BOARD ACTION ITEMS

I. Exonerations

After review and discussion the Committee endorsed the Administrative recommendation to approve the following Tax Exonerations:

A. Real Estate
   Ephrata Borough 2013-2014 $ 2,057.29
   TOTAL $ 2,057.29

B. Per Capita
   Akron Borough 2014-2015 $ 170.00
   Clay Township 2014-2015 $ 220.00
   Ephrata Borough 2014-2015 $ 610.00
   Ephrata Township 2014-2015 $ 350.00
   TOTAL $ 1,350.00

II. General Fund Budgetary Transfers

After review and discussion the Committee endorsed the Administrative recommendation to approve the following 2014-2015 General Fund Budgetary transfers:

<table>
<thead>
<tr>
<th>TRANSFER FROM</th>
<th>TRANSFER TO</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account</td>
<td>Description</td>
</tr>
<tr>
<td>225618E</td>
<td>Licensing Fee</td>
</tr>
<tr>
<td>TOTAL</td>
<td>$ 507.00</td>
</tr>
</tbody>
</table>
III. **Depositories of Funds**
After review and discussion the Committee endorsed the Administrative recommendation to appoint the following financial organizations as depositories for school funds for the 2015-2016 fiscal year:

- ACNB of Gettysburg – Adams County National Bank
- Ephrata National Bank
- Fulton Bank
- Wilmington Trust (Formerly M & T Bank)
- PNC Bank
- PSDLAF
- Susquehanna Bank

IV. **Agreement with Lancaster-Lebanon IU 13 Special Education Legal Consortium**
After review and discussion the Committee endorsed the Administrative recommendation to approve an agreement for Special Education Legal Consortium. Andy Faust, Esq. of the Legal Firm of Sweet, Stevens, Katz & Williams will provide all 23 members (special education administrators across all 21 school districts, La Academia, and IU 13) with an open, unlimited email forum for posting questions/answers related to special education legal matters for the term of this agreement, July 1, 2015 through June 30, 2016. Members of the consortium will also have view-access to the special education legal questions/answers posted across Chester County and Berks County for no additional fee. The cost for the Ephrata Area School District will be $1,087.00.

V. **Agreement with CSIU Eservice**
After review and discussion the Committee endorsed the Administrative recommendation to approve an agreement with the CSIU for financial, payroll, personnel, census, and tax computer services for the 2015-2016 fiscal year at a rate of approximately $60,804.56.

VI. **Agreement with Lancaster-Lebanon Intermediate Unit 13 Special Education Services**
After review and discussion the Committee endorsed the Administrative recommendation to approve a service agreement with Lancaster Lebanon IU 13, Lancaster, PA to provide special education services for the 2015-2016 fiscal year in the total approximate amount of $873,104.56.

VII. **Agreement with Lancaster-Lebanon IU 13 Contracted Services**
After review and discussion the Committee endorsed the Administrative recommendation to approve the following Services Agreement with the Lancaster-Lebanon IU 13, Lancaster, PA for the fiscal year 2015-2016:

A. Job Training Services Agreement, district operated classes, at a rate of $345.00 a day for 468 days for an approximate cost of $161,460.00

B. Speech/Language Services Agreement, at a rate of $100.75 per hour for approximately 319 hours for an approximate cost of $32,139.25

C. Occupational/Physical Therapy Services, at a rate of $100.75 per hour, for approximate 195 hours for an approximate cost of $19,646.25
VIII. Agreement with Lancaster-Lebanon IU 13 Supplemental Contract Services
After review and discussion the Committee endorsed the Administrative recommendation to approve the following Supplemental Contract Services with Lancaster-Lebanon IU 13, Lancaster, PA for Paraprofessional Part-Time Services at a rate of $17.50 per hour for 1,900 hours for an approximate cost of $33,250.00 for the fiscal year 2015-2016.

IX. Agreements with the Lancaster-Lebanon IU 13
After review and discussion the Committee endorsed the Administrative recommendation to approve the following agreements with the Lancaster-Lebanon IU13 for the 2015-2016 school year.

A. Student Enrichment Experience (SEE) Program – membership cost is $2,000 per year

B. Lancaster-Lebanon IU 13 Gifted Network – membership cost is $50 per participant, six district employees are participating for a total cost of $300.00

C. Science, Technology, Engineering and Math (STEM) Program – membership cost is $2,000 per year

X. Agreement with Computertots/Computer Explorers
After review and discussion the Committee endorsed the Administrative recommendation to approve an agreement with Computertots/Computer Explorers to supply classes for the 2015 Summer Enrichment Program. The fee for the course is covered by the participant.

XI. Agreement with K-12 Systems
After review and discussion the Committee endorsed the Administrative recommendation Agreement with K-12 Systems for sapphire software at a cost of $63,267.00 for the 2015-2016 fiscal year.

XII. Direct Tax Collection
After review and discussion the Committee endorsed the Administrative recommendation to approve the following Direct Collection Tax Collector Appointment Resolution:

**EPHRATA AREA SCHOOL DISTRICT**

**Direct Tax Collection**
**Tax Collector Appointment Resolution**

**Background.** Those persons elected to the offices of Tax Collector within the school district have declined responsibility for collection of school district taxes. The school district must have a system for the collection of school taxes, and Holly Albert, the Assistant Business Manager, is able to resume responsibility for the collection of school taxes as a part of her regular duties as assistant business manager. School Code § 6-683 authorizes the board of school directors to appoint a tax collector for the collection of school taxes where no elected tax collector is responsible for collecting school taxes. School Code § 6-684 authorizes the board to fix the amount of the bond of an appointed tax collector. The board believes the following action allows for efficient and cost effective tax collection, and therefore, the following action is in the school district’s best interest.
RESOLVED, by the board of school directors, as follows:

1. The school district shall collect school taxes directly through the school district’s business office, and Holly Albert shall have responsibility for the collection of such taxes under the supervision of the Business Manager of the school district. This shall apply to the collection of all school taxes other than the earned income tax and the realty transfer tax.

