

## **MEMORANDUM**

**March 16, 2012**

**TO: BOARD OF SCHOOL DIRECTORS**

**FROM: STACY M. GOBER, BOARD SECRETARY**

**SUBJECT: REGULAR MONTHLY MEETING – March 19, 2012**

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The Regular Meeting of the Board of School Directors of the Bethlehem Area School District for March will be held on *Monday, March 19, 2012, at 7:00 p.m. in the Auditorium of East Hills Middle School, 2005 Chester Avenue, Bethlehem, PA 18020.* The agenda is attached.

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 – March 19, 2012**

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  
*January 11, 2012 – Budget Workshop*  
*February 23, 2012 – Budget Workshop*  
*February 27, 2012 – Regular Board Meeting*
8. Approval of Committee Minutes  
*March 5, 2012 – Board Facilities Committee Minutes*  
*March 5, 2012 – Board Curriculum Committee Minutes*  
*March 12, 2012 – Board Finance Committee Minutes*  
*March 12, 2012 – Board Human Resources Committee Minutes*
9. Financial Report/Payment of Bills  
*Budgetary Transfers – Page 30*  
*Treasurer's Report – Page 31*  
*Monthly Bills – Page 32*  
*Budget Information (Information Only) – Page 33*
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.    *Sodium Chloride Agreement through COSTARS***

**INFORMATION:**

For the 2012-2013 school year, the administration recommends participation in the COSTARS Sodium Chloride (road salt) Agreement for Northampton County. The sodium chloride will be purchased on an as needed basis between August 2012 and July 2012. Participation obligates the District to purchase at least 60 percent of the yearly need. The recommended yearly need for 2012-2013 is 110 tons.

This information was reviewed with the Board at the March 5, 2012, Board Facilities Committee Meeting.

**RECOMMENDATION:**

That the Board of School Directors authorizes the administration to participate in the 2012-2013 COSTARS Sodium Chloride Agreement for Northampton County.

**2. *Elementary School Open Enrollment Policy***

**INFORMATION:**

Since 1975, the Board of School Directors has annually approved the Open Enrollment Policy at the elementary school level. During the current school year, 214 elementary students were initially assigned throughout the district under open enrollment.

In general, parents, students, administrators, and teachers associated with this program are highly satisfied with its implementation. The administration believes that this unique board policy provides meaningful alternatives for parents and their children.

The final decision for approval is based upon assessing the impact of additional students on available space at the receiving school, as well as the effect of the loss of students at the sending school.

This information was reviewed with the Board at the March 5, 2012, Board Curriculum Committee Meeting.

**RECOMMENDATION:**

That the Board of School Directors approves the authorization to continue open enrollment at the elementary level for the 2012-2013 school year as per the attached policy.

## **BETHLEHEM AREA SCHOOL DISTRICT'S ELEMENTARY SCHOOL OPEN ENROLLMENT POLICY**

Parents may request to send their child to an elementary school other than the one that serves their regular attendance area. Requests for open enrollment must be made using a "Petition for Open Enrollment" form, available at their home school. Petitions must be submitted to the Child Accounting Department, 1516 Sycamore Street, Bethlehem, Pennsylvania 18017. Requests will not be accepted earlier than **May 1** or later than **July 2**. Parents moving into the district after July 1 but prior to the end of the first quarter may request open enrollment for their child at the time of registration.

Consideration for open enrollment requests will be determined by the following criteria:

- Space availability in a particular school and grade after resident students are assigned
- Exceptions may be made for fifth grade students who are in good standing and who were accepted for open enrollment in the prior school year.
- Students who have successfully been enrolled in a building under open enrollment in previous years
- Siblings of students who are currently enrolled in the open enrollment school will be given priority consideration. There is no guarantee that all children from one family will be accepted for open enrollment based on the criteria above.
- Requests for open enrollment assignments out of a building will not cause that building's student enrollment to fall below a limit established by the Board of School Directors.
- Parents who elect to apply for open enrollment agree that their child will comply with all of the following conditions:
  - The student will not exceed six tardies.
  - The student will not exceed 10 cumulative days of absence.
  - The student will not have two or more academic failures in one marking period.
  - The student will have no Code of Conduct infractions resulting in suspension.
  - The student will not be picked up late at student dismissal more than three times.Failure to comply with these conditions of open enrollment may result in the child being returned to his/her resident school and will result in the child being denied the open enrollment privilege for the following year.
- **If approved for open enrollment, the open enrollment school will assume that the parents accept the assignment unless the parents notify the open enrollment school otherwise.**

Once a student has been accepted into a building under the open enrollment option, that student will not be permitted to transfer to another building within the district at any time during that school year.

Parents must assume full responsibility for transporting their child.

Parents should seriously consider open enrollment requests to elementary schools where students matriculate into their resident middle school since there is no open enrollment at the secondary level.

Open enrollment is approved for one year only. Parents must reapply each year. Acceptance into a school under open enrollment does not guarantee that a student's entire elementary school career will be spent at that school.

