



MEMORANDUM

TO: BOARD OF SCHOOL DIRECTORS

FROM: STACY M. GOBER, BOARD SECRETARY

SUBJECT: REGULAR MONTHLY MEETING

The Regular Monthly Meeting of the Board of School Directors of the Bethlehem Area School District will be held on *Monday, January 26, 2015, at 7:00 p.m. in the Auditorium of East Hills Middle School, 2005 Chester Avenue, Bethlehem, PA 18020.* The agenda is attached.

Due to inclement winter weather, the Regular Monthly Meeting was rescheduled to Wednesday, January 28, 2015 at 7:00 p.m.

SMG:bac
Attachments
pc: Dr. Roy

BETHLEHEM AREA SCHOOL DISTRICT
Bethlehem, Pennsylvania

MISSION STATEMENT

The Bethlehem Area School District, in partnership with the home and community, is committed to providing a safe and supportive environment in which each student will attain the knowledge, skills, and attitudes necessary to become a productive citizen and lifelong learner in our technologically demanding and culturally diverse society.

A G E N D A
REGULAR MEETING – January 28, 2015

1. Roll Call
2. Pledge of Allegiance
3. Silent Meditation
4. Recognition
5. Courtesy of the Floor to Visitors (30 minutes allowed)
6. Reports of Student Representatives
7. Approval of Minutes
December 15, 2014 – Regular Board Meeting
8. Approval of Committee Minutes
October 13, 2014 – Board Human Resources Committee Meeting
November 10, 2014 – Board Human Resources Committee Meeting
January 12, 2015 – Board Facilities Committee Meeting
9. Financial Report/Payment of Bills
Budgetary Transfers – Page 32
Treasurer’s Report –Page 33
Monthly Bills – Page 34
Budget Information – Page 35
10. President’s Communication/Special Meetings
11. Superintendent’s Report/Federal Program Update
12. Unfinished Business
13. Recommendations of the Administration
14. Reports of Committees
15. New and Miscellaneous Business
16. Courtesy of the Floor to Visitors (30 minutes allowed)
17. Open Forum
18. Adjournment

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1. *PlanCon Part D and E Approvals for the Nitschmann Middle School Construction Project*

INFORMATION:

At the November 17, 2014, Regular Board Meeting, the Board of School Directors approved PlanCon submittal labeled Part D, Project Accounting Based on Estimates, and Part E, Design Development. These submittals were subsequently sent to the Pennsylvania Department of Education (PDE) for approval.

PDE recently informed the District that PlanCon D and E submittals have received approval and the documents and appended materials are to be entered into the minutes of the next Board Meeting.

This information was reviewed with the Board at the January 12, 2015, Board Facilities Committee Meeting.

RECOMMENDATION:

That the Board of School Directors accepts PlanCon Part D, Project Accounting Based on Estimates, and Part E, Design Development, as approved and amended by the Pennsylvania Department of Education for the Nitschmann Middle School Construction Project, PDE Project Number 3787.

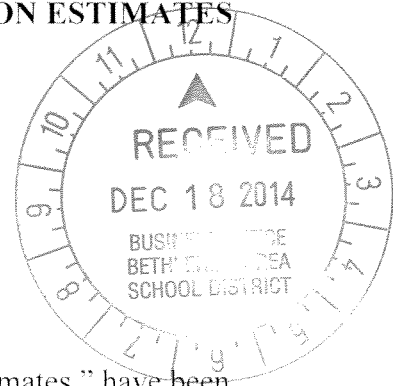


December 17, 2014

Mrs. Stacy Gober, Board Secretary
Bethlehem Area School District
1516 Sycamore Street
Bethlehem, PA 18017-6099

RE: PLANCON PART D: PROJECT ACCOUNTING BASED ON ESTIMATES

PROJECT NO.: 3787
PROJECT BUILDING NAME: Nitschmann Middle School
TYPE WORK: New Construction
COUNTY: Northampton
BOARD ACTION: November 17, 2014



Dear Mrs. Gober:

The materials for PlanCon Part D, "Project Accounting Based on Estimates," have been reviewed and approved. This approval is based on a limited review of the documents submitted. If information reviewed subsequent to this approval violates law, policy or procedure, the department reserves the right to rescind any and all approvals materially affected.

Please note the corrections to Pages D14 (3) – cash added, D16, D16-Additional Issues, D17 and D18.

Based on the information submitted, this project is in compliance with the requirements of Act 34 of 1973.

Act 34 of 1973 requires a second public hearing if the Maximum Building Construction Cost based on bids equals or exceeds by eight percent the amount approved by the Department of Education based on estimates. For this project, the Act 34 Maximum Building Construction Cost, as reported on Page D20, Line C, is \$38,936,813. The Act 34 Maximum Building Construction Cost based on estimates plus eight percent is \$42,051,758.

If at any time the Maximum Building Construction Cost exceeds the Aggregate Building Expenditure Standard, this project will require a referendum. The Aggregate Building Expenditure Standard, as reported on Page D23, Line E, for this project is \$40,441,502, based on the current Act 34 Per Pupil Cost Limits.

The Local Government Unit Debt Act permits school districts to exclude subsidized debt from non-electoral and lease rental debt for the purpose of establishing net outstanding debt. For subsidized debt to be excluded, a copy of the Commonwealth's preliminary approval for the project and the related bonds or notes for reimbursement must be filed with the Department of Community and Economic Development. A copy of Page D14, Estimated Temporary Reimbursable Percent for Each Bond Issue, for each of the bond issues financing this project is attached solely for this purpose.

Mrs. Gober
Page 2
December 17, 2014

The "Prime Contractor Certification" (Page G08) will be required from each prime contractor as part of the PlanCon Part G, "Project Accounting Based on Bids," submission for this project. Specifications should require that such information be provided by the successful bidders. Suggested language to be included in the bid specifications is included in the instructions for PlanCon Part F, "Construction Documents."

Section 731 of the Public School Code of 1949 states that no public school building shall be contracted for, constructed, or reconstructed, in any school district of the second, third, or fourth class until plans and specifications have been approved by the Department of Education. Departmental approval of final plans and specifications only occurs upon the issuance of written approval of PlanCon Part F, "Construction Documents." For the Philadelphia City and Pittsburgh School Districts, PlanCon Part F must be approved by the department prior to entering into contracts for a school construction project to qualify for state reimbursement. Failure to comply with the applicable statutory or departmental requirement will result in denial of reimbursement for this project.

The school district should be aware that departmental approval of PlanCon Part F for this project does not guarantee reimbursement for this project. This project will be deemed eligible for reimbursement only upon written approval of PlanCon Part G, "Project Accounting Based on Bids." Calculation of the temporary reimbursable percent for the project's financing occurs at PlanCon Part H, "Project Financing." The permanent reimbursable percent is calculated at PlanCon Part J, "Project Accounting Based on Final Costs."

This document and any appended materials should be entered into the minutes of the next school board meeting. If you have any questions, please contact Cheryl Harmon at 717.787.5993.

Sincerely,



Jeannine J. Weiser, Chief
Division of Budget and School Facilities

JJW/cmh

Attachments

cc: Breslin Ridyard Fadero Architects
Project File – 3787
Architectural Consultant
Log

ESTIMATED TEMPORARY REIMBURSABLE PERCENT FOR EACH BOND ISSUE

DISTRICT/CTC: Bethlehem Area

FINANCING METHOD: CASH

PDE PROJECT NUMBER	#:	3787	#:	#:	#:	#:	#:	#:	#:	TOTAL BOND ISSUE:	
										TOTAL	TOTAL
A. AMOUNT FINANCED BY THE ABOVE ISSUE OR NOTE FOR THIS PROJECT (D03, Line J)		4,879,271									\$4,879,271
B. TOTAL AMOUNT FINANCED FOR THIS PROJECT - ALL ISSUES, NOTES AND CASH PAYMENTS (D03, Line J-TOTAL)		55,379,271									4,879,271
C. AMOUNT FINANCED FACTOR (A divided by B)		0.0881 <small>(ROUND TO 4 DEC PL)</small>									X X X X X X <small>(ROUND TO 4 DEC PL)</small>
D. MAXIMUM REIMBURSABLE PROJECT AMOUNT (D09, line I, for non-vocational; D13, line M for vocational)		7,555,742									X X X X X X
E. REIMBURSEMENT FOR THIS ISSUE, NOTE OR CASH PAYMENT (C times D)		665,661									665,661 X X X X X X
F. TOTAL PROJECT COSTS (D03, line I)		55,177,271									X X X X X X
G. PROJECT COSTS ASSIGNABLE TO THIS BOND ISSUE (C times F)		4,861,118									4,861,118 4,879,271
H. TOTAL BOND ISSUE											1,0000 <small>(ROUND TO 4 DEC PL)</small>
I. AMOUNT FINANCED DIVIDED BY TOTAL BOND ISSUE (A divided by H)											0.1369 <small>(ROUND TO 4 DEC PL)</small>
J. PRORATED REIMBURSEMENT DIVIDED BY ASSIGNED PROJECT COSTS (E divided by G)											0.1369 <small>(ROUND TO 4 DEC PL)</small>
K. REIMBURSABLE FRACTION (I times J)											0.1369 <small>(ROUND TO 4 DEC PL)</small>
L. REIMBURSABLE PERCENT (K times 100)											13.69% <small>(ROUND TO 2 DEC PL)</small>
M. REDUCTION FOR TEMPORARY PERCENT											0.50% <small>(ROUND TO 2 DEC PL)</small>
N. TEMPORARY REIMBURSABLE PERCENT (L minus M)											13.19% <small>(ROUND TO 2 DEC PL)</small>
O. APPLICABLE AID RATIO *											0.4222 <small>(ROUND TO 4 DEC PL)</small>
P. ESTIMATED SUBSIDY PERCENT (N times O)											5.57% <small>(ROUND TO 2 DEC PL)</small>

* - Market Value Aid Ratio (MVAR), Capital Account Reimbursement Fraction (CARF) or Density, whichever is greater. For vocational projects, current Market Value Aid Ratio or .5000, whichever is greater. Please refer to Attachment C in the Part D instructions for payable 2010-2011 aid ratios.

Added by PBSF

DBSE - Calendar 2014

PROJECTED DEBT SERVICE/LEASE RENTAL REQUIREMENTS FOR FY 2012-2013						
District/CDC: Bethlehem Area School District						
Project Name: Nitschmann Middle School						
Project #:						
3787						
REIMBURSABLE ISSUE/NOTE - YEAR OF ISSUE OR PDE LEASE NUMBER	#1	#2	#3	#4	#5	TOTAL
	2015	2011A	2011	2010	2012	
	#: G.O. Bonds	#: G.O. Notes	#: G.O. Notes	#: G.O. Notes	#: G.O. Bonds	
A. Gross Debt Service/Lease Rental * (2013-2014)	✓	1,428,819 VR	1,807,130 VR	1,471,053 1,502,875	606,538 601,537 R	X X X X X X
B. Reimbursable Fraction **	0.1319 (ROUND TO 4 DEC PL)	0.1730 (ROUND TO 4 DEC PL)	0.1503 (ROUND TO 4 DEC PL)	0.3046 (ROUND TO 4 DEC PL)	0.1461 (ROUND TO 4 DEC PL)	X X X X X X
C. Aid Ratio ***	4214 (ROUND TO 4 DEC PL)	4214 (ROUND TO 4 DEC PL)	4214 (ROUND TO 4 DEC PL)	4214 (ROUND TO 4 DEC PL)	4214 (ROUND TO 4 DEC PL)	X X X X X X
D. State Subsidy (A times B times C)		104,164 104362	114,457 114674	188,822 193402	37,342 37105	X X X X X X
E. Annual Debt Service/Lease Rental - Local Share (A minus D)		1,324,655 1324457	1,692,673 1692456	1,282,231 1310473	569,196 504432	4,868,755 4891818
E-1. Annual Debt Service/Lease Rental for Other Reimbursable Issues (D16-Additional Issues, Line E-Subtotal)						14,852,782 14853041
F. Annual Debt Service/Lease Rental for Non-Reimbursable Capital Issues						837,075
G. Total Annual Debt Service/Lease Rental - Local Share (E-TOTAL + E-1 + F)						20,558,612 20581934

* - A column should be completed for each reimbursable issue or note with scheduled payments in FY 2012-2013 used to finance other PlanCon projects as well as any issue or note funding this project or other proposed PlanCon projects.

** - Temporary or Permanent Reimbursable Percent divided by 100 (ex. 50.0% divided by 100 equals .5000). For this project, use the Temporary Reimbursable Percent calculated on page D14.

*** - Market Value Aid Ratio (MVAR), Capital Account Reimbursement Fraction (CARF) or Density, whichever is greater. For vocational projects, current Market Value Aid Ratio or .5000, whichever is greater. Please refer to Attachment C in the Part D instructions for payable 2010-2011 aid ratios.

