

# **OCTORARA AREA SCHOOL DISTRICT WORK SESSION**

**June 10, 2024 – 7:00 p.m.  
Jr. High School Multi-Purpose Room**

## **DISCUSSION GUIDE**

1. Moment of Silence
2. Pledge of Allegiance
3. Roll Call
4. Visitors' Comments – Agenda Items Only
5. Presentations
  - A. Summer Facilities Overview
6. Information Items
7. Presentation of Agenda Items for the June 17, 2024 Regular Monthly Public Meeting:
  - A. That the Octorara Board of School Directors approve the resolution adopting the 2024-2025 General Fund Budget Expenditures in the amount of \$63,574,622.
  - B. That the Octorara Board of School Directors approve the resolution establishing a real estate millage rate of 42.54 mills in Chester County and 25.63 mills in Lancaster County.
  - C. That the Octorara Board of School Directors approve the resolution for the 2024-2025 Homestead and Farmstead Exclusion.
  - D. That the Octorara Board of School Directors approve the election of Mrs. Jill Hardy as School Board Secretary for the term July 1, 2024 through June 30, 2028.
  - E. That the Octorara Board of School Directors approve the following financial institutions and investment firms for financial services during the 2024-2025 school year, in accordance with Section 621 of the School Code:
    1. Fulton Bank-depository and investment
    2. PA School District Liquid Asset Fund – depository and investment
    3. RBC Dain Rauscher, Inc.-investment only
  - F. That the Octorara Board of School Directors approve the following list of signatories for the designated bank accounts effective July 1, 2024:  
General Fund: – President, Vice President, Treasurer, Secretary  
Cafeteria Fund: – President, Vice President, Treasurer, Secretary  
School Activity Fund: - Building Principal, Building Asst. Principal, Business Manager, Board Secretary (Required Business Manager signature with one counter signature)
  - G. That the Octorara Board of School Directors approve the appropriate budget transfers for the year ending 2023-2024 as a result of the annual financial audit. (Note: This is a requirement for the school code to be done prior to June 30<sup>th</sup> of each fiscal year.)

- H. That the Octorara Board of School Directors approve Dr. Jeffrey Blair as the school dental consultant for the 2024-2025 school year.
- I. That the Octorara Board of School Directors approve the Services Agreement with The Devereux Foundation for extended school year services effective July 1, 2024 through August 31, 2024.
- J. That the Octorara Board of School Directors approve the Addendum with ESS Northeast, LLC for substitute staffing services.
- K. That the Octorara Board of School Directors approve the Agreement with General Healthcare Resources, LLC for PCA services.
- L. That the Octorara Board of School Directors approve the following Class of 2024 seniors of the Octorara Area Sr. High School to be considered for graduation:  
Justice Lynn Glassco  
Mackenzie Rose Wilds
- M. That the Octorara Board of School Directors approve the Memorandum of Understanding between the Octorara Area School District and the Octorara Education Association regarding the use of Flexible Instructional Days.

Resignation Approvals:

- N. That the Octorara Board of School Directors accept, with regret, the resignation of Ms. Joan McDermott as a Fourth Grade Teacher and Envirothon Coach at the Octorara Elementary School effective the end of the 2023-2024 school year. (Hired March 8, 2011)
- O. That the Octorara Board of School Directors accept the resignation of Mr. David Thaler as Varsity Cross Country Coach at the Octorara Jr./Sr. High School effective June 3, 2024. (Hired for the 2020-2021 school year)
- P. That the Octorara Board of School Directors accept the resignation of Mr. Jesse Koehn as Jr. High Girls' Soccer Coach at the Octorara Jr./Sr. High School effective April 6, 2024. (Hired for the 2021-2022 school year)
- Q. That the Octorara Board of School Directors accept the resignation of Ms. Holly Hayes as Assistant Jr. High Field Hockey Coach at the Octorara Jr./Sr. High School effective April 18, 2024. (Hired for the 2023-2024 school year)

Hiring Approvals:

- R. That the Octorara Board of School Directors approve Mr. Sidney Eachus as Law Enforcement/Criminal Justice Instructor at the Octorara Jr./Sr. High School effective August 20, 2024 pending completion of employee related documents required by law and the District. Mr. Eachus' salary will be \$63,676 which is Step 10 to MAX of the Bachelor's scale.
- S. That the Octorara Board of School Directors approve Nicole Budzik as a student Agricultural Summer Intern effective June 6, 2024 pending completion of employee related documents required by law and the District. Ms. Budzik's rate will be \$12.50 per hour.

- 8. Facility Committee Report
- 9. Other Items/Concerns
- 10. Visitors' Comments – General

11. Administrator Comments/Announcements

12. Board Comments

13. Adjournment

Facility Committee Meeting – Monday, June 10, 2024 – 6:00 p.m. in the Jr. High School Multi-Purpose Room

Executive Session for Personnel and Legal - Monday, June 10, 2024 – Prior to the Work Session in room 102 at the Jr. High School

Policy/Finance Committee Meeting – Monday, June 17, 2024 – 6:00 p.m. in the Jr. High School Multi-Purpose Room

Next regularly scheduled Board Meeting – Monday, June 17, 2024 – 7:00 p.m. in the Jr. High School Multi-Purpose Room

**OCTORARA AREA SCHOOL DISTRICT**

**RESOLUTION ADOPTING THE 2024 - 2025 GENERAL FUND BUDGET**

**RESOLVED** THAT THE BUDGET OF THE Octorara Area School District, Chester County, Pennsylvania, as proposed, revised and advertised, is finally adopted in the form attached hereto as the annual budget of said school district for the fiscal year beginning July 1, 2024.

**BE IT FURTHER RESOLVED** that the Board of School Directors of the Octorara Area School District hereby authorize the appropriation and expenditure of the funds in the amount of \$63,574,622 as itemized in said budget during the fiscal year beginning July 1, 2024. The necessary revenue for the same shall be provided by state appropriations; by federal funds; by a 42.54 mill real estate tax for Chester County and by a 25.63 mill real estate tax for Lancaster County, levied herewith.

\_\_\_\_\_  
Jill Hardy, Board Secretary

ADOPTED: \_\_\_\_\_

FINAL GENERAL FUND BUDGET

Fiscal Year 2024-2025

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

R Scott Domowicz

(610)593-8238

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Contact Person

Telephone

Extension

sdomowicz@octorara.org

Email Address

CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2024-2025 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

|  |                     |                           |
|--|---------------------|---------------------------|
| School District Name :<br>Octorara Area SD | County :<br>Chester | AUN Number :<br>124156503 |
|--|---------------------|---------------------------|

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

|  |      |
|--|------|
| SIGNATURE OF SCHOOL BOARD<br>PRESIDENT | DATE |
|--|------|

DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

| <u>Val Number</u> | <u>Description</u>  | <u>Justification</u>  |
|-------------------|---|---|
| 1010              | Budget Approval Date is required before submission on Contact Screen and cannot be a future date.   |   |
| 8060              | Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.                        | The District budgeted \$615,000 for budgetary reserves to fund unanticipated and emergency expenditures.  |
| 8080              | Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below. | The District assigns fund balance for unanticipated infrastructure maintenance and replacement costs. The remaining balance is reported as unassigned fund balance. |
| 8160              | Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.                    | The District assigns fund balance for unanticipated infrastructure maintenance and replacement costs. The remaining balance is reported as unassigned fund balance. |

| ITEM  |            | AMOUNTS      |
|---|------------|--------------|
| Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year       |            |              |
| 0810 Nonspendable Fund Balance  | 19,938     |              |
| 0820 Restricted Fund Balance  |            |              |
| 0830 Committed Fund Balance   |            |              |
| 0840 Assigned Fund Balance  | 6,286,216  |              |
| 0850 Unassigned Fund Balance  | 4,386,787  |              |
| Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year |            | \$10,673,003 |
| Estimated Revenues And Other Financing Sources  |            |              |
| 6000 Revenue from Local Sources   | 42,654,577 |              |
| 7000 Revenue from State Sources   | 19,881,200 |              |
| 8000 Revenue from Federal Sources   | 1,038,845  |              |
| 9000 Other Financing Sources  |            |              |
| Total Estimated Revenues And Other Financing Sources  |            | \$63,574,622 |
| Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation   |            | \$74,247,625 |



Amount

REVENUE FROM LOCAL SOURCES

|      |   |                     |
|------|---|---------------------|
| 6111 | Current Real Estate Taxes                               | 35,487,511          |
| 6112 | Interim Real Estate Taxes                               | 151,614             |
| 6113 | Public Utility Realty Taxes                             | 35,000              |
| 6150 | Current Act 511 Taxes - Proportional Assessments        | 3,549,193           |
| 6400 | Delinquencies on Taxes Levied / Assessed by the LEA     | 692,688             |
| 6500 | Earnings on Investments                                 | 1,288,571           |
| 6700 | Revenues from LEA Activities                            | 30,000              |
| 6800 | Revenues from Intermediary Sources / Pass-Through Funds | 500,000             |
| 6910 | Rentals   | 90,000              |
| 6940 | Tuition from Patrons                                    | 650,000             |
| 6990 | Refunds and Other Miscellaneous Revenue                 | 180,000             |
|      |   | <b>\$42,654,577</b> |

REVENUE FROM LOCAL SOURCES

REVENUE FROM STATE SOURCES

|      |   |                     |
|------|---|---------------------|
| 7111 | Basic Education Funding-Formula                                   | 8,127,291           |
| 7112 | Basic Education Funding-Social Security                           | 867,514             |
| 7220 | Vocational Education  | 200,000             |
| 7271 | Special Education funds for School-Aged Pupils                    | 1,800,000           |
| 7311 | Pupil Transportation Subsidy                                      | 1,387,615           |
| 7312 | Nonpublic and Charter School Pupil Transportation Subsidy         | 150,368             |
| 7320 | Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 483,087             |
| 7330 | Health Services (Medical, Dental, Nurse, Act 25)                  | 65,000              |
| 7340 | State Property Tax Reduction Allocation                           | 1,716,013           |
| 7360 | Safe Schools  | 185,000             |
| 7505 | Ready to Learn Block Grant  | 318,487             |
| 7509 | Supplemental Equipment Grants                                     | 40,000              |
| 7599 | Other State Revenue Not Listed Elsewhere in the 7000 Series       | 683,826             |
| 7820 | State Share of Retirement Contributions                           | 3,756,694           |
| 7900 | Revenue for Technology  | 100,305             |
|      |   | <b>\$19,881,200</b> |