Open enrollment procedures will be reviewed each year.

3. *Agreement with Lehigh University for Use of Stabler Arena for Graduation*

**INFORMATION:**

Annually, the District needs to approve a standard agreement for the use of Stabler Arena for high school graduation services scheduled for June 5 and 6, 2012. The estimated rental fee for June 2012 is \$8,500 for Liberty High School and \$7,300 for Freedom High School plus any actual expenses.

This information was reviewed with the Board at the March 5, 2012, Board Curriculum Committee Meeting.

**RECOMMENDATION:**

That the Board of School Directors approves the Agreement with Lehigh University for the rental of Stabler Arena for 2011-2012 graduation ceremonies at a rate of \$8,500 for Liberty High School and \$7,300 for Freedom High School.

**Account Code: General Fund-2390442 (LHS) Graduation Lease Rental**

**Account Balance: \$8,058 (Pending Board Approval of Budgetary Transfers)**

**Account Code: General Fund-2390442 (FHS) Graduation Lease Rental**

**Account Balance: \$7,300**

**4.     *Student Discipline – #1014145 – Adjudication***

**INFORMATION:**

The Board of School Directors of the Bethlehem Area School District has received and reviewed the following information regarding misconduct by one student in violation of District Policy 233.

**RECOMMENDATION:**

That the Board of School Directors adopts the proposed adjudication relating to Student Number 1014145.

**5.     *Student Discipline – #0972267 – Petition***

**INFORMATION:**

The Board of School Directors of the Bethlehem Area School District has received and reviewed the following petition to return from expulsion from one student.

**RECOMMENDATION:**

That the Board of School Directors adopts the petition relating to Student Number 0972267.

**6.     *Student Discipline – #0965269 – Waiver***

**INFORMATION:**

The Board of School Directors of the Bethlehem Area School District has received and reviewed the following Waiver of Expulsion Hearing and Stipulation regarding misconduct by one student in violation of District Policy 233.

**RECOMMENDATION:**

That the Board of School of School Directors adopts the waiver relating to Student Number 0965269.

**7. *Green Ribbon Schools Program Grant***

**INFORMATION:**

The Green Ribbon Schools Program is a comprehensive recognition program that celebrates schools that have made significant achievements towards increasing environmental and sustainability literacy, reducing the school's environmental footprint, and creating a healthy community for students and staff. Selection is based on the National Green Ribbon Schools three pillars:

Pillar 1: Reduced environmental impact and energy efficiency

Pillar 2: Healthy school environments

Pillar 3: Environmental and sustainability education

Schools will be evaluated based on their progress towards these concepts and a wide variety of green benchmarks including reduced greenhouse gas emissions, food that is locally sourced and sustainable, and curriculum that ensures all students are environmentally and sustainability literate. Broughal Middle School intends to use this funding for greenhouse operation and the curriculum surrounding it, as well as the renewal of the school Dashboard, which collects and relays statistics on the impact of the environmental conservation features of the building.

This item was reviewed with the Board at the March 5, 2012, Board Curriculum Committee Meeting.

**RECOMMENDATION:**

That the administration be authorized to submit an application to the Pennsylvania Department of Education for the Green Ribbon Schools Program Grant on behalf of Broughal Middle School in the amount of \$3,000.

**8.     *Fresh Fruit and Vegetable Program Grant***

**INFORMATION:**

The Fresh Fruit and Vegetable Program is an USDA program that provides funding to schools to make free, fresh fruits and vegetables available to students throughout the school day. The goal of this program is to create a healthier school environment by providing healthier food choices. This can be accomplished by expanding the variety of fruits and vegetables offered, increasing children's fruit and vegetable consumption, and ultimately impacting their present and future health.

This item was reviewed with the Board at the March 5, 2012, Board Curriculum Committee Meeting.

**RECOMMENDATION:**

That the administration be authorized to submit an application to the Fresh Fruit and Vegetable Program for the 2012-2013 school year on behalf of Clearview, Calypso, Donegan, Fountain Hill, Freemansburg, James Buchanan, Lincoln, Marvine, Thomas Jefferson, and William Penn Elementary Schools, and the Pre-K Counts early childhood program.

## 9. *Conference/Staff Trip Attendance*

### RECOMMENDATION:

#### *Staff Attendance*

1. Kathleen Bondi      March 25-28, 2012  
     Janet Tate          Pennsylvania Association Federal Program  
     Audie Torres        Coordinators Conference  
                                  Hershey, Pennsylvania                      Title I = \$3,265.87

