

JOINT OPERATING COMMITTEE

MINUTES

DECEMBER 15, 2021

An Executive Session was held from 5:45 p.m. to 6:00 p.m. to discuss a personnel issue.

The meeting was called to order by Marilyn Monastero, Secretary, at 6:35 p.m. The Pledge of Allegiance was recited. A moment of silence was held for Mr. Michael Bivins, former Building Security staff member, who passed away on November 29th.

PRESENT: Chris Epstein
Susan Moore
Philip Daniels
Louis Mason
Troy Chiddick
Alice Budno Hope, Vice Chairperson
Maggie Philips, Esq., Treasurer

ABSENT: William Winchester
Christopher Jaramillo

ALSO PRESENT: Dr. Angela King, Assistant Director
James Brunken, In-coming Assistant Director
Charles J. Braun, Supervisor of Business Operations
Tamara Darden, In-coming Supervisor of Business Operations
Larry Byron, Special Projects, Technology and Facilities
Marilyn Monastero, J.O.C. Secretary
Mark Fitzgerald, Esq., Solicitor

GUEST: Amy DeLellis and Melanie Wheeler

Dr. King welcomed new J.O.C. member, Mr. Troy Chiddick, representing UMASD and William Winchester from Colonial who was unable to attend and also James Brunken, in-coming Assistant Director and Tamara Darden, in-coming Supervisor of Business Operations.

ACTION: Alice Budno Hope nominated Maggie Philips as Chairperson for a one-year term effective December 2021. Nominations closed and all were in favor of appointing Maggie Philips as Chairperson for a one-year term effective December 2021.

ACTION: Phil Daniels nominated Louis Mason as Vice Chairman for a one-year term effective December 2021. Nominations closed and all were in favor of appointing Louis Mason as Vice Chairman for a one-year term effective December 2021.

ACTION: Maggie Philips nominated Susan Moore as Treasurer for a one-year term effective December 2021. Nominations closed and all were in favor of appointing Susan Moore as Treasurer for a one-year term effective December 2021.

PUBLIC COMMENT

Amy DeLellis, President of the CMTHS Teachers Association, addressed the group expressing her concern about an alleged negative comment that was made about staff and invited them to visit the school's programs to witness the good work that's taking place.

MINUTES

MOTION: 1. To approve the minutes of November 3, 2021.

Above motion #1 was moved by Mrs. Moore and seconded by Mrs. Epstein.
Membership Polled. All in Favor. Motion Carried.

TREASURER'S REPORT

MOTION: 2. To approve the following items of the October 31, 2021 Treasurer's Report:
a. Pages 1 through 11 for file and audit.
To approve General Fund Disbursements for November 30, 2021
a. Check #10592 through #10715, ACH payments and electronic transfers in the amount of \$890,976.90. (Page 13)

Above motion #2 was moved by Mr. Mason and seconded by Mrs. Moore.
Membership Polled. All in Favor. Motion Carried.

DIRECTOR'S REPORT

MOTION: 3. To approve Auditor's Report ending June 30, 2021. (Attachment #1)

4. To approve Audit Engagement Letter. (Attachment #2)

5. To approve Resolution authorizing electronic signature of Dr. Angela King on contracts, grants, etc. with PDE. (Attachment #3)

6. To approve Resolution for CMTHS to adopt a 457(b) plan and plan administrator. (Attachment #4)

7. To approve attendance of Andrea Wilson and Josh Taylor at the PDE 2022 Data Summit in Hershey on March 21-23, 2022 at a cost not to exceed \$1400. (Attachment #5)

8. To accept the resignation of Deja Johnson, Cosmetology Instructional Assistant, effective December 15, 2021. (Attachment #6)

9. To employ the following individual:

Name:	Ernest Hadrick, III
Position:	School Counselor
Effective Date:	January 24, 2022
Step/Salary:	E-11/\$89,142.00 (pro-rated for 21/22 SY)
Terms of Employment:	Full-time/190 days
Benefits:	As stated in the current Teachers Contract

10. To approve attendance of Tamara Darden, Supervisor of Business Operations at the PASBO Annual Conference in Hershey at a cost not to exceed \$1,388.16. (Attachment #7)

11. To approve salary step increase for Melanie Wheeler effective August 23, 2021 to F-14 due to receipt of Bachelor's Equivalency. The approval shall be contingent upon developing a Memorandum of Agreement between the School, Ms. Wheeler, and the Central Montco Education Association that is acceptable to the Administration and Solicitor's office and shall also require the withdrawal of the current grievance involving the employee.

