15,801.10
10-61380-430-	Trade and Industrial - High School Repairs and Maintenance	$914.25	$914.25
10-61380-580-	Trade and Industrial - Travel (Perkins)	$1,950.00	$1,950.00
10-61380-610-	Trade and Industrial - Art and Design - Supplies	$2,764.92	$2,764.92
10-61380-610-	Trade and Industrial - Graphic Arts - Supplies	$5,039.39	$5,039.39
10-61380-610-	Trade and Industrail - Auto Body - Supplies	$6,425.60	$6,425.60
10-61380-610-	Trade and Industrial - Auto Tech - Supplies	$12,613.51	$12,780.38
10-61380-610-	Trade and Industrial - Construction Trades - Supplies	$7,224.99	$7,224.99
10-61380-610-	Trade and Industrial - Cosmetology - Supplies	$8,382.32	$8,247.32
10-61380-610-	Trade and Industrial - Electrical Engineering - Supplies	$14,471.65	$14,471.65
10-61380-610-	Trade and Industrial - Precision Machining - Supplies	$9,854.26	$9,854.26
10-61380-610-	Trade and Industrial - Facilities Maintenance - Supplies	$2,943.83	$2,943.83
10-61380-610-	Trade and Industrial - Metal Fabrication - Supplies	$8,416.05	$8,632.59
10-61380-610-	Trade and Industrial - Graduation Supplies	$319.66	$4,059.06
10-61380-610-	Trade and Industrial - Copier Paper Reimbursement Supplies	$4,688.00	$4,688.00
10-61380-610-	Trade and Industrail - Miscellaneous Lab Supplies	($133.80)	($133.80)
10-61380-610-	Trade and Industrial - Instructional Supt Supplies (Perkins)	$26,759.01	$110,164.57
10-61380-640-	Trade and Industrial - Textbooks	$22,816.91	$22,816.91

Erie County Technical School
Statement of Activities
General Fund - July 1, 2019 to June 30, 2020

		7/1/2019 to 5/31/2020	7/1/2019 6/30/2020
10-61380-648-	Trade & Industrial - Software	$264.00	$264.00
10-61380-648-	Trade and Industrial - Lab Software	$8,991.00	$8,991.00
10-61380-750-	Trade and Industrial - CTE Equipment Grant	$134.25	$134.25
10-61380-750-	Trade and Industrial - Equipment (Perkins)	$39,317.40	$39,317.40
10-61380-810-	SALARY-T & I	$0.00	$285.00
10-61390-120-	Other Voc Ed - Salary	$67,009.96	$91,697.87
10-61390-213-	Other Voc Ed - Life Insurance	$230.40	$230.40
10-61390-214-	Other Voc Ed - LTD Insurance	$446.40	$446.40
10-61390-220-	Other Voc Ed - Social Security	$5,101.34	$6,987.36
10-61390-230-	Other Voc Ed - Retirement	$23,087.68	$31,553.16
10-61390-260-	Other Voc Ed - Workers Comp	$1,389.00	$1,389.00
10-61390-271-	Other Voc Ed - Medical	$30,960.00	$30,960.00
10-61390-272-	Other Voc Ed - Dental/Vision	$144.00	$144.00
10-61390-610-	Other Voc Ed - Supplies	$185.98	$185.98
10-61390-610-	Other Voc Ed - Math Supplies	$569.16	$569.16
10-61442-140-	Career Alternative Education - Secretary wages	$17,561.94	$19,864.50
10-61442-213-	Career Alternative Education - Life Insurance	$33.60	$33.60
10-61442-220-	Career Alternative Education - Social Security	$1,343.57	$1,519.73
10-61442-230-	Career Alternative Education - Retirement	$6,027.96	$6,817.50
10-61442-260-	Career Alternative Education - Worker Comp	$92.28	$92.28
10-61442-329-	Career Alternative Education - Professional Services	$365,310.00	$415,580.00
10-61442-610-	Career Alternative Education - Supplies	$5,969.37	$5,969.37
10-61442-635-	Career Alternative Education - Meals/Refreshments	$9,757.33	$9,757.33
10-61610-110-	RCTC - Manager Salaries	$56,710.53	$62,372.31
10-61610-120-	RCTC - Instructor Salary	$27,189.75	$27,189.75
10-61610-140-	RCTC - Secretary Salary	$7,175.70	$7,175.70
10-61610-213-	RCTC - Life Insurance	$67.20	$67.20
10-61610-220-	RCTC - Social Security	$6,556.87	$6,989.99
10-61610-230-	RCTC - Retirement	$6,970.89	$13,028.51
10-61610-230-	RCTC- Retirement	$5,200.60	$5,200.60
10-61610-231-	RCTC - VOYA Retirement	$161.84	$209.24
10-61610-260-	RCTC - Workers Comp	$831.72	$831.72
10-61610-290-	RCTC - 403(b) payments	$930.00	$930.00
10-61610-330-	RCTC - Contracted Services	$308,991.22	$394,903.36
10-61610-530-	RCTC - Postage	$90.90	$2,090.90
10-61610-540-	RCTC - Advertising	$3,455.03	$3,455.03
10-61610-610-	RCTC Supplies	$70.31	$70.31
10-61610-610-	RCTC - Supplies	$10,767.88	$10,767.88
10-61610-640-	RCTC- Textbooks	$501.11	$501.11
10-61610-648-	RCTC Supplies - Software	$660.00	$660.00
10-62122-120-	Pupil Personnel - Counselor Salary	$137,365.83	$187,664.80
10-62122-140-	Pupil Personnel - Co-op Salary	$24,266.76	$26,809.16
10-62122-213-	Pupil Personnel - Life Insurance	$379.20	$379.20
10-62122-214-	Pupil Personnel - LTD Insurance	$669.60	$669.60
10-62122-220-	Pupil Personnel - Social Security	$11,947.41	$15,978.13

Statement of Activities

General Fund - July 1, 2019 to June 30, 2020

		7/1/2019 to 5/31/2020	7/1/2019 6/30/2020
10-62122-230-	Pupil Personnel - Retirement	$53,825.84	$71,945.15
10-62122-260-	Pupil Personnel - Workers Comp	$2,256.00	$2,256.00
10-62122-271-	Pupil Personnel - Medical	$46,440.00	$46,440.00
10-62122-272-	Pupil Personnel - Dental/Vision	$216.00	$216.00
10-62122-329-	Pupil Personnel - Professional Services (Perkins)	$29,085.00	$29,085.00
10-62122-330-	Pupil Personnel - Advertising Services	$1,350.00	$1,350.00
10-62122-550-	Pupil Personnel - Admissions Printing	$20,158.34	$23,801.61
10-62122-580-	Pupil Personnel - Travel - Career Planning	$175.00	$175.00
10-62122-580-	Pupil Personnel - Travel - Admissions	$969.18	$1,388.93
10-62122-610-	Pupil Personnel - Supplies - Career Planning	$1,122.54	$2,542.50
10-62122-610-	Pupil Personnel - Advertising - Newspaper	$165.93	$165.93
10-62122-610-	Pupil Personnel - Supplies - Admissions	$1,725.54	$1,725.54
10-62122-610-	Pupil Personnel - Supplies - Special Education	$2,788.68	$898.87
10-62122-610-	Pupil Personnel - Supplies - Co-op	$3,338.79	$3,338.79
10-62122-635-	Pupil Personnel - Meals - Career Planning	$1,000.00	$1,000.00
10-62122-635-	Pupil Personnel - Meals - Admissions	$3,380.79	$3,450.04
10-62122-635-	Pupil Personnel - Meals - Co-op	$2,353.56	$4,803.56
10-62260-110-	Curriculum Development - Salary	$142,484.80	$154,358.60
10-62260-213-	Curriculum Development - Life Insurance	$591.36	$591.36
10-62260-214-	Curriculum Development - LTD Insurance	$912.48	$912.48
10-62260-220-	Curriculum Development - Social Security	$10,903.62	$11,812.26
10-62260-230-	Curriculum Development - Retirement	$48,858.06	$52,929.58
10-62260-260-	Curriculum Development - Workers Comp	$1,614.00	$1,614.00
10-62260-271-	Curriculum Development - Medical	$30,960.00	$30,960.00
10-62260-272-	Curriculum Development - Dental/Vision	$144.00	$144.00
10-62260-330-	Curriculum Development - Accreditation Services	$300.00	$300.00
10-62260-580-	Curriculum Development - Travel	$0.00	$352.45
10-62260-610-	Curribulum Development - Supplies	$713.54	$713.54
10-62260-635-	Curriculum Development - Food	$195.00	$195.00
10-62271-240-	Instructional Staff Development - Tuition - Certified	$33,922.00	$33,922.00
10-62271-330-	Instructional Staff Development -Professional Fee- Certified	$525.00	$525.00
10-62271-580-	Instructional Staff Development - Travel	$5,489.42	$5,489.42
10-62271-610-	INST STAFF DEV- CERT TUITION	$82.48	$82.48
10-62271-810-	Instructional Staff Development - Dues - Certified	$477.00	$477.00
10-62310-110-	Board Services - Salary	$2,150.16	$2,329.34
10-62310-214-	Board Services - LTD Insurance	$14.84	$14.84
10-62310-220-	Board Services - Social Security	$165.93	$179.79
10-62310-230-	Board Services - Retirement	$750.88	$814.02
10-62310-260-	Board Services - Workers Comp	$22.00	$22.00
10-62310-330-	Board Services - Professional Services	$100.00	$100.00
10-62310-525-	Board Services - E&O and Bonding Insurances	$9,943.00	$9,943.00
10-62310-530-	Board Services - Postage	$7,109.35	$5,615.56
10-62310-540-	Board Services - Advertising - Legal Ads	$618.40	$618.40
10-62310-581-	Board Services - Board Local Mileage	$1,201.68	$1,201.68
10-62310-610-	Board Services - Supplies (JOC Meeting Expenses)	$56.10	$56.10

Erie County Technical School
Statement of Activities
General Fund - July 1, 2019 to June 30, 2020

		7/1/2019 to 5/31/2020	7/1/2019 6/30/2020
10-62310-635-	Board Services -Meals/Refreshments	$1,112.79	$1,112.79
10-62310-810-	Board Services - Dues and Fees	$4,774.00	$4,774.00
10-62350-330-	Professional Services - Legal and Accounting	$34,563.60	$35,596.10
10-62360-110-	Director Services - Salary	$101,961.60	$114,971.18
10-62360-213-	Director Services - Life Insurance	$422.40	$422.40
10-62360-214-	Director Services - LTD Insurance	$669.60	$669.60
10-62360-220-	Director Services - Social Security	$7,753.11	$8,742.83
10-62360-230-	Director Services - Retirement	$35,015.39	$39,476.38
10-62360-260-	Director Services - Workers Comp	$1,093.00	$1,093.00
10-62360-271-	Director Services - Medical	$15,480.00	$15,480.00
10-62360-272-	Director Services - Dental/Vision	$72.00	$72.00
10-62360-330-	Directors Services - Superintendent Professional Services	$5,492.86	$5,492.86
10-62360-580-	Director Services - Travel	$2,314.33	$2,617.09
10-62360-610-	Director Services - Supplies	$1,373.19	$1,383.19
10-62360-635-	Director Services - Meals and Refreshments	$2,496.86	$2,624.33
10-62380-110-	Principal/High School Secretary - Principal Salary	$104,553.28	$113,117.22
10-62380-140-	Principal/High School Secretary - HS Secretary Salary	$32,728.24	$39,666.85
10-62380-213-	Principal/High School Secretary - Life Insurance	$589.44	$589.44
10-62380-214-	Principal/High School Secretary - LTD Insurance	$892.80	$892.80
10-62380-220-	Principal/High School Secretary - Social Security	$10,305.02	$11,476.95
10-62380-230-	Principal/High School Secretary - Retirement	$46,484.79	$51,800.61
10-62380-260-	Principal/High School Secretary - Workers Comp	$1,317.00	$1,317.00
10-62380-271-	Principal/High School Secretary - Medical	$30,960.00	$30,960.00
10-62380-272-	Principal/High School Secretary - Dental/Vision	$144.00	$144.00
10-62380-610-	Principal/High School Secretary - High School Supplies	$3,920.76	$6,491.91
10-62380-610-	Principaly/High School Secretary - Infinite Campus Photos	$2,050.00	$2,050.00
10-62380-635-	Principal/High School Secretary - Meals and Refreshments	$425.38	$425.38
10-62411-110-	Health Services - Student Health Svcs Coordinator	$2,500.00	$2,500.00
10-62411-220-	Health Services - Health Service Coordinator-Social Security	$191.25	$191.25
10-62411-230-	Health Services - Health Service Coordiinator - Retirement	$857.25	$857.25
10-62419-130-	Health Services - Supplemental School Nurse - Salary	$24,272.09	$27,029.09
10-62419-220-	Health Services - Supplemental School Nurse -Social Security	$1,856.82	$2,067.74
10-62419-230-	Health Services - Supplemental School Nurse - Retirement	$8,322.92	$9,268.30
10-62419-260-	Health Services - Supplemental School Nurse - Workers Comp	$255.00	$255.00
10-62440-610-	Health Services - Supplies	$1,697.71	$1,855.71
10-62511-110-	Business Services - Business Office Manager - Salary	$71,470.26	$77,427.96
10-62511-140-	Business Services - Business Office Secretary - Salary	$27,236.55	$31,825.40
10-62511-213-	Business Services - Life Insurance	$422.40	$422.40
10-62511-214-	Business Services - LTD Insurance	($494.53)	($494.53)
10-62511-220-	Business Services - Social Security	$7,407.96	$8,195.71
10-62511-230-	Business Services - Retirement	$33,863.03	$37,479.43
10-62511-260-	Business Services - Workers Comp	$1,025.00	$1,025.00
10-62511-271-	Business Services - Medical	$30,960.00	$30,960.00
10-62511-272-	Business Services - Dental/Vision	$144.00	$144.00
10-62511-330-	Business Services - Contracted Payroll Services	$27,461.55	$29,853.05

Erie County Technical School
Statement of Activities
General Fund - July 1, 2019 to June 30, 2020

		7/1/2019 to 5/31/2020	7/1/2019 6/30/2020
10-62511-610-	Business Services - Supplies	$4,360.33	$4,479.83
10-62600-621-	Maintenance - Natural Gas (High School)	$1,897.43	$0.00
10-62600-621-	Maintenance - Natural Gas (Skills Center)	$491.63	$0.00
10-62611-110-	Maintenance Supervisor - Salary	$61,385.76	$66,501.24
10-62611-213-	Maintenance/Custodial - Life Insurance	$255.36	$255.36
10-62611-214-	Maintenance Supervisor - LTD Insurance	$412.32	$412.32
10-62611-220-	Maintenance Supervisor - FICA	$4,718.16	$5,111.34
10-62611-230-	Maintenance Supervisor - Retirement	$21,049.20	$22,803.30
10-62611-260-	Maintenance Supervisor - Workers Comp	$618.00	$618.00
10-62611-271-	Maintenance Supervisor - Medical	$15,480.00	$15,480.00
10-62611-272-	Maintenance Supervisor - Dental/Vision	$72.00	$72.00
10-62619-180-	Maintenance/Custodial - Salary	$168,987.20	$195,546.65
10-62619-213-	Maintenance/Custodial - Life Insurance	$364.80	$364.80
10-62619-214-	Maintenance/Custodial - LTD Insurance	$428.16	$428.16
10-62619-220-	Maintenance/Custodial - FICA	$12,856.66	$14,866.96
10-62619-230-	Maintenance Custodial - Retirement	$40,404.79	$52,478.69
10-62619-231-	Maintenance/Custodial - VOYA Retirement	$215.31	$310.83
10-62619-260-	Maintenance/Custodial - Workers Comp	$1,976.00	$1,976.00
10-62619-271-	Maintenance/Custodial - Medical	$30,960.00	$30,960.00
10-62619-272-	Maintenance/Custodial - Dental/Vision	$144.00	$144.00
10-62620-340-	Maintenance - Contracted Services	$3,314.72	$3,364.72
10-62620-340-	Maintenance - Contracted Services (Skill Center)	$2,192.48	$2,192.48
10-62620-411-	Maintenance - Disposal Services	$11,248.49	$12,282.49
10-62620-415-	Maintenance - High School Laundry/Dry Cleaning	$5,272.50	$5,272.50
10-62620-422-	Maintenance - Electricity (High School)	$49,290.93	$65,775.36
10-62620-422-	Maintenance - Electricity (Skills Center)	$13,469.06	$16,103.02
10-62620-424-	Maintenance - Water/Sewer	$8,909.91	$9,150.91
10-62620-430-	Maintenance - Repairs and Maintenance (High School)	$0.00	$1,145.00
10-62620-521-	Maintenance - Property and Liability Ins (High School)	$42,400.50	$42,400.50
10-62620-521-	Maintenance - Property and Liability Ins (Skills Center)	$14,133.50	$14,133.50
10-62620-610-	Maintenance - Supplies (High School)	$41,925.32	$43,430.27
10-62620-621-	Maintenance - Natural Gas (High School)	$43,014.37	$46,501.01
10-62620-621-	Maintenance - Natural Gas (Skills Center)	$8,052.97	$9,749.66
10-62620-622-	Maintenance - Electricity (High School)	$11,455.91	$0.00
10-62620-622-	Maintenance - Electricity (Skills Center)	$1,474.69	($0.01)
10-62630-412-	Care of Grounds - Snow Removal	$17,869.43	$17,869.43
10-62630-414-	Care of Grounds - Lawn Care	$229.09	$229.09
10-62640-430-	Operations and Maintenance - Repairs/Maintenance HS	$16,397.68	$16,604.36
10-62640-430-	Operations and Maintenance - Repairs/Maintenance Skill Cente	$1,997.69	$1,997.69
10-62650-626-	Vehicle Operations - Gasoline/Diesel	$1,996.31	$2,505.84
10-62660-360-	Safe Schools	$34,008.03	$58,967.18
10-62660-610-	Safe School Supplies	$2,399.77	$2,399.77
10-62660-610-	Safety Grant Supplies	$8,486.00	$32,978.80
10-62660-610-	Safe Schools	$0.00	$743.17
10-62660-610-	Safe Schools - PCCD COVID Supplies	$0.00	$681.70

Statement of Activities

General Fund - July 1, 2019 to June 30, 2020

		7/1/2019 to 5/31/2020	7/1/2019 6/30/2020
10-62830-330-	HR/Quality - Staff Services - Other Professional Services	$3,752.00	$3,752.00
10-62831-110-	HR/Quality - Coordinator Salary	$78,063.12	$82,554.85
10-62831-213-	HR/Quality - Life Insurance	$324.48	$324.48
10-62831-214-	HR/Quality - LTD Insurance	$524.28	$524.28
10-62831-220-	HR/Quality - FICA	$5,890.36	$6,230.17
10-62831-230-	HR/Quality - Retirement	$26,767.92	$28,308.13
10-62831-260-	HR/Quality - Workers Comp	$786.00	$786.00
10-62831-271-	HR/Quality - Medical	$15,480.00	$15,480.00
10-62831-272-	HR/Quality - Dental/Vision	$72.00	$72.00
10-62831-610-	HR/Quality - Supplies	$2,039.88	$2,446.92
10-62831-635-	HR/Quality - Meals and Refreshments	$1,850.17	$1,850.17
10-62832-540-	HR/Quality - Advertising and Recruiting	$2,895.00	$5,790.00
10-62834-324-	Staff Development - Employee Training - Non-Instructional	$4,644.00	$4,644.00
10-62834-580-	Staff Development - Travel - Non-Instructional	$1,680.60	$2,309.60
10-62834-810-	Staff Development - Dues - Non-Instructional	$2,843.90	$2,843.90
10-62839-330-	HR/Quality - ISO Audit	$6,191.55	$6,191.55
10-62840-110-	Technology Services - Admin Salary	$66,905.38	$72,469.68
10-62840-140-	Technology Services -Classified-Assistant- Salary	$36,749.88	$42,649.41
10-62840-213-	Technology Services - Life Insurance	$393.60	$393.60
10-62840-214-	Technology Services - LTD Insurance	$671.64	$671.64
10-62840-220-	Technology Services - Social Security	$7,979.34	$8,853.71
10-62840-230-	Technology Services - Retirement	$34,585.75	$38,516.65
10-62840-260-	Technology Services - Worker Compensation	$414.00	$414.00
10-62840-271-	Technology Services - Medical	$30,960.00	$30,960.00
10-62840-272-	Technology Services - Dental/Vision	$144.00	$144.00
10-62840-348-	Technology Services - Professional Services	$20,662.71	$20,662.71
10-62840-438-	Technology Services - Service Contracts	$16,877.58	$17,526.61
10-62840-538-	Technology Services - Communication/Telephone	$8,223.33	$9,395.61
10-62840-618-	Technology Services - Supplies	$5,575.25	$7,618.88
10-62840-618-	Technology - printer toner stock	$4,499.89	$4,499.89
10-62840-648-	Technology Services - Software	$4,500.00	$12,704.15
10-62840-758-	Technology Services - Equipment	$0.00	$8,473.10
10-62840-758-	Technology Services - Equipment PCCD Cares Grant	$0.00	$31,631.72
10-63210-120-	Student Activity - Advisors	$3,000.00	$3,000.00
10-63210-220-	Student Activity - Social Security	$229.50	$229.50
10-63210-230-	Student Activity - Retirement	$1,028.70	$1,028.70
10-64200-430-	Site Improvements - Repairs	$12,638.00	$12,638.00
10-64600-430-	Building Improvments - Repairs	$19,570.07	$23,370.07
10-65230-931-	Capital Project Fund - Transfers	$65,900.00	$165,900.00
Total Expenses		**$5,604,580.49**	**$6,857,433.64**
NET SURPLUS/(DEFICIT)		**$660,863.56**	**$501,027.98**