|                                                      | Amount    | Balance     |
|------------------------------------------------------|-----------|-------------|
| Estimated Expenses:                                  |           |             |
| For Ms. Bondi                                        |           |             |
| Registration = \$360.00 - Title 1-2280324            | \$ 360.00 | \$ 360.00   |
| Lodging and Meals – Title 1-2280581                  | \$ 656.13 | \$ 700.00   |
| Lodging = 3/nights x \$178.71/night = \$536.13       |           |             |
| Meals = \$40/day x 3/days = \$120.00                 |           |             |
| For Ms. Torres                                       |           |             |
| Registration = \$395.00 – Title 1-2836324            | \$ 395.00 | \$14,004.19 |
| Lodging and Meals – Title 1-2836580                  | \$ 747.37 | \$ 3,308.09 |
| Lodging = 3/nights x \$178.71/night = \$536.13       |           |             |
| Meals = \$40/day x 3 days = \$120.00                 |           |             |
| Transportation = 164.4/miles x \$.555 = \$91.24      |           |             |
| For Ms. Tate                                         |           |             |
| Registration = \$360.00 – Title 1-2834324            | \$ 360.00 | \$ 2,326.50 |
| Lodging, Meals, and Transportation – Title 1-2834581 | \$ 747.37 | \$ 2,924.94 |
| Lodging = 3/nights x \$178.71/night = \$536.13       |           |             |
| Meals = \$40/day x 3/days = \$120.00                 |           |             |
| Transportation = 164.4/miles x \$.555 = \$91.24      |           |             |

### RECOMMENDATION:

|                 |                                  |                                   |
|-----------------|----------------------------------|-----------------------------------|
| 1. Ziad Haddad  | March 7-11, 2012                 |                                   |
| Brandon Hall    | (2 Freedom High School Students) |                                   |
| Brandon Horlick | (2 Liberty High School Students) |                                   |
| Jody Karam      | Wrestling - States               |                                   |
| Brad Kelchner   | Hershey, Pennsylvania            | Athletics 3250580 = \$2,808.89    |
|                 |                                  | Substitute Cost = <u>\$600.00</u> |
|                 |                                  | \$3,414.38                        |

|                                                                           | Amount     | Balance    |
|---------------------------------------------------------------------------|------------|------------|
| Estimated Expenses:                                                       |            |            |
| Lodging/Meals/Transportation                                              | \$2,808.89 | \$9,245.82 |
| Lodging = 3/nights x \$165.39/night<br>x 4/rooms = \$1,984.68             |            |            |
| Meals = 8/people x \$20/day x 4/days = \$640.00                           |            |            |
| *Mr. Haddad is attending but is not receiving meal expense reimbursement. |            |            |
| Transportation = 170.90/miles x \$.555/mile = \$94.85 (FHS)               |            |            |
| 161/miles x \$.555/mile = \$89.36 (LHS)                                   |            |            |
| Substitute Cost = 2/substitutes x 3/days x \$100/day = \$600.00 (LHS)     |            |            |
| Students qualified for this event after the February Board Meeting.       |            |            |

**RECOMMENDATION: (continued)**

- |                   |                                   |                                   |
|-------------------|-----------------------------------|-----------------------------------|
| 2. Reik Foust     | March 13-15, 2012                 |                                   |
| Barbara Glaser    | (12 Freedom High School Students) |                                   |
| Stefanie Goldberg | (2 Liberty High School Students)  |                                   |
| Jeff Zettlemoyer  | Swimming - States                 |                                   |
|                   | Lewisburg, Pennsylvania           | Athletics 3250580 = \$4,372.24    |
|                   |                                   | Substitute Cost = <u>\$400.00</u> |
|                   |                                   | \$4,772.24                        |

|                                                                       | Amount     | Balance    |
|-----------------------------------------------------------------------|------------|------------|
| Estimated Expenses:                                                   |            |            |
| Lodging/Meals                                                         | \$4,372.24 | \$9,245.82 |
| Lodging = \$3,292.24                                                  |            |            |
| 2/nights and 8/rooms = \$2,336.96 (FHS)                               |            |            |
| 2/nights and 3/rooms = \$955.28 (LHS)                                 |            |            |
| (FHS and LHS are staying at two different hotels)                     |            |            |
| Meals = 18/people x \$20/day x 3/days = \$1,080.00                    |            |            |
| Substitute Cost = 2/substitutes x 2/days x \$100/day = \$400.00 (FHS) |            |            |
| Students qualified for this event after the February Board Meeting.   |            |            |

**11. Resignations****RECOMMENDATION:*****A. Instructional***

|    | NAME               | ASSIGNMENT                                      | REASON      | EFFECTIVE      |
|----|--------------------|-------------------------------------------------|-------------|----------------|
| 1. | John, George       | East Hills<br>Science Teacher                   | Retirement  | June 12, 2012  |
| 2. | Kwiatek, Louise    | Miller Heights<br>Reading Specialist            | Retirement  | June 12, 2012  |
| 3. | Liberati, Mariann  | Spring Garden<br>Grade 3 Teacher                | Retirement  | June 12, 2012  |
| 4. | Ramirez, Margarita | Marvine<br>Grade 4 Teacher                      | Retirement  | June 12, 2012  |
| 5. | Rucker, Mary       | Spring Garden<br>Reading Specialist             | Retirement  | June 12, 2012  |
| 6. | Unger, Jamie       | Northeast<br>Grade 6 Teacher                    | Retirement  | June 12, 2012  |
| 7. | Yenca, Catherine   | Nitschmann<br>Mathematics Teacher               | Resignation | March 16, 2012 |
| 8. | Yenca, Timothy     | Freedom<br>Technology Integration<br>Specialist | Resignation | March 16, 2012 |