REVENUE FROM STATE SOURCES

REVENUE FROM FEDERAL SOURCES

|      |   |         |
|------|---|---------|
| 8514 | Title I - Improving the Academic Achievement of the Disadvantaged                   | 726,185 |
| 8515 | Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals | 104,057 |
| 8516 | Title III - Language Instruction for English Learners and Immigrant Students        | 14,511  |

|   | <u>Amount</u> |
|---|---------------|
| REVENUE FROM FEDERAL SOURCES  |               |
| 8517 Title IV - 21st Century Schools  | 55,025        |
| 8521 Vocational Education - Operating Expenditures                                    | 41,632        |
| 8810 School-Based Access Medicaid Reimbursement Program (SBAP)                        | 72,936        |
| 8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program | 24,499        |
| REVENUE FROM FEDERAL SOURCES  | \$1,038,845   |
| TOTAL ESTIMATED REVENUES AND OTHER SOURCES  | 63,574,622    |

|   |  |                                     |           |
|---|--|-------------------------------------|-----------|
| Act 1 Index (current): 6.4%                           |  | Section 672.1 Method Choice: (a)(1) |           |
| Calculation Method:                                   |  |                                     |           |
| Number of Decimals For Tax Rate Calculation:          |  | 2                                   |           |
| Approx. Tax Revenue from RE Taxes:                    |  | Revenue                             |           |
| Amount of Tax Relief for Homestead Exclusions         |  | \$35,495,000                        |           |
| Total Approx. Tax Revenue:                            |  | \$1,717,222                         |           |
| Approx. Tax Levy for Tax Rate Calculation:            |  | \$37,212,222                        |           |
|   |  | \$38,310,006                        |           |
|   |  | Chester                             | Lancaster |
|   |  | Total                               |           |
| 2023-24 Data  |  |                                     |           |
| a. Assessed Value                                     |  | \$704,775,672                       |           |
| b. Real Estate Mills                                  |  | 42.2800                             |           |
| 2024-25 Data  |  |                                     |           |
| I. 2024-25 Data                                       |  |                                     |           |
| c. 2022 STEB Market Value                             |  | \$317,224,330                       |           |
| d. Assessed Value                                     |  | \$312,965,900                       |           |
| e. Assessed Value of New Constr/ Renov                |  | \$0                                 |           |
| 2023-24 Calculations                                  |  |                                     |           |
| f. 2023-24 Tax Levy                                   |  | \$29,797,915                        |           |
| (a * b)   |  | \$8,197,056                         |           |
| 2024-25 Calculations                                  |  |                                     |           |
| g. Percent of Total Market Value                      |  | 79.05447%                           |           |
| h. Rebalanced 2023-24 Tax Levy                        |  | 20.94553%                           |           |
| (f Total * g)   |  | \$7,958,248                         |           |
| i. Base Mills Subject to Index                        |  | 42.6188                             |           |
| (h / a * 1000) if no reassessment                     |  | 26.4700                             |           |
| (h / (d-e) * 1000) if reassessment                    |  |                                     |           |
| Calculation of Tax Rates and Levies Generated         |  |                                     |           |
| j. Weighted Avg. Collection Percentage                |  | 97.000000%                          |           |
| k. Tax Levy Needed                                    |  | \$8,024,234                         |           |
| (Approx. Tax Levy * g)                                |  |                                     |           |
| I. 2024-25 Real Estate Tax Rate                       |  | 42.5400                             |           |
| (k / d * 1000)  |  | 25.6300                             |           |
| III. m. Tax Levy Generated by Mills                   |  | \$30,280,969                        |           |
| (l / 1000 * d)  |  | \$8,021,316                         |           |
| n. Tax Levy minus Tax Relief for Homestead Exclusions |  |                                     |           |
| (m - Amount of Tax Relief for Homestead Exclusions)   |  | \$36,585,063                        |           |
| o. Net Tax Revenue Generated By Mills                 |  |                                     |           |
| (n * Est. Pct. Collection)                            |  | \$35,487,511                        |           |

Act 1 Index (current): 6.4%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$35,495,000

Amount of Tax Relief for Homestead Exclusions \$1,717,222

Total Approx. Tax Revenue: \$37,212,222

Approx. Tax Levy for Tax Rate Calculation: \$38,310,006

|                                    | Revenue      | Chester     | Lancaster | Total        |
|------------------------------------|--------------|-------------|-----------|--------------|
| Index Maximums                     |              |             |           |              |
| p. Maximum Mills Based On Index    | 45.3464      | 28.1640     |           |              |
| (i * (1 + Index))                  |              |             |           |              |
| q. Mills In Excess of Index        | 0.0000       | 0.0000      |           |              |
| (if (l > p), (l - p))              |              |             |           |              |
| r. Maximum Tax Levy Based On Index | \$32,278,630 | \$8,814,372 |           | \$41,093,002 |
| (p / 1000 * d)                     |              |             |           |              |
| IV. s. Millage Rate within Index?  | Yes          | Yes         |           |              |
| (if l > p Then No)                 |              |             |           |              |
| t. Tax Levy In Excess of Index     | \$0          | \$0         |           | \$0          |
| (if (m > r), (m - r))              |              |             |           |              |
| u. Tax Revenue In Excess of Index  | \$0          | \$0         |           | \$0          |
| (t * Est. Pct. Collection)         |              |             |           |              |

|  |   |             |           |
|--|---|-------------|-----------|
| Information Related to Property Tax Relief |   |             |           |
| V.   | Assessed Value Exclusion per Homestead        | \$16,345.00 |           |
|  | Number of Homestead/Farmstead Properties      | 849         | 4127      |
|  | Median Assessed Value of Homestead Properties |             | \$126,125 |

|   |              |           |       |     |             |
|---|--------------|-----------|-------|-----|-------------|
| Act 1 Index (current):  | 6.4%         |           |       |     |             |
| Calculation Method:   |              |           |       |     |             |
| Number of Decimals For Tax Rate Calculation:                                      | 2            |           |       |     |             |
| Approx. Tax Revenue from RE Taxes:  | \$35,495,000 |           |       |     |             |
| Amount of Tax Relief for Homestead Exclusions                                     | \$1,717,222  |           |       |     |             |
| Total Approx. Tax Revenue:  | \$37,212,222 |           |       |     |             |
| Approx. Tax Levy for Tax Rate Calculation:  | \$38,310,006 |           |       |     |             |
|   | Chester      | Lancaster | Total |     |             |
| State Property Tax Reduction Allocation used for: Homestead Exclusions            |              |           |       |     |             |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | \$1,716,013  |           |       | \$0 | \$1,716,013 |
|   | \$1,209      |           |       |     | \$1,209     |
| Amount of Tax Relief from State/Local Sources                                     |              |           |       |     | \$1,717,222 |

CODE

| 6111 Current Real Estate Taxes                                |                        |                   |                             | Amount of Tax Relief for Homestead Exclusions | Tax Levy Minus Homestead Exclusions | Percent Collected   | Net Tax Revenue Generated By Mills |
|---|------------------------|-------------------|-----------------------------|---|-------------------------------------|---------------------|------------------------------------|
| County Name   | Taxable Assessed Value | Real Estate Mills | Tax Levy Generated by Mills |   |                                     |                     |                                    |
| Chester   | 711,823,429            | 42.5400           | 30,280,969                  |   |                                     | 97.000000%          |                                    |
| Lancaster   | 312,965,900            | 25.6300           | 8,021,316                   |   |                                     | 97.000000%          |                                    |
| <b>Totals:</b>  | <b>1,024,789,329</b>   |                   | <b>38,302,285</b>           | <b>1,717,222 =</b>                            | <b>36,585,063 X</b>                 | <b>97.000000% =</b> | <b>35,487,511</b>                  |
| Estimated Revenue   |                        |                   |                             |   |                                     |                     |                                    |
|   | Rate                   |                   |                             | Adm'l Rate (if appl.)                         | Tax Levy                            |                     | Estimated Revenue                  |
| 6120 Current Per Capita Taxes, Section 679                    | \$0.00                 |                   |                             |   | 0                                   |                     | 0                                  |
| 6140 Current Act 511 Taxes – Flat Rate Assessments            |                        |                   |                             |   |                                     |                     |                                    |
| 6141 Current Act 511 Per Capita Taxes                         | \$0.00                 |                   |                             | \$0.00  | 0                                   |                     | 0                                  |
| 6142 Current Act 511 Occupation Taxes – Flat Rate             | \$0.00                 |                   |                             | \$0.00  | 0                                   |                     | 0                                  |
| 6143 Current Act 511 Local Services Taxes                     | \$0.00                 |                   |                             | \$0.00  | 0                                   |                     | 0                                  |
| 6144 Current Act 511 Trailer Taxes                            | \$0.00                 |                   |                             | \$0.00  | 0                                   |                     | 0                                  |
| 6145 Current Act 511 Business Privilege Taxes – Flat Rate     | \$0.00                 |                   |                             | \$0.00  | 0                                   |                     | 0                                  |
| 6146 Current Act 511 Mechanical Device Taxes – Flat Rate      | \$0.00                 |                   |                             | \$0.00  | 0                                   |                     | 0                                  |
| 6149 Current Act 511 Taxes, Other Flat Rate Assessments       | \$0.00                 |                   |                             | \$0.00  | 0                                   |                     | 0                                  |
| <b>Total Current Act 511 Taxes – Flat Rate Assessments</b>    |                        |                   |                             |   | <b>0</b>                            |                     | <b>0</b>                           |
| Estimated Revenue   |                        |                   |                             |   |                                     |                     |                                    |
|   | Rate                   |                   |                             | Adm'l Rate (if appl.)                         | Tax Levy                            |                     | Estimated Revenue                  |
| 6150 Current Act 511 Taxes – Proportional Assessments         |                        |                   |                             |   |                                     |                     |                                    |
| 6151 Current Act 511 Earned Income Taxes                      | 0.500%                 |                   |                             | 0.000%  | 2,941,256                           |                     | 2,941,256                          |
| 6152 Current Act 511 Occupation Taxes                         | 0.000                  |                   |                             | 0.000   | 0                                   |                     | 0                                  |
| 6153 Current Act 511 Real Estate Transfer Taxes               | 0.500%                 |                   |                             | 0.000%  | 607,937                             |                     | 607,937                            |
| 6154 Current Act 511 Amusement Taxes                          | 0.000%                 |                   |                             | 0.000%  | 0                                   |                     | 0                                  |
| 6155 Current Act 511 Business Privilege Taxes                 | 0.000                  |                   |                             | 0.000   | 0                                   |                     | 0                                  |
| 6156 Current Act 511 Mechanical Device Taxes – Percentage     | 0.000%                 |                   |                             | 0.000%  | 0                                   |                     | 0                                  |
| 6157 Current Act 511 Mercantile Taxes                         | 0.000                  |                   |                             | 0.000   | 0                                   |                     | 0                                  |
| 6159 Current Act 511 Taxes, Other Proportional Assessments    | 0                      |                   |                             | 0   | 0                                   |                     | 0                                  |
| <b>Total Current Act 511 Taxes – Proportional Assessments</b> |                        |                   |                             |   | <b>3,549,193</b>                    |                     | <b>3,549,193</b>                   |
| <b>Total Act 511, Current Taxes</b>                           |                        |                   |                             | <b>1,514,520,388 X</b>                        | <b>12</b>                           |                     | <b>18,174,245</b>                  |
|   |                        |                   |                             | <b>Market Value</b>                           | <b>Mills</b>                        |                     | <b>(511 Limit)</b>                 |