Erie County Technical School
Statement of Activities - General Fund
July 1, to July 31, 2020

		7/1/2020 7/31/2020
Revenues		
10-46510-000-000-00-000-000	INTEREST INCOME	$188.48
10-46530-000-000-00-000-000	Gains Or Losses On Sale Of Investmen	$0.00
10-46790-000-000-00-000-000	Student Fees - Supplies / Uniforms	$0.00
10-46910-000-000-00-000-000	Facility Rental	$1,297.25
10-46943-000-000-00-000-000	Adult Education Tuition - Secondary P	$0.00
10-46943-000-000-03-000-000	Adult Education Tuition - Secondary P	$0.00
10-46946-000-000-01-000-000	FAIRVIEW SD	$16,708.50
10-46946-000-000-02-000-000	FORT LEBOEUF SD	$34,575.58
10-46946-000-000-03-000-000	GENERAL MCLANE SD	$31,628.50
10-46946-000-000-04-000-000	GIRARD SD	$37,339.50
10-46946-000-000-05-000-000	HARBOR CREEK SD	$34,683.67
10-46946-000-000-06-000-000	IROQUOIS SD	$20,613.58
10-46946-000-000-07-000-000	MILLCREEK SD	$67,137.67
10-46946-000-000-08-000-000	NORTH EAST SD	$34,765.92
10-46946-000-000-09-000-000	NORTHWESTERN SD	$25,644.50
10-46946-000-000-10-000-000	UNION CITY SD	$26,403.83
10-46946-000-000-11-000-000	WATTSBURG SD	$27,791.25
10-46946-000-000-92-000-000	DISTRICTS-ALTERNATIVE EDUCAT	$0.00
10-46946-000-000-94-000-000	DISTRICTS- TRANSITION CENTER	$0.00
10-46969-000-000-00-000-000	Other Contracted Services - ECVTS/C	$0.00
10-46990-000-000-00-000-000	MISCELLANEOUS REVENUE	$2,982.38
10-46992-000-000-00-000-000	INSURANCE PAYMENTS-INDIVI	$7,911.45
10-47220-000-000-00-000-000	VOCATIONAL EDUCATION SUBS	$0.00
10-47360-000-000-00-000-000	Safe Schools - SRO Grant	$0.00
10-47361-000-360-00-000-000	PCCD School Safety & Security Gra	$0.00
10-47369-000-360-00-000-000	Safe Schools Grant - SRO / Equipmen	$0.00
10-47509-000-000-00-000-000	CTE SUPP EQUIPMENT GRANT-STA	$0.00
10-47810-000-000-00-000-000	SOCIAL SECURITY REIMBURSEME	$0.00
10-47820-000-000-00-000-000	RETIREMENT REIMBURSEMENT	$0.00
10-48521-000-000-00-000-000	PERKINS LOCAL PLAN	$0.00
10-48521-000-663-00-000-000	PERKINS LOCAL PLAN	$0.00

Erie County Technical School
Statement of Activities - General Fund
July 1, to July 31, 2020

		7/1/2020 7/31/2020
10-49400-000-000-00-000-000	Sale of / Compen-loss of Fixed AssT	$0.00
10-46943-100-000-00-000-000	RCTC PART TIME TUITION	$31,194.01
10-46943-100-000-01-000-000	RCTC BOOKSTORE SALES	$50.00
10-46990-100-000-00-000-000	RCTC - Refunds And Other Miscella	$348.70
10-47220-100-000-00-000-000	VOCATIONAL EDUCATION SUBS	$0.00
10-47810-100-000-00-000-000	SOCIAL SECURITY REIMBURSEME	$0.00
10-47820-100-000-00-000-000	RETIREMENT REIMBURSEMENT	$0.00
Total Revenues		**$401,264.77**

Expenses

10-99990-000-000-00-000-000	General Fund Closing	$0.00
10-61610-110-100-40-000-000	RCTC - Manager Salaries	$4,431.53
10-62260-110-000-00-000-000	Curriculum Development - Salary	$18,300.52
10-62310-110-000-00-000-000	Board Services - Salary	$281.29
10-62360-110-000-00-000-000	Director Services - Salary	$13,367.38
10-62380-110-000-00-000-000	Principal/High School Secretary - Prin	$13,199.21
10-62411-110-000-00-000-000	Health Services - Student Health Svcs C	$0.00
10-62511-110-000-00-000-000	Business Services - Business Office M	$9,177.16
10-62611-110-000-00-000-000	Maintenance Supervisor - Salary	$7,884.22
10-62830-110-000-00-000-000	HR-QUALITY- EAP	$0.00
10-62831-110-000-00-000-000	HR/Quality - Coordinator Salary	$0.00
10-62840-110-000-00-000-000	Technology Services - Admin Salary	$8,575.98
10-61290-120-000-00-000-000	Transition Center - Salary	$0.00
10-61320-120-000-00-000-000	Tourism/Hospitality - Salary	$5,389.38
10-61330-120-000-00-000-000	Health Assistant - Salary	$8,240.19
10-61341-120-000-00-000-000	Early Childhood Education - Salary	$5,193.36
10-61342-120-000-00-000-000	Culinary - Salary	$0.00
10-61370-120-000-00-000-000	Technical Instruction - Salary	$16,267.83
10-61380-120-000-00-000-000	Trade and Industrial - Salary	$72,484.41
10-61390-120-000-00-000-000	Other Voc Ed - Salary	$10,580.53
10-61610-120-100-40-000-000	RCTC - Instructor Salary	$0.00

Erie County Technical School
Statement of Activities - General Fund
July 1, to July 31, 2020

		7/1/2020 7/31/2020
10-62122-120-000-00-000-000	Pupil Personnel - Counselor Salary	$5,913.36
10-63210-120-000-00-000-000	Student Activity - Advisors	$0.00
10-61290-121-000-00-000-000	Transition Center - Substitute Wages	$0.00
10-61380-121-000-00-000-000	Trade and Industrial - Substitutes	$0.00
10-62411-130-000-00-000-000	Health Services - Health Service Coord	$0.00
10-62419-130-000-00-000-000	Health Services - Supplemental School	$935.06
10-61442-140-000-00-000-000	Career Alternative Education - Secreta	$1,540.08
10-61610-140-100-40-000-000	RCTC - Secretary Salary	$0.00
10-62122-140-000-00-000-000	Pupil Personnel - Co-op Salary	$2,189.18
10-62380-140-000-00-000-000	Principal/High School Secretary - HS S	$4,478.95
10-62511-140-000-00-000-000	Business Services - Business Office S	$4,041.05
10-62840-140-000-00-000-000	Technology Services -Classified-Assi	$4,589.77
10-61290-141-000-00-000-000	Transition Center - Aide Wages	$0.00
10-61380-141-663-00-000-000	Trade and Industrial - Aides (Perkins)	$0.00
10-62619-180-000-00-000-000	Maintenance/Custodial - Salary	$22,460.83
10-61290-213-000-00-000-000	Transition Center - Life Insurance	$0.00
10-61320-213-000-00-000-000	Tourism/Hospitality - Life Insurance	$0.00
10-61330-213-000-00-000-000	Health Assistant - Life Insurance	$0.00
10-61341-213-000-00-000-000	Early Childhood Education - Life Insu	$0.00
10-61342-213-000-00-000-000	Culinary - Life Insurance	$0.00
10-61370-213-000-00-000-000	Technical Instruction - Life Insurance	$0.00
10-61380-213-000-00-000-000	Trade and Industrial - Life Insurance	$760.51
10-61380-213-663-00-000-000	Trade and Industrial - Life Insurance (	$0.00
10-61390-213-000-00-000-000	Other Voc Ed - Life Insurance	$0.00
10-61442-213-000-00-000-000	Career Alternative Education - Life In	$0.00
10-61610-213-100-40-000-000	RCTC - Life Insurance	$0.00
10-62122-213-000-00-000-000	Pupil Personnel - Life Insurance	$0.00
10-62260-213-000-00-000-000	Curriculum Development - Life Insura	$0.00
10-62360-213-000-00-000-000	Director Services - Life Insurance	$0.00
10-62380-213-000-00-000-000	Principal/High School Secretary - Life I	$0.00
10-62411-213-000-00-000-000	Health Services - Life Insurance	$0.00
10-62511-213-000-00-000-000	Business Services - Life Insurance	$0.00
10-62611-213-000-00-000-000	Maintenance/Custodial - Life Insuran	$0.00

		7/1/2020 7/31/2020
10-62619-213-000-00-000-000	Maintenance/Custodial - Life Insuran	$0.00
10-62830-213-000-00-000-000	HR-QUALITY- EAP	$0.00
10-62831-213-000-00-000-000	HR/Quality - Life Insurance	$0.00
10-62840-213-000-00-000-000	Technology Services - Life Insurance	$0.00
10-61290-214-000-00-000-000	Transition Center - LTD Insurance	$0.00
10-61320-214-000-00-000-000	Tourism/Hospitality - LTD Insurance	$0.00
10-61330-214-000-00-000-000	Health Assistant - LTD Insurance	$0.00
10-61341-214-000-00-000-000	Early Childhood Education - LTD Insu	$0.00
10-61342-214-000-00-000-000	Culinary - LTD Insurance	$0.00
10-61370-214-000-00-000-000	Technical Instruction - LTD Insurance	$0.00
10-61380-214-000-00-000-000	Trade and Industrial - LTD Insurance	$866.19
10-61380-214-663-00-000-000	Trade and Industrial - LTD Insurance (	$0.00
10-61390-214-000-00-000-000	Other Voc Ed - LTD Insurance	$0.00
10-61442-214-000-00-000-000	Career Alternative Education - LTD I	$0.00
10-62122-214-000-00-000-000	Pupil Personnel - LTD Insurance	$0.00
10-62260-214-000-00-000-000	Curriculum Development - LTD Insur	$0.00
10-62310-214-000-00-000-000	Board Services - LTD Insurance	$0.00
10-62360-214-000-00-000-000	Director Services - LTD Insurance	$0.00
10-62380-214-000-00-000-000	Principal/High School Secretary - LTD	$0.00
10-62511-214-000-00-000-000	Business Services - LTD Insurance	$0.00
10-62611-214-000-00-000-000	Maintenance Supervisor - LTD Insura	$0.00
10-62619-214-000-00-000-000	Maintenance/Custodial - LTD Insura	$0.00
10-62830-214-000-00-000-000	HR-QUALITY- EAP	$0.00
10-62831-214-000-00-000-000	HR/Quality - LTD Insurance	$0.00
10-62840-214-000-00-000-000	Technology Services - LTD Insurance	$0.00
10-61290-220-000-00-000-000	Transition Center - Social Security	$0.00
10-61320-220-000-00-000-000	Tourism/Hospitality - Social Security	$410.31
10-61330-220-000-00-000-000	Health Assistant - Social Security	$616.59
10-61341-220-000-00-000-000	Early Childhood Education - Social Se	$1,665.66
10-61342-220-000-00-000-000	Culinary - Social Security	$714.90
10-61370-220-000-00-000-000	Technical Instruction - Social Security	$1,237.28
10-61380-220-000-00-000-000	Trade and Industrial - Social Security	$5,465.42
10-61380-220-663-00-000-000	Trade and Industrial - Social Security (	$0.00

Erie County Technical School
Statement of Activities - General Fund
July 1, to July 31, 2020

		7/1/2020 7/31/2020
10-61390-220-000-00-000-000	Other Voc Ed - Social Security	$805.50
10-61442-220-000-00-000-000	Career Alternative Education - Social S	$117.82
10-61610-220-000-00-000-000	RCTC - Social Security	$0.00
10-61610-220-100-40-000-000	RCTC - Social Security	$339.01
10-62122-220-000-00-000-000	Pupil Personnel - Social Security	$617.55
10-62260-220-000-00-000-000	Curriculum Development - Social Secu	$1,400.43
10-62310-220-000-00-000-000	Board Services - Social Security	$21.75
10-62360-220-000-00-000-000	Director Services - Social Security	$1,014.34
10-62380-220-000-00-000-000	Principal/High School Secretary - Soci	$1,331.35
10-62411-220-000-00-000-000	Health Services - Health Service Coord	$0.00
10-62419-220-000-00-000-000	Health Services - Supplemental School	$71.53
10-62511-220-000-00-000-000	Business Services - Social Security	$982.60
10-62611-220-000-00-000-000	Maintenance Supervisor - FICA	$605.89
10-62619-220-000-00-000-000	Maintenance/Custodial - FICA	$1,686.01
10-62830-220-000-00-000-000	HR-QUALITY- EAP	$0.00
10-62831-220-000-00-000-000	HR/Quality - FICA	$0.00
10-62840-220-000-00-000-000	Technology Services - Social Security	$1,003.31
10-63210-220-000-00-000-000	Student Activity - Social Security	$0.00
10-61290-230-000-00-000-000	Transition Center - Retirement	$0.00
10-61320-230-000-00-000-000	Tourism/Hospitality - Retirement	$1,859.88
10-61330-230-000-00-000-000	Health Assistant - Retirement	$2,843.70
10-61341-230-000-00-000-000	Early Childhood Education - Retiremen	$0.00
10-61342-230-000-00-000-000	Culinary - Retirement	$12,764.37
10-61370-230-000-00-000-000	Technical Instruction - Retirement	$3,924.46
10-61380-230-000-00-000-000	Trade and Industrial - Retirement	$25,012.63
10-61380-230-663-00-000-000	Trade and Industrial - Retirement (Per	$0.00
10-61390-230-000-00-000-000	Other Voc Ed - Retirement	$3,651.33
10-61442-230-000-00-000-000	Career Alternative Education - Retirem	$531.48
10-61610-230-000-00-000-000	RCTC - Retirement	$585.13
10-61610-230-100-40-000-000	RCTC- Retirement	$0.00
10-62122-230-000-00-000-000	Pupil Personnel - Retirement	$2,796.19
10-62260-230-000-00-000-000	Curriculum Development - Retirement	$6,315.50
10-62310-230-000-00-000-000	Board Services - Retirement	$99.63

Erie County Technical School
Statement of Activities - General Fund
July 1, to July 31, 2020

		7/1/2020 7/31/2020
10-62360-230-000-00-000-000	Director Services - Retirement	$4,613.08
10-62380-230-000-00-000-000	Principal/High School Secretary - Reti	$6,100.73
10-62411-230-000-00-000-000	Health Services - Health Service Coord	$0.00
10-62419-230-000-00-000-000	Health Services - Supplemental School	$322.69
10-62511-230-000-00-000-000	Business Services - Retirement	$4,561.60
10-62611-230-000-00-000-000	Maintenance Supervisor - Retirement	$2,720.85
10-62619-230-000-00-000-000	Maintenance Custodial - Retirement	$4,838.47
10-62830-230-000-00-000-000	HR-QUALITY- EAP	$0.00
10-62831-230-000-00-000-000	HR/Quality - Retirement	$0.00
10-62840-230-000-00-000-000	Technology Services - Retirement	$4,543.56
10-63210-230-000-00-000-000	Student Activity - Retirement	$0.00
10-61370-231-000-00-000-000	VOYA Retirement	$110.16
10-61610-231-000-00-000-000	RCTC - VOYA Retirement	$61.56
10-62619-231-000-00-000-000	Maintenance/Custodial - VOYA Reti	$166.42
10-62271-240-000-00-000-000	Instructional Staff Development - Tuiti	$0.00
10-61380-250-000-00-000-000	Trade and Industrial - Unemployment C	$141.96
10-61290-260-000-00-000-000	Transition Center - Workers Comp	$0.00
10-61320-260-000-00-000-000	Tourism/Hospitality - Workers Comp	$0.00
10-61330-260-000-00-000-000	Health Assistant - Workers Comp	$0.00
10-61341-260-000-00-000-000	Early Childhood Education - Workers C	$0.00
10-61342-260-000-00-000-000	Culinary - Workers Comp	$0.00
10-61370-260-000-00-000-000	Technical Instruction - Workers Comp	$0.00
10-61380-260-000-00-000-000	Trade and Industrial - Workers Comp	$14,791.00
10-61380-260-663-00-000-000	Trade and Industrial - Workers Comp (	$0.00
10-61390-260-000-00-000-000	Other Voc Ed - Workers Comp	$0.00
10-61442-260-000-00-000-000	Career Alternative Education - Worker	$0.00
10-61610-260-100-40-000-000	RCTC - Workers Comp	$0.00
10-62122-260-000-00-000-000	Pupil Personnel - Workers Comp	$0.00
10-62260-260-000-00-000-000	Curriculum Development - Workers C	$0.00
10-62310-260-000-00-000-000	Board Services - Workers Comp	$0.00
10-62360-260-000-00-000-000	Director Services - Workers Comp	$0.00
10-62380-260-000-00-000-000	Principal/High School Secretary - Work	$0.00
10-62411-260-000-00-000-000	Health Services - Health Service Coord	$0.00

Erie County Technical School
Statement of Activities - General Fund
July 1, to July 31, 2020

		7/1/2020 7/31/2020
10-62419-260-000-00-000-000	Health Services - Supplemental School	$0.00
10-62511-260-000-00-000-000	Business Services - Workers Comp	$0.00
10-62611-260-000-00-000-000	Maintenance Supervisor - Workers Co	$0.00
10-62619-260-000-00-000-000	Maintenance/Custodial - Workers Com	$0.00
10-62830-260-000-00-000-000	HR-QUALITY- EAP	$0.00
10-62831-260-000-00-000-000	HR/Quality - Workers Comp	$0.00
10-62840-260-000-00-000-000	Technology Services - Worker Compen	$0.00
10-63210-260-000-00-000-000	Student Activity - Workers Comp	$0.00
10-61290-271-000-00-000-000	Transition Center - Medical	$0.00
10-61320-271-000-00-000-000	Tourism/Hospitality - Medical	$0.00
10-61330-271-000-00-000-000	Health Assistant - Medical	$0.00
10-61341-271-000-00-000-000	Early Childhood Education - Medical	$0.00
10-61342-271-000-00-000-000	Culinary - Medical	$0.00
10-61370-271-000-00-000-000	Technical Instruction - Medical	$0.00
10-61380-271-000-00-000-000	Trade and Industrial - Medical	$59,817.15
10-61380-271-663-00-000-000	Trade and Industrial - Medical (Perkin	$0.00
10-61390-271-000-00-000-000	Other Voc Ed - Medical	$0.00
10-61442-271-000-00-000-000	Career Alternative Education - Medica	$0.00
10-61610-271-000-00-000-000	RCTC - Medical	$0.00
10-62122-271-000-00-000-000	Pupil Personnel - Medical	$0.00
10-62260-271-000-00-000-000	Curriculum Development - Medical	$0.00
10-62360-271-000-00-000-000	Director Services - Medical	$0.00
10-62380-271-000-00-000-000	Principal/High School Secretary - Medi	$0.00
10-62511-271-000-00-000-000	Business Services - Medical	$0.00
10-62611-271-000-00-000-000	Maintenance Supervisor - Medical	$0.00
10-62619-271-000-00-000-000	Maintenance/Custodial - Medical	$0.00
10-62830-271-000-00-000-000	HR-QUALITY- EAP	$0.00
10-62831-271-000-00-000-000	HR/Quality - Medical	$0.00
10-62840-271-000-00-000-000	Technology Services - Medical	$0.00
10-61290-272-000-00-000-000	Transition Center - Supplemental Bene	$0.00
10-61320-272-000-00-000-000	Tourism/Hospitality - Dental/Vision	$0.00
10-61330-272-000-00-000-000	Health Assistant - Dental/Vision	$0.00
10-61341-272-000-00-000-000	Early Childhood Education - Dental/Vi	$0.00

Erie County Technical School
Statement of Activities - General Fund
July 1, to July 31, 2020