DBS - Calendar 2014

PROJECTED DEBT SERVICE/LEASE RENTAL REQUIREMENTS FOR FY 2012-2013						
District/CTC:	Project Name:					
Bethlehem Area School District	Niischmann Middle School					
	Project #:	3787				
REIMBURSABLE ISSUE/NOTE - YEAR OF ISSUE OR PDE LEASE NUMBER	#1	#2	#3	#4	#5	#6
	2011	2010	2009AA	2009A	2007A	TOTAL
	G.O. Bonds	G.O. Bonds	G.O. Bonds	G.O. Bonds	G.O. Bonds	
A. Gross Debt Service/Lease Rental * (2013-2014)	1,292,531 <i>1,292,476</i>	1,398,860 <i>1,298,650</i>	580,400 ✓	4,185,519 <i>4,187,186</i>	8,814,625 <i>8,817,876</i>	X X X X X X
B. Reimbursable Fraction **	0.1340 ✓ <i>0.1340</i>	0.2689 ✓ <i>0.2689</i>	0.1528 <i>0.1528</i>	0.1520 <i>0.1520</i>	0.2375 ✓ <i>0.2375</i>	X X X X X X
C. Aid Ratio ***	4214 <i>4214</i>	4214 <i>4214</i>	4214 <i>4214</i>	4214 <i>4214</i>	4214 <i>4214</i>	X X X X X X
D. State Subsidy (A times B times C)	72,986 <i>73,122</i>	158,511 <i>158,788</i>	37,372 <i>37,247</i>	268,094 <i>270,119</i>	882,190 <i>884,190</i>	X X X X X X
E. Annual Debt Service/Lease Rental - Local Share (A minus D)	1,219,545 <i>1,219,354</i>	1,240,349 <i>1,239,862</i>	543,028 <i>543,153</i>	3,917,425 <i>3,916,987</i>	7,932,435 <i>7,933,685</i>	14,852,782 <i>14,853,041</i>

* - A column should be completed for each reimbursable issue or note with scheduled payments in FY 2012-2013 used to finance other PlanCon projects as well as any issue or note funding this project or other proposed PlanCon projects.

** - Temporary or Permanent Reimbursable Percent divided by 100 (ex. 50.0% divided by 100 equals .5000). For this project, use the Temporary Reimbursable Percent calculated on page D14.

*** - Market Value Aid Ratio (MVAR), Capital Account Reimbursement Fraction (CARF) or Density, whichever is greater. For vocational projects, current Market Value Aid Ratio or .5000, whichever is greater. Please refer to Attachment C in the Part D instructions for payable 2010-2011 aid ratios.

25% DEBT SERVICE/LEASE RENTAL LIMIT

District/CTC: Bethlehem Area School District	Project Name: Nitschmann Middle School	Project #: 3787
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A. FY 2012-2013 Total Annual Debt Service/Lease Rental - Local Share (D16, line G, column #6)	\$ <u>21,466,124</u> 20,558,612
B. FY 2012-2013 Estimated Total Local Revenues (General Fund Budget, Account Code 6000)	\$ <u>189,725,158</u> 217,950,895
Briefly describe the assumptions used in projecting total local revenues for FY 2012-2013: <u>2012-13 Actual Total Local Revenues</u> <i>based on DBSR - date to occupy 2017 standard based on available data</i>	
C. Debt Service/Lease Rental to Local Taxation Ratio (A divided by B times 100)	11.3% 9.4% <small>(ROUND TO 1 DEC PL)</small>

Cost Standards in the regulations of the State Board of Education require the Department of Education to approve a reimbursable building project only if the local share of a district's annual debt service and lease rentals, including that for the proposed project, does not exceed 25% of total local revenue for the fiscal year in which the building will be occupied, unless an exception is properly requested, justified and approved. If the Debt Service/Lease Rental to Local Taxation Ratio (line C) is greater than 25%, please provide information justifying an exception from this regulatory requirement.

See SD provided graph of increased fund balance to 2012-2013

POTENTIAL FOR DISTRESSED STATUS

	<u>FY 2007-2008</u> <i>2010-2011</i>	<u>FY 2008-2009</u> <i>2011-2012</i>	<u>FY 2009-2010</u> <i>2012-2013</i>
D. Beginning Unreserved General Fund Balance	1,795,953	-3,169,965	-1,119,232
E. Taxable Assessed Value	2,719,664,250	2,750,043,350	2,783,032,100
F. General Fund Deficit as a Percent of Taxable Assessed Value (D divided by E times 100)	<i>2012-2013</i> 0.07 % <small>(ROUND TO 2 DEC PL)</small>	<i>2013-2014</i> -0.12 % <small>(ROUND TO 2 DEC PL)</small>	<i>2014-2015</i> -0.04 % <small>(ROUND TO 2 DEC PL)</small>

Cost Standards in the regulations of the State Board of Education require the Department of Education to disapprove a reimbursable building project if the most recent financial report submitted by the applicant school district shows evidence of possible fiscal distress. If the General Fund Deficit as a Percent of Assessed Value exceeds negative two percent (-2.0%) for any of the above fiscal years, please provide information justifying an exception from this regulatory requirement.

LOCAL EFFORT LIMIT

District/CTC: Bethlehem Area School District	Project Name: Nitschmann Middle School	Project #: 3787
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A. Local Effort Limit *2014-2015 update*

1. Payable 2010-2011 Market Value Aid Ratio (Attachment D, Part D Instructions)	<u>.4590</u> <small>(ROUND TO 4 DEC PL)</small>	<i>.4222</i> <i>(2014-15)</i>
2. 2.000 minus Market Value Aid Ratio	<u>1.5410</u> <small>(ROUND TO 4 DEC PL)</small>	<i>1.5778</i>
3. 2010-2011 Statewide Average Equalized Mills	<u>18.4</u> MMV	<i>29.0</i>
4. Local Effort Limit (A-2 times A-3)		<u>28.4</u> MMV <small>(ROUND TO 1 DEC PL)</small>

B. Budgeted Local Effort

1. FY 2012-2013 Annual Debt Service/Lease Rental - Local Share for New Reimbursable Issues with Payments Starting in FY 2009-2010 or later (D16, line E, for applicable issues and notes only)	\$ _____	
2. FY 2008-2009 Total Taxes Collected (Attachment C, Part D Instructions)	\$ <u>123,200,506</u>	<i>(2012) 151,982,888</i>
3. Budgeted Local Effort (B-1 plus B-2)	\$ <u>123,200,506</u>	<i>151,982,888</i>
4. 2008 S.T.E.B. Market Value (Attachment C, Part D Instructions)	\$ <u>6,790,009,800</u>	<i>(2012) 8,231,966,466</i>
5. Budgeted Local Efforts in Mills (B-3 divided by B-4 times 1,000)		<i>18.5</i> <u>18.1</u> MMV <small>(ROUND TO 1 DEC PL)</small>

Cost standards in the regulations of the State Board of Education require the Department of Education to approve a reimbursable building project only if the Budgeted Local Effort does not exceed the Local Effort Limit unless an exception is properly requested, justified and approved. If the Budgeted Local Effort (B-5) for this building project is greater than the Local Effort Limit (A-4), please check one or more of the following reasons, if applicable to the district, to justify a request for an exception from this regulatory requirement.

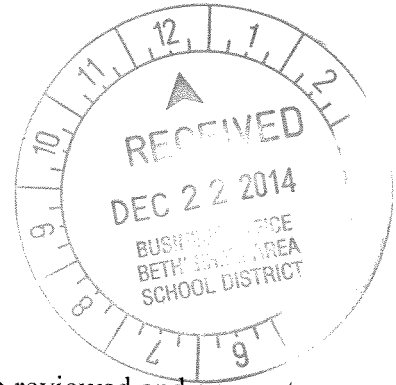
- _____ Reduction in personnel, operating and/or maintenance costs
- _____ Reduction in debt service following final payment on one or more issues
- _____ Sufficient fund balance available
- _____ Sufficient debt limit capacity available
- _____ Other - provide information justifying an exception:

December 17, 2014

Mrs. Stacy Gober
Board Secretary
Bethlehem Area School District
1516 Sycamore Street
Bethlehem, PA 18017-6099

RE: PLANCON PART E: DESIGN DEVELOPMENT

PROJECT NO.: 3787
PROJECT BUILDING NAME: Nitschmann Middle School
TYPE WORK: New Construction
COUNTY: Northampton
BOARD ACTION: November 17, 2014



Dear Mrs. Gober:

The materials for PlanCon Part E, "Design Development," have been reviewed and appear to meet the requirements of the school laws of Pennsylvania and the policies and regulations of the State Board of Education. The Design Development is generally approved. This approval is based on a limited review of the documents submitted. If information reviewed subsequent to this approval violates law, policy or procedure, the department reserves the right to rescind any and all approvals materially affected.

Please note that the Requirements listed on PlanCon Part F, Page F-17, must be written in the Construction Specifications. You are further advised that in all school buildings erected after May 1, 1925, or buildings leased or used for school purposes, all entrance and exit doors, as well as all doors leading to or from all regular, special, or general rooms, shall open outward, in accordance with 24 P.S. § 7-739.

The PlanCon Part F, "Construction Documents," may now be prepared and submitted upon their completion at the final review conference, according to PlanCon Pages F01 and F02. The district's architect should call me at 717.787.5993 to schedule the review conference. Any substantial changes in the design must be discussed with me at your earliest convenience.

Section 731 of the Public School Code of 1949 states that no public school building shall be contracted for, constructed, or reconstructed, in any school district of the second, third, or fourth class until plans and specifications have been approved by the Department of Education. Departmental approval of final plans and specifications only occurs upon the issuance of written approval of PlanCon Part F, "Construction Documents." For the Philadelphia City and Pittsburgh School Districts, PlanCon Part F must be approved by the department prior to entering into contracts for a school construction project to qualify for state reimbursement. Failure to comply with the applicable statutory or departmental requirement will result in denial of reimbursement for this project.

Mrs. Gober
Page 2
December 17, 2014

The district should be aware that departmental approval of PlanCon Part F for this project does not guarantee reimbursement for this project. This project will be deemed eligible for reimbursement only upon written approval of PlanCon Part G, "Project Accounting Based on Bids." Calculation of the temporary reimbursable percent for the project's financing occurs at PlanCon Part H, "Project Financing." The permanent reimbursable percent is calculated at PlanCon Part J, "Project Accounting Based on Final Costs."

This document should be entered into the minutes of the next board meeting.

Sincerely,



James E. Vogel, R.A., NCARB
Architectural Consultant
Division of Budget & School Facilities
Bureau of Budget and Fiscal Management

cc: Breslin Ridyard Fadero Architects
Project File - 3787
Architectural File
Log

2. *Additional Fiber Infrastructure Relocations - Nitschmann Middle School Construction Project*

INFORMATION:

In September 2014 and October 2014, the Board approved costs associated with relocating utility poles and overhead utility services on Genoa Street for PPL, Verizon, Service Electric, and RCN. These infrastructure relocations were necessary to maintain utility services to the existing Nitschmann Middle School and adjacent neighbors during the construction project.

There is an RCN wide area network (WAN) fiber hub located at Nitschmann Middle School. A new fiber connection must be installed in the new Nitschmann building to maintain fiber continuity of the WAN for Nitschmann and other schools downstream from the hub. The cost to perform this fiber infrastructure relocation is included within the existing project budget.

This information was reviewed with the Board at the January 12, 2015, Facilities Committee Meeting.

RECOMMENDATION:

That the Board of School Directors approves the fiber infrastructure relocation by RCN at a cost not to exceed \$20,000.

**Account Code and Name: Capital Reserve 4600-450 Construction Services
Account Balance: \$4,357,599.10**

3. *Deductive Change Order – Asa Packer Generator Replacement*

INFORMATION:

The Board authorized a 2014 summer project to replace the Asa Packer emergency power generator. Now that the Asa Packer Generator Replacement project is now complete, the contractor, Albarell Electric, Inc., has agreed to issue a credit for a total deduct in the amount of (\$80.00).

This information was reviewed with the Board at the January 12, 2015, Board Facilities Committee Meeting.

RECOMMENDATION:

That the Board of School Directors approve a change order deduct to Albarell Electric, Inc. in the amount of (\$80.00).

Account Code and Account Title: Capital Reserve 4600-450 Construction Services
Account Balance: Monies to be Returned

4. *Full Day Kindergarten Programs - Program Alteration Petition*

INFORMATION:

In accordance with the laws and regulations of 22 PA Code 4.41(c), the Bethlehem Area School District is required to notify the PA Department of Education of any alterations in school configuration. Typically, this requirement applies when districts are changing the grade levels that attend a school, closing a school, or opening a new school. However, the requirement also applies when a district adds full day kindergarten classes to a school. In order to clarify our current building grade configurations with the PA Department of Education, the Board is asked to take formal action. Also, to meet its legal obligation, found in 24 PS 11-1124(2), to seek approval from the Pennsylvania Department of Education (PDE) for the alteration of the educational program resulting in changes to the professional staff, the BASD petitions for a change to its educational program. The change has been made to improve the District's academic program.

Program Change: Make all BASD Kindergarten classes a full day in length starting in the 2015-2016 school year while eliminating all half day Kindergarten classes at all schools in the District.

This item was discussed with the Board at the January 12, 2015, Board Curriculum Committee Meeting.

RECOMMENDATION:

That the Board of School Directors approves the Program Alteration Petition for full day Kindergarten classes at all elementary schools in the Bethlehem Area School District and eliminate half day Kindergarten classes at all of the schools in the District. The Bethlehem Area School District elementary schools are listed below.