***B. Noninstructional***

|    | NAME                      | ASSIGNMENT                 | REASON      | EFFECTIVE         |
|----|---------------------------|----------------------------|-------------|-------------------|
| 1. | Schaffer, Erwin, Jr.      | Bus Driver                 | Retirement  | February 20, 2012 |
| 2. | Turner-Bordés,<br>Delores | Bus Driver                 | Resignation | March 7, 2012     |
| 3. | Vertilla, James           | Clearview<br>C-2 Custodian | Retirement  | July 7, 2012      |

***C. Miscellaneous***

|    | NAME           | ASSIGNMENT                                         | REASON      | EFFECTIVE                |
|----|----------------|----------------------------------------------------|-------------|--------------------------|
| 1. | Carter, Yvonne | Freedom<br>(.5) Assistant Track and<br>Field Coach | Resignation | 2011-2012 school<br>year |
| 2. | Downey, Craig  | Nitschmann<br>Assistant Soccer Coach               | Resignation | 2011-2012 school<br>year |

**12. *Terminations*****RECOMMENDATION:*****A. Noninstructional***

|    | NAME                   | ASSIGNMENT                             | REASON      | EFFECTIVE      |
|----|------------------------|----------------------------------------|-------------|----------------|
| 1. | Employee number 105986 | Bus Driver                             | Termination | March 19, 2012 |
| 2. | Employee number 105939 | Nitschmann (.5) Supplemental Custodian | Termination | March 1, 2012  |

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

|    | NAME               | ASSIGNMENT                           | REASON                          | EFFECTIVE                                                                    |
|----|--------------------|--------------------------------------|---------------------------------|------------------------------------------------------------------------------|
| 1. | Clavens, Barbara   | Fountain Hill Grade 1 Teacher        | Family Medical Leave of Absence | January 17, 2012, intermittently, until the end of the 2011-2012 school year |
| 2. | Evans, Michael     | Freedom Social Studies Teacher       | Family Medical Leave of Absence | March 26, 2012, until the end of the day on May 30, 2012                     |
| 3. | Hahn, Amanda       | Fountain Hill Librarian              | Family Medical Leave of Absence | March 19, 2012, until the end of the day on April 4, 2012                    |
| 4. | Liberati, Mariann  | Spring Garden Grade 3 Teacher        | Family Medical Leave of Absence | January 18, 2012, intermittently, until the end of the 2011-2012 school year |
| 5. | O'Connell, Michael | Nitschmann Mathematics Teacher       | Family Medical Leave of Absence | February 3, 2012, intermittently, until the end of the 2011-2012 school year |
| 6. | Rodriguez, Luz     | East Hills Special Education Teacher | Family Medical Leave of Absence | January 25, 2012, intermittently, until the end of the 2011-2012 school year |

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

|    | NAME            | ASSIGNMENT                 | REASON                             | EFFECTIVE                                                        |
|----|-----------------|----------------------------|------------------------------------|------------------------------------------------------------------|
| 7. | Stuart, Nishida | Hanover<br>Grade 1 Teacher | Family Medical<br>Leave of Absence | March 19, 2012, until the<br>end of the 2011-2012<br>school year |

***B. Noninstructional***

|    | NAME                   | ASSIGNMENT                                  | REASON                      | EFFECTIVE                                                              |
|----|------------------------|---------------------------------------------|-----------------------------|------------------------------------------------------------------------|
| 1. | Klotz, Daryl           | Freedom<br>Monitor                          | General Leave of<br>Absence | November 22, 2011, until<br>the end of the day on<br>February 20, 2012 |
| 2. | Transue,<br>Jacqueline | Thomas Jefferson<br>General Kitchen<br>Help | General Leave of<br>Absence | February 13, 2012, until<br>the end of the day on<br>February 27, 2012 |

**14. Nominations****RECOMMENDATION:**

***The following instructional staff has been recalled for the 2011-2012 school year.***

|    | EMPLOYEE      | ASSIGNMENT                                                                 | SALARY                                          | EFFECTIVE      |
|----|---------------|----------------------------------------------------------------------------|-------------------------------------------------|----------------|
| 1. | Patti, Nicole | Nitschmann<br>Mathematics Teacher<br>Temporary<br>Professional<br>Employee | \$44,800, prorated<br>Bachelor's +15,<br>Step 3 | March 15, 2012 |

***A. Instructional***

|    | EMPLOYEE     | ASSIGNMENT                                                                          | SALARY                                 | EFFECTIVE                     |
|----|--------------|-------------------------------------------------------------------------------------|----------------------------------------|-------------------------------|
| 1. | Hoy, William | Freedom/Liberty<br>Technology<br>Integration Specialist<br>Professional<br>Employee | \$50,067, prorated<br>Master's, Step 7 | On or after<br>March 20, 2012 |