2. All such school taxes collected shall be payable directly to the school district and shall be deposited directly in a school district bank account.

3. Holly Albert is appointed Tax Collector for the school district for a term of one year commencing July 1, 2015, and ending June 30, 2016, and until her successor is appointed and accepts.

4. The Tax Collector shall have all the authority and power now vested by law in collectors of local taxes for the collection of such taxes and shall comply with all laws, regulations and resolutions applicable to tax collectors in the school district.

5. Because all taxes collected will be deposited directly into a bank account maintained in the school district’s name, the Tax Collector will not receive or handle tax payments in the normal course of the tax collection procedures, and Holly Albert is serving as tax collector as part of her regular duties as assistant business manager, the school district has determined a bond of $500,000 to be appropriate for the tax collector.

6. In compliance with or in lieu of the requirements of the Local Tax Collection Law §§ 25 and 26, the following requirements will apply to the appointed tax collector:

   a. The tax collector will keep an ongoing account of all taxes collected to date, designating the amount of taxes paid by each taxpayer, discounts granted and penalties applied, and the date of payment.

   b. The tax collector will include, as part of a monthly report to the school board of all taxes collected during the preceding month.

   c. The independent certified public accounting firm retained by the school district to audit the accounts of the school district will as a part of its annual audit, audit the tax collector’s final report, monthly reports, and other records, all in relation to the tax duplicate and according to generally accepted accounting principles and as determined appropriate by the independent certified public accounting firm.

XIII. 2015 - 2016 General Fund Budget

The 2015-2016 General Fund Budget was presented to the board with detailed discussions on the various pieces of the budget; index revenues, expenditures, fund balances and per Capita Tax. The Board looked at various scenarios from 2.3% to 0%. The presentation for the Board meeting will be done with a 2.3% tax increase.

A. Proposed 2015-2016 General Fund Budget
B. Budget

1. May 11, 2015 Proposed Final Adoption

2. June 15, 2015 Final Adoption

C. After review and discussion the Committee approved the resolution authorizing Proposed Final Budget and the Advertising Notice as follows:

EPHRATA AREA SCHOOL DISTRICT

Resolution Authorizing Proposed Final Budget Display and Advertising and Per Capita Tax Notice

1. The proposed Final Budget of the School District for the 2015-2016 fiscal year on form PDE 2028 as presented to the School Board shall be considered the proposed Final Budget of the School District for the 2015-2016 fiscal year and shall be made available for public inspection after this date.

2. At least ten (10) days before the date scheduled for adoption of the Final Budget, the Secretary shall advertise Final Budget Notice and Per Capita Tax Notice in substantially the form as presented to the School Board. The Notice shall be advertised once in a newspaper of general circulation and shall be posted conspicuously at the School District offices.

EPHRATA AREA SCHOOL DISTRICT

Final Budget Notice and Per Capita Tax Notice

NOTICE is given that the Proposed Final Budget for the General Fund of Ephrata Area School District for the 2015-2016 fiscal year in its most recent form is available for public inspection at the District Office at 803 Oak Blvd., Ephrata, Pennsylvania, and will be presented for adoption as a Final Budget at a school board meeting to be held in the District Office Board Room, 803 Oak Boulevard, Ephrata, Pennsylvania at 7:00 p.m. on June 15, 2015. The budget may be amended before final adoption.

NOTICE is also hereby given that persons eighteen (18) years of age or over who become residents or inhabitants of this school district and persons attaining the age of eighteen (18) years while a resident or inhabitant of this school district are required by law within twelve (12) months thereafter to notify the Business Manager, Ephrata Area School District, 803 Oak Boulevard, Ephrata, Pennsylvania (telephone 717-721-1513), of their having become residents or inhabitants or their attainment of age. This notice is given in connection with the per capita tax levied by Ephrata Area School District, and any person failing to comply with the requirements of this notice will be liable, in addition to the tax, for a penalty equal to the tax.

EPHRATA AREA SCHOOL DISTRICT
Stephanie Gingrich, Secretary
DISCUSSION ITEMS

I. **Per Capita Tax**
   The Committee recommended the Board consider to remove the per capita tax from the preliminary budget for 2015-16.

II. **Food Service – Charge Policy**
   After review and discussion the Committee endorsed the Administrative recommendation to approve a Food Service Charge Policy as follows:

   Elementary:
   - Once a child goes into the negative, stop allowing breakfast
   - Students with balances reaching negative $50 (20 meals), student will receive a chef salad plus all other accompaniments to make it a reimbursable meal.

   FSD will mail letters mid-mid-May to all families with negative balances noting:
   - Negative balances are an unallowable debt to the food service department per federal regulation.
   - All negative balances must be made whole/paid in full prior to the end of the school year (June 4).

III. **Subdivision and Land Development Agreement**
   After review and discussion the Committee endorsed the Administrative recommendation to approve the Subdivision and Land Development Agreement with the Ephrata Borough, Ephrata, PA for the improvements at the War Memorial Field.