Asa Packer Elementary School
 Calypso Elementary School
 Clearview Elementary School
 Donegan Elementary School
 Farmersville Elementary School
 Fountain Hill Elementary School
 Freemansburg Elementary School
 Governor Wolf Elementary School

Hanover Elementary School
 James Buchanan Elementary School
 Lincoln Elementary School
 Marvine Elementary School
 Miller Heights Elementary School
 Spring Garden Elementary School
 Thomas Jefferson Elementary School
 William Penn Elementary School

5. *Impact Aid, Section 8003*

INFORMATION:

The Bethlehem Area School District annually receives federal funds allocated under Impact Aid, Section 8003. These funds are used to assist local school districts with the cost of providing educational programs for children from federally supported housing and/or who have a parent on active duty in the uniformed services of the United States. This includes Army, Navy, Marine Corp, Air Force, Coast Guard, National Oceanic and Atmospheric Administration, and U.S. Public Health Service personnel. An annual survey is conducted to determine student eligibility.

This information was reviewed with the Board at the January 12, 2015, Board Curriculum Meeting.

RECOMMENDATION:

That the administration be authorized to develop and submit an application reporting the necessary data for the 2014-2015 school year in order to access the 2016 Impact Aid funds under Impact Aid, Section 8003.

6. *Community Service Agencies*

INFORMATION:

A very important component of the Bethlehem Area School District’s Community Service Program is the involvement of agencies and organizations to serve as hosts for students participating in the program. These organizations must not discriminate against any race, religion, or sex, and must provide assurances that the approved experience is free from religious doctrinal motivation. In addition, each agency must commit to provide our students with opportunities to benefit others.

As part of the Community Service Program, the Board of School Directors must approve each community service sponsor prior to students participating with the agency. This information was reviewed at the January 12, 2015, Board Curriculum Committee Meeting.

RECOMMENDATION:

That the community service sponsors below be approved to participate in the Bethlehem Area School District’s Community Service Program and be included in the Community Service Directory of Participating Organizations and Agencies.

Community Bike Works
Nobel Angels
T. Holmes Foundation
The Salvation Army – Children’s Services
Trinity UCC Food Pantry
YMCA of Easton, Phillipsburg, and vicinity

7. *Student Discipline*

INFORMATION:

The Board of School Directors of the Bethlehem Area School District has received and reviewed student discipline information presented to them.

RECOMMENDATION:

That the Board of School Directors adopts the following:

- A. Waivers relating to Student Numbers 0968544, 1001625, and 1006869 be approved.

8. *Special Education Settlement Agreement*

INFORMATION:

The parent of Student Number 0972699 of the Bethlehem Area School District, who is eligible for special education under the Individual Disabilities Education Act (IDEA), along with the Bethlehem Area School District, met to discuss issues surrounding the Free Appropriate Public Education (FAPE) of the student. The parties met in an attempt to achieve an amicable resolution to the disputes in an effort to avoid complex time-consuming due process litigation and to move forward in the best interest of the child.

Information on Student Number 0972699 was reviewed with the Board during Executive Session on January 20, 2015.

RECOMMENDATION:

That the Board of School Directors approves the Settlement Agreement and releases all disputes between the Bethlehem Area School District and the parents on behalf of Student Number 0972699.

9. *Staff Conferences*

RECOMMENDATION:

1. Yaritza Rodriguez January 26-30, 2015
 Parents as Teachers Foundational and Model
 Implementation Training
 Camp Hill, Pennsylvania

Marvine Family Center Grant – Staff Dev Noninst Non Certified Reg - 2836-324 = \$975.00
 Marvine Family Center Grant – Staff Dev Non Certified Conf/Travel Expense - 2836-581 = \$805.93
 \$1,780.93

	Amount	Balance
Estimated Expenses:		
Registration		
Marvine Family Center Grant – Staff Dev Noninst Non Certified Reg 2836-324	\$975.00	\$20,493.34
Registration Cost = \$975		
Lodging, Meals, Transportation		
Marvine Family Center Grant – Staff Dev Non Certified Conf/Travel Expense 2836-581	\$805.93	\$13,070.17
Lodging = 5/nights @ \$99.19/night = \$495.95		
Meals = 5/days @ \$40/day = \$200.00		
Transportation = 196.4/miles @ \$.56/mile = \$109.98		
*This is a mandatory conference and paperwork from the State was received only a few days prior to the conference.		

9. *Staff Conferences*

2. Peter Mayes February 22-23, 2015
 Pennsylvania Association for Middle
 Level Education
 State College, Pennsylvania
 Staff Dev, Non Inst Cert - Reg - 2834-324 = \$275.00
 Staff Dev, Non Inst Cert – Travel - 2834-581 = \$279.40
 \$554.40

	Amount	Balance
Estimated Expenses:		
Registration Registration Cost = \$275 Staff Dev, Non Inst Cert – Reg - 2834-324	\$275.00	\$41,673
Lodging, Meals, Transportation Lodging = 1/night @ \$89/night = \$89.00 Transportation = 340/miles @ \$.56/mile = \$190.40 Staff Dev, Non Inst Cert - 2834-581	\$279.40	\$36,510.63

3. Audie Torres February 25-27, 2015
 Attendance/Child Accounting Professional
 Association Spring Conference
 Hershey, Pennsylvania
 Prof Ed Svs - 2836-324 = \$255.00
 Travel/Conference - 2836-581 = \$602.16

	Amount	Balance
Estimated Expenses:		
Registration Registration Cost = \$255 Prof Ed Svs 2836-324	\$255.00	\$555.00
Lodging, Meals, Transportation Lodging = 2/nights @ \$256/night = \$512.00 Transportation = 161/miles @ \$.56/mile = \$90.16 Travel/Conference 2836-581	\$602.16	\$718.16

11. *2013-2014 Local Audit Report*

INFORMATION:

The District received the 2013-2014 Audit Report from the local auditors, Gorman & Associates. The report shows all financial statements, auditor's opinion and management's response to all recommendations and findings related to the review of the District's financial data for the given year.

Mr. Gorman reviewed the report with the Audit Committee on January 7, 2015, and with the Board at the January 20, 2015, Board Finance Committee Meeting.

RECOMMENDATION:

That the Board of School Directors accepts the 2013-2014 Audit Report as prepared by the District's local auditors, Gorman & Associates.

12. *PlanCon K Submittal for the Series of 2014 Note*

INFORMATION:

In October 2014, the Board and BASD Authority approved refunding the existing Series of 2010 Note with the final closing on December 1, 2014. The Series of 2010 Note was approved by the Pennsylvania Department of Education (PDE) with a temporary reimbursement rate of 30.46% for the bond issue. Since the Series of 2010 Note has been refunded to the Series of 2014 Note, the attached PlanCon Part K: Project Refinancing must be submitted to PDE for recalculation of the PE rate using the new financing rates.

This information was reviewed with the Board at the January 20, 2015, Board Finance Committee Meeting.

RECOMMENDATION:

The Board of School Directors authorizes the submission of PlanCon Part K: Project Refinancing for the Series of 2014 Note to the Pennsylvania Department of Education.

REFINANCING TRANSACTION EXPLANATION

District/CTC: Bethlehem Area School District	Financing Name: School Revenue Bonds (Bethlehem Area School District Refunding Project) Series of 2014
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Complete a separate information block for each bond series included in this PlanCon Part K submission. Enter "Not Applicable" or "N/A" if the information doesn't apply.

Refunding Issues/Notes/Loans (ex. GOB, Refunding Series of 2005)	Issues/Notes Refunded, Refinanced or Restructured (ex. GOB, Series A of 2000)	PDE Lease Number	Partial or Full Refunding	Current or Advance Refunding	New Money ≥ \$10,000 (Indicate Yes or No)	PDE Project Number and Building Name Funded by New Money
School Revenue Bonds Series of 2014	School Rev Bonds, Series of 2010	104090	Full	Current	No	N/A
NOTES:						
NOTES:						

SUMMARY OF SOURCES AND USES OF FUNDS

District/CTC: Bethlehem Area School District	Financing Name: School Revenue Bonds (Bethlehem Area School District)	Closing Date: 12/1/14
REPORT TO THE PENNY - DO NOT ROUND		
	SERIES 2014	SERIES _____
SOURCES:		
Bond Issue (Par)	\$30,250,000.00	
Original Issue Discount/Premium		
Accrued Interest		
Cash Contribution by District		
Unallocated Funds from Bond Issues Being Refunded		
Other Sources of Funds (Specify)		
1. _____		
2. _____		
3. _____		
4. _____		
TOTAL - Sources of Available Funds	\$30,250,000.00	
USES:		
Purchase of Investments/Escrow		
Cash for Current Refunding	29,980,000.00	
Issuance Costs:		
1. Underwriter Fees	113,437.50	
2. Bond Insurance		
3. Bond Counsel	35,865.15	
4. School Solicitor	17,000.00	
5. Financial Advisor	35,959.31	
5. Paying Agent/Trustee Fees and Expenses	6,500.00	
7. Printing	8,599.00	
8. Rating Fee	19,975.00	
9. Special Counsel	4,000.00	
10. Underwriters Counsel	15,000.00	
11. CUSIP	167.00	
12. Swap Advisor	10,000.00	
13. Escrow Agent		
14. _____		
15. _____		
Total - Issuance Costs	\$266,502.96	
Accrued Interest		
Capitalized Interest		
Surplus Monies or Cash to School District		
Other Uses of Funds (Specify)		
1. Sinking Fund Deposit	3,497.04	
2. _____		
TOTAL - USES OF AVAILABLE FUNDS	\$30,250,000.00	

13. Colonial Intermediate Unit 20 Contract for Service Agreement

INFORMATION:

The District currently has various educational contracts with Colonial Intermediate Unit (CIU) 20 that provides services to Bethlehem Area School District. The CIU 20 Board of School Directors approved a contract at their December Board Meeting. It is recommended that this Agreement be approved as the most effective solution for the educational needs of students.

This information was reviewed with the Board at the January 20, 2015, Board Finance Committee Meeting.

RECOMMENDATION:

That the Board of School Directors approves the following Contract for Service Agreement with Colonial Intermediate Unit 20:

<u>Service</u>	<u>Date</u>	<u>Estimated Cost</u>
Leadership Literacy Training and Consulting Staff at Lincoln ES	January 3 thru May 22, 2015	\$900 per day for up to 10 days per month Not to exceed \$36,000

Account Code and Account Title: School Intervention Grant (Lincoln ES)
Account Balance: \$43,699

COLONIAL INTERMEDIATE UNIT 20
A Regional Service Agency
6 Danforth Drive
Easton, Pennsylvania 18045-7899

CONTRACT FOR SERVICE
(REVENUE GENERATING)



This contract is entered into by Colonial Intermediate Unit 20, 6 Danforth Drive, Easton, Pennsylvania 18045-7899 and Bethlehem Area School District, 1516 Sycamore Street, Bethlehem, PA 18017-6099, (610) 861-0500.

Colonial Intermediate Unit 20 Training and Consulting Staff will provide Leadership Literacy Training at Lincoln Elementary School in the Bethlehem Area School District.

The cost for said services is \$900.00 per day, for up to 10 days per month. This contract shall not exceed \$36,000.00 and will be in effect from January 3, 2015 through May 22, 2015.

Bethlehem Area School District will be billed for services rendered by Colonial Intermediate Unit 20.

The signed contract must be returned to Mr. Jon Wallitsch, Assistant Director of Business Services, at the Intermediate Unit Office.

 Dr. Charlene M. Brennan Executive Director	<u>12/10/14</u> Date	_____	_____
		Bethlehem Area School District Superintendent	Date
 Ms. Michelle Koch Acting Secretary to the Board	<u>12/15/14</u> Date	_____	_____
		Federal ID Number	

To comply with Federal laws, State laws, and State Department of Education regulations concerning equal rights and opportunities and to assure these within our Intermediate Unit, the Colonial Intermediate Unit 20 declares itself to be an equal rights and opportunities agency. As an equal rights and opportunities agency, it does not discriminate against individuals or groups because of race, color, national origin, religion, age, sex and disabilities as defined by law. The Intermediate Unit's commitment to non-discrimination extends to students, employees, prospective employees, and the community.

Successful performance and affirmative action program efforts will provide positive benefits to the Intermediate Unit through fuller utilization and development of previously underutilized human resources. Coordinator of Title IX, Section 504 and ADA is The Director of Human Resources and Research Services, Colonial Intermediate Unit 20, 6 Danforth Drive, Easton, PA 18045, (610) 515-6405, TDD/TTY Hearing Impaired (610) 252-3786.

14. *Dental Contract*

INFORMATION:

All school districts alone or jointly with other districts or joint school boards shall employ school physicians and school dentists but only with the approval of the Secretary of Health, and shall compensate them on a basis agreed upon by the school physician or school dentist and the employing district or joint school board.

Dr. David Kneal, Jr. is being added for the current school year in addition to the four dentists and the St. Luke's Dental Van that were approved earlier this school year.

This information was reviewed with the Board at the January 20, 2015, Board Finance Committee Meeting.

RECOMMENDATION:

That the Board of School Directors approves the dental contract with David Kneal Jr., DMD for the 2014-2015 school year at the rate of \$4 per mandated dental screenings.