| Tax Function | Description                                      | Tax Rate Charged in: |         | Percent Change in Rate | Less than or equal to Index | Index | Additional Tax Rate Charged in: |         | Percent Change in Rate | Less than or equal to Index |
|--------------|--|----------------------|---------|------------------------|-----------------------------|-------|---------------------------------|---------|------------------------|-----------------------------|
|              |  | 2023-24 (Rebalanced) | 2024-25 |                        |                             |       | 2023-24 (Rebalanced)            | 2024-25 |                        |                             |
| 6111         | Current Real Estate Taxes                        |                      |         |                        |                             |       |                                 |         |                        |                             |
|              | Chester  | 42.6188              | 42.5400 | -0.17%                 | Yes                         | 6.4%  |                                 |         |                        |                             |
|              | Lancaster  | 26.4700              | 25.6300 | -3.16%                 | Yes                         | 6.4%  |                                 |         |                        |                             |
|              | Current Act 511 Taxes – Proportional Assessments |                      |         |                        |                             |       |                                 |         |                        |                             |
| 6151         | Current Act 511 Earned Income Taxes              | 0.500%               | 0.500%  | 0.00%                  | Yes                         | 6.4%  |                                 |         |                        |                             |
| 6153         | Current Act 511 Real Estate Transfer Taxes       | 0.500%               | 0.500%  | 0.00%                  | Yes                         | 6.4%  |                                 |         |                        |                             |

| Description  | Amount              |
|--|---------------------|
| <b>1000 Instruction</b>                                      |                     |
| 1100 Regular Programs - Elementary / Secondary               | 22,853,640          |
| 1200 Special Programs - Elementary / Secondary               | 11,936,381          |
| 1300 Vocational Education                                    | 2,676,909           |
| 1400 Other Instructional Programs - Elementary / Secondary   | 604,338             |
| <b>Total Instruction</b>                                     | <b>\$38,071,268</b> |
| <b>2000 Support Services</b>                                 |                     |
| 2100 Support Services - Students                             | 1,784,575           |
| 2200 Support Services - Instructional Staff                  | 1,591,055           |
| 2300 Support Services - Administration                       | 3,443,920           |
| 2400 Support Services - Pupil Health                         | 669,395             |
| 2500 Support Services - Business                             | 844,861             |
| 2600 Operation and Maintenance of Plant Services             | 3,556,251           |
| 2700 Student Transportation Services                         | 3,871,000           |
| 2800 Support Services - Central                              | 1,955,173           |
| 2900 Other Support Services                                  | 15,000              |
| <b>Total Support Services</b>                                | <b>\$17,731,230</b> |
| <b>3000 Operation of Non-Instructional Services</b>          |                     |
| 3200 Student Activities                                      | 1,284,624           |
| 3300 Community Services                                      | 61,500              |
| <b>Total Operation of Non-Instructional Services</b>         | <b>\$1,346,124</b>  |
| <b>5000 Other Expenditures and Financing Uses</b>            |                     |
| 5100 Debt Service / Other Expenditures and Financing Uses    | 5,805,000           |
| 5200 Interfund Transfers - Out                               | 6,000               |
| 5900 Budgetary Reserve                                       | 615,000             |
| <b>Total Other Expenditures and Financing Uses</b>           | <b>\$6,426,000</b>  |
| <b>Total Estimated Expenditures and Other Financing Uses</b> | <b>\$63,574,622</b> |



| Description  |  | Amount              |
|--|--|---------------------|
| <b>1000 Instruction</b>  |  |                     |
| <b>1100 Regular Programs - Elementary / Secondary</b>              |  |                     |
| 100 Personnel Services - Salaries                                  |  | 11,937,047          |
| 200 Personnel Services - Employee Benefits                         |  | 7,202,682           |
| 300 Purchased Professional and Technical Services                  |  | 772,000             |
| 400 Purchased Property Services                                    |  | 62,800              |
| 500 Other Purchased Services                                       |  | 2,585,600           |
| 600 Supplies   |  | 280,311             |
| 700 Property   |  | 13,000              |
| 800 Other Objects  |  | 200                 |
| <b>Total Regular Programs - Elementary / Secondary</b>             |  | <b>\$22,853,640</b> |
| <b>1200 Special Programs - Elementary / Secondary</b>              |  |                     |
| 100 Personnel Services - Salaries                                  |  | 2,998,713           |
| 200 Personnel Services - Employee Benefits                         |  | 1,883,859           |
| 300 Purchased Professional and Technical Services                  |  | 5,084,584           |
| 400 Purchased Property Services                                    |  | 15,000              |
| 500 Other Purchased Services                                       |  | 1,864,680           |
| 600 Supplies   |  | 77,377              |
| 700 Property   |  | 8,320               |
| 800 Other Objects  |  | 3,848               |
| <b>Total Special Programs - Elementary / Secondary</b>             |  | <b>\$11,936,381</b> |
| <b>1300 Vocational Education</b>                                   |  |                     |
| 100 Personnel Services - Salaries                                  |  | 848,759             |
| 200 Personnel Services - Employee Benefits                         |  | 553,050             |
| 300 Purchased Professional and Technical Services                  |  | 220,500             |
| 400 Purchased Property Services                                    |  | 2,000               |
| 500 Other Purchased Services                                       |  | 890,000             |
| 600 Supplies   |  | 110,400             |
| 700 Property   |  | 43,000              |
| 800 Other Objects  |  | 9,200               |
| <b>Total Vocational Education</b>                                  |  | <b>\$2,676,909</b>  |
| <b>1400 Other Instructional Programs - Elementary / Secondary</b>  |  |                     |
| 100 Personnel Services - Salaries                                  |  | 182,249             |
| 200 Personnel Services - Employee Benefits                         |  | 76,489              |
| 300 Purchased Professional and Technical Services                  |  | 37,100              |
| 500 Other Purchased Services                                       |  | 306,500             |
| 600 Supplies   |  | 2,000               |
| <b>Total Other Instructional Programs - Elementary / Secondary</b> |  | <b>\$604,338</b>    |
| <b>Total Instruction</b>   |  | <b>\$38,071,268</b> |
| <b>2000 Support Services</b>                                       |  |                     |
| <b>2100 Support Services - Students</b>                            |  |                     |
| 100 Personnel Services - Salaries                                  |  | 1,097,131           |
| 200 Personnel Services - Employee Benefits                         |  | 635,464             |
| 300 Purchased Professional and Technical Services                  |  | 40,880              |

| <u>Description</u>                                      | <u>Amount</u>      |
|---|--------------------|
| 500 Other Purchased Services                            | 1,300              |
| 600 Supplies  | 7,800              |
| 800 Other Objects                                       | 2,000              |
| <b>Total Support Services - Students</b>                | <b>\$1,784,575</b> |
| <b>2200 Support Services - Instructional Staff</b>      |                    |
| 100 Personnel Services - Salaries                       | 748,519            |
| 200 Personnel Services - Employee Benefits              | 545,786            |
| 500 Other Purchased Services                            | 3,400              |
| 600 Supplies  | 292,050            |
| 700 Property  | 300                |
| 800 Other Objects                                       | 1,000              |
| <b>Total Support Services - Instructional Staff</b>     | <b>\$1,591,055</b> |
| <b>2300 Support Services - Administration</b>           |                    |
| 100 Personnel Services - Salaries                       | 1,840,703          |
| 200 Personnel Services - Employee Benefits              | 1,045,217          |
| 300 Purchased Professional and Technical Services       | 324,900            |
| 400 Purchased Property Services                         | 6,000              |
| 500 Other Purchased Services                            | 77,950             |
| 600 Supplies  | 68,150             |
| 700 Property  | 5,000              |
| 800 Other Objects                                       | 76,000             |
| <b>Total Support Services - Administration</b>          | <b>\$3,443,920</b> |
| <b>2400 Support Services - Pupil Health</b>             |                    |
| 100 Personnel Services - Salaries                       | 353,516            |
| 200 Personnel Services - Employee Benefits              | 275,558            |
| 300 Purchased Professional and Technical Services       | 26,500             |
| 400 Purchased Property Services                         | 1,150              |
| 500 Other Purchased Services                            | 200                |
| 600 Supplies  | 11,351             |
| 800 Other Objects                                       | 1,120              |
| <b>Total Support Services - Pupil Health</b>            | <b>\$669,395</b>   |
| <b>2500 Support Services - Business</b>                 |                    |
| 100 Personnel Services - Salaries                       | 459,051            |
| 200 Personnel Services - Employee Benefits              | 292,810            |
| 300 Purchased Professional and Technical Services       | 40,000             |
| 400 Purchased Property Services                         | 3,500              |
| 500 Other Purchased Services                            | 14,500             |
| 600 Supplies  | 16,000             |
| 700 Property  | 2,000              |
| 800 Other Objects                                       | 17,000             |
| <b>Total Support Services - Business</b>                | <b>\$844,861</b>   |
| <b>2600 Operation and Maintenance of Plant Services</b> |                    |
| 100 Personnel Services - Salaries                       | 737,504            |
| 200 Personnel Services - Employee Benefits              | 541,747            |
| 300 Purchased Professional and Technical Services       | 225,000            |

