SHARPSVILLE AREA SCHOOL DISTRICT
Special Meeting
February 12, 2018

The special meeting of the Sharpsville Area School Board was held in the Instructional Music Room at the Sharpsville Area Elementary School on Monday, February 12, 2018, at 7:00 p.m. with President Bill Henwood presiding. The following members were present: Ron Barnes, Bill Henwood, Tom Lapikas, Michael Lenzi, Janice Raykie, Mary Sternthal, Deanna Thomas, and Jerry Trontel. Darla Grandy was absent.

Also present were Acting Superintendent John Vannoy, Senior Business Manager/Board Secretary Jaime Roberts, Solicitor Robert Tesone, Interim Director of Student Services Tim Dadich, Director of Facilities Wade Hoagland, and guests.

ADOPTION OF THE AGENDA

There was a motion by Mrs. Raykie, seconded by Mr. Barnes, to approve the meeting agenda.

Motion carried.

FINANCE REPORT

Chairman Jerry Trontel recommended the following action:

2018-2019 PRELIMINARY GENERAL FUND BUDGET

There was a motion by Mr. Trontel, seconded by Dr. Thomas, to approve the 2018-2019 Preliminary General Fund Budget of $18,412,885, the same being attached to and a part of these minutes.

Roll Call Vote:	Barnes	Yes
	Henwood	Yes
	Lapikas	Yes
	Lenzi	Yes
	Raykie	No
	Sternthal	Yes
	Thomas	Yes
	Trontel	Yes

Motion Carried.

FIELD HOUSE RENOVATION – GENERAL CONTRACTOR BID

There was a motion by Mr. Trontel, seconded by Dr. Thomas, to accept the general construction bid from Declan Construction, Brookfield, OH, for the Base Bid in the amount of $744,000.00.

Approved: Barnes, Henwood, Lapikas, Lenzi, Raykie, Sternthal, Thomas, and Trontel

Opposed: None

Motion Carried.

FIELD HOUSE RENOVATION – HVAC CONTRACTOR BID

There was a motion by Mr. Trontel, seconded by Mr. Lapikas, to accept the HVAC construction bid from D&G Mechanical, West Middlesex, PA, for the Base Bid in the amount of $129,900.00.

Approved: Barnes, Henwood, Lapikas, Lenzi, Raykie, Sternthal, Thomas, and Trontel

Opposed: None

Motion Carried.

FIELD HOUSE RENOVATION – PLUMBING CONTRACTOR BID

There was a motion by Mr. Trontel, seconded by Mr. Lenzi, to accept the plumbing construction bid from Vrabel Plumbing Company, Gibsonia, PA, for the Base Bid in the amount of $234,200.00.

Approved: Barnes, Henwood, Lapikas, Lenzi, Raykie, Sternthal, Thomas, and Trontel

Opposed: None

Motion Carried.

FIELD HOUSE RENOVATION – ELECTRICAL CONTRACTOR BID

There was a motion by Mr. Trontel, seconded by Dr. Thomas, to accept the electrical construction bid from McCurley Houston Electric, Inc. , New Castle, PA, for the Base Bid in the amount of $62,500.00.

Approved: Barnes, Henwood, Lapikas, Lenzi, Raykie, Sternthal, Thomas, and Trontel

Opposed: None

Motion Carried.

FIELD HOUSE RENOVATION – ACCESS CONTROL DOOR HARDWARE

There was a motion by Mr. Trontel, seconded by Dr. Thomas, to accept the alternate bid G-5 from Declan Construction in the amount of $11,100.00 and alternate bid E-1 from McCurley Houston Electric, Inc. in the amount of $3,200.00 for access control door hardware.

Approved: Henwood, Lapikas, Lenzi, and Raykie

Opposed: Barnes, Sternthal, Thomas, and Trontel

Motion Failed.

FIELD HOUSE RENOVATION – VIDEO SURVEILLANCE

There was a motion by Mr. Trontel, seconded by Mrs. Raykie, to accept the alternate bid E-2 from McCurley Houston Electric, Inc. in the amount of $5.500.00 for video surveillance cameras.