		7/1/2020 7/31/2020
10-61342-272-000-00-000-000	Culinary - Dental/Vision	$0.00
10-61370-272-000-00-000-000	Technical Instruction - Dental/Vision	$0.00
10-61380-272-000-00-000-000	Trade and Industrial - Dental/Vision	$717.00
10-61380-272-663-00-000-000	Trade and Industrial - Dental/Vision (	$0.00
10-61390-272-000-00-000-000	Other Voc Ed - Dental/Vision	$0.00
10-61442-272-000-00-000-000	Career Alternative Education - Dental/	$0.00
10-62122-272-000-00-000-000	Pupil Personnel - Dental/Vision	$0.00
10-62260-272-000-00-000-000	Curriculum Development - Dental/Vi	$0.00
10-62360-272-000-00-000-000	Director Services - Dental/Vision	$0.00
10-62380-272-000-00-000-000	Principal/High School Secretary - Dent	$0.00
10-62511-272-000-00-000-000	Business Services - Dental/Vision	$0.00
10-62611-272-000-00-000-000	Maintenance Supervisor - Dental/Vis	$0.00
10-62619-272-000-00-000-000	Maintenance/Custodial - Dental/Visio	$0.00
10-62830-272-000-00-000-000	HR-QUALITY- EAP	$0.00
10-62831-272-000-00-000-000	HR/Quality - Dental/Vision	$0.00
10-62840-272-000-00-000-000	Technology Services - Dental/Vision	$0.00
10-61290-290-000-00-000-000	Transition Center - 403(b) payments	$0.00
10-61341-290-000-00-000-000	Early Childhood Education - 403(b) p	$0.00
10-61342-290-000-00-000-000	Culinary - 403(b) payments	$0.00
10-61370-290-000-00-000-000	Technical Instruction - 403(b) payment	$0.00
10-61380-290-000-00-000-000	Trade and Industrial - 403(b) payment	$0.00
10-61380-290-663-00-000-000	Trade and Industrial - 403(b) payment	$0.00
10-61390-290-000-00-000-000	Other Voc Ed - 403(b) payments	$0.00
10-61610-290-100-40-000-000	RCTC - 403(b) payments	$0.00
10-62122-290-000-00-000-000	Pupil Personnel - 403(b) payments	$0.00
10-62260-290-000-00-000-000	Curriculum Development - 403(b) pay	$0.00
10-62360-290-000-00-000-000	Director Services - 403(b) payments	$0.00
10-62380-290-000-00-000-000	Principal/High School Secretary - 403(	$0.00
10-62511-290-000-00-000-000	Business Services - 403(b) payments	$0.00
10-62611-290-000-00-000-000	Maintenance Supervisor - 403(b) pay	$0.00
10-62619-290-000-00-000-000	Maintenance/Custodian - 403(b) paym	$0.00
10-62830-290-000-00-000-000	HR-QUALITY- EAP	$0.00
10-62834-324-000-00-000-000	Staff Development - Employee Trainin	$0.00

Erie County Technical School
Statement of Activities - General Fund
July 1, to July 31, 2020

		7/1/2020 7/31/2020
10-61442-329-000-00-000-000	Career Alternative Education - Profess	$0.00
10-62122-329-663-00-000-000	Pupil Personnel - Professional Services	$0.00
10-62271-329-663-00-000-000	Instructional Staff Development - Certi	$0.00
10-61290-330-000-00-000-000	Transition Center - Contracted Substitu	$0.00
10-61380-330-000-00-000-000	Trade and Industrial - Contracted Subs	$0.00
10-61610-330-100-40-000-000	RCTC - Contracted Services	$5,530.29
10-62122-330-000-00-000-000	Pupil Personnel - Advertising Services	$0.00
10-62260-330-000-00-000-000	Curriculum Development - Accredita	$171.00
10-62271-330-000-00-000-000	Instructional Staff Development -Profe	$0.00
10-62310-330-000-00-000-000	Board Services - Professional Services	$0.00
10-62350-330-000-00-000-000	Professional Services - Legal and Acco	$1,760.00
10-62360-330-000-00-000-000	Directors Services - Superintendent Pr	$0.00
10-62370-330-000-00-000-000	Community Services - Fees	$0.00
10-62411-330-000-00-000-000	Health Services - Professional Services	$0.00
10-62500-330-000-00-000-000	62500	$0.00
10-62511-330-000-00-000-000	Business Services - Contracted Payroll	$443.64
10-62830-330-000-00-000-000	HR/Quality - Staff Services - Other P	$0.00
10-62839-330-000-00-000-000	HR/Quality - ISO Audit	$0.00
10-64400-330-000-00-000-000	Building - Architect/Professional Serv	$0.00
10-62600-340-000-00-000-000	Maintenance - Contracted Services (H	$0.00
10-62600-340-000-00-801-000	Maintenance - Contracted Services (S	$0.00
10-62620-340-000-00-000-000	Maintenance - Contracted Services	$0.00
10-62620-340-000-00-801-000	Maintenance - Contracted Services (S	$0.00
10-62830-340-000-00-000-000	HUMAN/QUALITY RESOURCE - T	$0.00
10-61442-348-000-00-000-000	Career Alternative Education - Profess	$0.00
10-62840-348-000-00-000-000	Technology Services - Professional Se	$14,965.97
10-62660-360-000-00-000-000	Safe Schools	$0.00
10-62600-411-000-00-000-000	DISPOSAL SERVICES	$0.00
10-62620-411-000-00-000-000	Maintenance - Disposal Services	$1,036.54
10-62630-412-000-00-000-000	Care of Grounds - Snow Removal	$0.00
10-62630-414-000-00-000-000	Care of Grounds - Lawn Care	$0.00
10-62600-415-000-00-000-000	Maintenance - High School Laundry/D	$0.00
10-62620-415-000-00-000-000	Maintenance - High School Laundry/D	$158.00

Erie County Technical School
Statement of Activities - General Fund
July 1, to July 31, 2020

		7/1/2020 7/31/2020
10-62600-422-000-00-000-000	Maintenance - Electricity (High Schoo	$0.00
10-62600-422-000-00-801-000	Maintenance - Electricity (Skills Cent	$0.00
10-62620-422-000-00-000-000	Maintenance - Electricity (High Schoo	$5,834.29
10-62620-422-000-00-801-000	Maintenance - Electricity (Skills Cent	$1,167.96
10-62600-424-000-00-000-000	Maintenance - Water/Sewer	$0.00
10-62620-424-000-00-000-000	Maintenance - Water/Sewer	$165.63
10-61380-430-000-00-000-000	Trade and Industrial - High School Rep	$0.00
10-62600-430-000-00-000-000	Maintenance - Repairs and Maintenan	$0.00
10-62600-430-000-00-801-000	Maintenance - Repairs and Maintenan	$0.00
10-62620-430-000-00-000-000	Maintenance - Repairs and Maintenan	$251.12
10-62620-430-000-00-801-000	Maintenance - Repairs and Maintenan	$0.00
10-62640-430-000-00-000-000	Operations and Maintenance - Repairs	$2,014.50
10-62640-430-000-00-801-000	Operations and Maintenance - Repairs	$0.00
10-64200-430-000-00-000-000	Site Improvements - Repairs	$0.00
10-64600-430-000-00-000-000	Building Improvments - Repairs	$0.00
10-62840-438-000-00-000-000	Technology Services - Service Contrac	$114.51
10-62600-521-000-00-000-000	Maintenance - Property and Liability I	$0.00
10-62600-521-000-00-801-000	Maintenance - Property and Liability I	$0.00
10-62620-521-000-00-000-000	Maintenance - Property and Liability I	$42,664.30
10-62620-521-000-00-801-000	Maintenance - Property and Liability I	$4,807.80
10-62310-525-000-00-000-000	Board Services - E&O and Bonding I	$9,677.00
10-61610-530-100-40-000-000	RCTC - Postage	$0.00
10-62310-530-000-00-000-000	Board Services - Postage	$8.00
10-62840-538-000-00-000-000	Technology Services - Communication/	$571.27
10-61610-540-100-40-000-000	RCTC - Advertising	$0.00
10-62310-540-000-00-000-000	Board Services - Advertising - Legal A	$146.40
10-62380-540-100-40-000-000	SALARY-PRINCIPAL	$0.00
10-62830-540-000-00-000-000	HR-QUALITY- EAP	$0.00
10-62832-540-000-00-000-000	HR/Quality - Advertising and Recrui	$0.00
10-62122-550-000-00-000-000	Pupil Personnel - Admissions Printing	$0.00
10-61290-580-000-00-000-000	Transition Center - Field Trips/Travel	$0.00
10-61341-580-000-00-000-000	Early Childhood Education - Travel	$0.00
10-61380-580-000-00-000-001	Trade and Industrial - Travel Fund Rai	$0.00

Erie County Technical School
Statement of Activities - General Fund
July 1, to July 31, 2020

		7/1/2020 7/31/2020
10-61380-580-663-00-000-000	Trade and Industrial - Travel (Perkins)	$0.00
10-61442-580-000-00-000-000	Career Alternative Education - Travel	$0.00
10-61610-580-100-40-000-000	RCTC - Travel	$0.00
10-62122-580-000-00-000-001	Pupil Personnel - Travel - Career Plann	$0.00
10-62122-580-000-00-000-003	Pupil Personnel - Travel - Admissions	$0.00
10-62122-580-000-00-000-005	Pupil Personnel - Travel - Co-op	$0.00
10-62122-580-000-00-000-006	Pupil Personnel - Travel - Special Educ	$0.00
10-62260-580-000-00-000-000	Curriculum Development - Travel	$0.00
10-62271-580-000-00-000-000	Instructional Staff Development - Trave	$0.00
10-62360-580-000-00-000-000	Director Services - Travel	$0.00
10-62380-580-000-00-000-000	ADMIN-H.S. PRINCIPAL TRAVEL	$0.00
10-62511-580-000-00-000-000	Business Services - Travel	$0.00
10-62600-580-000-00-000-000	Maintenance - Travel	$0.00
10-62630-580-000-00-000-000	CARE OF GROUNDS - SNOW REM	$0.00
10-62659-580-000-00-000-000	Operation and Maintenance - Travel/A	$0.00
10-62831-580-000-00-000-000	HR/Quality - Travel	$0.00
10-62834-580-000-00-000-000	Staff Development - Travel - Non-Instr	$0.00
10-62840-580-000-00-000-000	Technology Services - Local Travel	$0.00
10-63210-580-000-00-000-000	Student Activity - Travel	$0.00
10-62310-581-000-00-000-000	Board Services - Board Local Mileage	$0.00
10-61290-610-000-00-000-000	Transition Center - Special Needs-Instr	$0.00
10-61290-610-000-00-000-001	Transition Center - Supplies	$0.00
10-61290-610-000-00-000-002	Transition Center - Supplies for Resale	$0.00
10-61320-610-000-00-000-000	Tourism/Hospitality - Supplies	$0.00
10-61330-610-000-00-000-000	Health Assistant - Supplies	$0.00
10-61330-610-663-00-000-000	Health Assistant - Supplies (Perkins)	$0.00
10-61341-610-000-00-000-000	Early Childhood Education - Supplies	$0.00
10-61341-610-663-00-000-000	Early Childhood Education - Supplies (	$0.00
10-61342-610-000-00-000-000	Culinary - Supplies	$0.00
10-61342-610-000-00-000-001	Culinary - Supplies	$0.00
10-61342-610-663-00-000-000	Culinary - Supplies (Perkins)	$0.00
10-61370-610-000-00-000-000	Technical Instruction - Supplies	$0.00
10-61370-610-000-00-000-261	Technical Instruction - Computer Prog	$0.00

		7/1/2020 7/31/2020
10-61370-610-000-00-000-262	Technical Instruction - Drafting and D	$0.00
10-61370-610-000-00-000-263	Technical Instruction - Electronics - S	$0.00
10-61370-610-000-00-000-264	Technical Instruction - Computer Netw	$0.00
10-61370-610-000-00-000-272	SALARY-TECHNICAL INSTRUCTO	$0.00
10-61370-610-663-00-000-000	Technical Instruction - Supplies (Perk	$0.00
10-61380-610-000-00-000-000	SALARY-T & I	$0.00
10-61380-610-000-00-000-265	Trade and Industrial - Art and Design -	$0.00
10-61380-610-000-00-000-266	Trade and Industrial - Graphic Arts - S	$0.00
10-61380-610-000-00-000-270	Trade and Industrail - Auto Body - Sup	$0.00
10-61380-610-000-00-000-271	Trade and Industrial - Auto Tech - Sup	$0.00
10-61380-610-000-00-000-272	Trade and Industrial - Construction Tr	$0.00
10-61380-610-000-00-000-273	Trade and Industrial - Cosmetology - S	$0.00
10-61380-610-000-00-000-275	Trade and Industrial - Electrical Engine	$0.00
10-61380-610-000-00-000-277	Trade and Industrial - Precision Machin	$0.00
10-61380-610-000-00-000-278	Trade and Industrial - Facilities Mainte	$0.00
10-61380-610-000-00-000-279	Trade and Industrial - Metal Fabricati	$0.00
10-61380-610-000-00-000-290	Trade and Industrial - Graduation Supp	$52.60
10-61380-610-000-00-000-291	Trade and Industrial - Copier Paper Re	$0.00
10-61380-610-000-00-000-292	Trade and Industrial - Repair Parts	$0.00
10-61380-610-000-00-000-293	Trade and Industrail - Miscellaneous L	$0.00
10-61380-610-000-00-000-294	Trade and Industrial - Instructional Sup	$0.00
10-61380-610-663-00-000-000	Trade and Industrial - Instructional Sup	$0.00
10-61390-610-000-00-000-000	Other Voc Ed - Supplies	$0.00
10-61390-610-000-00-000-001	Other Voc Ed - Math Supplies	$0.00
10-61390-610-000-00-000-002	Other Vocational Ed - Literacy Suppli	$0.00
10-61390-610-000-00-000-003	Other Vocational Ed - "New" Math Su	$0.00
10-61442-610-000-00-000-000	Career Alternative Education - Supplie	$0.00
10-61610-610-000-00-000-000	RCTC Supplies	$0.00
10-61610-610-100-40-000-000	RCTC - Supplies	$124.34
10-62122-610-000-00-000-000	PUPIL PERSONEL-COUNSELLOR S	$0.00
10-62122-610-000-00-000-001	Pupil Personnel - Supplies - Career Pl	$0.00
10-62122-610-000-00-000-002	Pupil Personnel - Advertising - Newspap	$0.00
10-62122-610-000-00-000-003	Pupil Personnel - Supplies - Admission	$500.00

Erie County Technical School
Statement of Activities - General Fund
July 1, to July 31, 2020

		7/1/2020 7/31/2020
10-62122-610-000-00-000-004	Pupil Personnel - Supplies - Special Ed	$0.00
10-62122-610-000-00-000-005	Pupil Personnel - Supplies - Co-op	($517.50)
10-62260-610-000-00-000-000	Curribulum Development - Supplies	$0.00
10-62271-610-000-00-000-003	INST STAFF DEV- CERT TUITION	$0.00
10-62310-610-000-00-000-000	Board Services - Supplies (JOC Meetin	$11.22
10-62360-610-000-00-000-000	Director Services - Supplies	$1,181.50
10-62380-610-000-00-000-000	Principal/High School Secretary - Hig	$575.66
10-62380-610-000-00-000-001	Principaly/High School Secretary - Inf	$0.00
10-62380-610-000-00-000-293	SALARY-PRINCIPAL	$0.00
10-62380-610-100-40-000-000	SALARY-PRINCIPAL	$0.00
10-62440-610-000-00-000-000	Health Services - Supplies	$0.00
10-62500-610-000-00-000-000	Business Services - Supplies	$0.00
10-62511-610-000-00-000-000	Business Services - Supplies	$78.50
10-62600-610-000-00-000-000	Maintenance - Supplies	$0.00
10-62620-610-000-00-000-000	Maintenance - Supplies (High School)	$21,123.59
10-62620-610-000-00-801-000	Maintenance - Supplies (Skills Center)	$0.00
10-62660-610-000-00-000-000	Safe School Supplies	$337.50
10-62660-610-000-00-000-001	Safety Grant Supplies	$13,010.42
10-62660-610-240-00-000-000	Safe Schools	$0.00
10-62660-610-240-00-000-001	Safe Schools - PCCD COVID Supplie	$13,210.50
10-62830-610-000-00-000-000	HR-QUALITY- EAP	$0.00
10-62831-610-000-00-000-000	HR/Quality - Supplies	($664.00)
10-62834-610-000-00-000-000	Staff Development - Emmployee Traini	$0.00
10-62840-610-000-00-000-000	TECHNOLOGY SERVICES -ADMIN	$0.00
10-62840-618-000-00-000-000	Technology Services - Supplies	$2,844.13
10-62840-618-000-00-000-001	Technology - printer toner stock	$0.00
10-62840-618-663-00-000-000	Technology Services - Perkins Grant S	$0.00
10-62600-621-000-00-000-000	Maintenance - Natural Gas (High Sch	$0.00
10-62600-621-000-00-801-000	Maintenance - Natural Gas (Skills Cen	$0.00
10-62620-621-000-00-000-000	Maintenance - Natural Gas (High Sch	$548.01
10-62620-621-000-00-801-000	Maintenance - Natural Gas (Skills Cen	$407.09
10-62620-622-000-00-000-000	Maintenance - Electricity (High Schoo	$0.00
10-62620-622-000-00-801-000	Maintenance - Electricity (Skills Cent	$0.00

Erie County Technical School
Statement of Activities - General Fund
July 1, to July 31, 2020

		7/1/2020 7/31/2020
10-62600-624-000-00-000-000	Maintenance - Fuel Oil	$0.00
10-62600-626-000-00-000-000	Operation & Maint Plant Svcs -EQUIP	$0.00
10-62620-626-000-00-000-000	MAINTENANCE - CONTRACTED S	$0.00
10-62650-626-000-00-000-000	Vehicle Operations - Gasoline/Diesel	$98.00
10-61442-635-000-00-000-000	Career Alternative Education - Meals/R	$0.00
10-62122-635-000-00-000-001	Pupil Personnel - Meals - Career Planni	$0.00
10-62122-635-000-00-000-003	Pupil Personnel - Meals - Admissions	$0.00
10-62122-635-000-00-000-005	Pupil Personnel - Meals - Co-op	$0.00
10-62260-635-000-00-000-000	Curriculum Development - Food	$0.00
10-62310-635-000-00-000-000	Board Services -Meals/Refreshments	$0.00
10-62360-635-000-00-000-000	Director Services - Meals and Refreshm	$75.54
10-62380-635-000-00-000-000	Principal/High School Secretary - Meal	$52.29
10-62830-635-000-00-000-000	HR-QUALITY- EAP	$0.00
10-62831-635-000-00-000-000	HR/Quality - Meals and Refreshments	$0.00
10-61320-640-000-00-000-000	Tourism/Hospitality - Textbooks	$0.00
10-61330-640-000-00-000-000	Health Assistant - Textbook	$0.00
10-61342-640-000-00-000-000	Culinary - Textbooks	$0.00
10-61370-640-000-00-000-000	Technical Instruction - Textbooks	$0.00
10-61380-640-000-00-000-000	Trade and Industrial - Textbooks	$0.00
10-61380-640-000-00-000-290	Trade and Industrial - Textbooks	$0.00
10-61390-640-000-00-000-000	Other Vocational Ed - Textbooks	$0.00
10-61610-640-100-40-000-000	RCTC- Textbooks	$0.00
10-61290-648-000-00-000-000	Transition Center-Software	$0.00
10-61320-648-000-00-000-000	SALARY-LODGING MANAGEMEN	$0.00
10-61370-648-000-00-000-000	Technical Instruction - Software	$0.00
10-61380-648-000-00-000-000	Trade & Industrial - Software	$0.00
10-61380-648-000-00-000-290	Trade and Industrial - Lab Software	$0.00
10-61380-648-663-00-000-000	Trade and Industrail - Lab Software (P	$0.00
10-61610-648-100-40-000-000	RCTC Supplies - Software	$0.00
10-62840-648-000-00-000-000	Technology Services - Software	$0.00
10-62840-650-000-00-000-000	TECHNOLOGY SERVICES -SUPP	$0.00
10-62840-658-000-00-000-000	TECHNOLOGY SERVICES -SOFT	$0.00
10-61341-750-663-00-000-000	Early Childhood Education - Equipmen	$0.00

Erie County Technical School
Statement of Activities - General Fund
July 1, to July 31, 2020