15. *Polling Places – May 19, 2015, General Primary Election and November 3, 2015, General Election*

INFORMATION:

The Northampton County Election Office has notified the District that eleven (11) District buildings are scheduled to be used as polling places for the May 19, 2015, General Primary Election, and the November 3, 2015, General Election.

This information was reviewed with the Board at the January 20, 2015, Board Finance Committee Meeting.

RECOMMENDATION:

That the Board of School Directors approves the following District buildings to be used as polling places for the May 19, 2015, General Primary Election and the November 3, 2015, General Election:

Asa Packer Elementary School	Hanover Elementary School
Broughal Middle School	Marvine Elementary School
East Hills Middle School	Miller Heights Elementary School
Education Center	Northeast Middle School
Farmersville Elementary School	Spring Garden Elementary School
Governor Wolf Elementary School	

16. *Real Estate Tax Exonerations*

INFORMATION:

This fall the District was notified by Northampton County that they were conducting a full review of all tax exempt parcels. Following attendance at a hearing with the Board of Assessment, it was determined on November 7, 2014, that two vacant BASD parcels located on Freemansburg Avenue would be changed back to taxable properties. These adjacent parcels are vacant land that has been leased to the Koehler family for many years for farming. Since there is revenue generated by the farm lease and the use is not solely for a governmental purpose, the parcels are now taxable.

This information was reviewed with the Board at the January 20, 2015, Board Finance Committee Meeting.

RECOMMENDATION:

The Board of School Directors approves the following real estate tax exonerations:

			<u>Tax Amount</u>	<u>Reason</u>
N7-4-4C	Bethlehem Area School District	2014	\$1,453.22	Tax exempt entity
N7-4-1	Bethlehem Area School District	2014	\$2,529.10	Tax exempt entity

17. *Sports Medicine Services Agreement***INFORMATION:**

The Bethlehem Area School District's current sports medicine service agreement expires on June 1, 2015. Requests for Proposals were sent to three providers who all submitted proposals. Upon Administrative review of the proposals received, one proposal was brought to the Board with a presentation by the vendor at the January 20, 2015, Board Finance Committee Meeting.

The Administration recommends a three-year contract with St. Luke's University Hospital and St. Luke's Physician Group, Inc., Bethlehem, PA, from June 2, 2015, through June 30, 2018, with an additional two-year contract option July 1, 2018, through June 30, 2020, by mutual agreement at the end of the 2017-2018 school year to provide sports medicine services for the District's interscholastic sports programs.

This information was reviewed with the Board at the January 20, 2015, Board Finance Committee Meeting.

RECOMMENDATION:

That the Board of School Directors approves the agreement with St. Luke's University Hospital and St. Luke's Physician Group, Inc., Bethlehem, PA, upon solicitor review, for sports medicine services for the District's interscholastic sports programs from June 2, 2015, through June 30, 2018, with an additional two-year contract option July 1, 2018, through June 30, 2020, by mutual agreement at the end of the 2017-2018 school year at a cost not to exceed \$25,000 per year.

18. E-Rate Bid Award – Internal Wireless Upgrade

INFORMATION:

Bids were solicited and received from vendors on January 9, 2015, for the total re-architecture of the BASD WiFi (Wireless LAN) network. BASD requested each vendor to submit a comprehensive bid that includes all three components and a single point-of-contact throughout the project’s duration. Successful bidders must be willing to participate with the District in the federally-sponsored e-Rate program and agree to invoice the District at the e-Rate discounted amount. The contract awarded is contingent upon the District receiving e-Rate discounts for the respective components (Wireless Access Points, Network Switches, and Data Cabling) with notification expected from USAC in May 2015. The final award is contingent upon the District’s success with its e-Rate application, and the District reserves the right to accept or reject any or all bids or parts of bids.

The following bids were received:

Bid Tabulations – Wireless Re-Architecture (Access Points, Switching, Cabling)

Vendor	Pre-Discount Cost	Discount	Net Cost to District	Rank
Advance 2000, Inc.	\$1,875,000.00	\$1,482,177.60	\$392,822.40	1
Diefenderfer	\$2,144,000.00	\$1,697,378.00	\$446,622.00	2
MTG	\$2,347,989.76	\$1,878,391.81	\$469,597.95	3
Pagoda Electric	\$2,438,743.00	\$1,950,994.40	\$487,748.60	4
ATT*	\$4,262,224.80			Bid Rejected

* Rejected – vendor did not provide bids for all 3 components.

This information was reviewed with the Board at the January 20, 2015, Board Finance Committee Meeting.

RECOMMENDATION:

That the Board of School Directors award the bid for wireless system upgrades and redesign (including wireless access points, network switch gear, and cabling installation services) to Advance 2000, Inc., 1140 Wehrle Drive, Williamsville, New York, following solicitor review, at a cost not to exceed \$1,875,000, subject to approved e-Rate funding commitment, and to submit the cost for these purchases and services for e-Rate reimbursement.

19. *Approval of Agreement Between the Board of School Directors and the Bethlehem Education Association*

INFORMATION:

Pursuant to the various discussions during executive session, the negotiating team is recommending approval of the Collective Bargaining Agreement between the Board of School Directors and the Bethlehem Education Association.

RECOMMENDATION:

That the Board of School Directors approves the Collective Bargaining Agreement between the Board of School Directors and Bethlehem Education Association effective September 1, 2014, through June 30, 2017.

20. Resignations**RECOMMENDATION:*****A. Instructional***

	NAME	ASSIGNMENT	REASON	EFFECTIVE
1.	Rodgers, Carlton	Fountain Hill (.9) Physical Education Teacher	Retirement	January 30, 2015
2.	Salvaterra, Matthew	William Penn Grade 5 Teacher	Resignation	March 13, 2015

B. Noninstructional

	NAME	ASSIGNMENT	REASON	EFFECTIVE
1.	Ettwein, Nancy	Marvine Family Center Family Development Specialist	Resignation	January 30, 2015
2.	Marino, Robert	Nitschmann C-1 Custodian	Retirement	April 21, 2015
3.	Ortiz, Juan	Clearview Teacher Assistant Special Education	Resignation	January 5, 2015
4.	Radle, Janice	Freedom Teacher Assistant Special Education	Retirement	June 5, 2015
5.	Rancke, Martha	Freedom General Kitchen Help	Retirement	January 8, 2015 <i>(revised date)</i>
6.	Reybitz, Barbara	Transportation 0-3 Secretary/Clerk 12 months	Retirement	March 2, 2015
7.	Romig, Sandra	Freedom C-1 Custodian	Retirement	May 29, 2015
8.	Schnettler, Constance	Bus Driver	Resignation	December 3, 2014
9.	Vargo, John	Bus Driver	Retirement	December 22, 2014
10.	Wilson, Anna	Information Systems Specialist	Retirement	February 4, 2015

20. Resignations**RECOMMENDATION:****C. Miscellaneous**

	NAME	ASSIGNMENT	REASON	EFFECTIVE
1.	Dendrinos, Efethia	Nitschmann (.3) Yearbook Advisor	Resignation	2014-2015 school year
2.	Getz, Julie	Nitschmann (.3) Yearbook Advisor	Resignation	2014-2015 school year
3.	Myers, Cristy	William Penn (.5) Yearbook Advisor	Resignation	2014-2015 school year

21. Leaves of Absence**RECOMMENDATION:****A. Instructional**

	NAME	ASSIGNMENT	REASON	EFFECTIVE
1.	Eisenhauer, Denise	Liberty Special Education Teacher	Family Medical Leave of Absence	January 21, 2015, intermittently, until the end of the day on April 21, 2015
2.	Galganovicz, Anne	Farmersville Reading Specialist	Family Medical Leave of Absence	December 22, 2014, until the end of the day on February 17, 2015
3.	Labe, Ann	Northeast Grade 6 Teacher	Sabbatical Leave of Absence	First day of the second semester of the 2014- 2015 school year, until the end of the 2014- 2015 school year
4.	Patti, Nicole	East Hills Mathematics Teacher	Childrearing Leave of Absence, continuing	April 2, 2015, until the end of the 2014-2015 school year
5.	Pogue, Sara	Liberty English Teacher	Family Medical Leave of Absence	February 23, 2015, until the end of the day on May 20, 2015
6.	Stephans, Amanda	East Hills Special Education Teacher	Family Medical Leave of Absence	February 24, 2015, until the end of the day on May 21, 2015

21. Leaves of Absence**RECOMMENDATION:****A. Instructional (continued)**

	NAME	ASSIGNMENT	REASON	EFFECTIVE
7.	VanBlargan, Connie	William Penn ESOL Teacher	Family Medical Leave of Absence, continuing	December 12, 2014, intermittently, until the end of the 2014-2015 school year
8.	Yerk, Sarah	Fountain Hill Reading Specialist	Family Medical/ Child Rearing Leave of Absence	Family Medical Leave of Absence to begin February 9, 2015, until the end of the day on May 7, 2015 Childrearing Leave of Absence to begin May 8, 2015, until the end of the 2014-2015 school year

B. Noninstructional

	NAME	ASSIGNMENT	REASON	EFFECTIVE
1.	Helmuth, Ellen	Donegan/ Fountain Hill Associate Nurse	Family Medical Leave of Absence	January 9, 2015, intermittently, until the end of the day on January 9, 2016
2.	Klotz, Daryl	Freedom Monitor	Family Medical Leave of Absence	December 22, 2014, intermittently, until the end of the day on December 22, 2015
3.	Reiser, Timothy	Liberty C-1 Custodian	Family Medical Leave of Absence	December 22, 2014, until the end of the day on January 7, 2015

22. Nominations**RECOMMENDATION:*****Return from Furlough***

The following instructional staff member is being recalled from furlough:

	NAME	ASSIGNMENT	SALARY	EFFECTIVE
1.	Frederick, Lauren	(.4) Calypso (.4) Marvine Physical Education Teacher	\$38,124, prorated Bachelor's +15, Step 4	January 29, 2015

A. Instructional

	NAME	ASSIGNMENT	SALARY	EFFECTIVE
1.	Borso, Nathan	Northeast Social Studies Teacher <i>Long-term Substitute</i>	\$44,355, prorated Bachelor's, Step 1	First day of the second semester of the 2014-2015 school year, until the end of the day on February 27, 2015, or upon the return of J. Gross, whichever occurs first (<i>continuing from first semester</i>)
2.	Frederick, Lisa	East Hills Mathematics Teacher <i>Long-term Substitute</i>	\$45,574, prorated Bachelor's +15, Step 1	First day of the second semester of the 2014-2015 school year, until the end of the 2014-2015 school year, or upon the return of N. Patti, whichever occurs first (<i>continuing from first semester</i>)

22. Nominations**RECOMMENDATION:****A. Instructional (continued)**

	NAME	ASSIGNMENT	SALARY	EFFECTIVE
3.	Gerancher, Elizabeth	East Hills Grade 6 Teacher <i>Temporary Professional Employee</i>	\$44,355, prorated Bachelor's Step 1	January 27, 2015
4.	Rudy, Michael, Jr.	Liberty Mathematics Teacher <i>Temporary Professional Employee</i>	\$45,695, prorated Bachelor's, Step 3	On or after January 29, 2015
5.	Stevens, Donna	Miller Heights Grade 2 Teacher <i>Long-term Substitute</i>	\$44,355, prorated Bachelor's, Step 1	First day of the second semester of the 2014-2015 school year, until the end of the day on February 6, 2015, or upon the return of K. White, whichever occurs first (<i>continuing from first semester</i>)
6.	Stulb, Cindy	Broughal (.5) Special Education, Learning Support Teacher Clearview (.5) Special Education Learning Support Teacher <i>Long-term Substitute (K. DePoy, temporarily reassigned)</i>	\$45,020, prorated Bachelor's, Step 2	January 5, 2015, until the end of the 2014-2015 school year

22. *Nominations*

RECOMMENDATION:

B. Noninstructional

	NAME	ASSIGNMENT	SALARY	EFFECTIVE
1.	McClure, Matthew	Freedom Supplemental Custodian	\$10.00 per hour	On or after January 27, 2015
2.	Martinez, Carmen Perez, Israel Thomas, Richard	Part-time Bus Drivers	\$17.27 per hour	To be determined upon completion of training/testing

C. Miscellaneous

	NAME	ASSIGNMENT	SALARY
1.		Coaches	
		<i>Broughal</i>	
	Tosado, Joshua	Assistant Boys Basketball	\$2,203
		<i>Freedom</i>	
	Piccone, John	Head Boys Lacrosse	5,507
	Brophy, Kelso	Softball	<i>Volunteer</i>
	Thear, Robert	Assistant Track	5,026
	Putlock, Amy	(.5) Assistant Track	2,135
	Carnes, Timothy	(.5) Assistant Track and Field	2,513
	Mosser, Thomas	(.5) Assistant Track and Field	2,135
		<i>Liberty</i>	
	Blair, Ericka	Girls Basketball	<i>Volunteer</i>
	Lynn, Marci	Girls Basketball	<i>Volunteer</i>
	Lewis, Brett	Boys Lacrosse	<i>Volunteer</i>
	Hockemeier, Beverly	Assistant Girls Lacrosse	3,580
2.		Content Leader – 5 person	
	Anderko, Kevin	Northeast, (.5) Social Studies	\$496
	Labe, Ann	Northeast, (.5) Social Studies <i>(adjustment to September 22, 2014 agenda item)</i>	496
3.		Extracurricular Activity Advisors	
	Repscher, Emily	Fountain Hill, (.5) Safety Club	\$175
	Wawrzyniak, Taylor	William Penn, (.5) Yearbook	175