Approved: Henwood, Lapikas and Raykie

Opposed: Barnes, Lenzi, Sternthal, Thomas, and Trontel

Motion Failed.

FIELD HOUSE RENOVATION – CEILING PANELS

There was a motion by Mr. Trontel, seconded by Dr. Thomas, to accept the alternate bid G-1 from Declan Construction in the amount of $3,300.00 for fiber reinforced plastic ceiling panels.

Approved: Lapikas, and Raykie

Opposed: Barnes, Henwood, Lenzi, Sternthal, Thomas, and Trontel

Motion Failed.

FIELD HOUSE RENOVATION – CARPET TILES

There was a motion by Mr. Trontel, seconded by Dr. Thomas, to accept the alternate bid G-2 from Declan Construction in the amount of ($2,500.00) to deduct the carpet tile flooring in the coach's room.

Approved: Trontel

Opposed: Barnes, Henwood, Lapikas, Lenzi, Raykie, Sternthal, and Thomas

Motion Failed.

FIELD HOUSE RENOVATION – ACRYLIC ENAMEL PAINT FINISH

There was a motion by Mr. Trontel, seconded by Dr. Thomas, to accept the alternate bid G-3 from Declan Construction in the amount of ($1,000.00) to deduct the epoxy paint finish.

Approved: None

Opposed: Barnes, Henwood, Lapikas, Lenzi, Raykie, Sternthal, Thomas, and Trontel

Motion Failed.

FIELD HOUSE RENOVATION – NEW VISITOR LOCKERS

There was a motion by Mr. Trontel, seconded by Mr. Lenzi, to accept the alternate bid G-4 from Declan Construction in the amount of $13,690.00 for new lockers in the visitor's locker room.

Approved: None

Opposed: Barnes, Henwood, Lapikas, Lenzi, Raykie, Sternthal, Thomas, and Trontel

Motion Failed.

FIELD HOUSE RENOVATION – AIR CONDITIONING TRAINER'S ROOM

There was a motion by Mr. Trontel, seconded by Dr. Thomas, to accept the alternate bid H-1 from D&G Mechanical in the amount of $5,890.00 and alternate bid E-3 from McCurley Houston Electric, Inc. in the amount of $850.00 for a split air conditioning system in the trainer's room.

Approved: Henwood, Lapikas, Lenzi, and Raykie

Opposed: Barnes, Sternthal, Thomas, and Trontel

Motion Failed.

FIELD HOUSE RENOVATION – AIR CONDITIONING COACH'S ROOM

There was a motion by Mr. Trontel, seconded by Dr. Thomas, to accept the alternate bid H-2 from D&G Mechanical in the amount of $6,391.00 and alternate bid E-4 from McCurley Houston Electric, Inc. in the amount of $850.00 for a split air conditioning system in the coach's room.

Approved: Henwood, Lapikas, Lenzi, and Raykie

Opposed: Barnes, Sternthal, Thomas, and Trontel

Motion Failed.

FIELD HOUSE RENOVATION – PLUMBING FIXTURES

There was a motion by Mr. Trontel, seconded by Dr. Thomas, to accept the alternate bids P-1, P-2, P-3, and P-4 from Vrabel Plumbing Company in the aggregate amount of ($1,800.00) for a deduction for alternate plumbing fixtures.

Approved: Barnes, Henwood, Lapikas, Lenzi, Sternthal, Thomas, and Trontel

Opposed: Raykie

Motion Carried.

FIELD HOUSE RENOVATION – LED LIGHTING

There was a motion by Mr. Trontel, seconded by Mr. Barnes, to accept the alternate bid E-6, from McCurley Houston Electric, Inc. in the amount of $5.500.00 for alternate LED lighting fixtures.

Approved: Henwood, Lapikas, Lenzi, Raykie, and Trontel

Opposed: Barnes, Sternthal, and Thomas

Motion Carried.

ADJOURNMENT

There was a motion by Mr. Trontel, seconded by Dr. Thomas, to adjourn the meeting.

Motion Carried.

The meeting adjourned at 7:49 p.m.