		7/1/2020 7/31/2020
10-61380-750-000-00-000-000	Trade and Industrail - Equipment	$0.00
10-61380-750-240-00-000-000	Trade and Industrial - CTE Equipment	$0.00
10-61380-750-663-00-000-000	Trade and Industrial - Equipment (Per	$0.00
10-62600-750-000-00-000-000	Operation & Maint Plant Svcs -EQUIP	$0.00
10-62640-750-000-00-000-000	Operations and Maintenance - Equipme	$0.00
10-64600-750-000-00-000-000	Existing Building Ipmrovement Servic	$0.00
10-62840-758-000-00-000-000	Technology Services - Equipment	$0.00
10-62840-758-000-00-000-100	Technology Services - Equipment PCC	$0.00
10-61380-810-000-00-000-000	SALARY-T & I	$0.00
10-62271-810-000-00-000-000	Instructional Staff Development - Due	$1,332.00
10-62310-810-000-00-000-000	Board Services - Dues and Fees	$3,440.00
10-62834-810-000-00-000-000	Staff Development - Dues - Non-Instru	$653.71
10-63390-810-000-00-000-000	Other Community Services - Co-op C	$0.00
10-65220-931-000-00-000-000	Capital Reserve - Fund Transfers	$0.00
10-65230-931-000-00-000-000	Capital Project Fund - Transfers	$0.00
10-65251-939-000-00-000-000	Food Servies Fund - Transfers	$0.00
10-65900-990-000-00-000-000	Budgetary Reserve	$0.00
10-65900-990-100-00-000-000	65900	$0.00
10-65900-990-100-40-000-000	Budgetary Reserve - RCTC	$0.00
Total Expenses		**$575,109.07**
NET SURPLUS/(DEFICIT)		**($173,844.30)**

Report name: GF - ALL NO FILTERS
Chart template: Default
Include account levels 1 to 4
Include accounts with no activity
Include inactive accounts
User has access to all accounts
User has access to all Projects
Include these Funds: 10
Include all Account Codes
Include all Accounts
Include all Account Attributes
Include all Projects
Include all Project Attributes
Include all Transaction Attributes
Include all Classes
Include all Journals
Include all Not Yet Posted Transactions

Include all Project Types
Include all Project Statuses
Include all Project Divisions
Include all Project Departments
Include all Project Locations
Include all Object(s)
Include all Funding Source(s)
Include all Institutional Org(s)
Include all Operations Unit(s)
Include all Subject Matter(s)

Column 1 criteria:
Heading:
Definition: Account Number

Column 2 criteria:
Heading:
Definition: Account Description

Column 3 criteria:
Heading: 7/1/2020 7/31/2020
Include these dates: Last month (7/1/2020 to 7/31/2020)
Definition: {Actual}

Column 4 criteria:
Heading: Budget
Include these dates: Last fiscal year (7/1/2019 to 6/30/2020)
Definition: {Original Budget[2020]}

Column 5 criteria:
Heading: FINAL BUDGET
Include these dates: Last fiscal year (7/1/2019 to 6/30/2020)
Definition: {Adjusted Budget[2020C]}

Column 6 criteria:
Heading: Variance
Include these dates: Last fiscal year (7/1/2019 to 6/30/2020)
Definition: {Column 3} - {Column 5}

Erie County Technical School
Statement of Activities
Capital Projects - July 1, 2019 to June 30, 2020

		7/1/2019 to 5/31/2020	7/1/2019 to 6/30/20
Revenues			
31-46510-000-000-00-000-00	INTEREST EARNINGS	$8,706.26	$8,779.08
31-46999-000-000-00-000-00	School District Contributions - RENOVATION DESIGN	$225,001.00	$225,001.00
31-46999-000-000-00-000-00	School District Contributions - Renovation reimbursable expe	$0.00	$0.00
31-49310-000-000-00-000-00	TRANSFERS FROM GENERAL FUND	$65,900.00	$165,900.00
Total Revenues		**$299,607.26**	**$399,680.08**
Expenses			
31-62840-650-000-00-000-00	Technology Related Supplies - Licenses	$4,803.04	$4,803.04
31-62840-750-000-00-000-00	CAPITAL PROJECTS TECHNOLOGY SERVICES -EQUIPMENT	$42,650.00	$85,300.00
31-62840-758-000-00-000-00	TECHNOLOGY Services - EQUIPMENT	$2,476.86	$126,549.10
31-64200-430-000-00-000-00	Existing Site Impv Svcs -REPAIRS	$527.70	$527.70
31-64200-430-000-00-000-00	Site Improvements - Fire Alarm Upgrade Project	$154,363.05	$154,363.05
31-64200-430-000-00-000-00	SITE IMPROVEMENTS-REPAIRS - Secure Vestibule Project	$0.00	$954.10
31-64300-330-000-00-000-00	Pre-Bid Documents - Architect	$225,000.00	$225,000.00
Total Expenses		**$429,820.65**	**$597,496.99**
NET SURPLUS/(DEFICIT)		**($130,213.39)**	**($197,816.91)**

Erie County Technical School

Statement of Activities

Capital Projects - July 1 to July 31, 2020

		7/1/2020 to 7/31/2020
Revenues		
31-46510-000-000-00-000-00	INTEREST EARNINGS	$72.98
31-46999-000-000-00-000-00	School District Contributions - RENOVATION DESIGN	$225,000.00
31-46999-000-000-00-000-00	School District Contributions - Renovation reimbursable expe	$9,389.99
31-49310-000-000-00-000-00	TRANSFERS FROM GENERAL FUND	$0.00
Total Revenues		**$234,462.97**
Expenses		
31-62840-650-000-00-000-00	Technology Related Supplies - Licenses	$0.00
31-62840-750-000-00-000-00	CAPITAL PROJECTS TECHNOLOGY SERVICES -EQUIPMENT	$0.00
31-62840-758-000-00-000-00	TECHNOLOGY Services - EQUIPMENT	$0.00
31-64200-430-000-00-000-00	Existing Site Impv Svcs -REPAIRS	$0.00
31-64200-430-000-00-000-00	Site Improvements - Fire Alarm Upgrade Project	$12,894.02
31-64200-430-000-00-000-00	SITE IMPROVEMENTS-REPAIRS - Secure Vestibule Project	$24,770.25
31-64300-330-000-00-000-00	Pre-Bid Documents - Architect	$0.00
Total Expenses		**$37,664.27**
NET SURPLUS/(DEFICIT)		**$196,798.70**

Erie County Technical School

Statement of Activities

Student Activities - July 1, 2019 to June 30, 2020

		7/1/2019 5/31/2020	7/1/2019 6/30/2020
Revenues			
81-46510-000-000-00-000-00	INTEREST INCOME	$0.08	$0.09
81-46990-000-000-00-000-00	Student Activities Revenue - SkillsUSA	$6,690.91	$6,690.91
81-46990-000-000-00-000-10	Skills USA - Break Revenue	$2,522.31	$2,557.43
81-46990-001-000-00-000-00	Student Activity Revenue- NVTHS	$3,013.51	$3,033.51
81-46990-001-000-00-000-00	MISCELLANEOUS REVENUE	$0.60	$0.60
81-46990-001-000-00-000-00	Student Activities Revenue - General	$491.62	$491.62
81-46990-001-000-00-000-00	Student Activities - Smoking Tabacco & Electronic Vapor Fine	$20.00	$20.00
81-46990-001-000-00-000-10	NVTHS - Break Revenue	$2,522.37	$2,557.50
Total Revenues		**$15,261.40**	**$15,351.66**
Expenses			
81-63200-580-000-00-000-00	Student Activities -SkillsUSA - travel expenses	$74.24	$74.24
81-63200-610-000-00-000-00	Student Activities -SUPPLIES- SKILLSUSA	$4,950.95	$4,950.95
81-63200-610-000-00-000-00	Student Activities -SUPPLIES-NVTHS	$5,928.00	$6,205.00
81-63200-810-000-00-000-00	Student Activities - SkillsUSA - dues	$641.00	$641.00
81-63200-810-000-00-000-00	Student Activities -SkillsUSA - Leadership Conference	$360.00	$360.00
81-63200-810-000-00-000-00	Student Activities -NTHS DUES	$357.00	$357.00
Total Expenses		**$12,311.19**	**$12,588.19**
NET SURPLUS/(DEFICIT)		**$2,950.21**	**$2,763.47**

Erie County Technical School
Statement of Activities
Student Activities - July 1 to July 31, 2020

		7/1/2020 7/31/2020
Revenues		
81-46510-000-000-00-000-00	INTEREST INCOME	$0.01
81-46990-000-000-00-000-00	Student Activities Revenue - SkillsUSA	$1,000.00
Total Revenues		**$1,000.01**
Expenses		
81-63200-610-000-00-000-00	Student Activities -SUPPLIES- SKILLSUSA	$0.50
81-63200-610-000-00-000-00	Student Activities -SUPPLIES-NVTHS	$0.50
Total Expenses		**$1.00**
NET SURPLUS/(DEFICIT)		**$999.01**

Erie County Technical School
Bank Register Report - NWSB General Fund
NWSB GENERAL FUND

Transaction Number	Source	Transaction Type	Transaction Date	Reference	Deposits	Payments	Running Total	Post Date	Status
1032	Accounts Payable	Computer Check	6/15/2020	Boston Mutual Life Insurance Compan	$0.00	$760.51	($760.51)	6/15/2020	Reconciled
1033	Accounts Payable	Computer Check	6/15/2020	Marla Perseo	$0.00	$127.47	($887.98)	6/15/2020	Reconciled
1034	Accounts Payable	Computer Check	6/15/2020	NOREBT	$0.00	$56,760.00	($57,647.98)	6/15/2020	Reconciled
1035	Accounts Payable	One-Time Check	6/15/2020	Joshua Black	$0.00	$10.00	($57,657.98)	6/10/2020	Outstanding
1036	Accounts Payable	Computer Check	6/15/2020	H. Fred Walker	$0.00	$2,068.24	($59,726.22)	6/15/2020	Reconciled
1037	Accounts Payable	One-Time Check	6/15/2020	Girard School District	$0.00	$629.00	($60,355.22)	6/15/2020	Outstanding
1038	Accounts Payable	Computer Check	6/15/2020	C.M. Regent Insurance Company	$0.00	$909.88	($61,265.10)	6/15/2020	Reconciled
1038	Accounts Payable	One-Time Check	6/26/2020	Monroe Muffler	$0.00	$280.00	($61,545.10)	6/26/2020	Outstanding
1039	Accounts Payable	Computer Check	6/25/2020	Apple Inc.	$0.00	$33,911.00	($95,456.10)	6/25/2020	Reconciled
1040	Accounts Payable	Computer Check	6/25/2020	Autozone	$0.00	$76.96	($95,533.06)	6/25/2020	Reconciled
1041	Accounts Payable	Computer Check	6/25/2020	Benefit Administrators, Inc.	$0.00	$795.95	($96,329.01)	6/25/2020	Reconciled
1042	Accounts Payable	Computer Check	6/25/2020	Direct Energy Business	$0.00	$1,539.21	($97,868.22)	6/25/2020	Reconciled
1043	Accounts Payable	Computer Check	6/25/2020	Fagan Sanitary Supply	$0.00	$967.45	($98,835.67)	6/25/2020	Reconciled
1044	Accounts Payable	Computer Check	6/25/2020	Frontier Laundry	$0.00	$139.65	($98,975.32)	6/25/2020	Reconciled
1045	Accounts Payable	Computer Check	6/25/2020	General Exterminating	$0.00	$50.00	($99,025.32)	6/25/2020	Reconciled
1046	Accounts Payable	Computer Check	6/25/2020	Joe Tarasovitch	$0.00	$140.56	($99,165.88)	6/25/2020	Reconciled
1047	Accounts Payable	Computer Check	6/25/2020	Knox McLaughlin Gornall & Sennett, P	$0.00	$848.00	($100,013.88)	6/25/2020	Reconciled
1048	Accounts Payable	Computer Check	6/25/2020	Koldrock Waters, Inc.	$0.00	$59.75	($100,073.63)	6/25/2020	Reconciled
1049	Accounts Payable	Computer Check	6/25/2020	Kubinski Business Systems	$0.00	$170.81	($100,244.44)	6/25/2020	Reconciled
1050	Accounts Payable	Computer Check	6/25/2020	Lisa Sorensen	$0.00	$419.75	($100,664.19)	6/25/2020	Reconciled
1051	Accounts Payable	Computer Check	6/25/2020	Mary Foulkrod	$0.00	$236.90	($100,901.09)	6/25/2020	Outstanding
1052	Accounts Payable	Computer Check	6/25/2020	Natalie Fatica	$0.00	$85.68	($100,986.77)	6/25/2020	Reconciled
1053	Accounts Payable	Computer Check	6/25/2020	Northwest Tri-County IU5	$0.00	$606.37	($101,593.14)	6/25/2020	Reconciled
1054	Accounts Payable	Computer Check	6/25/2020	Pa Pride, LLC	$0.00	$54,800.00	($156,393.14)	6/25/2020	Reconciled
1056	Accounts Payable	Computer Check	6/25/2020	Robert Eggleston	$0.00	$280.03	($156,673.17)	6/25/2020	Reconciled
1057	Accounts Payable	Computer Check	6/25/2020	Sandra Carr	$0.00	$352.45	($157,025.62)	6/25/2020	Reconciled
1058	Accounts Payable	Computer Check	6/25/2020	Sarah A. Reed Children's Center	$0.00	$50,270.00	($207,295.62)	6/25/2020	Reconciled
1059	Accounts Payable	Computer Check	6/25/2020	Sherwin - Williams	$0.00	$206.68	($207,502.30)	6/25/2020	Reconciled
1060	Accounts Payable	Computer Check	6/25/2020	Summit Township Sewer Authority	$0.00	$53.97	($207,556.27)	6/25/2020	Reconciled
1061	Accounts Payable	Computer Check	6/25/2020	Summit Township Water Authority	$0.00	$187.03	($207,743.30)	6/25/2020	Reconciled
1062	Accounts Payable	Computer Check	6/25/2020	The Nutrition Group	$0.00	$1,012.00	($208,755.30)	6/25/2020	Reconciled
1063	Accounts Payable	Computer Check	6/25/2020	Verizon Wireless	$0.00	$336.90	($209,092.20)	6/25/2020	Reconciled
1064	Accounts Payable	Computer Check	6/25/2020	Welders Supply	$0.00	$221.87	($209,314.07)	6/25/2020	Reconciled
1065	Accounts Payable	One-Time Check	6/25/2020	Monroe Muffler	$0.00	$280.00	($209,594.07)	6/10/2020	Reconciled
1066	Accounts Payable	Computer Check	6/25/2020	ECTS - Student Activities Fund	$0.00	$70.25	($209,664.32)	6/25/2020	Reconciled
1067	Accounts Payable	Computer Check	6/25/2020	PostNet PA129	$0.00	$224.20	($209,888.52)	6/25/2020	Reconciled
1068	Accounts Payable	Computer Check	6/25/2020	PostNet PA129	$0.00	$362.45	($210,250.97)	6/25/2020	Reconciled
1069	Accounts Payable	Computer Check	6/29/2020	ECTS-Foundation	$0.00	$140.00	($210,390.97)	6/29/2020	Reconciled

Erie County Technical School
Bank Register Report - NWSB General Fund
NWSB GENERAL FUND

Transaction Number	Source	Transaction Type	Transaction Date	Reference	Deposits	Payments	Running Total	Post Date	Status
1070	Accounts Payable	Computer Check	6/25/2020	SHI	$0.00	$7,095.05	($217,486.02)	6/25/2020	Outstanding
1071	Accounts Payable	Computer Check	6/30/2020	Connection	$0.00	$8,924.64	($226,410.66)	6/30/2020	Outstanding
1072	Accounts Payable	Computer Check	6/30/2020	County of Erie General Fund	$0.00	$24,959.15	($251,369.81)	6/30/2020	Reconciled
1073	Accounts Payable	Computer Check	6/30/2020	Direct Energy Business	$0.00	$145.35	($251,515.16)	6/30/2020	Reconciled
1074	Accounts Payable	Computer Check	6/30/2020	Galbraith Media Access	$0.00	$3,643.27	($255,158.43)	6/30/2020	Reconciled
1075	Accounts Payable	Computer Check	6/30/2020	Hennessy Printing	$0.00	$1,952.60	($257,111.03)	6/30/2020	Reconciled
1076	Accounts Payable	Computer Check	6/30/2020	James B. Schwab Co.	$0.00	$478.22	($257,589.25)	6/30/2020	Reconciled
1077	Accounts Payable	Computer Check	6/30/2020	Knox McLaughlin Gornall & Sennett, P	$0.00	$184.50	($257,773.75)	6/30/2020	Reconciled
1078	Accounts Payable	Computer Check	6/30/2020	Koldrock Waters, Inc.	$0.00	$59.75	($257,833.50)	6/30/2020	Reconciled
1079	Accounts Payable	Computer Check	6/30/2020	Ronco Communications & Electronics	$0.00	$303.25	($258,136.75)	6/30/2020	Reconciled
1080	Accounts Payable	Computer Check	6/30/2020	SJE FBO EnergyMark, LLC	$0.00	$50.00	($258,186.75)	6/30/2020	Reconciled
1081	Accounts Payable	Computer Check	6/30/2020	The Nutrition Group	$0.00	$1,012.00	($259,198.75)	6/30/2020	Reconciled
1082	Accounts Payable	Computer Check	6/30/2020	Times Publishing Company	$0.00	$3,510.50	($262,709.25)	6/30/2020	Reconciled
1083	Accounts Payable	One-Time Check	7/2/2020	Jason Conner	$0.00	$314.25	($263,023.50)	7/2/2020	Reconciled
1084	Accounts Payable	Computer Check	7/6/2020	Boston Mutual Life Insurance Compan	$0.00	$760.51	($263,784.01)	7/6/2020	Reconciled
1085	Accounts Payable	Computer Check	7/6/2020	Manufacturer & Business Association	$0.00	$615.00	($264,399.01)	7/6/2020	Reconciled
1085	Accounts Payable	One-Time Check	7/17/2020	Donald M. Burnham	$0.00	$1,324.15	($265,723.16)	7/17/2020	Reconciled
1086	Accounts Payable	Computer Check	7/6/2020	PA Workforce Development Associa	$0.00	$275.00	($265,998.16)	7/6/2020	Outstanding
1087	Accounts Payable	Computer Check	7/6/2020	PACTA	$0.00	$1,332.00	($267,330.16)	7/6/2020	Outstanding
1088	Accounts Payable	Computer Check	7/6/2020	PSBA-PA School Board Association	$0.00	$2,825.00	($270,155.16)	7/6/2020	Reconciled
1089	Accounts Payable	Computer Check	7/6/2020	Shoutpoint, Inc.	$0.00	$1,035.00	($271,190.16)	7/6/2020	Reconciled
1090	Accounts Payable	Computer Check	7/6/2020	UPMC Health Benefits, Inc.	$0.00	$14,791.00	($285,981.16)	7/6/2020	Reconciled
1091	Accounts Payable	Computer Check	7/6/2020	Wagner Giblin Insurance	$0.00	$70,626.00	($356,607.16)	7/6/2020	Reconciled
1099	Accounts Payable	Computer Check	7/16/2020	Kelly Generator & Equipment, Inc.	$0.00	$1,145.00	($357,752.16)	7/16/2020	Reconciled
1100	Accounts Payable	Computer Check	7/16/2020	C.M. Regent Insurance Company	$0.00	$866.19	($358,618.35)	7/16/2020	Reconciled
1101	Accounts Payable	Computer Check	7/16/2020	Nicole Henning	$0.00	$52.29	($358,670.64)	7/16/2020	Reconciled
1102	Accounts Payable	Computer Check	7/16/2020	NOREBT	$0.00	$60,676.00	($419,346.64)	7/16/2020	Reconciled
1103	Accounts Payable	Computer Check	7/16/2020	Welders Supply	$0.00	$12.75	($419,359.39)	7/16/2020	Reconciled
1105	Accounts Payable	Computer Check	7/16/2020	Interstate Tax Service, Inc.	$0.00	$141.96	($419,501.35)	7/16/2020	Reconciled
1106	Accounts Payable	Computer Check	7/16/2020	Marla Perseo	$0.00	$75.54	($419,576.89)	7/16/2020	Reconciled
1107	Accounts Payable	Computer Check	7/16/2020	United States Treasury	$0.00	$289.56	($419,866.45)	7/16/2020	Outstanding
1109	Accounts Payable	Computer Check	7/28/2020	ASQ	$0.00	$169.00	($420,035.45)	7/28/2020	Outstanding
1110	Accounts Payable	Computer Check	7/28/2020	Benefit Administrators, Inc.	$0.00	$266.15	($420,301.60)	7/28/2020	Outstanding
1111	Accounts Payable	Computer Check	7/28/2020	Desantis Solutions	$0.00	$13,548.00	($433,849.60)	7/28/2020	Reconciled
1112	Accounts Payable	Computer Check	7/28/2020	Direct Energy Business	$0.00	$313.50	($434,163.10)	7/28/2020	Outstanding
1113	Accounts Payable	Computer Check	7/28/2020	Erie County Department of Health	$0.00	$225.00	($434,388.10)	7/28/2020	Outstanding
1114	Accounts Payable	Computer Check	7/28/2020	Fagan Sanitary Supply	$0.00	$343.52	($434,731.62)	7/28/2020	Outstanding
1115	Accounts Payable	Computer Check	7/28/2020	Hennessy Printing	$0.00	$52.60	($434,784.22)	7/28/2020	Outstanding

Erie County Technical School
Bank Register Report - NWSB General Fund
NWSB GENERAL FUND