22. Nominations

RECOMMENDATION:

C. Miscellaneous

	NAME	ASSIGNMENT	SALARY
4.	Ayre, Courtney Labe, Ann	Team Leader – 2 person Northeast, (.5) Grade 6 Northeast, (.5) Grade 6 <i>(adjustment to September 22, 2014 agenda item)</i>	\$374 374
5.	Exceptional student listed on confidential page	Work Experience/Job Training	\$7.25 per hour

D. Substitutes

NONINSTRUCTIONAL	
Stives, Grant	Torres, Evelmari
	Virgilio, Mitchel

23. Reassignments

RECOMMENDATION:

A. Instructional

	NAME	FROM/TO	SALARY	EFFECTIVE
1.	Craig, Dawn	Assignment: District-wide Speech Therapist From: Long-term Substitute To: (.5) Temporary Professional Employee (.5) Long-term Substitute	\$47,425 Master's, Step 1	January 29, 2015

23. Reassignments**RECOMMENDATION:****A. Instructional (continued)**

	NAME	FROM/TO	SALARY	EFFECTIVE
2.	Repscher, Emily	From: (.4) Calypso (.4) Marvine Physical Education Teacher To: 1.0 Fountain Hill Physical Education Teacher (.2) <i>recalled from furlough</i>	\$47,655 Bachelor's +15, Step 4	January 30, 2015

B. Noninstructional

	NAME	FROM/TO	SALARY	EFFECTIVE
1.	Abboud, Yousra	From: Clearview General Kitchen Help 3 hours daily, lunch To: Freedom General Kitchen Help 3.5 hours daily, lunch	\$13.93 per hour	January 29, 2015
2.	Cabrera, Nereida	From: Nitschmann Cook, 7.5 hours daily To: Northeast Cook, 7.5 hours daily	\$16.82 per hour	January 29, 2015

23. Reassignments

RECOMMENDATION:

B. Noninstructional

	NAME	FROM/TO	SALARY	EFFECTIVE
3.	Grullon, Maria	From: Freedom General Kitchen Help 3.5 hours daily, lunch Fountain Hill General Kitchen Help 1 hour daily, breakfast To: Broughal General Kitchen Help 3.5 hours daily, lunch Fountain Hill General Kitchen Help 1 hour daily, breakfast	\$13.93 per hour	January 29, 2015
4.	Rhodes, David	From: Freedom Supplemental Custodian To: Liberty C-1 Custodian	\$15.98 per hour	On or after January 27, 2015
5.	Smith, Ann Marie	From: Liberty General Kitchen Help 3.5 hours daily, lunch To: Liberty General Kitchen Help 3.75 hours daily, lunch	\$13.93 per hour	January 29, 2015

C. Miscellaneous

	NAME	FROM/TO	SALARY	EFFECTIVE
1.	Ellis, Lara	From: Nitschmann (.3) Yearbook Advisor To: Nitschmann 1.0 Yearbook Advisor	\$781.00	2014-2015 school year

Budgetary Transfers

RECOMMENDATION:

That the administration be authorized to make budgetary transfers in the General Fund Budget as set forth in the attachment.

January, 2015

**Bethlehem Area School District
2014-2015 BUDGET TRANSFERS**

<u>FROM ACCOUNT</u>	<u>ACCT DESCRIPTION</u>	<u>TO ACCOUNT</u>	<u>ACCT DESCRIPTION</u>	<u>AMOUNT</u>	<u>REASON/ITEM PURCHASED</u>
10-1100-432-000-10-123-000-230-0000	Instr-Equipment Repairs/Maint	10-1100-610-000-10-123-121-230-0000	Instr-Music Supplies	\$ 200.00	Music Supplies
10-2120-650-000-10-123-535-230-0000	Guidance-Tech Supplies/Fees	10-1100-650-000-10-123-535-230-0000	Instr-Tech Supplies/Fees	\$ 200.00	Headsets for Read 180
10-2240-757-000-10-119-535-190-0000	Computer Asst Instr-Equip Tech	10-1100-757-000-10-119-535-190-0000	Instr-Equip Tech Non Cap	\$ 1,600.00	Presentation Stands
10-2660-610-000-10-119-000-190-0000	Security-General Supplies	10-1100-757-000-10-119-535-190-0000	Instr-Equip Tech Non Cap	\$ 50.00	Presentation Stands
10-2271-581-000-10-119-000-190-0000	Instr-Staff Dev-Travel	10-1100-757-000-10-119-535-190-0000	Instr-Equip Tech Non Cap	\$ 150.00	Presentation Stands
10-1100-610-000-10-119-000-190-0000	Instr-General Supplies	10-1100-757-000-10-119-535-190-0000	Instr-Equip Tech Non Cap	\$ 125.00	Presentation Stands
10-1100-640-000-10-119-170-190-0000	Instr-Book/Periodicals	10-1100-757-000-10-119-535-190-0000	Instr-Equip Tech Non Cap	\$ 300.00	Presentation Stands
10-1100-610-000-10-123-000-230-0000	Instr-General Supplies	10-1100-757-000-10-123-535-230-0000	Instr-Equip Tech Non Cap	\$ 1,000.00	Projectors & Doc Cameras
10-1100-640-000-10-123-170-230-0000	Instr-Math Books/Periodicals	10-1100-757-000-10-123-535-230-0000	Instr-Equip Tech Non Cap	\$ 300.00	Projectors & Doc Cameras
10-2220-610-000-10-123-535-230-0000	Tech Sprt Svcs-Supplies	10-1100-757-000-10-123-535-230-0000	Instr-Equip Tech Non Cap	\$ 500.00	Projectors & Doc Cameras
10-2220-767-000-10-123-535-230-0000	Tech Sprt Svcs-Equip Tech Repl	10-1100-757-000-10-123-535-230-0000	Instr-Equip Tech Non Cap	\$ 3,500.00	Projectors & Doc Cameras
10-2240-757-000-10-123-535-230-0000	Computer Asst Instr-Equip Tech	10-1100-757-000-10-123-535-230-0000	Instr-Equip Tech Non Cap	\$ 420.00	Projectors & Doc Cameras
10-1100-610-000-20-242-000-420-0000	Instr-General Supplies	10-1340-610-000-20-242-000-420-0000	Home Ec- Supplies	\$ 213.80	Home Ec Food Supplies
10-1801-610-217-10-038-000-000-0000	Pre-K Instr-Supplies	10-1801-432-217-10-038-000-000-0000	Pre-K Instr-Repairs	1 \$ 423.12	Laminator Maintenance
10-2240-757-000-10-123-535-230-0000	Computer Asst Instr-Equip Tech	10-2250-640-000-10-123-000-230-0000	Instr-Equip Tech Non Cap	\$ 80.00	Library Books
10-3210-761-000-30-353-922-DT0-0000	Student Act-Non Cap Equip Repl	10-2271-324-222-00-000-000-DT0-0000	Instr Staff Dev-Registration	\$ 10,504.00	Read 180 Math Training
10-2830-540-000-00-000-000-CK0-0000	Staff Svcs-Advertising	10-2310-330-000-00-000-000-CK0-0000	Board Svcs-Other Prof Svcs	\$ 999.00	Policy Maintenance Program
10-2380-550-000-10-123-000-230-0000	Principal-Printing/Binding	10-2380-610-000-10-123-000-230-0000	Principal-General Supplies	\$ 50.00	3-Ring Binders
10-2600-610-000-10-123-000-230-0000	Facilities-General Supplies	10-2380-610-000-10-123-000-230-0000	Principal-General Supplies	\$ 500.00	Laminating Film
10-2440-432-000-00-000-000-EH0-0000	Nursing-Repairs/Maintenance	10-2440-810-000-00-000-702-EH0-0000	Nursing-Dues & Fees	\$ 925.00	Health Scales
10-1100-332-000-00-000-000-000-0000	Instr-Substitute Teachers	10-2500-330-000-00-000-000-GA0-0000	Business-Other Prof Svcs	\$ 10,000.00	Interim Business Services
10-2380-580-000-10-123-000-230-0000	Principal-Travel	10-2660-751-000-10-123-000-230-0000	Security-Equipment	\$ 168.67	Two-way Radio
10-1100-562-000-10-100-000-GF0-0000	Instr-Charter School Tuition	10-2818-348-000-00-000-535-TEN-0000	System-Wide Tech-Prof Tech Svcs	\$ 19,500.00	Aruba Care Wireless Support
10-1100-562-000-10-100-000-GF0-0000	Instr-Charter School Tuition	10-2818-438-000-00-000-535-TEN-0000	System-Wide Tech-Maint Equip Tech	\$ 49,712.46	3 Yr Aruba Care Wireless Support

January, 2015

**Bethlehem Area School District
2014-2015 BUDGET TRANSFERS**

<u>FROM ACCOUNT</u>	<u>ACCT DESCRIPTION</u>	<u>TO ACCOUNT</u>	<u>ACCT DESCRIPTION</u>	<u>AMOUNT</u>	<u>REASON/ITEM PURCHASED</u>
10-1100-562-000-10-100-000-GF0-0000	Instr-Charter School Tuition	10-2818-618-000-00-000-535-TEN-0000	System-Wide Tech-Admin Software	2 \$ 141,586.20	Clear Pass & Airwave Wireless
10-1100-562-000-10-100-000-GF0-0000	Instr-Charter School Tuition	10-2818-767-000-00-000-535-TEN-0000	System-Wide Tech-Equip Tech Repl	\$ 34,650.00	Clear Pass Endpoints Wireless-Server
10-2830-540-000-00-000-000-CK0-0000	Staff Svcs-Advertising	10-2830-810-000-00-000-000-CK0-0000	Staff Svcs-Dues & Fees	\$ 524.00	PA REAP Tech Services
10-2170-610-000-00-000-000-CD0-0000	Student Acct-General Supplies	10-2836-324-000-00-000-000-CD0-0000	Staff Dev Non Cert-Registration	\$ 555.00	A/CAPA Spring Conf & PDE Data Summit
10-1100-562-000-10-100-000-GF0-0000	Instr-Charter School Tuition	10-2840-348-000-00-000-535-TEN-0000	Data Proc-Prof Tech Svcs	\$ 150,000.00	IT Interim CIO
10-2840-438-000-00-000-535-AMG-0000	Data Proc-Tech Maintenance	10-2840-618-000-00-000-535-AMG-0000	Data Proc-Admin Software	\$ 36,975.00	Align to actual expense
10-1290-322-000-30-300-119-LF0-0000	Special Educ Prof Ed Svcs IU	10-2900-595-000-00-000-000-000-0000	Other Sprt Svcs-IU Pymt by Withholding	\$ 3,163.48	IU Operating 2014-15
10-3300-330-000-10-100-000-Dt0-0000	Community Svc-Other Prof Svcs	10-3300-894-000-10-129-230-DT0-0000	Community Svc-Student Fees	\$ 96.00	Wildlands Conservancy
10-2840-348-000-00-000-535-TEN-0000	Data Proc-Prof Tech Svcs	10-5900-840-000-00-000-000-000-0000	Budgetary Reserve-Contingency	\$ 150,000.00	Reverse Dec Transfer

Treasurer's Reports

RECOMMENDATION:

That the Board of School Directors approves the attached Treasurer's Reports.

**Bethlehem Area School District
Treasurer's Report
December 31, 2014**

Fund	Beginning Balance November 30, 2014	Receipts	Disbursements	Ending Balance December 31, 2014
10 - General	14,968,512.20	22,393,701.76	18,970,728.93	18,391,485.03
32 - Capital Reserve	120,577.62	200,223.46	161,553.50	159,247.58
30 - Bond Fund	25,494.08	0.65	-	25,494.73
50 - Food Service	147,449.81	1,229,167.38	956,763.75	419,853.44
52 - Daycare	865,958.51	226,138.39	182,181.82	909,915.08
70 - Scholarships	258,658.45	6.51	500.00	258,164.96
71 - Self Insurance	6,137,332.85	2,506,170.23	2,207,220.28	6,436,282.80
81 - Student Activity	642,757.04	73,738.68	67,952.43	648,543.29
	\$ 23,166,740.56	\$ 26,629,147.06	\$ 22,546,900.71	\$ 27,248,986.91

Summary of Receipts									
	10 - General	32 - Capital Reserve	30 - Bond Fund	50 - Food Services	52 - Day Care	70 - Scholarship	71 - Self Insurance	81 - Student Activity	Total
Federal	40,786.98	-	-	-	-	-	-	-	40,786.98
State	7,976,666.55	-	-	-	-	-	-	-	7,976,666.55
Local*	14,367,816.14	200,000.00	-	1,229,160.74	226,117.86	-	2,505,643.92	73,730.48	18,602,469.14
Interest Earned	8,432.09	223.46	0.65	6.64	20.53	6.51	526.31	8.20	9,224.39
Total	22,393,701.76	200,223.46	0.65	1,229,167.38	226,138.39	6.51	2,506,170.23	73,738.68	\$ 26,629,147.06

Summary of Disbursements									
	10 - General	32 - Capital Reserve	30 - Bond Fund	50 - Food Services	52 - Day Care	70 - Scholarship	71 - Self Insurance	81 - Student Activity	Total
Payroll/Benefits	11,634,597.26	-	-	257,296.19	180,549.69	-	-	-	12,072,443.14
Operating Expenditures**	6,435,481.70	161,553.50	-	699,467.56	1,632.13	500.00	2,207,220.28	67,952.43	9,573,807.60
Debt Service	900,649.97	-	-	-	-	-	-	-	900,649.97
Total	18,970,728.93	161,553.50	-	956,763.75	182,181.82	500.00	2,207,220.28	67,952.43	\$ 22,546,900.71

*Maturity of \$200K in CDs in Capital Reserve

*Maturity of \$8M in CDs in General Fund

	Report of Depositories						Total
	Wells Fargo	PSDLAF	PA INVEST	PLGIT	KNBT	BTFCU	
10 - General	25,517.25	13,734,494.07	2,209,491.30	2,421,982.41			18,391,485.03
32 - Capital Reserve		159,247.58					159,247.58
30 - Bond Fund		25,494.73					25,494.73
50 - Food Service		419,853.44					419,853.44
52 - Daycare		909,915.08					909,915.08
70 - Scholarships		258,164.96					258,164.96
71 - Self Insurance		6,436,282.80					6,436,282.80
81 - Student Activity		554,367.75			94,175.54		648,543.29
	25,517.25	22,497,820.41	2,209,491.30	2,421,982.41	94,175.54	-	\$ 27,248,986.91

This report represents the monthly cash balances and transactions by fund as represented in the various bank accounts. Budgetary position is not reflected here but on the Condition of the Budget Report where fiscal year position and encumbrances are shown.