**14. Nominations****RECOMMENDATION:**

*The following noninstructional staff has been recalled for the 2011-2012 school year.*

|    | EMPLOYEE             | ASSIGNMENT                                                           | SALARY           | EFFECTIVE      |
|----|----------------------|----------------------------------------------------------------------|------------------|----------------|
| 1. | McCready,<br>Joanne  | Asa Packer<br>Teacher Assistant,<br>Special Education,<br>One-on-One | \$16.60 per hour | March 20, 2012 |
| 2. | Rosario,<br>Betzaida | East Hills<br>Teacher Assistant,<br>Special Education,<br>One-on-One | \$16.10 per hour | March 12, 2012 |

**B. Noninstructional**

|    | EMPLOYEE      | ASSIGNMENT                                                               | SALARY                                                                             | EFFECTIVE                                |
|----|---------------|--------------------------------------------------------------------------|------------------------------------------------------------------------------------|------------------------------------------|
| 1. | Bruno, Edward | District-wide<br>Support Technologist                                    | \$34,335, prorated<br>Noninstructional<br>Meet and Discuss,<br>Category K, Step 10 | March 20, 2012                           |
| 2. | Raub, Barbara | Education Center<br>Business Office<br>0-3 Secretary/Clerk,<br>12 months | \$14.29 per hour                                                                   | Upon completion of<br>required paperwork |

**C. Miscellaneous**

|    | NAME                 | ASSIGNMENT                                   | SALARY  |
|----|----------------------|----------------------------------------------|---------|
| 1. | Weychert, Robert     | Coach – Head Soccer<br>East Hills            | \$2,054 |
| 2. | Rodenbach, Scott     | Coach – Head Soccer<br>Nitschmann            | \$2,419 |
| 3. | Downey, Craig        | Coach – Assistant Softball<br>Nitschmann     | \$1,335 |
| 4. | Sarkozy, Kalman, Jr. | Coach – Assistant Girls Soccer<br>Liberty    | \$4,088 |
| 5. | Biencourt, Pierre    | Coach – Assistant Boys Volleyball<br>Liberty | \$2,456 |

**14. *Nominations*****RECOMMENDATION:*****C. Miscellaneous (continued)***

|    | NAME             | ASSIGNMENT                            | SALARY                                   |
|----|------------------|---------------------------------------|------------------------------------------|
| 6. | Mitchell, Thomas | Data Processing Services              | \$60.00 per hour, not to exceed 15 hours |
| 7. | Jordan, Frank    | Game Help                             | \$18.93 per hour                         |
| 8. | Hyland, Veronica | Freedom<br>Saturday Detention Proctor | \$33.79 per hour                         |

***D. Substitutes***

| INSTRUCTIONAL      | NONINSTRUCTIONAL |
|--------------------|------------------|
| Aristide, Therese  | Rosario, Melissa |
| Billings, Janet    | Sampson, Carol   |
| Giangiobbe, Amanda | Sorathia, Kousar |
| Kemmel, Nancy      |                  |
| Holland, Susan     |                  |
| Nelson, Elaine     |                  |
| O'Brien, Cindy     |                  |
| Ramos, Dana        |                  |
| Schaeffer, Timothy |                  |
| Schaffer, Neal     |                  |
| Stanton, Shannon   |                  |
| Villano, Gina      |                  |

**15. *Reassignments*****RECOMMENDATION:*****A. Instructional***

|    | NAME          | ASSIGNMENT                                 | FROM/TO                                                                                              | EFFECTIVE        |
|----|---------------|--------------------------------------------|------------------------------------------------------------------------------------------------------|------------------|
| 1. | Stehly, Katie | Broughal<br>(.5) Social Studies<br>Teacher | From:<br>\$21,162, prorated<br>Bachelor's, Step 1<br>To:<br>\$21,479, prorated<br>Bachelor's, Step 2 | January 24, 2012 |

**14. *Nominations***

**RECOMMENDATION:**

***D. Substitutes***

| INSTRUCTIONAL    |
|------------------|
| Spengler, Nicole |

**15. Reassignments****RECOMMENDATION:*****B. Noninstructional***

|    | <b>NAME</b>        | <b>FROM/TO</b>                                                                                                                                                                                                                                  | <b>SALARY</b>                                                                      | <b>EFFECTIVE</b> |
|----|--------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|------------------|
| 1. | Molinaro, Sarah    | From:<br>Miller Heights<br>Teacher Assistant<br>General Duty, 3 hours<br>daily<br>To:<br>Miller Heights<br>Teacher Assistant<br>General Duty, 3 hours<br>daily/Farmersville,<br>Child Care Aide,<br>2 hours daily, straight<br>shift, 12 months | Child Care<br>\$10.15 per hour                                                     | March 20, 2012   |
| 2. | Pfeiffer, Charisse | From:<br>Freedom High School,<br>Athletic Office, 10<br>months<br>To:<br>Education Center,<br>Office of Assistant<br>Superintendent for<br>Education; Chief<br>Academic Officer<br>Confidential<br>Secretary                                    | \$44,710, prorated<br>Noninstructional<br>Meet and Discuss,<br>Category I, Step 15 | March 26, 2012   |

**16. *Agreement Between Board of School Directors and Noninstructional Meet and Discuss Employees***

**INFORMATION:**

The Agreement between the Board of School Directors and the Noninstructional Meet and Discuss personnel expired on June 30, 2010.