Transaction Number	Source	Transaction Type	Transaction Date	Reference	Deposits	Payments	Running Total	Post Date	Status
1116	Accounts Payable	Computer Check	7/28/2020	James B. Schwab Co.	$0.00	$39.76	($434,823.98)	7/28/2020	Outstanding
1117	Accounts Payable	Computer Check	7/28/2020	Knox McLaughlin Gornall & Sennett, P	$0.00	$1,760.00	($436,583.98)	7/28/2020	Reconciled
1118	Accounts Payable	Computer Check	7/28/2020	Koldrock Waters, Inc.	$0.00	$98.50	($436,682.48)	7/28/2020	Outstanding
1119	Accounts Payable	Computer Check	7/28/2020	Kubinski Business Systems	$0.00	$74.75	($436,757.23)	7/28/2020	Outstanding
1120	Accounts Payable	Computer Check	7/28/2020	Lancaster Lebanon Intermediate Unit 1	$0.00	$8,204.15	($444,961.38)	7/28/2020	Outstanding
1121	Accounts Payable	Computer Check	7/28/2020	Laser Creations by I.D. Systems	$0.00	$11.22	($444,972.60)	7/28/2020	Outstanding
1122	Accounts Payable	Computer Check	7/28/2020	Matthew Walter	$0.00	$171.00	($445,143.60)	7/28/2020	Outstanding
1123	Accounts Payable	Computer Check	7/28/2020	Pa Pride, LLC	$0.00	$29,675.00	($474,818.60)	7/28/2020	Outstanding
1124	Accounts Payable	Computer Check	7/28/2020	Pa Pride, LLC	$0.00	$6,430.00	($481,248.60)	7/28/2020	Outstanding
1125	Accounts Payable	Computer Check	7/28/2020	PENN*LINK SERVICES AT PENN S	$0.00	$50.00	($481,298.60)	7/28/2020	Outstanding
1126	Accounts Payable	Computer Check	7/28/2020	Sherwin - Williams	$0.00	$251.12	($481,549.72)	7/28/2020	Outstanding
1127	Accounts Payable	Computer Check	7/28/2020	Summit Township Water Authority	$0.00	$135.63	($481,685.35)	7/28/2020	Reconciled
1128	Accounts Payable	Computer Check	7/28/2020	Times Publishing Company	$0.00	$1,111.40	($482,796.75)	7/28/2020	Outstanding
1129	Accounts Payable	Computer Check	7/28/2020	Verizon Wireless	$0.00	$342.26	($483,139.01)	7/28/2020	Outstanding
1130	Accounts Payable	Computer Check	7/28/2020	Wilkins Company, Inc.	$0.00	$2,014.50	($485,153.51)	7/28/2020	Outstanding
1131	Accounts Payable	Computer Check	7/28/2020	WQLN Public Broadcasting of NW P	$0.00	$500.00	($485,653.51)	7/28/2020	Reconciled
1132	Accounts Payable	Computer Check	7/28/2020	Summit Township Sewer Authority	$0.00	$30.00	($485,683.51)	7/28/2020	Reconciled
1133	Accounts Payable	Computer Check	7/28/2020	Dell Marketing L.P.	$0.00	$33,062.48	($518,745.99)	7/28/2020	Outstanding
1134	Accounts Payable	Computer Check	7/28/2020	Dell Marketing L.P.	$0.00	$7,645.32	($526,391.31)	7/28/2020	Outstanding
1135	Accounts Payable	One-Time Check	7/28/2020	Commonwealth of Pennsylvania	$0.00	$43.00	($526,434.31)	7/13/2020	Outstanding
1136	Accounts Payable	Computer Check	7/28/2020	Hennessy Printing	$0.00	$1,900.00	($528,334.31)	7/28/2020	Outstanding
1137	Accounts Payable	Computer Check	7/28/2020	Custom Computer Specialists, Inc.	$0.00	$14,965.97	($543,300.28)	7/28/2020	Outstanding
1138	Accounts Payable	Computer Check	7/28/2020	Dell Marketing L.P.	$0.00	$7,746.72	($551,047.00)	7/28/2020	Outstanding

Summary by Transaction Type

Total Deposits	**$0.00**
Less Payments by Transaction Type:	
Computer Check	**($548,166.60)**
One-Time Check	**($2,880.40)**
Total Payments:	**($551,047.00)**
Adjustments:	
Payment Adjustments	**$0.00**
Deposit Adjustments	**$0.00**
Total Adjustments:	**$0.00**
Total Change in Register Balance:	**($551,047.00)**

Erie County Technical School

Bank Register Report - NWSB General Fund

NWSB GENERAL FUND

Transaction Number	Source	Transaction Type	Transaction Date	Reference	Deposits	Payments	Running Total	Post Date	Status

Erie County Technical School
Bank Register Report - PNC Bank
General Fund - PNC July 2020

Transaction Number	Source	Transaction Type	Transaction Date	Reference	Deposits	Payments	Running Total	Post Date	Status
103	Accounts Payable	Bank Draft	7/1/2020	National Fuel Gas	$0.00	$641.60	($641.60)	7/1/2020	Reconciled
104	Accounts Payable	Bank Draft	7/2/2020	Penelec	$0.00	$5,834.29	($6,475.89)	7/2/2020	Reconciled
105	Accounts Payable	Bank Draft	7/31/2020	Penelec	$0.00	$1,167.96	($7,643.85)	7/31/2020	Reconciled
222	Cash Management	Adjustment-Paymen	7/31/2020	To record July 2020 dental activities	$0.00	$3,500.00	($11,143.85)	7/31/2020	Reconciled
223	Cash Management	Adjustment-Paymen	7/3/2020	To record Flex transfer - PR 7/3/20	$0.00	$842.70	($11,986.55)	7/3/2020	Reconciled
224	Cash Management	Adjustment-Paymen	7/17/2020	To record Flex transfer - PR 7/17/20	$0.00	$742.70	($12,729.25)	7/17/2020	Reconciled
225	Cash Management	Adjustment-Paymen	7/31/2020	To record FLEX transfer - PR 7/31/20	$0.00	$742.70	($13,471.95)	7/31/2020	Reconciled
226	Cash Management	Adjustment-Paymen	7/2/2020	Credit Card Fees	$0.00	$207.45	($13,679.40)	7/2/2020	Reconciled
227	Cash Management	Adjustment-Paymen	7/2/2020	Credit Card Fees	$0.00	$70.00	($13,749.40)	7/2/2020	Reconciled
228	Cash Management	Adjustment-Paymen	7/31/2020	Bank Service Charge	$0.00	$44.00	($13,793.40)	7/31/2020	Reconciled
229	Cash Management	Adjustment-Deposit	7/31/2020	To record Identigo July 2020 deposit	$279.70	$0.00	($13,513.70)	7/31/2020	Reconciled
1706	Accounts Receivable	Deposit	7/7/2020	Accounts Receivable Deposit 1706	$0.00	$0.00	($13,513.70)	7/7/2020	Reconciled
1707	Accounts Receivable	Deposit	7/7/2020	Accounts Receivable Deposit 1707	$0.00	$0.00	($13,513.70)	7/7/2020	Reconciled
1708	Accounts Receivable	Deposit	7/7/2020	Accounts Receivable Deposit 1708	$0.00	$0.00	($13,513.70)	7/7/2020	Reconciled
1709	Accounts Receivable	Deposit	7/10/2020	Accounts Receivable Deposit 1709	$0.00	$0.00	($13,513.70)	7/10/2020	Reconciled
1710	Cash Receipts	Deposit	7/2/2020	Cash Receipts Deposit 1710	$14.51	$0.00	($13,499.19)	7/31/2020	Reconciled
1711	Accounts Receivable	Deposit	7/13/2020	Accounts Receivable Deposit 1711	$0.00	$0.00	($13,499.19)	7/13/2020	Reconciled
1712	Cash Receipts	Deposit	7/14/2020	Cash Receipts Deposit 1712	$1,475.19	$0.00	($12,024.00)	7/31/2020	Reconciled
1713	Cash Receipts	Deposit	7/16/2020	Cash Receipts Deposit 1713	$14.32	$0.00	($12,009.68)	7/31/2020	Reconciled
1714	Cash Receipts	Deposit	7/21/2020	Cash Receipts Deposit 1714	$2,894.70	$0.00	($9,114.98)	7/31/2020	Reconciled
1716	Cash Receipts	Deposit	7/28/2020	Cash Receipts Deposit 1716	$69.00	$0.00	($9,045.98)	7/31/2020	Reconciled

Summary by Transaction Type

Total Deposits	**$4,467.72**
Less Payments by Transaction Type:	
Bank Draft	**($7,643.85)**
Total Payments:	**($7,643.85)**
Adjustments:	
Payment Adjustments	**($6,149.55)**
Deposit Adjustments	**$279.70**
Total Adjustments:	**($5,869.85)**
Total Change in Register Balance:	**($9,045.98)**

Erie County Technical School
Bank Register Report - PNC Bank
General Fund - PNC July 2020

Report name: New Bank Register Report
Include bank account: 10-01020
Include these transaction dates: 7/1/2020 to 7/31/2020
Include these deposit/charge dates: All dates
Include these payment dates: All dates
Include these deposit/charge amounts: All amounts
Include these payment amounts: All amounts
Include these Blackbaud systems: General Ledger, Accounts Payable, Accounts Receivable, Fixed Assets, Cash Receipts
Include these transaction types: Manual checks, Computer checks, One-time checks, EFT checks, Bank drafts, Deposits, Adjustment deposits, Adjustment payments, Adjustment transfers in, Adjustment transfers out
Include these manual check numbers:
Include these computer check numbers:
Include these one-time check numbers:
Include these deposit numbers:
Include these bank draft numbers:
Include these adjustment deposit numbers:
Include these adjustment payment numbers:
Include these adjustment transfer in numbers:
Include these adjustment transfer out numbers:
Include these transaction statuses: Outstanding, Cleared, Reconciled, Voided
Include these outstanding check dates:
Include these cleared on dates:
Include these reconciled on dates:
Include these voided on dates:
Include these post statuses: Not yet posted, Posted, Do not post
Include these not yet posted dates:
Include these posted dates:
Include these do not post dates:

Erie County Technical School

Bank Register Report - Capital Reseve Fd - NWSB Capital Project Checking

CAPITAL PROJECTS FUND - NWSB

Transaction Number	Source	Transaction Type	Transaction Date	Reference	Deposits	Payments	Running Total	Post Date	Status
1011	Accounts Payable	Computer Check	6/25/2020	Apple Inc.	$0.00	$2,199.00	($2,199.00)	6/25/2020	Reconciled
1012	Accounts Payable	Computer Check	6/25/2020	Times Publishing Company	$0.00	$954.10	($3,153.10)	6/25/2020	Reconciled
1013	Accounts Payable	Computer Check	7/28/2020	NEWCO Electric Co.	$0.00	$12,894.02	($16,047.12)	7/28/2020	Outstanding

Summary by Transaction Type

Total Deposits	**$0.00**
Less Payments by Transaction Type:	
Computer Check	**($16,047.12)**
Total Payments:	**($16,047.12)**
Adjustments:	
Payment Adjustments	**$0.00**
Deposit Adjustments	**$0.00**
Total Adjustments:	**$0.00**
Total Change in Register Balance:	**($16,047.12)**

Erie County Technical School

Bank Register Report - Student Activities Bank Account

STUDENT ACTIVITIES FUND

Transaction Number	Source	Transaction Type	Transaction Date	Reference	Deposits	Payments	Running Total	Post Date	Status
1061	Accounts Payable	Computer Check	6/25/2020	Creative Imprint	$0.00	$277.00	($277.00)	6/25/2020	Reconciled
1062	Accounts Payable	Computer Check	6/25/2020	ECTS-Foundation	$0.00	$1,000.00	($1,277.00)	6/25/2020	Reconciled
1063	Accounts Payable	Computer Check	6/25/2020	ECTS-General Fund	$0.00	$2,033.91	($3,310.91)	6/25/2020	Reconciled

Summary by Transaction Type

Total Deposits	**$0.00**
Less Payments by Transaction Type:	
Computer Check	**($3,310.91)**
Total Payments:	**($3,310.91)**
Adjustments:	
Payment Adjustments	**$0.00**
Deposit Adjustments	**$0.00**
Total Adjustments:	**$0.00**
Total Change in Register Balance:	**($3,310.91)**

Erie County Technical School
Open Invoice Report
Northwest General Fund

Vendor Name	Invoice Number	Invoice Date	Post Date	Invoice Balance	Potential Discount	Discount Expires On	Net Amount Due	Invoice Due Date	Days Past Due
Against The Clock									
Against The Clock	53478	8/12/2020	8/31/2020	$2,509.60	$0.00		$2,509.60	8/31/2020	0
		Totals for Against The Clock:		*$2,509.60*	*$0.00*		*$2,509.60*		
Benefit Administrators, Inc.									
Benefit Administrators, Inc.	08/2020BILLING SUMMA	8/15/2020	8/31/2020	$230.15	$0.00		$230.15	8/31/2020	0
Benefit Administrators, Inc.	3486	8/14/2020	8/31/2020	$36.00	$0.00		$36.00	8/31/2020	0
Benefit Administrators, Inc.	3247	4/16/2020	8/31/2020	$39.00	$0.00		$39.00	8/31/2020	0
		Totals for Benefit Administrators, Inc.:		*$305.15*	*$0.00*		*$305.15*		
Brigiotta's Produce & Garden Center									
Brigiotta's Produce & Garden Center	334333	8/10/2020	8/31/2020	$38.85	$0.00		$38.85	8/31/2020	0
Brigiotta's Produce & Garden Center	335360	8/19/2020	8/20/2020	$117.51	$0.00		$117.51	8/31/2020	0
		Totals for Brigiotta's Produce & Garden Center:		*$156.36*	*$0.00*		*$156.36*		
Buseck, Barger, Bleil & Co., Inc.									
Buseck, Barger, Bleil & Co., Inc.	20-1717	8/18/2020	8/31/2020	$8,976.00	$0.00		$8,976.00	8/31/2020	0
		Totals for Buseck, Barger, Bleil & Co., Inc.:		*$8,976.00*	*$0.00*		*$8,976.00*		
Contract Paper Group, Inc.									
Contract Paper Group, Inc.	43007943501	8/12/2020	8/31/2020	$2,272.00	$0.00		$2,272.00	8/31/2020	0
		Totals for Contract Paper Group, Inc.:		*$2,272.00*	*$0.00*		*$2,272.00*		
Corey Long									
Corey Long	08/1/13/2020CREDIT	8/13/2020	8/31/2020	$900.00	$0.00		$900.00	8/31/2020	0
		Totals for Corey Long:		*$900.00*	*$0.00*		*$900.00*		
Courtney Neal									
Courtney Neal	08/11/2020GE	8/11/2020	8/31/2020	$74.84	$0.00		$74.84	8/31/2020	0
Courtney Neal	08/20/2020GE	8/20/2020	8/31/2020	$12.98	$0.00		$12.98	8/31/2020	0
Courtney Neal	08/19/2020GE	8/19/2020	8/31/2020	$12.46	$0.00		$12.46	8/31/2020	0
		Totals for Courtney Neal:		*$100.28*	*$0.00*		*$100.28*		
Desantis Solutions									
Desantis Solutions	216742	8/5/2020	8/31/2020	$769.05	$0.00		$769.05	8/31/2020	0
		Totals for Desantis Solutions:		*$769.05*	*$0.00*		*$769.05*		
Direct Energy Business									
Direct Energy Business	HS01986682	8/4/2020	8/31/2020	$126.02	$0.00		$126.02	8/31/2020	0
Direct Energy Business	HS02007075	8/14/2020	8/31/2020	$19.10	$0.00		$19.10	8/31/2020	0
		Totals for Direct Energy Business:		*$145.12*	*$0.00*		*$145.12*		
ECTS-Foundation									
ECTS-Foundation	07/20/2020MILEAGE	7/25/2020	8/31/2020	$136.29	$0.00		$136.29	8/31/2020	0

Erie County Technical School
Open Invoice Report
Northwest General Fund

Vendor Name	Invoice Number	Invoice Date	Post Date	Invoice Balance	Potential Discount	Discount Expires On	Net Amount Due	Invoice Due Date	Days Past Due
	Totals for ECTS-Foundation:			*$136.29*	*$0.00*		*$136.29*		
Electrical and Mechanical Systems, Inc.									
Electrical and Mechanical Systems, Inc.	7987	8/13/2020	8/31/2020	$8,780.00	$0.00		$8,780.00	8/31/2020	0
	Totals for Electrical and Mechanical Systems, Inc.:			*$8,780.00*	*$0.00*		*$8,780.00*		
Fagan Sanitary Supply									
Fagan Sanitary Supply	167638	8/4/2020	8/31/2020	$929.80	$0.00		$929.80	8/31/2020	0
Fagan Sanitary Supply	167956	8/7/2020	8/11/2020	$499.52	$0.00		$499.52	8/31/2020	0
Fagan Sanitary Supply	167968	8/11/2020	8/31/2020	$615.04	$0.00		$615.04	8/31/2020	0
Fagan Sanitary Supply	167985	8/17/2020	8/31/2020	$183.00	$0.00		$183.00	8/31/2020	0
	Totals for Fagan Sanitary Supply:			*$2,227.36*	*$0.00*		*$2,227.36*		
Galbraith Media Access									
Galbraith Media Access	1917	8/3/2020	8/31/2020	$621.00	$0.00		$621.00	8/31/2020	0
Galbraith Media Access	1925	8/17/2020	8/31/2020	$400.00	$0.00		$400.00	8/31/2020	0
	Totals for Galbraith Media Access:			*$1,021.00*	*$0.00*		*$1,021.00*		
Goodheart-Willcox Publisher									
Goodheart-Willcox Publisher	1741502	8/12/2020	8/31/2020	$3,730.25	$0.00		$3,730.25	9/11/2020	0
	Totals for Goodheart-Willcox Publisher:			*$3,730.25*	*$0.00*		*$3,730.25*		
Industrial Appraisal Company									
Industrial Appraisal Company	2229300	7/31/2020	8/31/2020	$1,045.00	$0.00		$1,045.00	8/31/2020	0
	Totals for Industrial Appraisal Company:			*$1,045.00*	*$0.00*		*$1,045.00*		
Jason Klins									
Jason Klins	08/03/02CREDIT	8/3/2020	8/31/2020	$638.00	$0.00		$638.00	8/31/2020	0
	Totals for Jason Klins:			*$638.00*	*$0.00*		*$638.00*		
Jemko									
Jemko	99751	7/29/2020	8/31/2020	$113.25	$0.00		$113.25	8/31/2020	0
	Totals for Jemko:			*$113.25*	*$0.00*		*$113.25*		
Jessica Warren									
Jessica Warren	08/11/2020EXPENSE	8/11/2020	8/31/2020	$85.94	$0.00		$85.94	8/31/2020	0
	Totals for Jessica Warren:			*$85.94*	*$0.00*		*$85.94*		
Knox McLaughlin Gornall & Sennett, P.C.									
Knox McLaughlin Gornall & Sennett, P.C.	2279930	8/5/2020	8/31/2020	$1,216.00	$0.00		$1,216.00	8/31/2020	0
Knox McLaughlin Gornall & Sennett, P.C.	2280354	8/18/2020	8/31/2020	$430.50	$0.00		$430.50	8/31/2020	0
	Totals for Knox McLaughlin Gornall & Sennett, P.C.:			*$1,646.50*	*$0.00*		*$1,646.50*		
Koldrock Waters, Inc.									
Koldrock Waters, Inc.	837743	7/20/2020	8/31/2020	$59.75	$0.00		$59.75	8/31/2020	0