**Outstanding Investment Summary
December 31, 2014**

<u>Fund</u>	<u>Bank or Institution</u>	<u>Type</u>	<u>Purchase Date</u>	<u>Maturity Date</u>	<u>Investment Term</u>	<u>Principal Invested</u>	<u>Par Value</u>	<u>Interest Rate</u>	<u>Market Yield</u>	<u>Interest Receivable</u>
General	PSDLAF	CD PSDLAF Collateralized CD Pool Term	12/16/14	02/10/15	56	\$89,000,000.00	\$89,000,000.00	0.100%		\$13,654.79
	PSDLAF	CD PSDLAF Collateralized CD Pool Term	09/25/14	06/30/15	278	\$5,000,000.00	\$5,000,000.00	0.200%		\$7,616.44
General Fund Total						\$94,000,000.00	\$94,000,000.00			\$21,271.23
Capital Reserve	PSDLAF	CD PSDLAF Collateralized CD Pool Term	12/16/14	02/10/15	56	\$2,200,000.00	\$2,200,000.00	0.100%		\$337.53
Capital Reserve Total						\$2,200,000.00	\$2,200,000.00			\$337.53
Self-Insurance	PSDLAF	CD PSDLAF Collateralized CD Pool Term	12/16/14	02/10/15	56	\$4,500,000.00	\$4,500,000.00	0.100%		\$690.41
Self-Insurance Total						\$4,500,000.00	\$4,500,000.00			\$690.41

Monthly Bills

RECOMMENDATION:

That the bills, which have been reviewed as to correctness by the appropriate business office staff and verified by the Treasurer, be approved for payment. A copy of the bill list is available in the Business Office of the Education Center, 1516 Sycamore Street, Bethlehem, Pennsylvania, for review.

Budget Information

INFORMATION:

Presented for information is the statement of the Condition of the Budget by major accounts.

Condensed IV Board Summary Report

From 12/01/2014 To 12/31/2014

Account Description	Current Budget	Period To Date Exp/Rcvd	Year To Date Exp/Rcvd	Year To Date Encumbrances	% Used	Available Funds
1100 INSTRUCTION - REG PROG ELEM/SECONDARY						
100 SALARY	49,067,817.37	3,879,646.63	17,484,233.17	0.00	35.63	31,583,584.20
200 EMPLOYEE BENEFITS	30,988,223.31	2,371,592.04	12,783,128.54	0.00	41.25	18,205,094.77
300 PURCHASED PROF & TECH	1,665,938.00	265,951.53	862,685.45	0.00	51.78	803,252.55
400 PURCHASED PROPERTY SVC	300,258.00	21,941.83	114,031.45	12,376.25	42.09	173,850.30
500 OTHER PURCHASED SVCS	17,255,174.00	1,019,088.18	6,291,643.15	0.00	36.46	10,963,530.85
600 SUPPLIES	1,703,359.46	59,665.28	1,462,323.44	31,870.03	87.72	209,165.99
700 PROPERTY	298,182.74	91,697.64	220,791.39	56,653.28	93.04	20,738.07
800 OTHER OBJECTS	43,143.00	0.00	5,146.00	143.00	12.25	37,854.00
Total	101,322,095.88	7,709,583.13	39,223,982.59	101,042.56	38.81	61,997,070.73
1200 INSTRUCTION - SPEC PROG ELEMEN/SECOND						
100 SALARY	11,057,588.00	852,809.51	3,899,287.07	0.00	35.26	7,158,300.93
200 EMPLOYEE BENEFITS	6,885,169.00	542,741.57	2,932,075.53	0.00	42.58	3,953,093.47
300 PURCHASED PROF & TECH	7,093,753.00	301,406.51	1,857,411.51	0.00	26.18	5,236,341.49
400 PURCHASED PROPERTY SVC	15,535.00	1,294.34	6,404.31	494.77	44.40	8,635.92
500 OTHER PURCHASED SVCS	3,702,427.00	332,547.04	1,533,207.61	450.00	41.42	2,168,769.39
600 SUPPLIES	161,247.25	2,296.45	31,962.67	9,738.73	25.86	119,545.85
700 PROPERTY	16,500.00	1,056.41	7,243.16	1,574.39	53.43	7,682.45
800 OTHER OBJECTS	18,500.00	250.00	385.00	0.00	2.08	18,115.00
Total	28,950,719.25	2,034,401.83	10,267,976.86	12,257.89	35.50	18,670,484.50
1300 INSTRUCTION - VOCATIONAL EDUCATION						
100 SALARY	2,805,171.00	193,291.30	871,337.85	0.00	31.06	1,933,833.15
200 EMPLOYEE BENEFITS	1,473,773.00	106,401.98	566,465.52	0.00	38.43	907,307.48
300 PURCHASED PROF & TECH	41,296.00	5,792.00	14,122.24	0.00	34.19	27,173.76
400 PURCHASED PROPERTY SVC	16,000.45	87.97	9,844.10	0.00	61.52	6,156.35
500 OTHER PURCHASED SVCS	6,673,562.00	476,290.00	3,905,161.44	2,698,982.00	98.95	69,418.56
600 SUPPLIES	62,014.20	4,077.49	46,603.59	14,970.82	99.29	439.79
700 PROPERTY	6,423.35	131.45	4,664.99	0.00	72.62	1,758.36
Total	11,078,240.00	786,072.19	5,418,199.73	2,713,952.82	73.40	2,946,087.45

Condensed IV Board Summary Report

From 12/01/2014 To 12/31/2014

Account Description	Current Budget	Period To Date Exp/Rcvd	Year To Date Exp/Rcvd	Year To Date Encumbrances	% Used	Available Funds
1400 INSTRUCTION - OTHER INSTRUCTION PROG						
100 SALARY	362,695.00	18,252.31	249,457.95	0.00	68.77	113,237.05
200 EMPLOYEE BENEFITS	89,652.00	5,279.85	71,606.23	0.00	79.87	18,045.77
300 PURCHASED PROF & TECH	1,747,368.00	148,727.19	509,594.02	0.00	29.16	1,237,773.98
400 PURCHASED PROPERTY SVC	0.00	0.00	0.00	0.00	0.00	0.00
500 OTHER PURCHASED SVCS	521,013.85	29,571.75	58,116.77	0.00	11.15	462,897.08
600 SUPPLIES	3,011.64	0.00	2,855.44	0.00	94.81	156.20
700 PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00
800 OTHER OBJECTS	4,705.00	0.00	4,705.00	0.00	100.00	0.00
Total	2,728,445.49	201,831.10	896,335.41	0.00	32.85	1,832,110.08
1500 INSTRUCTION - NONPUBLIC SCHOOL PGMS						
100 SALARY	21,950.00	1,827.95	7,709.72	0.00	35.12	14,240.28
200 EMPLOYEE BENEFITS	6,554.00	533.52	2,254.73	0.00	34.40	4,299.27
300 PURCHASED PROF & TECH	0.00	0.00	0.00	0.00	0.00	0.00
600 SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
700 PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00
Total	28,504.00	2,361.47	9,964.45	0.00	34.95	18,539.55
1600 INSTRUCTION - ADULT EDUCATION PROGRAM						
100 SALARY	0.00	0.00	0.00	0.00	0.00	0.00
200 EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.00
300 PURCHASED PROF & TECH	0.00	0.00	0.00	0.00	0.00	0.00
500 OTHER PURCHASED SVCS	0.00	0.00	0.00	0.00	0.00	0.00
600 SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
1700 INSTRUCTION - COMMUNITY/JR COLLEGE ED						
500 OTHER PURCHASED SVCS	2,294,708.00	186,129.41	1,177,931.46	1,116,776.54	100.00	0.00
600 SUPPLIES	1,000.00	0.00	0.00	0.00	0.00	1,000.00
Total	2,295,708.00	186,129.41	1,177,931.46	1,116,776.54	99.95	1,000.00

Condensed IV Board Summary Report

From 12/01/2014 To 12/31/2014

Account Description	Current Budget	Period To Date Exp/Rcvd	Year To Date Exp/Rcvd	Year To Date Encumbrances	% Used	Available Funds
1800 INSTRUCTION - PRE-K						
100 SALARY	405,783.00	29,970.65	136,313.92	0.00	33.59	269,469.08
200 EMPLOYEE BENEFITS	281,509.00	21,022.11	116,818.24	0.00	41.49	164,690.76
300 PURCHASED PROF & TECH	4,950.00	416.00	1,920.00	0.00	38.78	3,030.00
400 PURCHASED PROPERTY SVC	0.00	423.12	423.12	0.00	0.00	(1) -423.12
500 OTHER PURCHASED SVCS	9,873.15	71.91	381.42	0.00	3.86	9,491.73
600 SUPPLIES	25,470.57	0.00	7,003.12	1,051.64	31.62	17,415.81
700 PROPERTY	0.00	0.00	0.00	0.00	0.00	0.00
800 OTHER OBJECTS	3,192.85	0.00	1,553.85	0.00	48.66	1,639.00
Total	730,778.57	51,903.79	264,413.67	1,051.64	36.32	465,313.26

Function 1000 - INSTRUCTION						
Total Expenditure	147,134,491.19	10,972,282.92	57,258,804.17	3,945,081.45	41.59	85,930,605.57
Total Other Expenditure	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Revenue	0.00	0.00	0.00	0.00	0.00	0.00
	147,134,491.19	10,972,282.92	57,258,804.17	3,945,081.45	41.59	85,930,605.57

Condensed IV Board Summary Report

From 12/01/2014 To 12/31/2014

Account Description	Current Budget	Period To Date Exp/Rcvd	Year To Date Exp/Rcvd	Year To Date Encumbrances	% Used	Available Funds
2100 SUPPORT SERVICES - SUPPORT SVCS-STUDENTS						
100 SALARY	5,447,168.00	401,483.97	2,030,877.06	0.00	37.28	3,416,290.94
200 EMPLOYEE BENEFITS	3,011,769.00	224,860.61	1,260,231.39	0.00	41.84	1,751,537.61
300 PURCHASED PROF & TECH	279,771.00	13,283.00	33,361.83	14,500.00	17.10	231,909.17
400 PURCHASED PROPERTY SVC	16,491.00	2,625.98	7,661.90	0.00	46.46	8,829.10
500 OTHER PURCHASED SVCS	10,563.00	741.76	2,257.13	0.00	21.36	8,305.87
600 SUPPLIES	132,421.52	211.92	37,931.18	1,337.74	29.65	93,152.60
700 PROPERTY	6,600.00	0.00	1,077.00	512.00	24.07	5,011.00
800 OTHER OBJECTS	18,540.00	0.00	10,299.34	0.00	55.55	8,240.66
Total	8,923,323.52	643,207.24	3,383,696.83	16,349.74	38.10	5,523,276.95
2200 SUPPORT SERVICES - SUPPORT SERVICES-INSTRU						
100 SALARY	3,524,395.00	287,600.88	1,560,362.82	0.00	44.27	1,964,032.18
200 EMPLOYEE BENEFITS	1,963,523.00	156,332.36	887,311.61	0.00	45.18	1,076,211.39
300 PURCHASED PROF & TECH	333,706.10	4,622.20	318,030.80	0.00	95.30	15,675.30
400 PURCHASED PROPERTY SVC	16,457.00	1,470.10	8,478.00	0.00	51.51	7,979.00
500 OTHER PURCHASED SVCS	28,349.13	1,041.80	8,175.35	0.00	28.83	20,173.78
600 SUPPLIES	324,254.82	24,629.73	196,086.85	21,976.85	67.25	106,191.12
700 PROPERTY	28,509.77	3,359.32	7,374.56	0.00	25.86	21,135.21
800 OTHER OBJECTS	14,605.00	0.00	8,422.25	0.00	57.66	6,182.75
Total	6,233,799.82	479,056.39	2,994,242.24	21,976.85	48.38	3,217,580.73
2300 SUPPORT SERVICES - SUPPORT SERVICES-ADMIN						
100 SALARY	5,966,764.00	484,243.03	2,929,651.07	0.00	49.09	3,037,112.93
200 EMPLOYEE BENEFITS	3,113,020.00	256,343.12	1,505,361.75	0.00	48.35	1,607,658.25
300 PURCHASED PROF & TECH	1,364,814.00	74,605.72	362,010.89	0.00	26.52	1,002,803.11
400 PURCHASED PROPERTY SVC	153,806.00	9,667.91	49,278.50	9,144.00	37.98	95,383.50
500 OTHER PURCHASED SVCS	161,581.00	1,458.80	102,626.65	3,061.69	65.40	55,892.66
600 SUPPLIES	54,161.10	4,645.89	26,450.46	6,076.68	60.05	21,633.96
700 PROPERTY	18,174.66	0.00	2,132.77	5,775.76	43.51	10,266.13
800 OTHER OBJECTS	239,195.71	0.00	229,671.22	0.00	96.01	9,524.49