This item was reviewed with the Board at Executive Session on February 27, 2012, and on March 12, 2012.

**RECOMMENDATION:**

That the Board of School Directors approves the Noninstructional Meet and Discuss Agreement for July 1, 2010, through June 30, 2013.

**17. *Schedule of Meetings for the Board of School Directors***

**INFORMATION:**

The administration has developed the schedule of meetings for the Board of School Directors for July 2012 through June 2013. These meeting dates are subject to change based on prior notice to the public and are in compliance with the Sunshine Law (Act 84 of 1986).

This schedule was reviewed with the Board at the Board Human Resources Committee Meeting on March 12, 2012.

**RECOMMENDATION:**

That the Board of School Directors approves the attached schedule of meetings for July 2012 through June 2013.

**BETHLEHEM AREA SCHOOL DISTRICT  
BOARD OF SCHOOL DIRECTORS  
SCHEDULE OF MEETINGS**

**JULY 2012 THROUGH JUNE 2013**

**July 2012**

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|                 |           |                                                                                                                    |
|-----------------|-----------|--------------------------------------------------------------------------------------------------------------------|
| Monday, July 23 | 6:00 p.m. | Board Facilities Committee Meeting<br>Board Curriculum Committee Meeting<br><i>(Dining Room, Education Center)</i> |
|-----------------|-----------|--------------------------------------------------------------------------------------------------------------------|

**August 2012**

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|                  |           |                                                                                                                      |
|------------------|-----------|----------------------------------------------------------------------------------------------------------------------|
| Monday, August 6 | 6:00 p.m. | Board Finance Committee Meeting<br>Board Human Resources Committee Meeting<br><i>(Dining Room, Education Center)</i> |
|------------------|-----------|----------------------------------------------------------------------------------------------------------------------|

|                   |           |                                                                        |
|-------------------|-----------|------------------------------------------------------------------------|
| Monday, August 13 | 7:00 p.m. | Regular Board Meeting<br><i>(Auditorium, East Hills Middle School)</i> |
|-------------------|-----------|------------------------------------------------------------------------|

**September 2012**

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|                      |           |                                                                                                                    |
|----------------------|-----------|--------------------------------------------------------------------------------------------------------------------|
| Monday, September 10 | 6:00 p.m. | Board Facilities Committee Meeting<br>Board Curriculum Committee Meeting<br><i>(Dining Room, Education Center)</i> |
|----------------------|-----------|--------------------------------------------------------------------------------------------------------------------|

|                      |           |                                                                                                                      |
|----------------------|-----------|----------------------------------------------------------------------------------------------------------------------|
| Monday, September 17 | 6:00 p.m. | Board Finance Committee Meeting<br>Board Human Resources Committee Meeting<br><i>(Dining Room, Education Center)</i> |
|----------------------|-----------|----------------------------------------------------------------------------------------------------------------------|

|                      |           |                                                                        |
|----------------------|-----------|------------------------------------------------------------------------|
| Monday, September 24 | 7:00 p.m. | Regular Board Meeting<br><i>(Auditorium, East Hills Middle School)</i> |
|----------------------|-----------|------------------------------------------------------------------------|

**October 2012**

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|                   |           |                                                                                                                    |
|-------------------|-----------|--------------------------------------------------------------------------------------------------------------------|
| Monday, October 1 | 6:00 p.m. | Board Facilities Committee Meeting<br>Board Curriculum Committee Meeting<br><i>(Dining Room, Education Center)</i> |
|-------------------|-----------|--------------------------------------------------------------------------------------------------------------------|

|                   |           |                                                                                                                      |
|-------------------|-----------|----------------------------------------------------------------------------------------------------------------------|
| Monday, October 8 | 6:00 p.m. | Board Finance Committee Meeting<br>Board Human Resources Committee Meeting<br><i>(Dining Room, Education Center)</i> |
|-------------------|-----------|----------------------------------------------------------------------------------------------------------------------|

|                    |           |                                                                        |
|--------------------|-----------|------------------------------------------------------------------------|
| Monday, October 15 | 7:00 p.m. | Regular Board Meeting<br><i>(Auditorium, East Hills Middle School)</i> |
|--------------------|-----------|------------------------------------------------------------------------|