- 12: To adopt the following policies: (Attachment #8)

Policy #201	(Admission of Students)
Policy #202	(Eligibility of Non-Resident Students)
Policy #203	(Communicable Disease)
Policy #203.1	(HIV Infection)
Policy #204	(Attendance)
Policy #206	(Assignment to Programs)
Policy #207	(Confidential Communications of Students)
Policy #208	(Withdrawal From School)
Policy #209.1	(Food Allergy Management)
Policy #209.2	(Diabetes Management)
Policy #210	(Medications)
Policy #210.1	(Possession/Administration of Asthma Inhalers/Epinephrine Auto Injectors)
Policy #212	(Reporting Student Progress)

13. To approve first reading of the following policies. (Attachment #9)

Policy #215	(Promotion and Retention)
Policy #216	(Student Records)
Policy #217	(Skills Certification)
Policy #218	(Student Discipline)
Policy #218.1	(Weapons)
Policy #218.2	(Terroristic Threats)
Policy #218.3	(Discipline of student convicted/adjudicated of Sexual Assault)
Policy #219	(Student Complaint Process)
Policy #220	(Student Expression/Distribution and Posting of Materials)

- Policy #221 (Dress and Grooming)
- Policy #222 (Tobacco and Vaping Products)
- Policy #223 (Use of Motor Vehicles)
- Policy #224 (Care of School Property)
- Policy #226 (Searches)
- Policy #227 (Controlled Substances/Paraphernalia)

14. To approve attendance of Joe Renzi, Public Safety Instructor, at the Management of Aggressive Behavior Instructor Training on December 14, 2021 at a cost not to exceed \$1,030.00. (Attachment #10)
15. To accept the resignation of Brian Kennedy, Drivers Ed instructor December 2021. (Attachment #11)
16. To approve Compensation and Benefit Agreement with Tamara Darden, Supervisor of Business Operations effective December 6, 2021. (Attachment #12)
17. To approve additional out-of-district students:

<u>Name</u>	<u>Dist/School</u>	<u>Program</u>	<u>Grade</u>
Mariah Littlejohn	LM/LM	Allied Health	12
Tully David McGill	LM/Harriton	Building Trades	11
Beckett O'Hara	LM/Harriton	Culinary Arts	11
Onesphor Thenya	LM/LM	Video, Sound, Music Prod.	10
Nicole Nourizadeh	LM/LM	Cosmetology	11
Tarrie-Ray Atkinson	LM/LM	Building Trades	12

Above motions #3 through #17 were moved by Mr. Daniels and seconded by Mrs. Epstein.

Membership Polled. All in Favor. Motion Carried.

Mrs. Philips will be in touch with the committee to setup the ad-hoc committees.

Meeting adjourned – 6:55 p.m.

Respectfully submitted,

Marilyn Monastero
Secretary



November 29, 2021

**Joint Operating Committee
Central Montco Technical High School
Plymouth Meeting, Pennsylvania**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Central Montco Technical High School, Plymouth Meeting, Pennsylvania (the "**Technical School**") for the year ended June 30, 2021. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility Under U.S. Generally Accepted Auditing Standards, Government Auditing Standards and the Uniform Guidance

As stated in our engagement letter dated December 7, 2020, our responsibility as described by professional standards, is to express opinions about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Our responsibility is to plan and perform the audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement.

As part of our audit, we considered the Technical School's internal control. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Technical School's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

We are responsible for communicating significant matters, related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures specifically to identify such matters.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Technical School are described in Note 1 to the financial statements. As more fully described in the notes to the financial statements during the year ended June 30, 2021, the Technical School implemented GASB Statement No. 84, "*Fiduciary Activities*". GASB Statement No. 84 improves guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported. As a result of the implementation of GASB Statement No. 84, the Technical School made a prior period adjustment to record its restricted net position for its Custodial Funds as of July 1, 2019 as more fully described in Note 15 to the financial statements. We noted no transactions entered into by the Technical School during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements were depreciation expense and the long-term liabilities recorded for the Technical School's net pension and net other post-employment benefit liabilities. We evaluated the key factors and assumptions used to develop the estimates in determining that they are reasonable to the financial statement as a whole.

The disclosures in the financial statements are neutral, consistent and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 29, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Technical School's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

**Joint Operating Committee
Central Montco Technical High School
November 29, 2021
Page Three**

Other Matters

We applied certain limited procedures to required supplementary information ("**RSI**") that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the use of the Joint Operating Committee and management of the Technical School and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,

BBD, LLP

BBD, LLP



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

**Joint Operating Committee
Central Montco Technical High School
Plymouth Meeting, Pennsylvania**

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Central Montco Technical High School ("**Technical School**"), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Technical School's basic financial statements, and have issued our report thereon dated November 29, 2021.

Internal Control Over Financial Reporting

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

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

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

Compliance and Other Matters

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

Purpose of this Report

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

BBD, LLP

**Philadelphia, Pennsylvania
November 29, 2021**



**Central Montco
Technical High School
Plymouth Meeting,
Pennsylvania
Montgomery County**

Financial Statements
Year Ended June 30, 2021



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CENTRAL MONTCO TECHNICAL HIGH SCHOOL

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