Erie County Technical School
Open Invoice Report
Northwest General Fund

Vendor Name	Invoice Number	Invoice Date	Post Date	Invoice Balance	Potential Discount	Discount Expires On	Net Amount Due	Invoice Due Date	Days Past Due
Koldrock Waters, Inc.	840479	8/17/2020	8/31/2020	$6.50	$0.00		$6.50	8/31/2020	0
Koldrock Waters, Inc.	840480	8/17/2020	8/31/2020	$23.00	$0.00		$23.00	8/31/2020	0
Koldrock Waters, Inc.	840482	8/17/2020	8/31/2020	$59.75	$0.00		$59.75	8/31/2020	0
		Totals for Koldrock Waters, Inc.:		*$149.00*	*$0.00*		*$149.00*		
Kubinski Business Systems									
Kubinski Business Systems	182324	8/6/2020	8/31/2020	$90.89	$0.00		$90.89	8/31/2020	0
		Totals for Kubinski Business Systems:		*$90.89*	*$0.00*		*$90.89*		
Pa Pride, LLC									
Pa Pride, LLC	997	7/30/2020	8/31/2020	$4,950.00	$0.00		$4,950.00	8/31/2020	0
Pa Pride, LLC	1003	7/17/2020	8/31/2020	$4,950.00	$0.00		$4,950.00	8/31/2020	0
Pa Pride, LLC	1004	7/17/2020	8/31/2020	$2,250.00	$0.00		$2,250.00	8/31/2020	0
Pa Pride, LLC	992	6/30/2020	8/31/2020	$2,200.00	$0.00		$2,200.00	8/31/2020	0
		Totals for Pa Pride, LLC:		*$14,350.00*	*$0.00*		*$14,350.00*		
Paragon Print Systems, Inc.									
Paragon Print Systems, Inc.	240922	8/12/2020	8/31/2020	$423.00	$0.00		$423.00	8/31/2020	0
		Totals for Paragon Print Systems, Inc.:		*$423.00*	*$0.00*		*$423.00*		
Pirrello Enterprises									
Pirrello Enterprises	1507551	8/19/2020	8/31/2020	$88.00	$0.00		$88.00	8/31/2020	0
		Totals for Pirrello Enterprises:		*$88.00*	*$0.00*		*$88.00*		
Sandra Carr									
Sandra Carr	08/12/2020CREDIT	8/12/2020	8/31/2020	$1,548.00	$0.00		$1,548.00	8/31/2020	0
		Totals for Sandra Carr:		*$1,548.00*	*$0.00*		*$1,548.00*		
Santi LLC									
Santi LLC	215	7/26/2020	8/31/2020	$93.75	$0.00		$93.75	8/25/2020	6
		Totals for Santi LLC:		*$93.75*	*$0.00*		*$93.75*		
SHI									
SHI	S51962069	6/19/2020	6/30/2020	$16,946.21	$0.00		$16,946.21	6/25/2020	67
SHI	S51962040	6/19/2020	6/30/2020	$31,631.72	$0.00		$31,631.72	6/25/2020	67
		Totals for SHI:		*$48,577.93*	*$0.00*		*$48,577.93*		
SJE FBO EnergyMark, LLC									
SJE FBO EnergyMark, LLC	1149740	7/31/2020	8/31/2020	$50.00	$0.00		$50.00	8/31/2020	0
SJE FBO EnergyMark, LLC	1149741	8/31/2020	8/31/2020	$50.00	$0.00		$50.00	8/31/2020	0
		Totals for SJE FBO EnergyMark, LLC:		*$100.00*	*$0.00*		*$100.00*		
Summit Township Sewer Authority									
Summit Township Sewer Authority	08/11/2020SEWER	8/11/2020	8/31/2020	$38.55	$0.00		$38.55	8/31/2020	0

Erie County Technical School
Open Invoice Report
Northwest General Fund

Vendor Name	Invoice Number	Invoice Date	Post Date	Invoice Balance	Potential Discount	Discount Expires On	Net Amount Due	Invoice Due Date	Days Past Due
			Totals for Summit Township Sewer Authority:	*$38.55*	*$0.00*		*$38.55*		
Summit Township Water Authority									
Summit Township Water Authority	08/07/2020WATER	8/7/2020	8/31/2020	$162.94	$0.00		$162.94	9/10/2020	0
			Totals for Summit Township Water Authority:	*$162.94*	*$0.00*		*$162.94*		
T.C. Paving Inc.									
T.C. Paving Inc.	5651	8/12/2020	8/31/2020	$12,616.00	$0.00		$12,616.00	8/31/2020	0
			Totals for T.C. Paving Inc.:	*$12,616.00*	*$0.00*		*$12,616.00*		
Talent Assessment									
Talent Assessment	11250	8/14/2020	8/31/2020	$2,000.00	$0.00		$2,000.00	8/31/2020	0
Talent Assessment	11249	8/14/2020	8/31/2020	$4,212.00	$0.00		$4,212.00	8/31/2020	0
			Totals for Talent Assessment:	*$6,212.00*	*$0.00*		*$6,212.00*		
Team Turf									
Team Turf	7879 Statement	7/28/2020	8/31/2020	$2,488.72	$0.00		$2,488.72	8/31/2020	0
			Totals for Team Turf:	*$2,488.72*	*$0.00*		*$2,488.72*		
TestOut									
TestOut	421144	8/5/2020	8/31/2020	$3,500.00	$0.00		$3,500.00	8/31/2020	0
			Totals for TestOut:	*$3,500.00*	*$0.00*		*$3,500.00*		
Today's Class									
Today's Class	6570	8/9/2020	8/31/2020	$4,250.00	$0.00		$4,250.00	8/31/2020	0
			Totals for Today's Class:	*$4,250.00*	*$0.00*		*$4,250.00*		
Verizon Wireless									
Verizon Wireless	321288569	8/30/2020	8/31/2020	$342.26	$0.00		$342.26	8/30/2020	1
			Totals for Verizon Wireless:	*$342.26*	*$0.00*		*$342.26*		
Welders Supply									
Welders Supply	269033	7/31/2020	8/31/2020	$13.03	$0.00		$13.03	8/31/2020	0
			Totals for Welders Supply:	*$13.03*	*$0.00*		*$13.03*		
Wilkins Company, Inc.									
Wilkins Company, Inc.	53074	7/23/2020	8/31/2020	$60.00	$0.00		$60.00	8/31/2020	0
			Totals for Wilkins Company, Inc.:	*$60.00*	*$0.00*		*$60.00*		
			GRAND TOTALS:	**$130,661.22**	**$0.00**		**$130,661.22**		

Erie County Technical School
Open Invoice Report
Northwest General Fund

Report name: New Open Invoice Report
Report format: Detail
Show invoices open as of: 8/31/2020
Calculate discounts as of today
Base invoice aging on:Due date
Include all invoice dates
Include all post dates
Include all due dates
Include all Post Statuses
Include all Invoices
Include all Vendors
Include these Banks: 10-01040
Include all Invoice Attributes
Include all Vendor Attributes

Erie County Technical School
Open Invoice Report
Northwest Capital Projects

Vendor Name	Invoice Number	Invoice Date	Post Date	Invoice Balance	Potential Discount	Discount Expires On	Net Amount Due	Invoice Due Date	Days Past Due
ComDoc, Inc.									
ComDoc, Inc.	3697230	6/30/2020	6/30/2020	$980.00	$0.00		$980.00	6/30/2020	62
ComDoc, Inc.	3697229	6/30/2020	6/30/2020	$980.00	$0.00		$980.00	6/30/2020	62
ComDoc, Inc.	3697228	6/30/2020	6/30/2020	$980.00	$0.00		$980.00	6/30/2020	62
ComDoc, Inc.	3697227	6/30/2020	6/30/2020	$980.00	$0.00		$980.00	6/30/2020	62
ComDoc, Inc.	3697226	6/30/2020	6/30/2020	$980.00	$0.00		$980.00	6/30/2020	62
ComDoc, Inc.	3697225	6/30/2020	6/30/2020	$980.00	$0.00		$980.00	6/30/2020	62
ComDoc, Inc.	3697224	6/30/2020	6/30/2020	$980.00	$0.00		$980.00	6/30/2020	62
ComDoc, Inc.	3697223	6/30/2020	6/30/2020	$980.00	$0.00		$980.00	6/30/2020	62
ComDoc, Inc.	3697222	6/30/2020	6/30/2020	$980.00	$0.00		$980.00	6/30/2020	62
ComDoc, Inc.	3697221	6/30/2020	6/30/2020	$980.00	$0.00		$980.00	6/30/2020	62
ComDoc, Inc.	3697220	6/30/2020	6/30/2020	$980.00	$0.00		$980.00	6/30/2020	62
ComDoc, Inc.	3697219	6/30/2020	6/30/2020	$980.00	$0.00		$980.00	6/30/2020	62
ComDoc, Inc.	3697218	6/30/2020	6/30/2020	$980.00	$0.00		$980.00	6/30/2020	62
ComDoc, Inc.	3697215	6/30/2020	6/30/2020	$3,800.00	$0.00		$3,800.00	6/30/2020	62
ComDoc, Inc.	3697204	6/30/2020	6/30/2020	$14,900.00	$0.00		$14,900.00	6/30/2020	62
ComDoc, Inc.	3697208	6/30/2020	6/30/2020	$6,900.00	$0.00		$6,900.00	6/30/2020	62
ComDoc, Inc.	3697210	6/30/2020	6/30/2020	$1,130.00	$0.00		$1,130.00	6/30/2020	62
ComDoc, Inc.	3697300	6/30/2020	6/30/2020	$11,250.00	$0.00		$11,250.00	6/30/2020	62
ComDoc, Inc.	3697207	6/30/2020	6/30/2020	$20,000.00	$0.00		$20,000.00	6/30/2020	62
ComDoc, Inc.	3697291	6/30/2020	6/30/2020	$980.00	$0.00		$980.00	6/30/2020	62
ComDoc, Inc.	3697272	6/30/2020	6/30/2020	$980.00	$0.00		$980.00	6/30/2020	62
ComDoc, Inc.	3697247	6/30/2020	6/30/2020	$980.00	$0.00		$980.00	6/30/2020	62
ComDoc, Inc.	3697239	6/30/2020	6/30/2020	$980.00	$0.00		$980.00	6/30/2020	62
ComDoc, Inc.	3697234	6/30/2020	6/30/2020	$980.00	$0.00		$980.00	6/30/2020	62
ComDoc, Inc.	3697233	6/30/2020	6/30/2020	$980.00	$0.00		$980.00	6/30/2020	62
ComDoc, Inc.	3697231	6/30/2020	6/30/2020	$980.00	$0.00		$980.00	6/30/2020	62
ComDoc, Inc.	3697217	6/30/2020	6/30/2020	$980.00	$0.00		$980.00	6/30/2020	62
ComDoc, Inc.	3697216	6/30/2020	6/30/2020	$980.00	$0.00		$980.00	6/30/2020	62
ComDoc, Inc.	3697214	6/30/2020	6/30/2020	$980.00	$0.00		$980.00	6/30/2020	62
ComDoc, Inc.	3697211	6/30/2020	6/30/2020	$980.00	$0.00		$980.00	6/30/2020	62
ComDoc, Inc.	3697205	6/30/2020	6/30/2020	$3,800.00	$0.00		$3,800.00	6/30/2020	62
			Totals for ComDoc, Inc.:	*$85,300.00*	*$0.00*		*$85,300.00*		
Considine Biebel & Company									
Considine Biebel & Company	pmtapplication #1	7/22/2020	7/30/2020	$24,770.25	$0.00		$24,770.25	8/30/2020	1
			Totals for Considine Biebel & Company:	*$24,770.25*	*$0.00*		*$24,770.25*		
Dell Marketing L.P.									
Dell Marketing L.P.	10403525120	6/19/2020	6/30/2020	$4,981.25	$0.00		$4,981.25	6/30/2020	62
Dell Marketing L.P.	10403867342	6/19/2020	6/30/2020	$2,505.81	$0.00		$2,505.81	6/30/2020	62

Erie County Technical School
Open Invoice Report
Northwest Capital Projects

Vendor Name	Invoice Number	Invoice Date	Post Date	Invoice Balance	Potential Discount	Discount Expires On	Net Amount Due	Invoice Due Date	Days Past Due
Dell Marketing L.P.	Quote 3000063362981.	6/19/2020	6/30/2020	$29,839.94	$0.00		$29,839.94	6/25/2020	67
		Totals for Dell Marketing L.P.:		*$37,327.00*	*$0.00*		*$37,327.00*		
HRLC Architects, LLC									
HRLC Architects, LLC	2/3 pre-bid 2020	7/1/2020	7/31/2020	$234,393.00	$0.00		$234,393.00	7/31/2020	31
		Totals for HRLC Architects, LLC:		*$234,393.00*	*$0.00*		*$234,393.00*		
Keystone Electric									
Keystone Electric	Vestibule 1 - Keysto	8/15/2020	8/31/2020	$13,815.00	$0.00		$13,815.00	8/31/2020	0
		Totals for Keystone Electric:		*$13,815.00*	*$0.00*		*$13,815.00*		
SHI									
SHI	S51961629	6/19/2020	6/30/2020	$40,874.64	$0.00		$40,874.64	6/25/2020	67
SHI	S51961914	6/19/2020	6/30/2020	$13,777.14	$0.00		$13,777.14	6/25/2020	67
SHI	S51961993	6/19/2020	6/30/2020	$5,205.67	$0.00		$5,205.67	6/25/2020	67
SHI	S51961831-1	6/23/2020	6/30/2020	$14,190.10	$0.00		$14,190.10	6/30/2020	62
		Totals for SHI:		*$74,047.55*	*$0.00*		*$74,047.55*		
		GRAND TOTALS:		**$469,652.80**	**$0.00**		**$469,652.80**		

Erie County Technical School
Open Invoice Report
Northwest Capital Projects

Report name: New Open Invoice Report
Report format: Detail
Show invoices open as of: 8/31/2020
Calculate discounts as of today
Base invoice aging on:Due date
Include all invoice dates
Include all post dates
Include all due dates
Include all Post Statuses
Include all Invoices
Include all Vendors
Include these Banks: 31-01130
Include all Invoice Attributes
Include all Vendor Attributes

VISA Statement Ending June 30, 2020

Cardholder Name	Budget Account Number	Amount	Supplier	Date
Birchard	10-62440-610-000-00-000-000	158.00	Cintas Corp	06/03/2020
Birchard	10-61380-610-663-00-000-000	2460.00	Connection	06/29/2020
Birchard	10-64600-430-000-00-000-000	3800.00	Jorgenson Lockers	06/04/2020
Birchard	10-62310-530-000-00-000-000	8.00	Usps Po 4149680426	06/30/2020
Birchard	10-04990-000-000-00-000-273	207.90	Msi*millennium Si	06/29/2020
Birchard	10-04990-000-000-00-000-273	207.90	Msi*millennium Si	05/29/2020
Birchard	10-62840-538-000-00-000-000	229.01	Velocity Network Inc	06/22/2020
Birchard	10-62620-411-000-00-000-000	1034.00	Waste Mgmt Wm Ezpay	06/16/2020
Carr	10-61380-810-000-00-000-000	285.00	In *adda	06/02/2020
Carr	10-62122-610-000-00-000-000	-1889.81	Www.Appointy.Com	06/04/2020
Eggleston	10-61390-610-000-00-000-001	95.38	Officemax/Depot 6029	05/29/2020
Fair	10-62840-618-000-00-000-000	298.00	Dmi* Dell Hlthcr/ptr	06/18/2020
Fatica	10-62831-610-000-00-000-000	407.04	Smk	06/11/2020
Marzka	10-62650-626-000-00-000-000	23.60	Country Fair #65	05/28/2020
Marzka	10-62650-626-000-00-000-000	256.50	E L Heard & Son	06/09/2020
Mello	10-62650-626-000-00-000-000	78.53	Country Fair #65	06/10/2020
Mello	10-62620-610-000-00-000-000	7.28	Lowes #00226	06/04/2020
Mello	10-62620-610-000-00-000-000	62.55	Lowes #00226	05/28/2020
Mello	10-62620-610-000-00-000-000	-50.07	Meier Supply Co #11	06/01/2020
Mello	10-62620-610-000-00-000-000	130.60	Meier Supply Co #11	06/01/2020
Mello	10-62650-626-000-00-000-000	174.50	Vercillos Autobody	06/10/2020
Smith	10-62840-618-000-00-000-000	992.39	Dmi* Dell Hlthcr/ptr	06/04/2020
Smith	10-62840-618-000-00-000-000	449.99	Dnh*godaddy.Com	06/29/2020
Tarasovitch	10-62650-626-000-00-000-000	40.45	Country Fair #102	05/29/2020
Tarasovitch	10-61380-610-000-00-000-290	258.90	Laser Creations By Isi	06/04/2020
Tarasovitch	10-62380-610-000-00-000-000	31.90	Officemax/Officedept#6877	06/17/2020
Vonvolkenburg	10-62620-610-000-00-000-000	117.60	Janitors Supply Co #1	06/17/2020
Vonvolkenburg	10-62620-610-000-00-000-000	179.77	Janitors Supply Co #1	06/17/2020
Vonvolkenburg	10-62620-610-000-00-000-000	152.32	Lowes #01654	06/03/2020
Vonvolkenburg	10-62660-610-240-00-000-001	476.70	Msc	06/12/2020
Vonvolkenburg	10-62660-610-240-00-000-001	205.00	Sp * Logistics Plus	06/17/2020
Walker	10-62360-610-000-00-000-000	10.00	Erie Regional Chamber An	06/04/2020
Walker	10-62831-610-000-00-000-000	664.00	Paypal	06/30/2020
Walker	10-62122-610-000-00-000-005	517.50	Paypal	06/30/2020
Walter	10-61380-610-000-00-000-271	51.99	Amzn Mktp Us	06/16/2020
Walter	10-61380-610-000-00-000-271	19.84	Welders Supply Co	06/02/2020
	Total for June 2020	**$ 12,152.26**		

VISA Statement Ending July 27, 2020

Cardholder Name	Budget Account Number	Amount	Supplier	Date
Birchard	10-62530-530-000-00-000-000	8.00	Usps Po 4149680426	07/01/2020
Birchard	1062620-415-000-00-000-000	158.00	Cintas Corp	07/03/2020
Birchard	1001320-000-000-00-000-000	1025.00	Cinfin-Commercial-Insu	07/03/2020
Birchard	1062834-810-000-00-000-000	209.71	Pasbo	07/07/2020
Birchard	1062660-610-000-00-000-001	8924.64	Connection	07/08/2020
Birchard	1004990-000-000-00-000-273	1941.10	Staples Direct	07/13/2020
Birchard	1062620-411-000-00-000-000	1036.54	Waste Mgmt Wm Ezpay	07/16/2020
Birchard	1062840-538-000-00-000-000	229.01	Velocity Network Inc	07/21/2020
Birchard	1004990-000-000-00-000-273	1604.63	Cengage Learning, Inc	07/27/2020
Fair	1062840-618-000-00-000-000	349.00	Amzn Mktp Us	07/13/2020
Fair	1062840-618-000-00-000-000	57.73	Lowes #00226	07/27/2020
Heberle	1061610-610-100-40-000-000	89.34	Matheson Tri-Gas L46	07/09/2020
Marzka	1062650-626-000-00-000-000	55.00	Country Fair #65	07/08/2020
Mello	1062620-610-000-00-000-000	30.98	Lowes #01654	07/13/2020
Smith	1062840-618-000-00-000-000	1199.00	Apple.Com/Us	07/10/2020
Smith	1062840-618-000-00-000-000	203.40	Dreamhost Dh-Fee.Com	07/16/2020
Tarasovitch	1062380-610-000-00-000-000	206.12	Officemax/Officedept#6877	07/08/2020
Tarasovitch	1062380-610-000-00-000-000	27.88	Officemax/Officedept#6877	07/10/2020
Tarasovitch	1062380-610-000-00-000-000	59.26	Acco Brands Direct	07/10/2020
Tarasovitch	1004990-000-000-00-000-273	1927.50	Sq *precision Edge,inc,db	07/15/2020
Tarasovitch	1004990-000-000-00-000-273	1610.65	Sq *sunlights Balayage, I	07/20/2020
Tarasovitch	1062380-610-000-00-000-000	282.40	Rydin Decal- Moto	07/20/2020
Vonvolkenburg	1062660-610-000-00-000-001	4085.78	Gnp Branded Gear	07/03/2020
Vonvolkenburg	1062620-610-000-00-000-000	414.00	Amzn Mktp Us	07/06/2020
Vonvolkenburg	1062620-610-000-00-000-000	254.05	Miller Brothers Garden	07/13/2020
Vonvolkenburg	1062620-610-000-00-000-000	1662.59	Gih*globalindustrialeq	07/20/2020
Vonvolkenburg	1062620-610-000-00-000-000	2194.48	Officesupply.Com	07/21/2020
Vonvolkenburg	1062620-610-000-00-000-000	431.47	The Webstaurant Store	07/23/2020
Vonvolkenburg	1062620-610-000-00-000-000	2055.60	Corporate Glass	07/27/2020
Walker	1062360-610-000-00-000-000	1181.50	Paypal	07/01/2020
	Total for July 2020	**$ 33,514.36**		

Erie County Technical School

PROPOSED AGENDA ITEM

MEETING DATE: August 27, 2020

SUBJECT: Retirement – Dave Yanosko, Construction Trades Instructor

SUBMITTED BY: Terri L. Birchard, Business Manager

DESCRIPTION:

Dave Yanosko, Construction Trades Instructor, has expressed his desire to retire effective November 6, 2020.