**BETHLEHEM AREA SCHOOL DISTRICT  
BOARD OF SCHOOL DIRECTORS  
SCHEDULE OF MEETINGS**

**JULY 2012 THROUGH JUNE 2013**

**November 2012**

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|                     |           |                                                                                                                                                                             |
|---------------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Monday, November 5  | 6:00 p.m. | Board Facilities Committee Meeting<br>Board Curriculum Committee Meeting<br><i>(Auditorium, East Hills Middle School<br/>due to Election Day setup at Education Center)</i> |
| Monday, November 12 | 6:00 p.m. | Board Finance Committee Meeting<br>Board Human Resources Committee Meeting<br><i>(Dining Room, Education Center)</i>                                                        |
| Monday, November 19 | 7:00 p.m. | Regular Board Meeting<br><i>(Auditorium, East Hills Middle School)</i>                                                                                                      |

**December 2012**

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|                     |           |                                                                                                |
|---------------------|-----------|------------------------------------------------------------------------------------------------|
| Monday, December 3  | 6:00 p.m. | Reorganization Meeting<br>Combined Committee Meeting<br><i>(Dining Room, Education Center)</i> |
| Monday, December 10 | 7:00 p.m. | Regular Board Meeting<br><i>(Auditorium, East Hills Middle School)</i>                         |

**January 2013**

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|                    |           |                                                                                                                      |
|--------------------|-----------|----------------------------------------------------------------------------------------------------------------------|
| Monday, January 7  | 6:00 p.m. | Board Facilities Committee Meeting<br>Board Curriculum Committee Meeting<br><i>(Dining Room, Education Center)</i>   |
| Monday, January 14 | 6:00 p.m. | Board Finance Committee Meeting<br>Board Human Resources Committee Meeting<br><i>(Dining Room, Education Center)</i> |
| Monday, January 28 | 7:00 p.m. | Regular Board Meeting<br><i>(Auditorium, East Hills Middle School)</i>                                               |

**February 2013**

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|                     |           |                                                                                                                      |
|---------------------|-----------|----------------------------------------------------------------------------------------------------------------------|
| Monday, February 4  | 6:00 p.m. | Board Facilities Committee Meeting<br>Board Curriculum Committee Meeting<br><i>(Dining Room, Education Center)</i>   |
| Monday, February 11 | 6:00 p.m. | Board Finance Committee Meeting<br>Board Human Resources Committee Meeting<br><i>(Dining Room, Education Center)</i> |
| Monday, February 25 | 7:00 p.m. | Regular Board Meeting<br><i>(Auditorium, East Hills Middle School)</i>                                               |

**BETHLEHEM AREA SCHOOL DISTRICT  
BOARD OF SCHOOL DIRECTORS  
SCHEDULE OF MEETINGS**

## JULY 2012 THROUGH JUNE 2013

### March 2013

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|                  |           |                                                                                                               |
|------------------|-----------|---------------------------------------------------------------------------------------------------------------|
| Monday, March 4  | 6:00 p.m. | Board Facilities Committee Meeting<br>Board Curriculum Committee Meeting<br>(Dining Room, Education Center)   |
| Monday, March 11 | 6:00 p.m. | Board Finance Committee Meeting<br>Board Human Resources Committee Meeting<br>(Dining Room, Education Center) |
| Monday, March 18 | 7:00 p.m. | Regular Board Meeting<br>(Auditorium, East Hills Middle School)                                               |

### April 2013

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|                  |           |                                                                                                               |
|------------------|-----------|---------------------------------------------------------------------------------------------------------------|
| Monday, April 8  | 6:00 p.m. | Board Facilities Committee Meeting<br>Board Curriculum Committee Meeting<br>(Dining Room, Education Center)   |
| Monday, April 15 | 6:00 p.m. | Board Finance Committee Meeting<br>Board Human Resources Committee Meeting<br>(Dining Room, Education Center) |
| Monday, April 22 | 7:00 p.m. | Regular Board Meeting<br>(Auditorium, East Hills Middle School)                                               |

### May 2013

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|                |           |                                                                                                                                               |
|----------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Monday, May 6  | 6:00 p.m. | Board Facilities Committee Meeting<br>Board Curriculum Committee Meeting<br>(Dining Room, Education Center)                                   |
| Monday, May 13 | 6:00 p.m. | Board Finance Committee Meeting<br>Board Human Resources Committee Meeting<br>Special Board Meeting<br>(Auditorium, East Hills Middle School) |
| Monday, May 20 | 7:00 p.m. | Regular Board Meeting<br>(Auditorium, East Hills Middle School)                                                                               |

### June 2013

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|                 |           |                                                                                                                                               |
|-----------------|-----------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Monday, June 10 | 6:00 p.m. | Board Facilities Committee Meeting<br>Board Curriculum Committee Meeting<br>(Dining Room, Education Center)                                   |
| Monday, June 17 | 6:00 p.m. | Board Finance Committee Meeting<br>Board Human Resources Committee Meeting<br>Special Board Meeting<br>(Auditorium, East Hills Middle School) |
| Monday, June 24 | 7:00 p.m. | Regular Board Meeting<br>(Auditorium, East Hills Middle School)                                                                               |