Jaime L. Roberts

Jaime L. Roberts, Board Secretary

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required	2-12-18 Date
Jaime L Roberts Secretary of the Board - Original Signature Required	2-12-18 Date
John P. Vannoy Chief School Administrator - Original Signature Required	2-12-18 Date
Jaime L Roberts Contact Person	(724)962-8300 Extn :4103 Telephone Extension
jroberts@sasdpride.org Email Address	

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: $19,563.00 Approved Referendum Exception Amt: $0.00	The District plans to submit for approval for referendum exceptions.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is for unforeseen expenses and/or unplanned grants.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Ending unassigned fund balance to be used to fund future budget years.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	856,535	
0850 Unassigned Fund Balance	115,526	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$972,061**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	6,503,319	
7000 Revenue from State Sources	11,015,840	
8000 Revenue from Federal Sources	31,500	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$17,550,659**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$18,522,720**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,497,935
6113 Public Utility Realty Taxes	5,800
6114 Payments in Lieu of Current Taxes - State / Local	5,577
6120 Current Per Capita Taxes, Section 679	18,868
6140 Current Act 511 Taxes - Flat Rate Assessments	43,047
6150 Current Act 511 Taxes - Proportional Assessments	820,224
6400 Delinquencies on Taxes Levied / Assessed by the LEA	216,447
6500 Earnings on Investments	19,252
6700 Revenues from LEA Activities	30,671
6800 Revenues from Intermediary Sources / Pass-Through Funds	473,512
6910 Rentals	12,300
6920 Contributions and Donations from Private Sources	400
6940 Tuition from Patrons	356,286
6990 Refunds and Other Miscellaneous Revenue	3,000
REVENUE FROM LOCAL SOURCES	**$6,503,319**
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,412,576
7160 Tuition for Orphans Subsidy	27,594
7271 Special Education funds for School-Aged Pupils	753,344
7311 Pupil Transportation Subsidy	364,031
7312 Nonpublic and Charter School Pupil Transportation Subsidy	12,250
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	496,866
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	450,502
7505 Ready to Learn Block Grant	239,259
7810 State Share of Social Security and Medicare Taxes	397,520
7820 State Share of Retirement Contributions	1,836,898
REVENUE FROM STATE SOURCES	**$11,015,840**
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	6,500
REVENUE FROM FEDERAL SOURCES	**$31,500**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**17,550,659**

AUN: 104435703 Sharpsville Area SD

Printed 1/22/2018 10:43:54 AM

Real Estate Tax Rate (RETR) Report

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Act 1 Index (current): 3.6%

		Rate
Calculation Method:		
Approx. Tax Revenue from RE Taxes:		**$4,497,935**
Amount of Tax Relief for Homestead Exclusions		**$450,502**
Total Approx. Tax Revenue:		**$4,948,437**
Approx. Tax Levy for Tax Rate Calculation:		**$5,227,444**

		Mercer	Total
I.	**2017-18 Data**		
	a. Assessed Value	$67,122,700	$67,122,700
	b. Real Estate Mills	74.7500	
	2018-19 Data		
	c. 2016 STEB Market Value	$278,603,969	$278,603,969
	d. Assessed Value	$67,234,000	$67,234,000
	e. Assessed Value of New Constr/ Renov	$0	$0
II.	**2017-18 Calculations**		
	f. 2017-18 Tax Levy (a * b)	$5,017,422	$5,017,422
	2018-19 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2017-18 Tax Levy (f Total * g)	$5,017,422	$5,017,422
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	74.7500	
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	94.15930%	94.15930%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$5,227,444	$5,227,444
	l. 2018-19 Real Estate Tax Rate (k / d * 1000)	**77.7500**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$5,227,444	$5,227,444
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$4,776,942
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$4,497,935

Act 1 Index (current): 3.6%

	Calculation Method:	**Rate**	
	Approx. Tax Revenue from RE Taxes:	**$4,497,935**	
	Amount of Tax Relief for Homestead Exclusions	**$450,502**	
	Total Approx. Tax Revenue:	**$4,948,437**	
	Approx. Tax Levy for Tax Rate Calculation:	**$5,227,444**	
		Mercer	**Total**
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	77.4410	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.3090	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$5,206,668	$5,206,668
	s. Millage Rate within Index? (If l > p Then No)	No	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	$20,776	$20,776
	u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$19,563	$19,563
V.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$0.00	
	Number of Homestead/Farmstead Properties		
	Median Assessed Value of Homestead Properties		$0