Condensed IV Board Summary Report

From 12/01/2014 To 12/31/2014

Account Description	Current Budget	Period To Date Exp/Rcvd	Year To Date Exp/Rcvd	Year To Date Encumbrances	% Used	Available Funds
Total	11,071,516.47	830,964.47	5,207,183.31	24,058.13	47.24	5,840,275.03
2400 SUPPORT SERVICES - SUPP SVC-PUBLIC HEALTH						
100 SALARY	1,287,342.00	96,758.03	439,692.14	0.00	34.15	847,649.86
200 EMPLOYEE BENEFITS	873,618.00	67,832.85	368,301.76	0.00	42.15	505,316.24
300 PURCHASED PROF & TECH	20,872.00	432.00	972.00	0.00	4.65	19,900.00
400 PURCHASED PROPERTY SVC	4,871.00	114.19	640.95	0.00	13.15	4,230.05
500 OTHER PURCHASED SVCS	10,800.00	0.00	1,577.17	0.00	14.60	9,222.83
600 SUPPLIES	33,231.97	1,769.19	12,458.74	2,708.50	45.64	18,064.73
700 PROPERTY	10,500.00	1,686.69	664.02	1,022.67	16.06	8,813.31
800 OTHER OBJECTS	0.00	0.00	0.00	0.00	0.00	0.00
Total	2,241,234.97	168,592.95	824,306.78	3,731.17	36.94	1,413,197.02
2500 SUPPORT SERVICES - SUPP SERVICES-BUSINESS						
100 SALARY	817,532.00	61,464.84	403,544.39	0.00	49.36	413,987.61
200 EMPLOYEE BENEFITS	491,997.00	37,077.34	237,029.90	0.00	48.17	254,967.10
300 PURCHASED PROF & TECH	18,659.00	0.00	13,584.00	0.00	72.80	5,075.00
400 PURCHASED PROPERTY SVC	321,633.00	25,216.90	129,719.14	4,139.84	41.61	187,774.02
500 OTHER PURCHASED SVCS	61,200.00	486.07	36,983.60	8,346.75	74.06	15,869.65
600 SUPPLIES	25,300.00	-405.16	22,189.73	2,403.20	97.20	707.07
700 PROPERTY	28,310.00	0.00	211.88	0.00	0.74	28,098.12
800 OTHER OBJECTS	21,660.00	0.00	8,861.50	0.00	40.91	12,798.50
Total	1,786,291.00	123,839.99	852,124.14	14,889.79	48.53	919,277.07
2600 SUPPORT SERVICES - OP/MAINT PLANT SVCS						
100 SALARY	6,804,686.00	529,276.73	3,158,355.52	0.00	46.41	3,646,330.48
200 EMPLOYEE BENEFITS	4,461,081.00	345,139.28	2,086,761.32	0.00	46.77	2,374,319.68
300 PURCHASED PROF & TECH	535,300.00	13,585.00	114,691.41	26,789.00	26.43	393,819.59
400 PURCHASED PROPERTY SVC	3,466,583.64	191,556.00	1,332,287.94	183,535.74	43.72	1,950,759.96
500 OTHER PURCHASED SVCS	650,270.00	101,285.26	406,383.76	0.00	62.49	243,886.24
600 SUPPLIES	1,914,258.00	133,119.69	489,280.55	10,291.90	26.09	1,414,685.55
700 PROPERTY	413,762.04	12,233.84	213,593.49	47,816.04	63.17	152,352.51

Condensed IV Board Summary Report

From 12/01/2014 To 12/31/2014

Account Description	Current Budget	Period To Date Exp/Rcvd	Year To Date Exp/Rcvd	Year To Date Encumbrances	% Used	Available Funds
800 OTHER OBJECTS	8,000.00	796.00	3,448.25	0.00	43.10	4,551.75
Total	18,253,940.68	1,326,991.80	7,804,802.24	268,432.68	44.22	10,180,705.76
2700 SUPPORT SERVICES - STUDENT TRANSP SERVICES						
100 SALARY	2,993,773.00	251,699.25	1,180,245.00	0.00	39.42	1,813,528.00
200 EMPLOYEE BENEFITS	2,133,865.00	168,905.71	915,939.99	0.00	42.92	1,217,925.01
300 PURCHASED PROF & TECH	62,965.97	590.30	57,442.18	0.00	91.22	5,523.79
400 PURCHASED PROPERTY SVC	68,038.00	16,314.40	53,841.99	0.00	79.13	14,196.01
500 OTHER PURCHASED SVCS	913,374.00	36,669.46	111,060.83	0.00	12.15	802,313.17
600 SUPPLIES	961,980.45	65,272.57	270,646.38	15,438.71	29.73	675,895.36
700 PROPERTY	5,203.58	607.46	1,682.44	0.00	32.33	3,521.14
800 OTHER OBJECTS	400.00	0.00	0.00	0.00	0.00	400.00
Total	7,139,600.00	540,059.15	2,590,858.81	15,438.71	36.50	4,533,302.48
2800 SUPPORT SERVICES - SUPPORT SVCS-CENTRAL						
100 SALARY	1,552,245.00	108,224.03	715,329.15	0.00	46.08	836,915.85
200 EMPLOYEE BENEFITS	1,216,131.00	104,171.61	676,724.53	0.00	55.64	539,406.47
300 PURCHASED PROF & TECH	443,775.50	126,846.62	312,735.88	62,710.87	84.60	68,328.75
400 PURCHASED PROPERTY SVC	242,504.02	605.52	166,255.20	50,187.46	89.25	26,061.36
500 OTHER PURCHASED SVCS	363,843.00	9,193.78	110,790.50	0.00	30.45	253,052.50
600 SUPPLIES	101,967.98	3,017.94	95,456.64	142,387.40	233.25 (2)	-135,876.06
700 PROPERTY	334,301.62	-3,958.00	253,465.99	58,742.73	93.39	22,092.90
800 OTHER OBJECTS	1,550.00	0.00	757.91	200.00	61.80	592.09
Total	4,256,318.12	348,101.50	2,331,515.80	314,228.46	62.16	1,610,573.86
2900 SUPPORT SERVICES - OTHER SUPPORT SERVICES						
500 OTHER PURCHASED SVCS	102,548.00	105,711.48	105,711.48	0.00	103.08 (3)	-3,163.48
Total	102,548.00	105,711.48	105,711.48	0.00	103.08	-3,163.48

Condensed IV Board Summary Report

From 12/01/2014 To 12/31/2014

Account Description	Current Budget	Period To Date Exp/Rcvd	Year To Date Exp/Rcvd	Year To Date Encumbrances	% Used	Available Funds
Function 2000 - SUPPORT SERVICES						
Total Expenditure	60,008,572.58	4,566,524.97	26,094,441.63	679,105.53	44.61	33,235,025.42
Total Other Expenditure	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Revenue	0.00	0.00	0.00	0.00	0.00	0.00
	60,008,572.58	4,566,524.97	26,094,441.63	679,105.53	44.61	33,235,025.42

Condensed IV Board Summary Report

From 12/01/2014 To 12/31/2014

Account Description	Current Budget	Period To Date Exp/Rcvd	Year To Date Exp/Rcvd	Year To Date Encumbrances	% Used	Available Funds
3200 NON INSTRUCTIONAL - STUDENT ACTIVITIES						
100 SALARY	1,522,313.73	120,388.07	653,039.81	0.00	42.89	869,273.92
200 EMPLOYEE BENEFITS	471,908.56	33,627.97	197,288.18	0.00	41.80	274,620.38
300 PURCHASED PROF & TECH	181,450.00	24,781.18	88,396.83	0.00	48.71	93,053.17
400 PURCHASED PROPERTY SVC	38,956.00	487.96	11,681.94	0.00	29.98	27,274.06
500 OTHER PURCHASED SVCS	130,449.00	2,659.73	97,850.99	0.00	75.01	32,598.01
600 SUPPLIES	188,865.00	30,493.87	134,079.41	32,310.83	88.10	22,474.76
700 PROPERTY	126,735.00	119.99	2,632.65	110,196.15	89.02	13,906.20
800 OTHER OBJECTS	25,810.00	1,692.00	14,055.90	140.00	55.00	11,614.10
Total	2,686,487.29	214,250.77	1,199,025.71	142,646.98	49.94	1,344,814.60
3300 NON INSTRUCTIONAL - COMMUNITY SERVICES						
100 SALARY	5,043.95	0.00	2,873.15	0.00	56.96	2,170.80
200 EMPLOYEE BENEFITS	1,464.42	0.00	831.36	0.00	56.77	633.06
300 PURCHASED PROF & TECH	51,729.00	12,600.00	17,737.50	0.00	34.28	33,991.50
400 PURCHASED PROPERTY SVC	0.00	0.00	0.00	0.00	0.00	0.00
500 OTHER PURCHASED SVCS	238,000.00	0.00	0.00	0.00	0.00	238,000.00
600 SUPPLIES	7,790.94	493.11	3,161.18	0.00	40.57	4,629.76
800 OTHER OBJECTS	0.00	0.00	0.00	0.00	0.00	0.00
Total	304,028.31	13,093.11	24,603.19	0.00	8.09	279,425.12
3400 NON INSTRUCTIONAL - SCHOLARSHIPS AND AWARDS						
600 SUPPLIES	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00

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Account Description	Current Budget	Period To Date Exp/Rcvd	Year To Date Exp/Rcvd	Year To Date Encumbrances	% Used	Available Funds
Function 3000 - NON INSTRUCTIONAL						
Total Expenditure	2,990,515.60	227,343.88	1,223,628.90	142,646.98	45.68	1,624,239.72
Total Other Expenditure	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Revenue	0.00	0.00	0.00	0.00	0.00	0.00
	2,990,515.60	227,343.88	1,223,628.90	142,646.98	45.68	1,624,239.72

Condensed IV Board Summary Report

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Account Description	Current Budget	Period To Date Exp/Rcvd	Year To Date Exp/Rcvd	Year To Date Encumbrances	% Used	Available Funds
4400 FACILITY IMPROVEMENTS - ARCH & ENGINEER IMPROVE						
300 PURCHASED PROF & TECH	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
4600 FACILITY IMPROVEMENTS - EXISTING BLDG IMPROVE						
300 PURCHASED PROF & TECH	0.00	0.00	0.00	0.00	0.00	0.00
400 PURCHASED PROPERTY SVC	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00

Function 4000 - FACILITY IMPROVEMENTS						
Total Expenditure	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expenditure	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00

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Account Description	Current Budget	Period To Date Exp/Rcvd	Year To Date Exp/Rcvd	Year To Date Encumbrances	% Used	Available Funds
5100 DEBT SVC & TRANSFERS - DEBT SERVICE						
800 OTHER OBJECTS	12,082,854.00	1,004,631.77	5,954,522.89	12,683.30	49.38	6,115,647.81
900 OTHER USES OF FUNDS	11,565,945.00	106,790.89	10,879,774.37	137,008.98	95.25	549,161.65
Total	23,648,799.00	1,111,422.66	16,834,297.26	149,692.28	71.81	6,664,809.46
5200 DEBT SVC & TRANSFERS - INTERFUND TRANSFERS-OUT						
900 OTHER USES OF FUNDS	200,000.00	0.00	0.00	0.00	0.00	200,000.00
Total	200,000.00	0.00	0.00	0.00	0.00	200,000.00
5300 DEBT SVC & TRANSFERS - OP TRANS INVOLVING COMP						
900 OTHER USES OF FUNDS	0.00	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00	0.00
5900 DEBT SVC & TRANSFERS - BUDGETARY RESERVE						
800 OTHER OBJECTS	2,532,794.63	0.00	0.00	0.00	0.00	2,532,794.63
Total	2,532,794.63	0.00	0.00	0.00	0.00	2,532,794.63

Function 5000 - DEBT SVC & TRANSFERS						
Total Expenditure	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expenditure	26,381,593.63	1,111,422.66	16,834,297.26	149,692.28	64.37	9,397,604.09
Total Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Total	26,381,593.63	1,111,422.66	16,834,297.26	149,692.28	64.37	9,397,604.09