| Description  |   | Amount              |
|--|---|---------------------|
| 400  | Purchased Property Services                                 | 808,500             |
| 500  | Other Purchased Services                                    | 324,500             |
| 600  | Supplies  | 859,500             |
| 700  | Property  | 52,500              |
| 800  | Other Objects   | 7,000               |
| <b>Total Operation and Maintenance of Plant Services</b> |   | <b>\$3,556,251</b>  |
| 2700   | <b>Student Transportation Services</b>                      |                     |
| 300  | Purchased Professional and Technical Services               | 68,000              |
| 400  | Purchased Property Services                                 | 2,000               |
| 500  | Other Purchased Services                                    | 3,639,000           |
| 600  | Supplies  | 162,000             |
| <b>Total Student Transportation Services</b>             |   | <b>\$3,871,000</b>  |
| 2800   | <b>Support Services - Central</b>                           |                     |
| 100  | Personnel Services - Salaries                               | 657,533             |
| 200  | Personnel Services - Employee Benefits                      | 418,988             |
| 300  | Purchased Professional and Technical Services               | 5,000               |
| 500  | Other Purchased Services                                    | 76,000              |
| 600  | Supplies  | 319,952             |
| 700  | Property  | 476,000             |
| 800  | Other Objects   | 1,700               |
| <b>Total Support Services - Central</b>                  |   | <b>\$1,955,173</b>  |
| 2900   | <b>Other Support Services</b>                               |                     |
| 500  | Other Purchased Services                                    | 15,000              |
| <b>Total Other Support Services</b>                      |   | <b>\$15,000</b>     |
| 3000   | <b>Operation of Non-Instructional Services</b>              |                     |
| <b>Total Support Services</b>                            |   | <b>\$17,731,230</b> |
| 3200   | <b>Student Activities</b>                                   |                     |
| 100  | Personnel Services - Salaries                               | 615,588             |
| 200  | Personnel Services - Employee Benefits                      | 280,033             |
| 300  | Purchased Professional and Technical Services               | 124,400             |
| 400  | Purchased Property Services                                 | 20,000              |
| 500  | Other Purchased Services                                    | 84,403              |
| 600  | Supplies  | 111,000             |
| 700  | Property  | 16,300              |
| 800  | Other Objects   | 32,900              |
| <b>Total Student Activities</b>                          |   | <b>\$1,284,624</b>  |
| 3300   | <b>Community Services</b>                                   |                     |
| 500  | Other Purchased Services                                    | 60,000              |
| 600  | Supplies  | 1,500               |
| <b>Total Community Services</b>                          |   | <b>\$61,500</b>     |
| 5000   | <b>Total Operation of Non-Instructional Services</b>        |                     |
| 5000   | <b>Other Expenditures and Financing Uses</b>                |                     |
| 5100   | <b>Debt Service / Other Expenditures and Financing Uses</b> |                     |
|  |   | <b>\$1,346,124</b>  |

| Description  | Amount       |
|--|--------------|
| 800 Other Objects  | 1,505,000    |
| 900 Other Uses of Funds                                    | 4,300,000    |
| Total Debt Service / Other Expenditures and Financing Uses | \$5,805,000  |
| 5200 Interfund Transfers - Out                             |              |
| 900 Other Uses of Funds                                    | 6,000        |
| Total Interfund Transfers - Out                            | \$6,000      |
| 5900 Budgetary Reserve                                     |              |
| 800 Other Objects  | 615,000      |
| Total Budgetary Reserve                                    | \$615,000    |
| Total Other Expenditures and Financing Uses                | \$6,426,000  |
| TOTAL EXPENDITURES   | \$63,574,622 |

**Cash and Short-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

16,875,810

16,628,138

General Fund

Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

Debt Service Fund

Food Service / Cafeteria Operations Fund

Child Care Operations Fund

Other Enterprise Funds

Internal Service Fund

Private Purpose Trust Fund

Investment Trust Fund

Pension Trust Fund

Activity Fund

Other Agency Fund

Permanent Fund

**Total Cash and Short-Term Investments**

**\$22,795,901**

**\$20,547,529**

**Long-Term Investments**

**06/30/2024 Estimate**

**06/30/2025 Projection**

General Fund

Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

Debt Service Fund

Food Service / Cafeteria Operations Fund

Child Care Operations Fund

Other Enterprise Funds

Internal Service Fund

Private Purpose Trust Fund

Investment Trust Fund

Pension Trust Fund

Activity Fund

Other Agency Fund



| Long-Term Indebtedness   |  | 06/30/2024 Estimate | 06/30/2025 Projection |
|--|--|---------------------|-----------------------|
| General Fund   |  |                     |                       |
| 0510 Bonds Payable   |  | 37,120,000          | 32,840,000            |
| 0520 Extended-Term Financing Agreements Payable                    |  |                     |                       |
| 0530 Lease and Other Right-To-Use Obligations                      |  | 4,224               |                       |
| 0540 Accumulated Compensated Absences                              |  | 1,301,536           | 1,301,536             |
| 0550 Authority Lease Obligations                                   |  |                     |                       |
| 0560 Other Post-Employment Benefits (OPEB)                         |  | 12,069,973          | 12,069,973            |
| 0599 Other Noncurrent Liabilities                                  |  | 58,557,940          | 58,557,940            |
| Total General Fund   |  | \$109,053,673       | \$104,769,449         |
| Public Purpose (Expendable) Trust Fund                             |  |                     |                       |
| 0510 Bonds Payable   |  |                     |                       |
| 0520 Extended-Term Financing Agreements Payable                    |  |                     |                       |
| 0530 Lease and Other Right-To-Use Obligations                      |  |                     |                       |
| 0540 Accumulated Compensated Absences                              |  |                     |                       |
| 0550 Authority Lease Obligations                                   |  |                     |                       |
| 0560 Other Post-Employment Benefits (OPEB)                         |  |                     |                       |
| 0599 Other Noncurrent Liabilities                                  |  |                     |                       |
| Total Public Purpose (Expendable) Trust Fund                       |  |                     |                       |
| Other Comptroller-Approved Special Revenue Funds                   |  |                     |                       |
| 0510 Bonds Payable   |  |                     |                       |
| 0520 Extended-Term Financing Agreements Payable                    |  |                     |                       |
| 0530 Lease and Other Right-To-Use Obligations                      |  |                     |                       |
| 0540 Accumulated Compensated Absences                              |  |                     |                       |
| 0550 Authority Lease Obligations                                   |  |                     |                       |
| 0560 Other Post-Employment Benefits (OPEB)                         |  |                     |                       |
| 0599 Other Noncurrent Liabilities                                  |  |                     |                       |
| Total Other Comptroller-Approved Special Revenue Funds             |  |                     |                       |
| Athletic / School-Sponsored Extra Curricular Activities Fund       |  |                     |                       |
| 0510 Bonds Payable   |  |                     |                       |
| 0520 Extended-Term Financing Agreements Payable                    |  |                     |                       |
| 0530 Lease and Other Right-To-Use Obligations                      |  |                     |                       |
| 0540 Accumulated Compensated Absences                              |  |                     |                       |
| 0550 Authority Lease Obligations                                   |  |                     |                       |
| 0560 Other Post-Employment Benefits (OPEB)                         |  |                     |                       |
| 0599 Other Noncurrent Liabilities                                  |  |                     |                       |
| Total Athletic / School-Sponsored Extra Curricular Activities Fund |  |                     |                       |

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Capital Reserve Fund - \$ 690, \$1850

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations

- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund



Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

|   |  |  |
|---|--|--|
| <b>Food Service / Cafeteria Operations Fund</b>       |  |  |
| 0510  | Bonds Payable                              |  |
| 0520  | Extended-Term Financing Agreements Payable |  |
| 0530  | Lease and Other Right-To-Use Obligations   |  |
| 0540  | Accumulated Compensated Absences           |  |
| 0550  | Authority Lease Obligations                |  |
| 0560  | Other Post-Employment Benefits (OPEB)      |  |
| 0599  | Other Noncurrent Liabilities               |  |
| <b>Total Food Service / Cafeteria Operations Fund</b> |  |  |
| <b>Child Care Operations Fund</b>                     |  |  |
| 0510  | Bonds Payable                              |  |
| 0520  | Extended-Term Financing Agreements Payable |  |
| 0530  | Lease and Other Right-To-Use Obligations   |  |
| 0540  | Accumulated Compensated Absences           |  |
| 0550  | Authority Lease Obligations                |  |
| 0560  | Other Post-Employment Benefits (OPEB)      |  |
| 0599  | Other Noncurrent Liabilities               |  |
| <b>Total Child Care Operations Fund</b>               |  |  |
| <b>Other Enterprise Funds</b>                         |  |  |
| 0510  | Bonds Payable                              |  |
| 0520  | Extended-Term Financing Agreements Payable |  |
| 0530  | Lease and Other Right-To-Use Obligations   |  |
| 0540  | Accumulated Compensated Absences           |  |
| 0550  | Authority Lease Obligations                |  |
| 0560  | Other Post-Employment Benefits (OPEB)      |  |
| 0599  | Other Noncurrent Liabilities               |  |
| <b>Total Other Enterprise Funds</b>                   |  |  |
| <b>Internal Service Fund</b>                          |  |  |
| 0510  | Bonds Payable                              |  |
| 0520  | Extended-Term Financing Agreements Payable |  |
| 0530  | Lease and Other Right-To-Use Obligations   |  |
| 0540  | Accumulated Compensated Absences           |  |
| 0550  | Authority Lease Obligations                |  |
| 0560  | Other Post-Employment Benefits (OPEB)      |  |
| 0599  | Other Noncurrent Liabilities               |  |
| <b>Total Internal Service Fund</b>                    |  |  |

Long-Term Indebtedness

06/30/2024 Estimate

06/30/2025 Projection

Private Purpose Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

06/30/2024 Estimate

06/30/2025 Projection

Long-Term Indebtedness

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

\$109,053,673

\$104,769,449

Short-Term Payables

06/30/2024 Estimate06/30/2025 Projection

- General Fund
  - Public Purpose (Expendable) Trust Fund
  - Other Comptroller-Approved Special Revenue Funds
  - Athletic / School-Sponsored Extra Curricular Activities Fund
  - Capital Reserve Fund - \$ 690, \$1850
  - Capital Reserve Fund - \$ 1431
  - Other Capital Projects Fund
- Debt Service Fund
  - Food Service / Cafeteria Operations Fund
  - Child Care Operations Fund
  - Other Enterprise Funds
  - Internal Service Fund
  - Private Purpose Trust Fund
  - Investment Trust Fund
  - Pension Trust Fund
  - Activity Fund
  - Other Agency Fund
  - Permanent Fund

Total Short-Term Payables

|  |               |               |
|--|---------------|---------------|
|  | \$109,053,673 | \$104,769,449 |
|--|---------------|---------------|

TOTAL INDEBTEDNESS

| Account Description   | Amounts      |
|---|--------------|
| 0810 Nondisposable Fund Balance   | 19,938       |
| 0820 Restricted Fund Balance  |              |
| 0830 Committed Fund Balance   |              |
| 0840 Assigned Fund Balance  | 6,286,216    |
| 0850 Unassigned Fund Balance  | 4,386,787    |
| Total Ending Fund Balance - Committed, Assigned, and Unassigned                               | \$10,673,003 |
| 5900 Budgetary Reserve  | 615,000      |
| Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | \$11,307,941 |

## OCTORARA AREA SCHOOL DISTRICT

### RESOLUTION OF THE OCTORARA AREA SCHOOL DISTRICT, CHESTER COUNTY, PENNSYLVANIA, IMPOSING AND LEVYING A TAX ON REAL ESTATE IN SAID SCHOOL DISTRICT; ESTABLISHING THE RATE THEREOF; PRESCRIBING THE MANNER OF PAYMENT; PROVIDING A DISCOUNT FOR PROMPT PAYMENT AND IMPOSING A PENALTY FOR LATE PAYMENT.