Act 1 Index (current): 3.6%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$4,497,935**
Amount of Tax Relief for Homestead Exclusions	**$450,502**
Total Approx. Tax Revenue:	**$4,948,437**
Approx. Tax Levy for Tax Rate Calculation:	**$5,227,444**

	Mercer			Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	$450,502	Lowering RE Tax Rate	$0	$450,502
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$450,502**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Mercer	67,234,000	77.7500	5,227,444						94.15930%		
Totals:	**67,234,000**		**5,227,444**	-	450,502	=	4,776,942	X	94.15930%	=	4,497,935

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			18,868
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	18,868	18,868
6142	Current Act 511 Occupation Taxes – Flat Rate	$10.00	$0.00	24,179	24,179
6143	Current Act 511 Local Services Taxes	$0.00	$0.00	0	0
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**43,047**	**43,047**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	754,085	754,085
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	66,139	66,139
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**820,224**	**820,224**
	Total Act 511, Current Taxes				**863,271**
		Act 511 Tax Limit -->	**278,603,969 X**	**12**	**3,343,248**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2017-18 (Rebalanced)	2018-19	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2017-18 (Rebalanced)	2018-19	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Mercer	74.7500	77.7500	4.02%	No	3.6%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	3.6%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	3.6%				
6142	Current Act 511 Occupation Taxes - Flat Rate	$10.00	$10.00	0.00%	Yes	3.6%				
6143	Current Act 511 Local Services Taxes					3.6%				
6144	Current Act 511 Trailer Taxes					3.6%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.6%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.6%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.6%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6152	Current Act 511 Occupation Taxes					3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6154	Current Act 511 Amusement Taxes					3.6%				
6155	Current Act 511 Business Privilege Taxes					3.6%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.6%				
6157	Current Act 511 Mercantile Taxes					3.6%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.6%				

LEA : 104435703 Sharpsville Area SD

Printed 1/22/2018 10:43:56 AM

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,142,800
1200 Special Programs - Elementary / Secondary	2,533,710
1300 Vocational Education	445,418
1400 Other Instructional Programs - Elementary / Secondary	74,759
Total Instruction	**$11,196,687**
2000 Support Services	
2100 Support Services - Students	539,086
2200 Support Services - Instructional Staff	516,417
2300 Support Services - Administration	1,135,457
2400 Support Services - Pupil Health	167,558
2500 Support Services - Business	253,636
2600 Operation and Maintenance of Plant Services	1,724,501
2700 Student Transportation Services	550,442
2800 Support Services - Central	251,021
2900 Other Support Services	9,600
Total Support Services	**$5,147,718**
3000 Operation of Non-Instructional Services	
3200 Student Activities	497,113
Total Operation of Non-Instructional Services	**$497,113**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	154,172
5200 Interfund Transfers - Out	1,367,195
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	**$1,571,367**
Total Estimated Expenditures and Other Financing Uses	**$18,412,885**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,483,287
200 Personnel Services - Employee Benefits	2,943,348
300 Purchased Professional and Technical Services	253,867
400 Purchased Property Services	46,339
500 Other Purchased Services	176,857
600 Supplies	235,316
800 Other Objects	3,786
Total Regular Programs - Elementary / Secondary	**$8,142,800**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,180,102
200 Personnel Services - Employee Benefits	903,533
300 Purchased Professional and Technical Services	250,933
400 Purchased Property Services	1,125
500 Other Purchased Services	163,132
600 Supplies	32,235
800 Other Objects	2,650
Total Special Programs - Elementary / Secondary	**$2,533,710**
1300 Vocational Education	
500 Other Purchased Services	445,418
Total Vocational Education	**$445,418**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	17,361
200 Personnel Services - Employee Benefits	7,315
300 Purchased Professional and Technical Services	25,228
500 Other Purchased Services	23,355
600 Supplies	1,500
Total Other Instructional Programs - Elementary / Secondary	**$74,759**
Total Instruction	**$11,196,687**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	311,378
200 Personnel Services - Employee Benefits	218,672
300 Purchased Professional and Technical Services	7,251
600 Supplies	1,785
Total Support Services - Students	**$539,086**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	244,743
200 Personnel Services - Employee Benefits	166,496
300 Purchased Professional and Technical Services	22,417
400 Purchased Property Services	696
500 Other Purchased Services	22,088
600 Supplies	51,777