RECOMMENDATION:

Motion to accept the retirement request of Dave Yanosko effective November 6, 2020

August 5, 2020

Ms. Terri Birchard
Board Secretary
Erie County Technical School
8500 Oliver Road
Erie, PA 16509

Dear Ms. Birchard

This letter is to inform you of my intent to retire during the 2020-2021 contracted school year, July 1, 2020 to June 30, 2021.
This notice is to insure eligibility for retirement compensation, as outlined in Article VI, Section 12 of the Master Contract in effect at this time.
Effective retirement date will be November 6^{th}, 2020

Respectfully,

David L. Yanosko

Erie County Technical School

PROPOSED AGENDA ITEM

MEETING DATE: August 27, 2020

SUBJECT: Retirement – Jane Boyd, Instructional Aide

SUBMITTED BY: Terri L. Birchard, Business Manager

DESCRIPTION:

Jane Boyd, Instructional Aide, has expressed her intent to retire effective August 27, 2020

RECOMMENDATION:

Motion to ratify the retirement request of Jane Boyd effective August 27, 2020

August 20, 2020

Ms. Terri Birchard
Board Secretary
Erie County Technical School
8500 Oliver Rd.
Erie, PA 16509

Dear Ms. Birchard:

This letter is to inform you of my intent to retire during the 2020-2021 contractual school year, July 1, 2020 to June 30, 2021. My last day of employment will be August 27, 2020 unless otherwise advised. My career of 25 years in education has been wonderful. I would like to express my appreciation to my ECTS family; for I am so grateful to have been a part of your day for the past 11 years.

Respectfully,

Jane Boyd

Jane Boyd

Erie County
Technical
School

PROPOSED AGENDA ITEM

MEETING DATE: August 27, 2020

SUBJECT: National Technical Honor Society (NTHS) Advisors stipend for 2020 - 2021

SUBMITTED BY: Terri L. Birchard, Business Manager

DESCRIPTION:

Allison Marendt and Mariea Sargent have agreed to advise the NTHS students for the school year 2020-2021.

RECOMMENDATION:

Motion to approve stipend of $500.00 each to Allison Marendt and Mariea Sargent for advising NTHS for 2020-2021

Erie County Technical School

PROPOSED AGENDA ITEM

MEETING DATE: August 27, 2020

SUBJECT: SkillsUSA Advisors stipend for 2020 - 2021

SUBMITTED BY: Terri L. Birchard, Business Manager

DESCRIPTION:

Travis Woodburn and Michael Miller have agreed to advise the SklllsUSA students for the school year 2020-2021.

RECOMMENDATION:

Motion to approve stipend of $1,000.00 each to Travis Woodburn and Michael Miller for advising SkillsUSA for 2020-2021

Erie County Technical School

PROPOSED AGENDA ITEM

DATE: August 27, 2020

SUBJECT: Long-term Instructional Aide Sub and Permanent Part-time Instructional Aides and Secretary

CATEGORY: Operations: Policy: Information: Personnel: X

INITIATED BY: Terri L. Birchard, Business Manager

DESCRIPTION:

Due to recent vacancies, ECTS Administration needs to hire the following positions as soon as possible:

1) one long-term Instructional Aide substitute;
2) two permanent part-time Instructional Aide (SAA-2) positions,
3) one part-time secretary (S-3)

These hiring motions would then be presented to the JOC for ratification at the September 24, 2020 JOC session

All part-time permanent positions will be subject to the 120-day probationary period and the hourly wage scales per the current Classified Unit contract

RECOMMENDATION:

Motion to allow ECTS Administration to hire one long-term Instructional Aide substitute; two permanent part-time Instructional Aide (SS-2) positions; and one part-time Secretary (S-3) prior to the September 24, 2020 JOC session

Erie County Technical School
Director's Report
August 2020

Roundabout

1. Dr. Walker and Solicitor Sennett met with a PennDOT representative to discuss the process used for PennDOT assessing value of the land to be used for the roundabout.
2. The PennDOT representative reported that a value had been established and that the value was being reviewed by PennDOT legal prior to sharing with the ECTS community.
3. The PennDOT representative did not identify a date for presenting an offer to the ECTS community.

Renovation Status

1. Following the presentation at our last JOC meeting by Architect Chris Coughlin, sending school districts were invoiced for payment two of three for the renovation pre-bid design work.
2. Architect Chris Coughlin has not submitted an invoice to the ECTS for the third of three payment for the renovation pre-bid design work.

Secure Vestibules

1. Installation of the both secure vestibules is nearing completions as scheduled.

ECTS Schedule

1. Based on the publication of guidance for instructional delivery models by the Pennsylvania Department of Education and the Pennsylvania Department of Health, and based publication of COVID-19 related data for Erie County, The ECTS will begin the 2020/2021 academic year on the hybrid schedule approved by the JOC at our last meeting.

RCTC

1. The ECTS Administration has notified Identogo representatives it wishes to discontinue fingerprinting operations. Identogo representatives have acknowledged receipt of our notification.
2. A final date of fingerprinting services has not been determined.
3. A date for Identogo to pick up their equipment has not been determined.
4. The RCTC operation has begun scheduling Emissions and Inspections courses for the general adult public.

ECTS Operations

1. We received notice from PDE that a non-competitive grant has been allocated to help Career and Technical Centers begin operations given the challenges of a pandemic.
    a. The ECTS allocation in the COVID-19-related grant is $116,000.

    b. Plans for allocating the grant resources are currently being discussed by the ECTS Administration.

2. Dr. Walker has been notified by PDE that we will receive a Chapter 339 Audit this year as part of a normal three year cycle.
    a. A Chapter 339 Audit is a major work effort involving the administration, faculty and multiple staff.

3. Given the immediacy of operational needs associated with the pandemic, and the on-boarding of a new ECTS Administrative Team member, the ECTS Administration will defer the annual retreat.

4. Dr. Walker and the Administrative Team are in the final stages of preparing a 2020/2021 Priority Action Plan.

    i. A central piece of the 2020/2021 Priority Action Plan will be continuation of the large-scale, school-wide, and transformational curriculum enhancement effort approved last year by the JOC -- **we are entering year two of three to complete this work**.

5. The ECTS Administration has conducted interviews of School Resource Officer candidates.
    a. Deputy Dehart took another position.

Student Activity

N/A during the Summer.

Other Action Items This Month

High School Activity Report

August 2020

Presentation to Superintendents: Joe Tarasovitch presented the Erie County Technical School's plan for re-opening to the superintendents twice during the summer months. The superintendents on July 10th agreed to the A-B hybrid schedule that the JOC adopted.

Principal Meetings: On Wednesday, July 15th, Joe Tarasovitch held a luncheon for the Erie County Principals. The meeting allowed Joe to share his approved A-B Day schedule and to provide vital information if the school adopted the A-B Hybrid Model.
On Tuesday, August 11th, the principals of the Erie County Technical School consortium met for the first of four regular scheduled meetings for the 2020-21 school year. Joe Tarasovitch shared information to ensure that each district and ECTS were prepared to support students' needs that were returning to ECTS, and the new enrollees. The Principals were also notified of the adoption of the A-B Day schedule due to the August 10th Guidelines from the Department of Health and the Department of education.

Virtual HBK Parent/Principal Meeting: On Monday, August 10th, Joe Tarasovitch joined Mrs. Pam Chodubski, the Harbor Creek High School principal for a virtual "google" meeting with 20 ECTS/HBK parents. Mrs. Chodubski organized the session so that she and Mr. Tarasovitch could address the concerns and questions of the parents about the startup of the school year. The session lasted about an hour with many parents asking questions about both ECTS and HBK collaboration for the reopening. Mrs. Chodubski should be commended for being so proactive; Mr. Tarasovitch appreciated her inviting him to the session so that he could address the parents about the expectations at ECTS.

Preliminary Enrollment: As of August 14, 2020, the projected enrollment for the Erie County Technical School was at 756 students. There are nine programs that are projecting a 90% or better enrollment capacity as of this date: ADS, CMP, CNT, COS, ECE, EET, FMT, HEA, MTF.

Secretarial Support: The secretarial staff – Pam Lasher, Pam Pence, and Kelly Bennett did a tremendous job working together to ensure that the high school and adult education programs were ready for the 2020-21 school year. The administration appreciates their teamwork to support the school and the instructors.

Faculty In-Service: The ECTS instructors returned to ECTS on Friday, August 21st for the first scheduled day of In-Service. The instructors had two days of in-service; the second day being Monday, August 24th. During the two days of in-service, the faculty engaged in sessions that provide a review of the ECTS school literacy initiative, Differentiated Instruction processes, and Drug and Alcohol 101 Education.

Exemplary Students: The ECTS 2019-20 Exemplary Student recognition will not be the usual dinner event in September that the Administration enjoys and prefers due to the regulations on social gathering; (19 Students + 19*3.5 =66.5 Guest +8 JOC + 8*1.5= 12 Sending School Representatives + 15 ECTS Representatives = 120.5 Total). That will not stop honoring the 19 students that earned the "Exemplary" status. Mr. Tarasovitch will present each student their plaque in front of their classmates, with their instructor presenting their comments; Mr. Tarasovitch will deliver the graduates their plaques to their homes. If any JOC member would like to have Mr. Tarasovitch attend a district meeting to present the plaque, please let him know. The presentation could be an alternative recognition in front of a smaller group that would be appropriate during the COVID-19 regulations. Attached is the list of the 2019-20 Exemplary Students and the requirements to earn this honorable and special status.

Erie County Technical School

Field Trip Board Approval Form

Instructor: Travis Woodburn Date of Request: 5/11/2020

Program: Skills USA Session: AM ☐ PM ☐ Both ☒

Date(s) of Trip: December 2020 Time(s): 8 AM- 2:30 PM

Number of students participating: 10±

Destination: Ambassador Hotel and Conference Center

Address:

Mode of transportation: School Bus

List of chaperones (where applicable): Travis Woodburn and Michael Miller

Educational Rationale: Skills USA leadership Conference

Cost to students: $30 (Attach an itemized description if necessary)

Cost to Program: $0

Where applicable please attach itinerary.

Principal's Signature: Joseph Tarasovitch Date: 5/12/2020

Applicant's Signature: T W Date: 5/11/2020

Board Approval Date:

****

All Erie County Technical School Field Trips Must Adhere to Operating Committee Policy #231

Erie County Technical School

Field Trip Board Approval Form

Instructor: Travis Woodburn

Date of Request: 5/11/2020

Program: Skills USA

Session: AM ☐ PM ☐ Both ☒

Date(s) of Trip: April 2021

Time(s): 8:00AM - 5:00PM

Number of students participating: 10 ±

Destination: Hershey Lodge Hershey, PA

Address:

Mode of transportation: Rental Vehicles

List of chaperones (where applicable): Travis Woodburn and Michael Miller

Educational Rationale: Skills USA State Competition

Cost to students: #0 (Attach an itemized description if necessary)

Cost to Program: $2,000 ±

Where applicable please attach itinerary.

Principal's Signature: Joseph Tarasovitch

Date: 5/12/2020

Applicant's Signature: T W

Date: 5/11/2020

Board Approval Date:

****

All Erie County Technical School Field Trips Must Adhere to Operating Committee Policy #231

ISO Form #: 2700.03.01	Revision Date: March 3, 2011
This is a controlled document. Hard copies of this form must conform with Forms Index date.	

Erie County Technical School

Field Trip Board Approval Form

Instructor: Travis Woodburn

Date of Request: 5/11/2020

Program: Skills USA

Session: AM ☐ PM ☐ Both ☒

Date(s) of Trip: January 2021

Time(s): 6:30 AM - 4:00 PM

Number of students participating: 30 ±

Destination: New Castle School of Trades

Address:

Mode of transportation: School Bus

List of chaperones (where applicable): Travis Woodburn and Michael Miller

Educational Rationale: Skills USA D10 Competition

Cost to students: $0 (Attach an itemized description if necessary)

Cost to Program: $ 700 ±

Where applicable please attach itinerary.

Principal's Signature: Joseph Tarasovitch

Date: 5/12/2020

Applicant's Signature: J W

Date: 5/11/2020

Board Approval Date:

****

All Erie County Technical School Field Trips Must Adhere to Operating Committee Policy #231

ISO Form #: 2700.03.01	Revision Date: March 3, 2011
This is a controlled document. Hard copies of this form must conform with Forms Index date.	

Fundraiser/Community Service Approval Form

Teacher/Advisor: Travis Woodburn

Date of Request: 5/11/2020

Lab/Class: Skills USA

Please check: Fundraiser X Community Service Project X

Event Description:
Skills USA Fundraisers and Community Service

Date(s) of Activity: 2020-2021 School Year

Goal of Activity: Support Skills USA Activities

Faculty Advisors:
Travis Woodburn
Michael Miller

Educational Rationale:
Leadership and Technical skills Opportunities

Number of students participating: 40 +

Requirement of Students:
Become a member and participate

Cost to ECTS: $0 (Attach an itemized description if necessary.)

Principal's Signature: Joseph Tarantola Date: 5/12/2020

Applicant's Signature: T W Date: 5/11/2020

Board Approval/Director Approval Date: ____________

****

ISO Form No.: 3200.01.01	Created: February 26, 2009
This is a controlled document. Hard copies of this form are considered uncontrolled.	

2020 - 2021 SkillsUSA Fundraiser Possibilities

Country Meats Beef Sticks*

Cookie Dough*

Candles

Jellies/Jams*

Chocolate Sales*

Candy Bar Sales*

Catalog Group Sales

Fresh Fruit/Citrus Sales

School Apparel – Shirts, hats, hoodies, jackets, promotional items

Basket drawings or large item drawings (ie: picnic table, corn hole boards, etc)

Sub Sale*

Healthy Snack Sales/Frozen Treat Sales on No-Break Days*

Frozen Food Items (Pizza Kits, Strombolli, etc.)*

Carnation/Snack/Messages Sale (Valentine's Day/Mother's Day/End of Year)

Letters to Businesses for Student Sponsorship (competitions)

Coupon Books/Discount Cards

Restaurant Nights (at Local Restaurants)

Class/Student Photo Sale

Community Service Possibilities

2020 – 2021 SkillsUSA Community Service Activities

2020 - 2021 SkillsUSA Pennsylvania Officer Initiative

*If approved for meeting wellness guidelines.

Maintenance Department Report for July, August, 2020

I. <u>MANAGER ACTIVITIES</u>

A. Accomplishments

1. Interviewed and Hired 1 New Custodian
2. Ordered furniture for selected Theory Rooms, Offices and Labs
3. Chiller repaired
4. Electric project for Garage and Barn Complete
5. Awarded contract Concrete for Barn to Ambrose Concrete
6. Communicated with the following Contractors/Vendors:

- Grainger	- Janitors Supply Co.
- DiSantis	- Fagan
- Rabe	- Ambrose Concrete
- EMSI	- Global Supply
- Considine Biebel	- Keystone Electric

B. Meetings Attended

1. JOC Building Renovation Committee
2. Admin Staff Meetings
3. Lobby Renovation Job Meetings

II. <u>MAINTENANCE</u>

A. Accomplishments

1. HVAC repairs as required
2. Patching and painting at the Skill Center Building
3. Painting complete In Rooms 7, 22, 28, Metal Fab locker rooms
4. Lockers replaced with New ones in Metal Fab locker room
5. HVAC systems serviced
6. Metasys system set to new settings
7. Garden area bushes trimmed

B. Ongoing Projects

1. Completed routine maintenance request at our High School and Skill Center.
2. Lawn mowing
3. Performed preventive maintenance on scheduled equipment

II. <u>CUSTODIAL</u>

A. Accomplishments

1. Completed summer cleaning of the facilities.
2. Set up for events as scheduled
3. Locker combination changes Completed

IV. <u>SAFETY</u>

1. Man Tarp Vestibule project Complete for both Buildings

Supervisors of Instructional Support Services Report
August 2020
Sandy Carr and Lesa Scalise

Curriculum Development

Curriculum – The curriculum revisions made by the instructors during the 2019-2020 school year were reviewed and approved. Infinite Campus updates reflect curriculum adjustments. Lesa Scalise has championed the instructor training for the changes to Infinite Campus and the utilization of Microsoft Teams as our remote learning platform. We have met weekly with instructors and will continue to utilize our Professional Learning Communities to improve our skills. Thanks to Michael Miller, Joe Salorino, Kelly Schoullis, Matt Walter, and Danielle Wilber for assisting us this year with our professional development and curriculum activities.

We have purchased the CTE360 program to guide instructors with various curriculum-planning requirements. This program will also allow students to create on-line portfolios, track competencies, and industry certifications. Sending school guidance counselors will be able to collect career and employment artifacts for Career Education and Work requirements. There is a workforce training component that will allow our coop students and employers to complete necessary paperwork on-line.

Textbooks – New textbooks have arrived for Art & Design, Computer Networking, and Computer Programming. We have also identified on-line text resources to aid in our remote learning activities.

Accreditation- The renewal application was sent to the ADDA (American Design Drafting Association) for the Drafting and Design program accreditation. We appreciate the work that Mariea Sargent did to prepare the application and supporting documentation.

Special Education

Projections- As of August 13, we have approximately 746 total students enrolled at ECTS with approximately 220 identified as disabled and have an IEP or Chapter 15, Service Plan. This represents 29.5% of our student body. Lesa and Sandy have obtained these students' records and are making this information available to our instructional staff.

In-Service Training- On Monday, August 24, 2020 our instructional staff were provided the updated Student Support binders. Pam Pence, the Student Support Secretary has updated information for returning students and added the information for new students at ECTS. These binders were designed to help our instructional staff identify and understand the individual needs of our students with disabilities in each of our CTE Programs. Each page will list the student's demographic information and the student's specific Specially Designed Instruction (SDI) that our instructors are mandated by federal law to provide. Lists of students that need specific accommodations are also provided. These accommodations may include test being read, extended time for work completion, hard copies of teacher notes provided for student, etc.

Instructional Aides – The Instructional Aides participated in training on August 20, 21, and 24. The instructional aides will provide an important role in assisting instructors with students to maintain social distancing requirements. The instructional aides completed the SafeSchools Training for Suicide Awareness and Prevention. We welcome back Amy Nichilo to the instructional aide team this year.

Erie County Technical School Enrollment
2020-2021

Program	Capacity	August 2020			
		Program/Year Level			Total
		1st	2nd	3rd	
Art & Design	48	20	14	12	46
Auto Body	48	11	12	9	32
Automotive Technologies	48	15	7.5	9.5	32
Automotive Technologies	48	15	7.5	9.5	32
Computer Networking	48	8	17	10	35
Computer Info. Systems	48	20	17	8	45
Construction Trades	48	26	8	9	43
Cosmetology	48	18	14	15	47
Culinary Arts	48	10.5	12	11	33.5
Culinary Arts	48	10.5	12	11	33.5
Diversified Occupations					0
Drafting & Design	48	9	15	16	40
Early Childhood Education	48	19	13	11	43
Electrical Engineering	48	17	20	10	47
Facilities Maintenance	48	18	20	11	49
Graphic Communications	48	8	11	12	31
Health Assistant	48	23	14	8	45
Metal Fabrication	48	18	17	14	49
Precision Machining	48	10	15	7	32
Tourism & Hospitality	48	10	12	9	31
TOTALS	912	**286**	**258**	**202**	**746**
Percent of Capacity					81.8%

Transition Center Enrollment
2020-2021

August 14,2020

District	Transition Center
Fairview	5
Fort LeBoeuf	5
General McLane	3
Girard	3
Harbor Creek	-
Iroquois	5
Millcreek	
North East	3
Northwestern	
Union City	5
Wattsburg	1
Total	**30**

Non-participating

Erie County Technical School

Specific Disability by Program

Infinite Campus

Program	Intellectually Disabled	Developmental delay	Deaf blindness	Hearing Impairment	Speech/Lang Impaired	Visually Impaired	Emotional Disturbed	Orthopedic Impairment	Other Impairment	Specific Disability	Autism	Head Injury	504 Plan	Multiple disabilities	Gifted with Disability	Special Pops	ECTS	Percentage
Art and Design for Business										3	1		4			8	46	17.4%
Automotive Body Repair	1								2	7	1		1	8		20	32	62.5%
Automotive Technologies							1		2	13			5	1		22	64	34.4%
Computer Networking							2		3	3	1		3	2		14	35	40.0%
Computer Programming							1		2	4	1		2	4		14	45	31.1%
Construction Trades							1		1	7	1		2	2		14	43	32.6%
Cosmetology										2			3	1		6	47	12.8%
Culinary Arts							2		1	8	3		1	3		18	67	26.9%
Drafting & Design									4	4	1		3	1		13	40	32.5%
Early Childhood Education							2		1	5			2	1		11	43	25.6%
Electrical Engineering Technology					1				1	3	1		2			8	47	17.0%
Facilities Maintenance Technologies	1									8	1		2	4		16	49	32.7%
Graphic Communications							1		2	4	3		2	2		14	31	45.2%
Health Assistant				1			1			2			3	1		8	45	17.8%
Metal Fabrication							1		2	7	3		2	1		16	49	32.7%
Precision Machining							1			5	1			1		8	32	25.0%
Tourism & Hospitality Management									1	7	1		1			10	31	32.3%
Undeclared																0		NaN
Erie County Technical School	**2**			**1**	**1**		**13**		**22**	**92**	**19**		**38**	**32**		**220**	**746**	**29.5%**