**BE IT RESOLVED** and enacted by the directors of the Octorara Area School District, Chester County, Pennsylvania, under the authority of the Public School code of 1949, its supplements and amendments as follows:

**SECTION 1** A tax is hereby levied for the school year 2024– 2025 on all real property in the Octorara Area School District at the rate of 42.54 mills in Chester County and 25.63 mills in Lancaster County on each dollar or \$4.25 and \$2.56 dollars respectively on each \$100.00 of the assessed valuation thereof as contained in the assessment used for real estate tax purposed in and by Chester and Lancaster Counties, Pennsylvania.

**SECTION 2** The tax hereby imposed shall be payable July 1, 2024 in accordance with the following schedule:

- (a) if paid on or before August 31, 2024, a discount of two percent (2%) shall be allowed.
- (b) if paid during September 2024 and October 2024, the tax shall be payable at the full amount stated in Section 1 herein.
- (c) If paid on or after November 1, 2024, the tax shall be payable at the full amount stated in Section 1 herein plus a penalty of ten percent (10%) thereon.

**SECTION 3** Real Estate Tax Installment Payment Plan: For the real estate tax levied by the School District, other than interim real estate tax, taxpayers may elect an installment payment option under the following rules:

- (a) Installment payment dates. A taxpayer electing the installment payment option may pay the real estate tax in three (3) equal installment payments of one-third (1/3) of the full tax amount. The installments are due on or before August 31, September 30, and October 31, of the year in which the tax is levied. Any installment not paid in full by these dates is delinquent.
- (b) Taxpayer election of installment payment option. Payment of the first installment in full by August 31 will constitute taxpayer election to pay tax in installments. Installment payment is permitted [only] if the taxpayer elects by paying the first installment payment in full by August 31. [If the taxpayer fails to pay the first installment payment by August 31, the taxpayer may nevertheless elect to pay tax in installments by paying on or before September 30 the delinquent first installment payment together with a penalty in the amount of 10% of the amount of the installment, and paying the second installment payment in full.] If the taxpayer fails to meet [this requirement] [these requirements], the full amount of the real estate tax is due on or before October 31, and the real estate tax is delinquent if not paid in full on or before October 31.
- (c) No discount. No discount applies to installment payments.
- (d) Penalty on delinquent installments. If a taxpayer makes the first installment payment by August 31 and fails to pay in full any subsequent installment by the installment due date, the installment not paid by the due date is delinquent, and a penalty will be added to the tax in the amount of ten percent (10%) of the amount of the installment not paid by the installment due date, without regard to any partial payment of the installment.
- (e) Ineligibility. A taxpayer who is delinquent by more than ten (10) days on all installment payment is ineligible for the installment payment option in the following school year.
- (f) Effective date. This plan will become effective July 1, 2007, and will continue in effect thereafter for real estate taxes levied for the school year beginning July 1, 2007, and for real estate taxes levied for future years, until amended or repealed.

**SECTION 4** The tax hereby imposed shall be paid to the tax collector duly elected or appointed in and for the Octorara Area School District for which the property is located. The tax collector shall collect the said taxes in the manner provided in the "Local Tax Collection Law" (Act of May 25, 1945, P.L. 1050 as amended).

SECTION 5 It shall be unlawful for any person to refuse, fail, or neglect to pay the tax levied by the Resolution at the time required, and any and all persons who shall knowingly attempt, or in any manner refuse to pay the tax, penalties, and interest imposed by this Resolution shall upon conviction thereof in a summary proceeding, be sentenced to pay a fine not exceeding \$100.00 and costs of prosecution for each offense or be imprisoned for not more than thirty (30) days, or both. This fine and penalty shall be in addition to any and all penalties and tax imposed by any other section of this Resolution.

SECTION 6 The provisions of this Resolution are severable and, if any of its sections, clauses, or sentences shall be illegal, invalid or unconstitutional, such illegality, invalidity, or unconstitutionality, shall not affect or impair any of the remaining sections, clauses, or sentences of this Resolution. It is hereby declared to be the intent of the Octorara Area School Board that this Resolution would have been adopted if such illegal, invalid or unconstitutional sections, clauses, or sentences had not been included herein.

SECTION 7 The provisions of the Resolution shall become effective July 1, 2024.

SECTION 8 This tax is levied for the school year 2024 – 2025, but is intended to continue from year to year thereafter without reenactment, unless changes in the rate of tax or other provisions of this resolution are desired by the Board of School Directors.

\_\_\_\_\_  
Jill L. Hardy, Board Secretary

ADOPTED: \_\_\_\_\_

**OCTORARA AREA SCHOOL DISTRICT**  
**2024-2025 Homestead and Farmstead Exclusion Resolution**

**RESOLVED**, by the Board of School Directors of Octorara Area School District, that homestead and farmstead exclusion real estate tax assessment reductions are authorized for the school year beginning July 1, 2024, under the provisions of the Homestead Property Exclusion Program Act (part of Act 50 of 1998) and the Taxpayer Relief Act (Act 1 of 2006), as follows:

**1. Aggregate amount available for homestead and farmstead real estate tax reduction.**

The following amounts are available for homestead and farmstead real estate tax reduction for the school year beginning July 1, 2024:

- a. **Gambling tax funds.** The Pennsylvania Department of Education (PDE) has notified the School District that PDE will pay to the School District during the school year pursuant to Act 1, 53 P.S. § 6926.505(b), as a property tax reduction allocation funded by gambling tax funds, the amount of \$1,657,412.55.
- b. **Philadelphia tax credit reimbursement funds.** PDE has notified the School District that PDE will pay to the School District during the school year pursuant to Act 1, 53 P.S. § 6926.324(3), as reimbursement for Philadelphia tax credits claimed against the School District earned income tax by School District resident taxpayers, the amount of \$58,600.16
- c. **Residual from previous year.** \$1,208.53.
- d. **Aggregate amount available.** Adding these amounts, the aggregate amount available during the school year for real estate tax reduction is \$1,717,221.24.

**2. Homestead/farmstead numbers.** Pursuant to Act 50, 54 Pa. C.S. § 8584(i), and Act 1, 53 P.S. § 6926.341(g)(3), the County has provided the School District with a certified report listing approved homesteads and approved farmsteads as follows:

- a. **Homestead property number.** The number of approved homesteads within the School District is 3,930.
- b. **Farmstead property number.** The number of approved farmsteads within the School District is 197.
- c. **Homestead/farmstead combined number.** Adding these numbers, the aggregate number of approved homesteads and approved farmsteads is 4,127.

**3. Real estate tax reduction calculation.** The school board has decided that the homestead exclusion amount and the farmstead exclusion amount shall be equal. Dividing the paragraph 1(d) aggregate amount available during the school year for real estate tax reduction of \$1,717,221.24



by the paragraph 2(c) aggregate number of approved homesteads and approved farmsteads of 4,127 the maximum real estate tax reduction amount applicable to each approved homestead and to each approved farmstead is \$418.93 for Chester County and \$418.92 for Lancaster County.

3. **Homestead/farmstead exclusion authorization – July 1 tax bills.** The tax notice issued to the owner of each approved homestead within the School District shall reflect a homestead exclusion real estate assessed value reduction equal to the lesser of: (a) the County-established assessed value of the homestead, or (b) the paragraph 3 maximum real estate assessed value reduction of \$418.93 for Chester County and \$418.92 for Lancaster County. The tax notice issued to the owner of each approved farmstead within the School District shall reflect an additional farmstead exclusion real estate assessed value reduction equal to the lesser of (a) the County-established assessed value of the farmstead, or (b) the paragraph 3 maximum real estate assessed value reduction of \$418.93 for Chester County and \$418.92 for Lancaster County. For purposes of this Resolution, “approved homestead” and “approved farmstead” shall mean homesteads and farmsteads listed in the report referred to in paragraph 2 above and received by the School District from the County Assessment Office on or before May 1 pursuant to Act 1, 53 P.S. § 6926.341 (g)(3), based on homestead/farmstead applications filed with the County Assessment Office on or before March 1. This paragraph 4 will apply to tax notices issued based on the initial tax duplicate used in issuing initial real estate tax notices for the school year, which will be issued on or promptly after July 1, and will not apply to interim real estate tax bills.