Description	Amount
700 Property	7,700
800 Other Objects	500
Total Support Services - Instructional Staff	**$516,417**
2300 Support Services - Administration	
100 Personnel Services - Salaries	580,923
200 Personnel Services - Employee Benefits	417,195
300 Purchased Professional and Technical Services	66,763
400 Purchased Property Services	3,123
500 Other Purchased Services	30,712
600 Supplies	28,662
800 Other Objects	8,079
Total Support Services - Administration	**$1,135,457**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	100,267
200 Personnel Services - Employee Benefits	63,220
300 Purchased Professional and Technical Services	3,013
500 Other Purchased Services	210
600 Supplies	848
Total Support Services - Pupil Health	**$167,558**
2500 Support Services - Business	
100 Personnel Services - Salaries	131,639
200 Personnel Services - Employee Benefits	90,454
300 Purchased Professional and Technical Services	25,348
400 Purchased Property Services	1,110
500 Other Purchased Services	3,150
600 Supplies	1,690
800 Other Objects	245
Total Support Services - Business	**$253,636**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	613,942
200 Personnel Services - Employee Benefits	468,238
300 Purchased Professional and Technical Services	29,350
400 Purchased Property Services	127,443
500 Other Purchased Services	75,293
600 Supplies	410,085
800 Other Objects	150
Total Operation and Maintenance of Plant Services	**$1,724,501**
2700 Student Transportation Services	
500 Other Purchased Services	550,442
Total Student Transportation Services	**$550,442**
2800 Support Services - Central	
100 Personnel Services - Salaries	140,766
200 Personnel Services - Employee Benefits	103,871
500 Other Purchased Services	5,920

Description	Amount
600 Supplies	200
800 Other Objects	264
Total Support Services - Central	**$251,021**
2900 Other Support Services	
500 Other Purchased Services	9,600
Total Other Support Services	**$9,600**
Total Support Services	**$5,147,718**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	196,110
200 Personnel Services - Employee Benefits	82,424
300 Purchased Professional and Technical Services	81,609
400 Purchased Property Services	6,975
500 Other Purchased Services	57,580
600 Supplies	49,978
700 Property	10,000
800 Other Objects	12,437
Total Student Activities	**$497,113**
Total Operation of Non-Instructional Services	**$497,113**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	54,172
900 Other Uses of Funds	100,000
Total Debt Service / Other Expenditures and Financing Uses	**$154,172**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,367,195
Total Interfund Transfers - Out	**$1,367,195**
5900 Budgetary Reserve	
800 Other Objects	50,000
Total Budgetary Reserve	**$50,000**
Total Other Expenditures and Financing Uses	**$1,571,367**
TOTAL EXPENDITURES	**$18,412,885**

Cash and Short-Term Investments	06/30/2018 Estimate	06/30/2019 Projection
General Fund	972,061	575,949
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	25,495	55,911
Other Capital Projects Fund	8,200,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	35,000	30,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	32,500	32,500
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$9,265,056**	**$694,360**

Long-Term Investments	06/30/2018 Estimate	06/30/2019 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

	06/30/2018 Estimate	06/30/2019 Projection
Long-Term Investments		
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	$9,265,056	$694,360

Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 Projection
General Fund		
0510 Bonds Payable	13,145,000	12,134,000
0520 Extended-Term Financing Agreements Payable	2,385,000	2,285,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	**$15,530,000**	**$14,419,000**
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 Projection
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 Projection
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 Projection
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	**$15,530,000**	**$14,419,000**

Short-Term Payables	06/30/2018 Estimate	06/30/2019 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	**$15,530,000**	**$14,419,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	109,835
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$109,835**
5900 Budgetary Reserve	**50,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$159,835**