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Account Description	Current Budget	Period To Date Exp/Rcvd	Year To Date Exp/Rcvd	Year To Date Encumbrances	% Used	Available Funds
6000 LOCAL REVENUE						
6111 CURRENT REAL ESTATE TAX	-140,524,351.00	-4,492,976.09	-142,367,518.65	0.00	101.31	1,843,167.65
6112 INTERIM REAL EXTATE TAX	-1,600,000.00	-146,940.60	-490,040.08	0.00	30.62	-1,109,959.92
6113 PUBLIC UTILITY REALTY	-180,000.00	0.00	-191,076.78	0.00	106.15	11,076.78
6114 PAY IN LIEU -ST/LOCAL	-220,000.00	-176,045.00	-244,185.82	0.00	110.99	24,185.82
6120 CURRENT PER CAP 679	-200,000.00	-5,332.55	-216,734.53	0.00	108.36	16,734.53
6141 CURR ACT 511 PC FLAT	-200,000.00	-5,332.56	-216,734.51	0.00	108.36	16,734.51
6143 CURRENT 511 - LST	-310,000.00	-21,995.39	-153,113.44	0.00	49.39	-156,886.56
6151 CURRENT ACT 511 EIT	-12,900,000.00	-901,945.01	-6,120,225.28	0.00	47.44	-6,779,774.72
6153 CURR ACT 511 REAL EST	-2,000,000.00	-171,528.72	-904,712.28	0.00	45.23	-1,095,287.72
6157 CURRENT 511 MERCANTILE	-2,860,000.00	-3,517.72	-3,517.72	0.00	0.12	-2,856,482.28
6211 DISC TAKEN CURR RE TAX	4,300,000.00	-4,775.55	2,314,440.44	0.00	53.82	1,985,559.56
6212 DISC TAKEN INTERIM RE	0.00	1,997.42	5,595.47	0.00	0.00	-5,595.47
6311 PENALTIES & INT REAL ES	0.00	-69,617.41	-194,814.06	0.00	0.00	194,814.06
6312 PENALTIES & INT INTERIM	0.00	-2,420.35	-6,461.99	0.00	0.00	6,461.99
6411 DELINQUENT REAL ESTATE	-5,052,000.00	-203,171.45	-884,063.12	0.00	17.49	-4,167,936.88
6420 DELINQUENT PC SECT 679	-77,000.00	-11,180.76	-54,951.97	0.00	71.36	-22,048.03
6457 DEL ACT 511 MERC TAXES	-460,000.00	-18,125.67	-417,103.01	0.00	90.67	-42,896.99
6510 INTEREST ON INVESTMENTS	-105,000.00	-8,291.94	-30,094.11	0.00	28.66	-74,905.89
6530 GAINS OR LOSSES ON SALE	0.00	0.00	0.00	0.00	0.00	0.00
6620 DAILY SALES-NON-REIMBUR	0.00	0.00	0.00	0.00	0.00	0.00
6631 SPECIAL FUNCTIONS	0.00	0.00	0.00	0.00	0.00	0.00
6710 ADMISSIONS	0.00	-6,921.00	-110,534.70	0.00	0.00	110,534.70
6740 FEES	-105,000.00	0.00	-12,870.00	0.00	12.25	-92,130.00
6750 DISTRICT ACTIVITY-SPECI	-3,000.00	-300.00	-750.00	0.00	25.00	-2,250.00
6790 OTHER DIST ACTIVITY	0.00	0.00	0.00	0.00	0.00	0.00
6810 REV FROM LOCAL GOV	-25,000.00	-39,000.00	-39,000.00	0.00	156.00	14,000.00
6821 STATE REV RECD LEAS	-13,000.00	0.00	0.00	0.00	0.00	-13,000.00
6829 STATE REV RECD OTHER	0.00	0.00	0.00	0.00	0.00	0.00
6831 FED REV RECD OTHER	-12,000.00	0.00	0.00	0.00	0.00	-12,000.00
6832 FED PASS THRU IDEA	-1,732,088.00	0.00	0.00	0.00	0.00	-1,732,088.00
6839 FED REV RECD OTHR SRC	0.00	0.00	0.00	0.00	0.00	0.00

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Account Description	Current Budget	Period To Date Exp/Rcvd	Year To Date Exp/Rcvd	Year To Date Encumbrances	% Used	Available Funds
6910 LEASE RENTAL INCOME	-277,500.00	-15,850.58	-111,690.78	-105,939.34	78.42	-59,869.88
6920 CONTRIBUTION & DONATION	-230,440.00	-43,746.52	-147,543.48	-2,948.11	65.30	-79,948.41
6941 REGULAR SCH TUITION	-180,000.00	0.00	0.00	0.00	0.00	-180,000.00
6942 SUMMER SCHOOL TUITION	-126,000.00	0.00	-57,472.00	-1,795.00	47.03	-66,733.00
6943 ADULT EDUCATION TUITION	-2,600.00	0.00	0.00	0.00	0.00	-2,600.00
6944 RECEIPTS OTHER LEAs IN	-356,000.00	-23,175.27	-23,692.48	-18,060.72	11.72	-314,246.80
6970 SVC PROVIDED OTHER FUND	0.00	-2,128.31	-2,953.73	-1,510.41	0.00	4,464.14
6980 REV FROM COMMUNITY SERV	-5,000.00	0.00	0.00	0.00	0.00	-5,000.00
6981 Advertising	-3,400.00	0.00	-1,775.00	0.00	52.20	-1,625.00
6990 MISCELLANEOUS REVENUE	0.00	-968.00	-968.00	0.00	0.00	968.00
6991 REFUNDS OF PRIOR YR EXP	-560,000.00	-15,350.42	-29,687.09	-4.65	5.30	-530,308.26
6992 Energy Effic Incentives	-15,000.00	0.00	0.00	0.00	0.00	-15,000.00
6999 OTHER REV	-174,918.00	-22,514.42	-200,943.22	-21,865.70	127.37	47,890.92
Total	-166,209,297.00	-6,411,153.87	-150,915,191.92	-152,123.93	90.88	-15,141,981.15

Function 6000 - LOCAL REVENUE

Total Expenditure	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expenditure	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue	-166,209,297.00	-6,411,153.87	-150,915,191.92	-152,123.93	90.88	-15,141,981.15
Total Other Revenue	0.00	0.00	0.00	0.00	0.00	0.00
	-166,209,297.00	-6,411,153.87	-150,915,191.92	-152,123.93	90.88	-15,141,981.15

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Account Description	Current Budget	Period To Date Exp/Rcvd	Year To Date Exp/Rcvd	Year To Date Encumbrances	% Used	Available Funds
7000 REVENUE STATE SOURCE						
7110 BASIC EDUCATION	-27,803,331.00	-3,996,032.00	-11,988,096.00	0.00	43.11	-15,815,235.00
7160 TUITION ORPHANS & CHILD	-275,000.00	0.00	0.00	0.00	0.00	-275,000.00
7220 VOCATIONAL EDUCATION	0.00	-643.25	-643.25	0.00	0.00	643.25
7250 MIGRATORY CHILDREN	-2,000.00	0.00	0.00	0.00	0.00	-2,000.00
7271 SPECIAL ED SCHOOL AGED	-6,584,843.00	0.00	-3,023,463.00	0.00	45.91	-3,561,380.00
7290 OTHER PROGRAM SUBSIDIES	0.00	0.00	0.00	0.00	0.00	0.00
7292 PRE-K COUNTS	-786,000.00	-50,630.00	-249,750.00	0.00	31.77	-536,250.00
7310 TRANSPORT (REG & ADDTL)	-2,326,844.00	-842,607.00	-1,266,072.00	0.00	54.41	-1,060,772.00
7320 RENT & SINK FUND PYMT	-1,867,573.00	-36,703.08	-1,178,730.67	0.00	63.11	-688,842.33
7330 HEALTH SERVICES ACT 25	-330,000.00	0.00	0.00	0.00	0.00	-330,000.00
7340 ST PROP TAX REDUCTION	-4,733,948.00	0.00	-4,743,762.72	0.00	100.20	9,814.72
7360 SAFE SCHOOLS	0.00	0.00	0.00	0.00	0.00	0.00
7501 PA ACCOUNTABILITY GRANT	0.00	0.00	0.00	0.00	0.00	0.00
7505 Ready to Learn -222 src	-2,427,263.00	-699,517.00	-1,399,034.00	0.00	57.63	-1,028,229.00
7599 OTH STATE REV	-1,150,484.00	0.00	0.00	0.00	0.00	-1,150,484.00
7810 STATE SHARE SS & MED	-3,595,536.00	-592,444.00	-2,073,554.00	0.00	57.67	-1,521,982.00
7820 STATE SHARE RETIRE CONT	-10,284,515.00	-1,758,090.22	-1,758,090.22	0.00	17.09	-8,526,424.78
Total	-62,167,337.00	-7,976,666.55	-27,681,195.86	0.00	44.52	-34,486,141.14

Function 7000 - REVENUE STATE SOURCE

Total Expenditure	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expenditure	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue	-62,167,337.00	-7,976,666.55	-27,681,195.86	0.00	44.52	-34,486,141.14
Total Other Revenue	0.00	0.00	0.00	0.00	0.00	0.00
	-62,167,337.00	-7,976,666.55	-27,681,195.86	0.00	44.52	-34,486,141.14

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Account Description	Current Budget	Period To Date Exp/Rcvd	Year To Date Exp/Rcvd	Year To Date Encumbrances	% Used	Available Funds
8000 FEDERAL REVENUE						
8110 PAYMENTS FED IMPACTED	-53,000.00	-5,119.63	-10,275.12	0.00	19.38	-42,724.88
8200 UNRESTRICT GRANT-IN-AID	0.00	0.00	0.00	0.00	0.00	0.00
8514 NCLB - TITLE I	-3,817,038.00	0.00	-521,034.71	0.00	13.65	-3,296,003.29
8515 NCLB - TITLE II	-720,361.00	0.00	-14,581.91	0.00	2.02	-705,779.09
8516 NCLB - TITLE III	-260,179.00	0.00	0.00	0.00	0.00	-260,179.00
8517 NCLB - TITLE IV-21ST CE	0.00	-35,667.35	-139,838.50	0.00	0.00	139,838.50
8580 CHILD CARE & DEV GRANT	-170,290.00	0.00	0.00	0.00	0.00	-170,290.00
8810 SCHL BASED ACCESS PGM	-500,000.00	0.00	0.00	0.00	0.00	-500,000.00
8820 ACCESS RMTS	-70,000.00	0.00	-23,290.62	0.00	33.27	-46,709.38
Total	-5,590,868.00	-40,786.98	-709,020.86	0.00	12.68	-4,881,847.14

Function 8000 - FEDERAL REVENUE

Total Expenditure	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expenditure	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue	-5,590,868.00	-40,786.98	-709,020.86	0.00	12.68	-4,881,847.14
Total Other Revenue	0.00	0.00	0.00	0.00	0.00	0.00
	-5,590,868.00	-40,786.98	-709,020.86	0.00	12.68	-4,881,847.14

Condensed IV Board Summary Report

From 12/01/2014 To 12/31/2014

Account Description	Current Budget	Period To Date Exp/Rcvd	Year To Date Exp/Rcvd	Year To Date Encumbrances	% Used	Available Funds
9000 OTHER REVENUE						
9200 PROCEEDS EXT TERM FINAN	0.00	0.00	0.00	0.00	0.00	0.00
9310 GENERAL FUND TRANSFERS	0.00	0.00	0.00	0.00	0.00	0.00
9400 SALE OF FIXED ASSETS	-20,000.00	0.00	0.00	0.00	0.00	-20,000.00
9910 OTH FIN SOURCES	-2,517,671.00	0.00	0.00	0.00	0.00	-2,517,671.00
9990 INSURANCE RECOVERIES	-10,000.00	0.00	0.00	0.00	0.00	-10,000.00
Total	-2,547,671.00	0.00	0.00	0.00	0.00	-2,547,671.00

Function 9000 - OTHER REVENUE						
Total Expenditure	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Expenditure	0.00	0.00	0.00	0.00	0.00	0.00
Total Revenue	0.00	0.00	0.00	0.00	0.00	0.00
Total Other Revenue	-2,547,671.00	0.00	0.00	0.00	0.00	-2,547,671.00
	-2,547,671.00	0.00	0.00	0.00	0.00	-2,547,671.00

Grand Totals						
Total Expenditure	210,133,579.37	15,766,151.77	84,576,874.70	4,766,833.96	42.51	120,789,870.71
Total Other Expenditure	26,381,593.63	1,111,422.66	16,834,297.26	149,692.28	64.37	9,397,604.09
Total All Expenditures	236,515,173.00	16,877,574.43	101,411,171.96	4,916,526.24	44.95	130,187,474.80
Total Revenue	-233,967,502.00	-14,428,607.40	-179,305,408.64	-152,123.93	76.70	-54,509,969.43
Total Other Revenue	-2,547,671.00	0.00	0.00	0.00	0.00	-2,547,671.00
Total All Revenues	-236,515,173.00	-14,428,607.40	-179,305,408.64	-152,123.93	75.87	-57,057,640.43
	0.00	2,448,967.03	-77,894,236.68	4,764,402.31	0.00	73,129,834.37