Specific Disability by Home School

Home School	Intellectually Disabled	Developmental delay	Deaf blindness	Hearing Impairment	Speech/Lang Impaired	Visually Impaired	Emotional Disturbed	Orthopedic Impairment	Other Impairment	Specific Disability	Autism	Head Injury	504 Plan	Multiple disabilities	Gifted with Disability	Special Pops	ECTS	Percentage
Fairview									2	6	2		4	1		15	57	26.3%
Fort LeBoeuf										6	2		4	1		13	60	21.7%
General McLane	1						2		1	8	1		1	3		17	50	34.0%
Girard					1				1	5			5	9		21	74	28.4%
Harbor Creek									5	7	3		1	2		18	54	33.3%
Iroquois							2			7	2		1	3		15	60	25.0%
McDowell High School	1			1			2		5	13	1		7	5		35	82	42.7%
McDowell Intermediate									1	1	1		5	1		9	39	23.1%
North East							2		4	12	3		3	3		27	75	36.0%
Northwestern									1	5	1		3	2		12	57	21.1%
Union City							2		1	5	1		2	1		12	67	17.9%
Wattsburg							3		1	17	2		2	1		26	71	36.6%
Erie County Technical School	**2**			**1**	**1**		**13**		**22**	**92**	**19**		**38**	**32**		**220**	**746**	**29.5%**

2020 - 2021

Program	PROGRAM POP JULY (SUMMER)		PROGRAM POP AUGUST		PROGRAM POP SEPTEMBER		PROGRAM POP OCTOBER		PROGRAM POP NOVEMBER		PROGRAM POP DECEMBER	
	# STUDENTS	TOTAL STUDENTS	# STUDENTS	TOTAL STUDENTS	# STUDENTS	TOTAL STUDENTS	# STUDENTS	TOTAL STUDENTS	# STUDENTS	TOTAL STUDENTS	# STUDENTS	TOTAL STUDENTS
ADS			8	46								
AUR			20	32								
AUT			22	64								
CMN			14	35								
CMP			14	45								
CNT			14	43								
COS			6	47								
CUA			18	67								
DDE			13	40								
ECE			11	43								
EET			8	47								
FMT			16	49								
GRA			14	31								
HEA			8	45								
MTF			16	49								
PMT			8	32								
THM			10	31								
ECTS			220	746								
TOTALS	0	0	220	746	0	0	0	0	0	0	0	0
	%		220/746 = 29.5%		%		%		%		%	

2020 - 2021

DISTRICT	DISTRICT POP JULY (SUMMER)		DISTRICT POP AUGUST		DISTRICT POP SEPTEMBER		DISTRICT POP OCTOBER		DISTRICT POP NOVEMBER		DISTRICT POP DECEMBER	
	# STUDENTS	% ECTS POPULATION	# STUDENTS	% ECTS POPULATION	# STUDENTS	% ECTS POPULATION	# STUDENTS	% ECTS POPULATION	# STUDENTS	% ECTS POPULATION	# STUDENTS	% ECTS POPULATION
FVW			15	26.30%								
FLB			13	21.70%								
GMC			17	34.00%								
GIR			21	28.40%								
HBC			18	33.30%								
IRO			15	25.00%								
MDS			35	42.70%								
MDI			9	23.10%								
NEA			27	36.00%								
NWS			12	21.10%								
UNC			12	17.90%								
WBG			26	36.60%								
TOTALS		#DIV/0!	220	28.84%		#DIV/0!		#DIV/0!		#DIV/0!		#DIV/0!
	0		220	29.50%	0	%	0	%	0	%	0	%

C:\Users\scarr\AppData\Local\Microsoft\Windows\INetCache\Content.Outlook\OKFOKSPT\Disability Count Totals 2020-21

TOTAL ENROLLED BY SESSION W/ IEP 2020-2021

Program	Total Students		Total IEP Students		Total IEP Student Count	%	%
	AM	PM	AM	PM		AM	PM
Art & Design for Business	24	23	3	5	8	13%	22%
Auto Body Repair	11	21	6	14	20	55%	67%
Automotive Technology	30	31	11	11	22	37%	35%
Computer Networking	10	24	4	10	14	40%	42%
Computer Programming	21	24	5	9	14	24%	38%
Construction Trades	26	17	8	6	14	31%	35%
Cosmetology	23	23	2	4	6	9%	17%
Culinary Arts	22	45	10	8	18	45%	18%
Drafting & Design	18	22	8	8	16	44%	36%
Early Childhood Education	19	24	4	7	11	21%	29%
Electrical Engineering	23	24	2	6	8	9%	25%
Facilities Maintenance	25	24	3	13	16	12%	54%
Graphic Commucations	8	23	3	11	14	38%	48%
Health Assistant	23	22	5	3	8	22%	14%
Metal Fabrication	25	24	7	9	16	28%	38%
Precision Machining	10	22	4	4	8	40%	18%
Tourism & Hospitality	10	21	6	4	10	60%	19%
Totals	328	414	91	132	223	31%	33%
FINAL TOTALS	742		223		223	28%	

REPORT DATE AS OF:	8/12/2020

THIS SPREADSHEET DOES NOT REFLECT THE GIFTED (GIEP) STUDENTS FOR SPEC. ED.

S:\Student Services\Special Education\2018-19\Projected Percentages By Lab

TOTAL ENROLLED IN EACH DISTRICT BY LEVEL W/ IEP 2020-21

Home School	Total Students	Total Spec. Ed.	Regular Level 1	Spec. Ed. Level 1	Regular Level 2	Spec. Ed. Level 2	Regular Level 3	Spec. Ed. Level 3	Spec. Ed. Total %
FVW	57	15	22	6	23	7	12	2	26.3%
FLB	61	13	24	8	15	4	9	1	21.3%
GMC	50	17	12	3	14	5	7	9	34.0%
GIR	74	21	14	10	19	5	20	6	28.4%
HBC	54	18	14	7	13	5	9	6	33.3%
IRO	60	15	20	6	11	5	14	4	25.0%
MCD	82	34	1	0	28	17	18	18	41.5%
MDI	38	9	28	9	0	0	0	0	23.7%
NEA	75	27	20	11	18	8	10	8	36.0%
NWS	57	12	11	5	20	5	14	2	21.1%
UNC	67	12	23	4	18	7	14	1	17.9%
WBG	71	26	20	13	16	2	9	11	36.6%
TOTALS	746	219	209	82	195	70	136	68	29.4%
TOTAL STUDENTS PER LEVEL			291		265		204		

REPORT DATE AS OF:	8/12/2020

THIS SPREADSHEET DOES NOT REFLECT THE GIFTED (GIEP) STUDENTS FOR SPEC. ED.

S:\Student Services\Special Education\2019-2020\Projected Percentages By Level

Business and Industry Partnership Coordinator's Report
June 25, 2020

Rob Eggleston, Business and Industry Partnership Coordinator

Co-op, Intern, Shadow, etc. Update: Since the end of the 2018-2019 school year 212 visits, observations, site inspections, etc. had been made to AYES, Co-op, intern, shadow, etc. sites as of March 13, 2020. A plan to move the Co-op Programs forward for the 2020 - 2021 school year is still being developed by PDE in light of the current COVID-19 situation.

Meetings, Presentations, Trade Shows, Field Trips, etc.: Numerous web-based meetings have been conducted. Continued attendance at web-based conferences, seminars, meetings, presentations, etc. is planned.

Business and Industry Partnership Coordinator's Report
August 27, 2020

Rob Eggleston, Business and Industry Partnership Coordinator

Co-op, Intern, Shadow, etc. Update: The Co-op Program for the 2020 - 2021 school year has begun. As of August 14, 2020 there are 33 students on the Co-op, intern and shadowing list. These range from the beginning procedures to being actively on the Job.

Communication, Meetings, Presentations, Trade Shows, Field Trips, etc.: Communication with Employers, Instructors, Students and Parents has been conducted over the summer with significant success. Numerous web-based meetings have been conducted. Continued attendance at web-based conferences, seminars, meetings, presentations, etc. is planned. Visits to Trade Shows, Field Trips, etc. will most likely be postponed or canceled for the 2020-2021 school year. Plans are beginning for on-line OAC meetings for Fall, 2020 and Spring, 2021.

Erie County Technical School

Enrollment and Community Engagement Report
August 2020

Enrollment

Enrollment has declined due to Covid. Several families have asked for an online option, which we do not have in place. Others are unsure of sending their teens to a school where equipment is shared. We are not bringing interested students into the building to visit their 2nd choice or those who are late applicants. Enrollment is locked in. This may necessitate revisiting programs with low enrollment next year as we were not able to admit any students at the beginning of this year and lost so many as a result of the pandemic.

Marketing

The entire ECTS marketing plan is on hold due to the pandemic. The sending district School Counselors all met with me in June, July, and August, outside of their contractual days to communicate school opening plans and brainstorm idea to recruit for the 21/22 school year. Collectively we agreed to move any recruiting initiatives to the 2nd semester at the earliest. Time will be of the essence as we do not wish to forgo our goal of the right student in the right place at the right time. I will be prepared to move forward with recruiting in 2021 to accommodate each individual district. I will also be convening the ECTS Marketing Committee to gather their perspective on marketing in these unconventional times.

The new ECTS video pre-production work is nearing complete. Over the summer the videographer/production manager met several times and communicated to prepare the script and work through the details of filming. This video and the 30 second individual career major website clips will be incredibly important in the recruiting process.

I am also working on short video clips of each career major for the schools to run prior to any recruiting as a teaser to career and technical education.

The sending districts have suspended field trip and guest speakers for at least the first semester. This will significantly change the time line for recruiting and the marketing plan overall. These changes could also have an impact on enrollment. I plan to reconviene the marketing committee to brainstorm a new plan for the given circumstances.

Community Engagement

I will continue to use social media to reach the Erie County Community. Like ECTS on Facebook and Instagram to connect to ECTS.

I have worked with Ft. LeBoeuf and Northwestern to film student orientations. Harbor Creek has a virtual open house and created a link for parents to ask questions regarding their students attending ECTS. I have let the sending district school counselors know that as they prepare for open houses, I will represent ECTS in any format they choose.

Erie County Technical School
Joint Operating Committee
Action Items Log

Item #	Action Item	Date of Request	Suggested By	Board Consensus	Assigned To	Status	Progress Notes
Items below this line occurred during the 2019-2020 academic year							
44	Development of consent agenda to shorten JOC meeting sessions	August 22, 2019	Mr. DiPlacido	Yes	Director, Admin Staff	Completed October 2019	Revised agenda in place for October 2019 JOC session
43	Discussion and review of Administrative Procedure 126 with Instructors	August 22, 2019	Mr. Ring	Yes	Director	Completed April 2020	Suspended Administrative Procedure 126 with Instructors for this school year due to mandatory school closure
42	Review and analysis of RCTC Operations (Programs offered, Length of Time, Enrollment)	August 22, 2019	Mr. Gallagher	Yes	Director, RCTC Supervisors	In progress	Director's discussion on the May 2020 JOC meeting agenda
Items below this line occurred during the 2018-2019 academic year							
41	Request for fingerprint data	January 24, 2019	Mr. Gallagher	Yes	Coordinator of Human and Quality Resources	Completed February 2019	Data distributed at February 28, 2019 JOC meeting
Items below this line occurred during the 2016-2017 academic year							
40	Request for update on proposed renovation cost estimates	April 27, 2017	Mr. DiPlacido	Yes	Director, Business Manager	Completed May 2017	Worked with Chris Coughlin, Architect of Record, and Paul Abrahamson, Feasibility Consultant, to develop a rough estimate of projected cost.
items below this line occurred during the 2015-2016 academic year							
39	Request for monthly update report of the Superintendents' PAC attendance and agenda	February 25, 2016	Mr. Bucksbee	Yes	Director, Superintendent of Record	Completed, March 2016	Dr. Jackson will provide the next agenda for the April PAC session; Dr. Myers has added an attendance section to her monthly report to the JOC beginning with the March 25, 2016 JOC report

38	Request for review of ECTS board policy in comparison with Millcreek Township School District policy committee's review and revision	February 25, 2016	Mr. DiPlacido	Yes	Director, Principal, and Business Manager	Completed, March 2016	A meeting was held with chair of the Millcreek Township School District policy committee and attended by Director, Principal, and Business Manager; Director and Principal will review MTSD draft policies online and inform the MTSD Policy Chairperson of any potential conflicts between the two organizations' student policies.
37	Status of board policy and need for policy review	September 24, 2015	Mr. DiPlacido	Yes	Director	Completed, December 15, 2015	A quote for PSBA Policy Review Services has been received and is being added to the 2016-2017 preliminary budget
36	Obtain an explanation from Mr. Coughlin as to willingness to provide a project cost estimate	September 24, 2015	Mr. DiPlacido	Yes	Director and Facilities Manager	Completed October 22, 2015	Letter from Tower Engineering noting the additional criteria that added to the costs of the chimney project.
35	Provide a report on the participation in the Food Service Program	September 24, 2015	Mr. Ogden	Yes	Business Manager and Food Services Director	Completed October 22, 2015	A monthly comparative report will be supplied by the Food Services Director starting with the October 2015 session.
34	Review of Food Service Fund activities	August 27, 2015	Mr. Rodgers	Yes	Director, Business Manager, and Food Services Director	In Progress On-going	Comparative review of line items in 2013-2014 and 2014-2015 to identify variances; Initial meetings have been held with Director, Business Manager, and Food Service Director to determine areas for further review
All items below this line occurred during the 2014-2015 academic year.							
33	Request for information regarding the viability of Guaranteed Energy Savings Act being incorporated into the renovation project	April 23, 2015	JOC	Yes	Director, Facilities Manager, & Business Manager	Completed, October 22, 2015	Schneider Electric and SmartEdge gave presentations during the work session regarding their Guaranteed Energy Savings Act capabilities
32	Update of enrollment review process for Class of 2017 student applications	March 26, 2015	JOC	Yes	Director	In Progress	Update will be provided once application review process has been completed

31	Request an analysis of incorporating Act 29 into the renovation project	March 26, 2015	JOC	Yes	Business Manager & Director	In Progress	Discussed matter with the Superintendents during the April meeting; Will be scheduling meetings with suggested vendors
30	Request an analysis of building renovation funded through a bond	August 28, 2014	Mr. Duda	Yes	Business Manager & Director	Completed, September 25, 2014	Bond scenarios prepared by PNC Capital Markets were presented to JOC during the September 2014 Work Session.
29	Seek competitive bids on financial auditor services	August 28, 2014	JOC	Yes	Business Manager & Director	Completed January 21, 2015	RFP released and reviewed; recommendation to JOC in January 2015
All items below this line occurred during the 2013-2014 academic year.							
28	Request for tracking of Career Street hours expended by ECTS administrators	January 25, 2014	Mr, DiPlacido	Yes	Director/Business Manager/Others	Completed, June 26, 2014	Tracking hours discussed at December Foundation meeting; email request from Mr. DiPlacido in January; staff hours reports available for February meeting
27	Investigate various strategies to upgrade HVAC system and other ECTS/Skill Center infrastructure	12/17/2013	Mr. DiPlacido	Yes	Director/Facilities Manager	Completed, August 28, 2014	JOC presentation during 1/23/14 Work Session; UPDATE: discussed with superintendents on 2/7/14; met with architect and engineer on 2/13/14; project plans and costs being developed by engineer and architect
26	Investigate and present fund balance options	8/22/13	Mr. Bucksbee	Yes	Director/Business Manager	Completed, September 26, 2013	Presented to JOC during September 2013 Work Session
All items below this line occurred during the 2012-2013 academic year.							
25	Investigate recycling program options	5/23/13	DiPlacido	Yes	Director/Facilities Manager	Completed, January 21, 2014	New recycling program began with start of second semester
24	Provide a list of CTE programs available around the State and provide monthly reports on new program development progress	5/23/13	Foyle/Ring	Yes	Director	Completed, June 27, 2013	Provided in Supplemental information-June JOC meeting

23	Begin the process of pursuing a new program for the 2014-2015 school year	April 25, 2013	Ring	Yes	Director	Completed, August 28, 2014	Update included in May Director's Report; Will be collecting students' career choice with the 2014 8th Grade Career Readiness Survey
22	Conduct a Review of the Strategic Plan	March 28, 2013		Yes	Director	Completed May 23, 2013	Presentation to JOC during May Work Session
21	Define a successful program and an at risk program based on financial parameters	February 28, 2013	DiPlacido	Yes	Director/Business Manager	Completed, March 15, 2013	Analysis prepared using 2011-2012 budget and actual for revenues and expenses by program
20	Conduct a analysis of projected PSERS rate increases and funding	December 18, 2012	Ring	Yes	Business Manager	Competed January 17, 2013	Presented to JOC during January 2013 Work Session
19	Superintendent of Record to provide a monthly written report to include PAC meeting items	December 18, 2012		Yes	Superintendent of Record	Completed February 28, 2013	Included with Agenda beginning on February 28, 2013
18	Would like to have the PDE 339 audit form (and response from RCTS) distributed to all district reps in case they did not receive a copy. This seems to me to be an important document on the health of the school which should be (if not already) sent to all of the participating districts as they are completed.	August 18, 2012	Diplacido	No	Director	Completed August 20, 2012	All appropriate documentation is over 60 pages. Requested information placed in supplemental information section of August 2012 JOC agenda.
All items below this line occurred during the 2011-2012 academic year.							
17	Request for rationale and benefit of maintaining ISO 9001:2008 registration.	May 24, 2012	Heath	Yes	Director, Coordinator of Human & Quality Resources	Completed June 20, 2012	Administrative staff developed a presentation on the merits and benefits of ISO registration.
16	Request for list of potential new programs considered by ECTS	May 24, 2012	Diplacido	Yes	Director	Completed June 15, 2012	Collected various planning documents that contain program recommendations or discussions.

15	Survey of guidance counselors of 2nd choice program selection by 9th graders	May 24, 2012	Bucksbee	Yes	Director	Completed June 20, 2012	Survey sent to 17 guidance counselors with 14 returned. Results provided at meeting.
14	Preview of Recruitment Presentation for 9th graders	May 24, 2012	Ring	Yes	Director	Completed September 27, 2012	Admissions coordinator will make presentation during September 2012 work session.
13	Request Historical Budget Information from Districts	March 28, 2012	Bucksbee	No	Director	Completed April 16, 2012	All data collected from all districts and submitted to Mr. Bucksbee; no analysis conducted by administration
12	Investigate training opportunities for gas drilling occupations	February 2012	Mr. Ring	Yes	Director	Completed April 26, 2012	Director has been contacted by IHOP; will schedule time for IHOP to present program to JOC; contract to be reviewed by solicitor; presentation to JOC at April meeting
11	Prepare a list of potential reductions in 2012-2013 expenditures totaling 5% or $300,000	February 2012	Mr. Ring	Yes	Director, Business Manager	Completed March 16, 2012	Object budget reviewed and $448,000 in possible reductions identified; presented at March JOC meeting
10	Review why a decline in applications from certain districts	February 2012	Mr. Ogden	Yes	Director	Completed March 22, 2012	Discussed with superintendents at March PAC meeting; responses from three districts; Director analyzing 2012-2013 applications; report made to JOC at March meeting
9	List of ACFF recognized schools in PA	November 2011	Mr. Ogden	Yes	Curriculum Supervisor	Completed Nov. 23, 2011	Jan Kennerknecht research and sent email to Mr. Ogden. See correspondence.
8	Obtain information on the Women in Labor Apprenticeship Grant from ECF	November 2011	Mr. Ogden	Yes	Director, Business Manager	Completed Dec. 20, 2011	Information request made to Mary Ellen Camp and Debbie Thompson on December 14, 2011.
7	Advertising for students from non-participating districts	September 2011	Mr. Bucksbee	Yes	Director, Atty. Sennett	Completed Oct. 27, 2011	Recommendation and legal briefs provided by Atty. Sennett

6	Analysis of Successful Enrollment Rates by School District (see #3)	August 2011	Mr. Duda, referred by Dr. Tracy	Yes	Director	Completed Nov. 22, 2011	Data presentation scheduled for November 22, 2011 meeting.
5	Board Policy Manual Review	August 2011	Mr. Bucksbee	Yes	Director, Administrative staff	Completed April 26, 2012	Monthly schedule 2011-12 (see schedule); scheduled completion April 2012
4	Student Application Form—is it affecting enrollment; or, is it doing what it was intended to do?	June 2011	Mr. Ring	Yes	Director	Completed Sept. 21, 2011	Several data analysis items collected; one more relevant data item to be collected
3	Do counselors offer a 2nd program choice to students unable to enroll in 1st choice?	June 2011	Mr. Duda	Yes	Superintendent of Record	Completed August 25, 2011	Survey of superintendents by Dr. Tracy over the summer; Reassigned to Director for further data analysis
2	Why Students Don't Apply?	April 2011	Mr. Ogden	Yes	Director	Completed Sept. 21, 2011	Several data analysis items collected; more relevant data needs to be collected
1	Review of Administrative Compensation Plans	June 2011	Committee	Yes	JOC President	Completed April 26, 2012	Committee to appointed at reorganization; Act 93 meeting scheduled for April 20