\_\_\_\_\_  
Jill L. Hardy, Board Secretary

Adopted: \_\_\_\_\_

## **MASTER SERVICES AGREEMENT**

### **Extended School-Year Education Services**

This **Master Services Agreement** (“Agreement”) is made by and between The Devereux Foundation, (“Devereux”) a Pennsylvania-based nonprofit corporation with its principal place of business at 444 Devereux Drive, Villanova, Pennsylvania 19085 and:

Octorara Area School District

(the “School District”) with its principal place of business at:

228 Highland Rd. Suite 1, Atglen, PA 19310

**WHEREAS**, the School District has determined that Devereux is able to meet the educational needs of individuals for which the School District is obligated to provide services and/or funding; and

**WHEREAS**, the School District desires to place students in a Devereux school.

**NOW, THEREFORE**, for and in consideration of the mutual promises and covenants contained in this Agreement, and other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the parties agree as follows:

1. Term and Termination.

- a. This Agreement shall begin on July 1, 2024 and will terminate on August 31, 2024
- b. Either party may terminate this Agreement upon fifteen (15) days’ written notice to the other party. In the event of termination, by either party, the School District shall pay for, and Devereux shall provide, all contracted services up to the date of termination. The School District is solely responsible for the removal of all students as of the termination date.
- c. The School District shall pay Devereux for all services rendered even when services are rendered after the Termination date.
- d. If a student is discharged, for any reason, by any party, this Agreement shall automatically and partially terminate with respect to the discharged student as of the student’s last day of placement in a Devereux school.

2. Services and Payment.

- a. Devereux will implement a program of educational instruction and Related Services for students that:
  - i. are certified teachers and/or staff who have the credentials minimally necessary under Pennsylvania law to deliver the services required to implement the student’s Individual Education Plan (“IEP”);
  - ii. are implemented in full compliance with the student’s IEP and in

- iii. conformity with all applicable provisions of State and Federal law; are provided in instructional space that fully complies with all requirements of the Pennsylvania Department of Education, and all County and minimal fire and building codes;
    - iv. are progress monitored in the manner required by the IEP of the student; and
    - v. conforms to the curriculum, assessment, and instructional team requirements of Pennsylvania law.
  - b. In consideration for Devereux's provision of education services and Related Services the School District agrees to pay the daily tuition rate, per Education Day, and the applicable rate for any Related Services pursuant to Attachment A – Education and Related Services ("Attachment A"), attached hereto and incorporated herein.
  - c. For each new student placed, or for any existing student for which the School District desires to change education service delivery, Devereux shall send to the School District, a "Student Placement Request Form." The Student Placement Request Form shall specify each student's placement, any Related Services (as that term is defined on Attachment A) the student will receive, and the effective date of the start of or change to the services. The Student Placement Request Form is a Microsoft Word that will be sent electronically to one or more School District personnel with whom Devereux collaborates on student placement. All Student Placement Request Forms shall constitute attachments to this Agreement notwithstanding Section 13 of this Agreement and are hereby incorporated herein.
  - d. The School District hereby acknowledges and agrees that Devereux will be under an obligation to provide any Related Service that are made a part of a student's IEP. The School District further acknowledges and agrees to compensate Devereux for the provision of all Related Services rendered at the rates outlined in Attachment A.
  - e. Payment is due no later than thirty (30) calendar days from the receipt of the invoice. Late payments are subject to a finance charge equal to one percent of the unpaid balance per month, or the highest rate allowed by law, whichever is lower.
  - f. Unless otherwise set forth herein Devereux shall not be responsible for the cost of any student's medical, dental or pharmacy expenses, medical insurance premiums, clothing expenses, transportation to and from Devereux, and other expenses generally considered as personal to an individual.
3. Education Day. Devereux shall provide 30 Education Days over the course of the ESY Calendar. The School District is responsible for a minimum payment of 15 Education Days (50%).
4. Visitation. The School District or its agents or employees, and any student's parents

and/or guardians shall have the right to visit and observe Devereux's program and facilities during regular school hours, or pursuant to the applicable Devereux school handbook. Visitation must be scheduled prior to the visit.

5. Reports to Agency. Upon request Devereux shall provide evidence of approval of its programs, together with a description of the programs and the types of students served, including instructions and special services to be provided to students. Devereux shall provide such additional information reports, as the School District may reasonably require to be kept informed of a student's progress, including quarterly reports on forms provided by Agency and appropriate updated psychological, social and educational evaluations on or before June 1<sup>st</sup> of each year. Devereux shall immediately notify the School District in the event that Devereux's license or certificate to operate is revoked or suspended.
6. Student Records. Devereux will specifically maintain attendance records and progress reporting for each enrolled student. Upon withdrawal of a student from Devereux, all education records concerning the student shall be returned to the School District, provided, however, that Devereux may retain copies of such records consistent with its obligations under state and federal laws.
7. Transfers and Discharges.
  - a. The School District shall fund all services provided to any student placed by the School District until the student is unenrolled, removed from the Devereux School, and no longer receiving Devereux Services.
  - b. If payment responsibility for a student's education services changes to an alternate agency while the student is enrolled at a Devereux school (for example, if a student's family relocates to new district different from the School District that is a party to this Agreement), the School District is responsible to pay for all services rendered until such time that either (i) the alternate agency renders payment to Devereux; or (ii) the student is removed from the Devereux school.
  - c. If, in Devereux's sole professional discretion, continued placement in a Devereux school is no longer appropriate for a student, Devereux will issue a thirty (30) day discharge notice to the School District. The School District is solely responsible for identifying and securing a new placement for any student that is the subject of a discharge notice. Devereux will provide all reasonable support to the School District to identify an alternate placement. A thirty (30) day discharge notice issued by Devereux hereby constitutes a notice to partially terminate this Agreement with respect to the student being discharged, pursuant to Section 1(b) herein. If a student continues to attend a Devereux school after the thirty-day discharge notice period ends, the School District shall reimburse Devereux the then prevailing Devereux standard rates for daily education tuition and any ancillary (or Related Services) the student receives. Devereux standard rates are available upon request.

8. Confidentiality. Devereux will have access to student's confidential information including, but not limited to, information subject to HIPAA, FERPA and other related student information. Devereux agrees to treat such information as confidential in accordance with applicable federal and state laws.
9. Insurance. In accordance with its usual practices, Devereux agrees to maintain worker's compensation, professional liability, comprehensive general liability and automobile liability insurance or coverage. Devereux will provide proof of coverage to School District upon request. School District shall provide proof insurance to Devereux upon request.
10. Independent Contractor Status. The relationship of the parties shall at all times be that of independent contractors and not as employer-employee.
11. Indemnification. Each party hereby agrees to indemnify, defend and hold the other party harmless from and against any and all claims, suits, actions, damages, judgments, liabilities, fines, penalties and expenses, including reasonable attorney's fees and litigation costs, arising out of the indemnifying party's alleged intentional or negligent acts or omissions. This provision shall survive any expiration, termination or non-renewal of this Agreement.
12. Entire Understanding. This Agreement constitutes the entire understanding between the parties as to the matters contained herein and there are no terms, covenants, conditions, representations, warranties or agreements expressed or implied, oral or written of any nature whatsoever other than as herein contained.
13. Modification. No modification of this Agreement shall be effective unless in writing and signed by the parties hereto. No forbearance to enforce any provisions of this agreement, or waiver of any breach hereof, shall be deemed a waiver of any other provision of right hereunder or any subsequent breach of default.
14. No Waiver. The failure of any party hereto to exercise any right, power or remedy provided under this Agreement or otherwise available in respect hereof at law or in equity, or to insist upon compliance by any other party hereto with its obligations hereunder, and any custom or practice of the parties at variance with the terms hereof, shall not constitute a waiver by such party of its right to exercise any such or other right, power or remedy or to demand such compliance.
15. Severability and Situs.
  - a. Any provision of this Agreement deemed void or unenforceable by law, shall be stricken, and all remaining provisions shall continue to be valid and binding. The Parties agree that in the event of a void or unenforceable provision, that such provision shall be replaced with enforceable language that expresses the original intention of the stricken provision.

- b. All disputes arising out of or relating to this Agreement shall be governed exclusively by the laws of the Commonwealth of Pennsylvania, without regard to its conflict of laws principles. All disputes arising out of or relating to this Agreement shall be resolved exclusively in the appropriate court venued in Montgomery County, Pennsylvania.

16. Authorization. The undersigned individuals certify and represent that all necessary approvals or authorizations have been obtained from their respective organizations and that they are authorized to sign this Agreement on behalf of their organization.

17. Notices. All notices hereunder shall be sufficient only if given in writing by certified mail, return receipt requested, to the address above set forth, or by personal delivery.

If to School District:

Octorara Area School District

If to Devereux:

The Devereux Foundation

Attn: Corporate Contracts Department

444 Devereux Drive

Villanova, PA 19085

**ACCORDINGLY**, in consideration of the terms and conditions herein, the parties duly executed this Agreement on the dates set forth below.

**THE DEVEREUX FOUNDATION**

DocuSigned by:

*Patricia Hillis-Clark*

D01BF356A8984C5...

Signature

Patricia Hillis Clark, Executive Director

05/09/24

Date

**SCHOOL DISTRICT**

\_\_\_\_\_  
Printed Name and Title

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

**ATTACHMENT A**  
**Education and Related Services**

| <b>Education Day Rates</b>               |                           |
|--|---------------------------|
| <b>Devereux School</b>                   | <b>Education Day Rate</b> |
| <b>Brandywine</b>                        | <b>\$350.00</b>           |
| <b>Mapleton</b>                          | <b>\$350.00</b>           |
| <b>School for Integrated Learning</b>    | <b>\$350.00</b>           |
| <b>Devereux Day Academy - Landenberg</b> | <b>\$350.00</b>           |
| <b>Devereux Day Academy - Audubon</b>    | <b>\$350.00</b>           |
| <b>CARES</b>                             | <b>\$465.00</b>           |

| <b>Related Services Rates</b> |                  |
|-------------------------------|------------------|
| <b>Related Service</b>        | <b>Rate</b>      |
| One-to-One Services           | \$42.00 per hour |

### **ADDENDUM**

This is an Addendum to the Agreement between the **Octorara Area School District** (hereinafter referred to as “LEA” for Local Education Agency) and **ESS Northeast, LLC** (the “Company”) for the provision educational staffing services:

The parties hereby agree to modify the Agreement as follows:

1. Effective April 1, 2024 the following positions and rates are added and/or revised in Exhibit A:

SEE ATTACHED PRICING PAGE '

2. All other provisions of the Agreement shall remain in full force and effect during the term of the Agreement.

IN WITNESS WHEREOF, the parties have executed this Agreement on the date set forth below.

#### **Octorara Area School District**

By \_\_\_\_\_  
Signature

\_\_\_\_\_  
Name and Title

Date \_\_\_\_\_

#### **ESS Northeast, LLC**

By \_\_\_\_\_  
W. Andrew Hall, Executive V.P.

Date \_\_\_\_\_



**EXHIBIT A**  
**Pricing Plan**

| <b><u>Position</u></b>        | <b><u>Pay Rate</u></b> | <b><u>Bill Rate</u></b> |
|-------------------------------|------------------------|-------------------------|
| Full Day Substitute Nurse     | \$160.00               | \$209.60                |
| Half Day Substitute Nurse     | \$80.00                | \$104.80                |
| Full Day Substitute Secretary | \$110.00               | \$144.10                |
| Half Day Substitute Secretary | \$55.00                | \$72.05                 |
| Full Day Substitute Aide      | \$85.00                | \$111.35                |
| Half Day Substitute Aide      | \$42.50                | \$55.68                 |
| Full Day Custodian            | \$130.00               | \$170.30                |
| Half Day Custodian            | \$65.00                | \$85.15                 |



#### **STAFFING AGREEMENT**

This Personnel Staffing and Recruitment Services Agreement (hereinafter "Agreement") is entered into between **Octorara Area School District** (hereinafter "Client") and **General Healthcare Resources, LLC d/b/a GHR Education** (hereinafter "GHR"), effective July 1, 2024.

Because GHR is in the business of recruiting employees (hereinafter "Personnel") and referring them to work with Clients throughout the United States and because the Client may be in need of Personnel to staff the Client or Clients (see attached for a complete listing of Clients covered by this agreement if applicable), therefore, the Client and GHR do hereby agree as follows:

#### **SCOPE OF WORK**

Client from time to time may need assistance from GHR to source and place contract academic professionals, or Personnel, on contract assignments, including, but not limited to, clinical and non-clinical personnel. These can include, but is not limited to paraprofessionals, teachers, teaching assistants, nurses, counselors, teachers' aides, psychologists, therapists (including SLP, PT, PTA, OT and COTA), as well as other academic professionals as they are needed.

#### **GHR's DUTIES**

1. To provide Personnel, who are employed by GHR to the Client to function as staff for the Client. In no way are GHR employees affiliated with Client, and at all times are under the sole employment of GHR. GHR employees are not eligible for Client benefits, including but not limited to, Pension and Health Insurance policies.
2. To provide Personnel, to fill the specific position(s) and shift(s) that the Client requires and indicates.
3. GHR will follow all Federal and State specific Department of Education guidelines and requirements and will provide all documentation and clearances prior to start date.
4. To provide Professional Malpractice and General Liability Insurance in the minimum amount of One Million Dollars (\$1,000,000.00) per occurrence, Three Million Dollars (\$3,000,000.00) in the annual aggregate and Workers' Compensation in at least the minimum amount required under applicable State law for all supplemental Personnel provided by GHR to Client under this Agreement. Client acknowledges that GHR's Professional Liability Insurance Policies are written on a "claims made" basis. GHR shall continuously maintain such insurance during the term of this Agreement.
5. To verify United States citizenship and maintain all documents required by the Immigration and Control Act of 1986.
6. General Healthcare Resources, LLC is an Affirmative Action/Equal Opportunity Employer. In connection with the performance of work under this Agreement and in accordance with all applicable civil and state laws, not to discriminate against any employee or applicant for employment because of race, color, religious creed, disability, marital status, ancestry, national origin, sexual orientation, age, sex, veteran status, genetic predisposition, or any other class protected by law. GHR shall comply, and shall ensure that GHR's employees and independent contractors comply, with Client's nondiscrimination policies and procedures and all applicable Federal and State laws and regulations in the performance of its duties under this Agreement.
7. GHR hereby represents and warrants that it is not now, and at no time has been, excluded from participation in any Federal healthcare programs, including Medicare and Medicaid. GHR agrees to immediately notify Client of any threatened, proposed, or actual exclusion from participation in any Federal healthcare program, including Medicare and Medicaid.
8. To assign a GHR representative to be available to Client for consultation as needed.
9. Following receipt of Client's documentation of unsatisfactory performance or conduct, GHR agrees to dismiss or reassign any Personnel. Nothing herein shall interfere or abridge Client's right to immediately suspend and/or terminate any Personnel for any reason associated with unsatisfactory performance or violation of any Client rule or regulation that has been previously provided to GHR.
10. HIPAA Policy - As a Business Associate of the Client, GHR acknowledges and assures that it maintains a HIPAA Policy with each of its employees, and each of GHR's agents, representatives, officers and employees will comply with GHR's HIPAA Policy, and shall agree to safeguard each patient's medical information according to GHR's policies.
11. FERPA AND HIPAA - GHR shall observe any and all requirements that may pertain to FERPA or HIPAA as it relates to student records and shall comply with Client's policies, state, and federal law regarding the same. To the extent required by law, GHR shall protect the privacy and provide for the security of Protected Health Information (PHI) disclosed to GHR as the result of providing services pursuant to this Agreement in compliance with the Health Insurance Portability and Accountability Act of 1996, as amended, and regulations promulgated thereunder by the United States Department of Health and Human Services. GHR may use and/or disclose PHI received by GHR solely for the purposes of providing the services pursuant to this Agreement, and GHR shall not use or further disclose Client's PHI other than as permitted or required by this Agreement or as required by law. GHR shall use appropriate safeguards to prevent uses or disclosures of Client's PHI that are not provided for in this Agreement, and GHR shall maintain a comprehensive written information privacy and security program that includes administrative, technical, and physical safeguards appropriate to the size and complexity of GHR's operations and the nature and scope of its activities so as to protect PHI and student-protected FERPA information.
12. Privacy and Confidentiality Policy - GHR is committed to maintaining the privacy, confidentiality and security of personal and other sensitive information of Client. This includes online privacy and appropriate physical security of records and security safeguards for computer and network systems. This policy applies to all business information regardless of format or how it is collected, stored or recorded.

#### **CLIENT'S DUTIES**

1. To notify GHR of the number of Personnel needed by the Client, the proposed starting date for Personnel and the job description and applicable responsibilities for any requested Personnel.
2. To notify an appropriate GHR representative immediately and provide in writing, evidence of unsatisfactory performance or misconduct of Personnel provided by GHR.
3. Client agrees to provide GHR with written notice of any employee related incident within 24 hours of any specific occurrence involving any of GHR's employees. Once written notification has been provided to an appropriate GHR contact; Client will be contacted by GHR's Director of Human Resources to discuss what measures will be taken to resolve any immediate issues or address any future concerns.
4. All amounts payable by Client are due within forty-five (45) days from the invoice date as stated on the applicable GHR invoice for which services were rendered without deduction or setoff and including all applicable state taxes, unless Client is tax exempt and provides a valid exemption certificate. Client agrees to notify GHR within 24 hours of any invoice discrepancies and not to short pay any GHR invoice unless agreed upon in writing by both parties. Should Client default on this agreement GHR shall have the right to impose a finance charge equal to 10% of the outstanding balance and Client agrees to pay for all costs and legal fees associated with GHR's collection efforts, until the entire debt has been paid in full to GHR.
5. Provide GHR signed timecards by an authorized representative of the Client each Monday morning by 9:00AM or agree to participate in using GHR's automated biometric time clock system.
6. Agree to compensate GHR for services rendered as established in all signed attachment(s).
7. Provide GHR's employees with the necessary and sufficient direction, information and orientation to assure each employee's ability to perform its duties in a safe manner and to the Client's satisfaction.

#### **MISCELLANEOUS PROVISIONS**

##### **1. Indemnity**

Client agrees to indemnify, defend and save GHR harmless from, against, for and in respect of all claims, actions, damages, losses, liabilities, deficiencies or judgements ("Claims"), including, but not limited to, reasonable attorney's fees and other costs and expenses incident to any suit, investigation, claim or proceeding, which are suffered, sustained, incurred or required to be paid by GHR and are caused by any breach of this Agreement by Client or arising out of Client's performance of its obligations under this Agreement. Notwithstanding this indemnification, nothing shall require Client to indemnify GHR for any Claims that arise or accrue as a result of the negligent, willful, or intentional conduct of GHR, its agents, or employees.

GHR agrees to indemnify, defend and save Client harmless from, against, for and in respect of all claims, actions, damages, losses, liabilities, deficiencies or judgements ("Claims"), including, but not limited to, reasonable attorney's fees and other costs and expenses incident to any suit, investigation, claim or proceeding, which are suffered, sustained, incurred or required to be paid by Client and are caused by any breach of this Agreement by GHR or arising out of GHR's performance of its obligations under this Agreement. Notwithstanding this indemnification, nothing shall require GHR to indemnify Client for any Claims that arise or accrue as a result of the negligent, willful, or intentional conduct of Client, its agents, or employees.

##### **2. Contract Term**

This Agreement shall be in effect from July 1, 2024 and expire on June 30, 2025

##### **3. Notices**

Any notice or other communication by either party to the other will be in writing and will be deemed to have been given when hand delivered, sent by nationally-recognized overnight delivery service, or mailed, postage prepaid, registered or certified mail, addressed as follows: General Healthcare Resources, LLC, 1 Valley Square, Suite 200, Blue Bell, PA 19422, Attn: Controller.

##### **4. Access to Books, Documents and Records**

For a period of four years after the expiration or termination of this Agreement, GHR shall make available, upon request from the Secretary of Health and Human Services, the Comptroller General of the United States or any of their duly authorized representatives, this Agreement and books, documents and records of GHR that are necessary to verify the nature and extent of the costs of the services provided hereunder by GHR, in accordance with applicable United States government regulations in effect from time to time.

##### **5. Confidential Information**

Both parties shall comply with all federal and state laws and regulations and with all bylaws, rules, regulations regarding the confidentiality of patient related information.

##### **6. Assignment; Parties Bound**

Client may not assign this Agreement or its rights or obligations hereunder without the prior written consent of GHR. GHR may assign this Agreement and its rights and obligations to a third party, including in connection with (i) an assignment to GHR's parent corporation, GHR Healthcare, LLC ("Parent") or any of its subsidiaries or affiliates or (ii) an assignment to a third party who acquires all or substantially all of Parent's assets whether through purchase, merger or otherwise. Upon any valid assignment, this Agreement will be binding upon and will inure to the benefit of the parties and their respective successors and assigns.

##### **7. Remedies For Nonpayment**

If the Client does not pay GHR through no fault of GHR, within seven (7) days from the time payment should be made as provided in this Agreement, GHR may, without prejudice to any other available remedies, upon seven (7) additional days' written notice to the Client, stop the Work of this contract until payment of the amount owing has been received. The compensation due shall, by appropriate Modification, be increased by the amount of the GHR's reasonable costs of demobilization, delay, remobilization, late fees and counsel fees.

##### **8. No Waiver**

The waiver by either party of any breach or violation of any provision of this Agreement will not operate as, or be construed to constitute, a waiver of any subsequent breach of the same or any other provision hereof.

9. **Workers Compensation**

The Client's obligation to defend, indemnify and hold GHR harmless shall not be limited or restricted by the amount or type of damages, compensation or benefits payable under any workers' compensation, disability benefit or other employee benefit acts. Said obligation to indemnify and defend GHR includes, but is not limited to, claims wherein Client is required to indemnify GHR from liability for GHR's alleged acts and/or negligence which result in harm to the Client or agents, employees, officers and representatives of the Client. In such event, the Client waives the protections of the Workers' Compensation Act.

10. **Waiver of Subrogation**

To the extent permitted by law, Client waives all rights of recovery or Subrogation and all claims against GHR and its agents, servants, representatives, employees and officers to the extent those claims are covered by Insurance obtained, whether or not those claims are out of the negligence, strict liability or other actions or inaction's of GHR or its agents, servants, representatives, employees and officers.

To the extent permitted by law, GHR waives all rights of recovery or Subrogation and all claims against Client and its agents, servants, representatives, employees and officers to the extent those claims are covered by Insurance obtained, whether or not those claims are out of the negligence, strict liability or other actions or inaction's of Client or its agents, servants, representatives, employees and officers.

11. **Limitation of Liability**

With the exception of the parties' indemnification obligations set forth above, in no event, including, without limitation, negligence or any other theory of liability, shall GHR, its subsidiaries, attorney's, affiliates, agents, officers, directors, employees, partners, or suppliers be liable to the Client, its employees, agents, officers, directors, employees or partners, or any third party for any special, punitive, incidental, indirect, exemplary or consequential damages of any kind.

With the exception of the parties' indemnification obligations set forth above, in no event, including, without limitation, negligence or any other theory of liability, shall Client, its subsidiaries, attorney's, affiliates, agents, officers, directors, employees, partners, or suppliers be liable to GHR, its employees, agents, officers, directors, employees or partners, or any third party for any special, punitive, incidental, indirect, exemplary or consequential damages of any kind.

12. **Section Headings**

The section headings in this Agreement are for convenience only and will not affect its interpretation.

13. **Entire Agreement**

This Agreement and all attachments and exhibits set forth all of the promises, covenants, agreements, conditions and undertakings between the signing parties with respect to the subject matter of this Agreement, and shall supersede all prior written or oral understandings between the Client and GHR.

14. **Survival**

Client's obligations pursuant to Articles 1 and 5 shall survive the termination of this Agreement.

15. **Governing Law: Venue**

This Agreement and all of the rights and obligations of the parties hereto will be construed, interpreted and applied in accordance with and governed by and enforced under the laws of the Commonwealth of Pennsylvania. The parties hereto agree that Court of Common Pleas, Philadelphia, will be the proper place of venue for suit on or in respect of this Agreement.

16. **No Construction Against Drafter**

No inference in favor of or against either party to this Agreement shall be drawn from the fact that such party has drafted any portion of this Agreement.

17. **Execution**

This Agreement may be executed in counterpart and delivered by facsimile or email pdf and same shall, when taken together, constitute a good, binding and fully executed Agreement properly delivered.

In consideration of the mutual promises set forth herein, both parties do adopt this Agreement.

Octorara Area School District  
228 Highland Ave  
Atglen, PA 19310

General Healthcare Resources, LLC  
d/b/a GHR Education  
1 Valley Square, Suite 200  
Blue Bell, PA 19422

Signature

Print

Title

Date

Signature

Mike Alcott

Print

Managing Director of Education

Title

6/4/2024

Date

**ATTACHMENT  
SCHOOL STAFFING FEE SCHEDULE**

1. **Client agrees to pay GHR fees as follows:**

| <b>NURSING</b> | <b>RN</b>      | <b>LPN</b>     | <b>CSN</b>     |
|----------------|----------------|----------------|----------------|
| Hourly Rate    | <b>\$62.00</b> | <b>\$52.00</b> | <b>\$72.00</b> |

| <b>EDUCATION</b> | <b>PCA</b>     | <b>RBT</b>     | <b>BCBA</b>    | <b>BSC</b>     | <b>School Counselor</b> | <b>Licensed Psych</b> |
|------------------|----------------|----------------|----------------|----------------|-------------------------|-----------------------|
| Hourly Rate      | <b>\$35.00</b> | <b>\$45.00</b> | <b>\$95.00</b> | <b>\$90.00</b> | <b>\$65.00</b>          | <b>\$105.00</b>       |

| <b>THERAPY</b> | <b>PT</b>      | <b>OT</b>      | <b>SLP</b>     |
|----------------|----------------|----------------|----------------|
| Hourly Rate    | <b>\$85.00</b> | <b>\$85.00</b> | <b>\$90.00</b> |

- Overtime bill rate is time and one-half for all hours worked by GHR employee over forty (40) hours in any given week.
- Mandatory In-service days, orientations, or professional development days will be billed at standard rate.

2. **Cancellations**

Client agrees to provide GHR with at least two (2) hours prior notification before canceling any previously confirmed per diem assignment. Cancellations of any per diem assignment with less than the requested prior notification to GHR, will result in a two (2) hour charge to Client at the appropriate scheduled rate. Client also agrees to provide GHR two (2) weeks' prior notification before canceling any ongoing or contract assignment. Cancellations of any ongoing or contract assignment with less than the requested prior notification to GHR, will result in a two (2) week charge to Client at the appropriate scheduled rate. If a shift is cancelled during an ongoing or contract assignment, GHR will bill the client the total hours of the scheduled shift.

3. **Direct Placement Policy and Non-Switch Policy**

In consideration of GHR's efforts to locate and assign Personnel under this Agreement, Client agrees not to employ any Personnel referred by or scheduled through GHR for a period of one year from referral, receipt of resume, shift confirmation, or last date worked at Client through GHR without first paying GHR a direct placement fee. Upon hiring any of GHR's Personnel, Client agrees to pay GHR the following fee schedule within thirty (30) days of candidate's start date, including all applicable state taxes, unless Client is tax exempt and provides a valid exemption certificate.

- **All Level Positions** – 22.5% of first year's annual compensation at Facility, including any shift differentials, and sign on bonuses.

Any Personnel hired by CLIENT solely for direct placement through a GHR referral shall be guaranteed for a period of thirty (30) days from their start date. Should any GHR referred Personnel terminate employment or become terminated for cause within the first thirty (30) day period, GHR will retain and apply the fee to any outstanding invoices, or refund 100% of the placement fee.

If GHR's Personnel is currently working, or has worked for client through GHR within the last 6 months that particular Personnel shall remain GHR Personnel and cannot work at any CLIENT location through any other agency for a period of 6 months from the last date worked through GHR. Should such event occur, the CLIENT will be charged the applicable Transitional Placement fee.

4. **Transitional Placement Policy**

Client has the option of hiring GHR's Personnel that have previously worked or who are currently working at Client through GHR for a reduced placement fee. In order to qualify for any reduction in placement fees, Personnel must have worked a minimum of (1040) hours within the last twelve months through GHR at Client. Client must also provide immediate notification of intent to hire to an appropriate GHR contact, providing at least fifteen (15) days prior notification to GHR before canceling any of Personnel's current assignments, and before offering any of GHR's Personnel employment at Client. Client agrees to pay GHR the following fee schedule for each placement, unless otherwise agreed upon by Client and GHR in writing:

**Worked less than 1040 hours: 22.5% buyout**

**Worked 1041 + hours: 0% buyout**

Octorara Area School District  
228 Highland Ave  
Atglen, PA 19310

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

General Healthcare Resources, LLC  
d/b/a GHR Education  
1 Valley Square, Suite 200  
Blue Bell, PA 19422

\_\_\_\_\_  
Signature

Mike Alcott

\_\_\_\_\_  
Print

Managing Director of Education

\_\_\_\_\_  
Title

6/4/2024

\_\_\_\_\_  
Date

**MEMORANDUM OF UNDERSTANDING  
BETWEEN  
OCTORARA AREA SCHOOL DISTRICT  
AND  
OCTORARA AREA EDUCATION ASSOCIATION**

THIS MEMORANDUM OF UNDERSTANDING, dated this 17th day of June, 2024, is entered into and between the OCTORARA AREA SCHOOL DISTRICT (hereinafter referred to as "District"), and the OCTORARA AREA EDUCATION ASSOCIATION, (hereinafter referred to as "Association").

WHEREAS, the District and the Association have entered into a Collective Bargaining Agreement effective July 1, 2022 through June 30, 2026, and

WHEREAS, Article III, Section J "Flexible Instructional Days" states Flexible Instructional Days (FID) will be used after the first three (3) planned Snow Days have been exhausted,

WHEREAS, the District wants to provide vibrant learning experiences for all students,

WHEREAS, the District believes students would be better served by using the five (5) allotted Flexible Instructional Days before using "Weather Make Up days as written into the calendar,

NOW THEREFORE, intending to be legally bound, the parties agree as follows:

1. Article III, Section J, Number 1 will be revised to read: "The first five (5) days school is closed for any reason (i.e. weather, facility issues) may be used as Flexible Instructional Days if the decision to declare a FID is timely for students and staff to be prepared."
2. Any additional school closings after the use of five (5) Flexible Instructional Days will be used as Weather Make Up Days and/or added to the end of the school calendar as written into the calendar.
3. All other items under Article III, Section J of the Collective Bargaining Agreement will remain in force.

This Memorandum of Understanding shall be enforceable under and appended to the current Collective Bargaining Agreement (July 1, 2022 through June 30, 2026), and shall be incorporated into successor Collective Bargaining Agreements, with its location in future Collective Bargaining Agreements to be mutually agreed upon by all parties. If the District wishes to make changes to the terms and conditions denoted in this document, such changes shall be appropriately bargained with the Association.

IN WITNESS WHEREOF, the parties hereto have hereunto set their hands and seals the day and year first above written.

ATTEST:

By: \_\_\_\_\_  
Jill L. Hardy, Secretary  
Octorara Board of School Directors

OCTORARA AREA SCHOOL DISTRICT

By: \_\_\_\_\_  
R. Matthew Hurley, President  
Octorara Board of School Directors

ATTEST:

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

OCTORARA AREA EDUCATION ASSOCIATION

By: \_\_\_\_\_  
Amanda Kieffer, President