**18. *Bethlehem Area Vocational-Technical School General Operating Budget for the 2012-2013 School Year***

**INFORMATION:**

The Bethlehem Area Vocational-Technical School's Proposed General Operating Budget for the 2012-2013 school year has been submitted to the component schools districts for approval. The budget includes administrative services, curriculum and instructional services, management services, instructional materials services, and ancillary programs totaling \$9,892,650. A comparison with the current year is shown herein:

|                                             | <u>Expenditures</u> |
|---------------------------------------------|---------------------|
| Proposed General Operating Budget 2012-2013 | \$ 9,892,650        |
| General Operating Budget 2011-2012          | \$ 9,727,833        |
| Increase                                    | \$ 164,817          |

There is an overall increase in the Bethlehem Area Vocational-Technical School Proposed General Operating Budget for the 2012-2013 school year of 1.69 percent. The total portion of that budget to be withheld from school districts is \$8,299,005 which is an increase of 2 percent. The share for each district will fluctuate based on changes in weighted average daily membership and market value. The Bethlehem Area School District's contribution for the 2012-2013 school year will be \$5,264,953. This is an increase of \$81,238 or 1.57 percent. The cost of the BAVTS operating budget is a cost borne by the General Fund Operating Budget.

This item was reviewed with the Board at the Budget Workshop on February 23, 2012, and the March 12, 2012, Board Finance Committee Meeting.

**RECOMMENDATION:**

That the Board of School Directors approves the Bethlehem Area Vocational-Technical School's General Operating Budget for the 2012-2013 school year as presented in the amount of \$9,892,650 with the Bethlehem Area School District contribution of \$5,264,953.

**19. *Colonial Intermediate Unit 20 General Operating Budget for the 2012-2013 School Year***

**INFORMATION:**

The Colonial Intermediate Unit 20's Proposed General Operating Budget for the 2012-2013 school year has been submitted to the component schools districts for approval. The budget includes administrative services, curriculum and instructional services, management services, instructional materials services, and ancillary programs totaling \$2,973,200. A comparison with the current year is shown herein:

|                                             | <u>Expenditures</u> |
|---------------------------------------------|---------------------|
| Proposed General Operating Budget 2012-2013 | \$2,973,200         |
| General Operating Budget 2011-2012          | \$3,002,620         |
| Increase/(Decrease)                         | (\$ 29,420)         |

The overall decrease in the Colonial Intermediate Unit 20's Proposed General Operating Budget for the 2012-2013 school year is (1%) percent. The total portion of that budget to be withheld from school districts is \$520,440. The share for each district will fluctuate based on changes in weighted average daily memberships and market values. The Bethlehem Area School District's contribution for 2012-2013 will be \$100,302.95. This represents no increase over the prior year.

This item was reviewed with the Board at the February 23, 2012, Budget Workshop and the March 12, 2012, Board Finance Committee Meeting.

**RECOMMENDATION:**

That the Board of School Directors approves the Colonial Intermediate Unit 20's General Operating Budget for the 2012-2013 school year as presented in the amount of \$2,973,200 with the Bethlehem Area School District contribution of \$100,302.95.

**Account Code: General Fund 2900595 Intermediate Unit Payments (2012-2013 Budget)**

**20. *Farmland Lease – Corner of Freemansburg Avenue and Farmersville Road***

**INFORMATION:**

Mr. Dale Koehler and Mrs. Gloria Koehler have requested renew the Rental of Land for Farming Lease, (14.5 Acres), located at the corner of Freemansburg Avenue and Farmersville Road, Bethlehem Township, Bethlehem, for the current season beginning March 19, 2012, through December 31, 2012. They have agreed to pay a rental fee of \$1,500 for the farming season.

This item was reviewed with the Board at the March 12, 2012, Board Finance Committee Meeting.

**RECOMMENDATION:**

That the Board of School Directors authorizes the administration to execute the lease for rental of the Freemansburg land to Mr. Dale Koehler and Mrs. Gloria Koehler for the 2012 season beginning March 19, 2012, through December 31, 2012, at a rental payment of \$1,500.

**21. *Tax Payments for 2012-2013 School Year*****INFORMATION:**

Taxing districts may implement a procedure for the payment of taxes by installments through the adoption of a resolution. The installment plan allows for no discounts, but a penalty of ten percent is added to each installment on the date it becomes delinquent. A maximum of four installment payments are permitted.

This item was reviewed with the Board at the March 12, 2012, Board Finance Committee Meeting.

**RECOMMENDATION:**

That the Board of School Directors authorizes:

- a. That real estate taxes are paid in full will be due and payable according to the following schedule:

| <u>DUE DATE</u>             | <u>PAYMENT TYPE</u>                                |
|-----------------------------|----------------------------------------------------|
| Friday, August 31, 2012     | Discount (2 percent)                               |
| Wednesday, October 31, 2012 | Base (10 percent penalty will be added thereafter) |

That the real estate tax installment plan for the payment of 2012-2013 school taxes be divided into four equal payments with due dates as specified herein. If the installment is not paid and received within this period, a penalty of ten percent will be added to each delinquent installment. No discounts will be allowed on installment payments. Installment payments may not commence after the first installment due date.

INSTALLMENT DUE DATES

|        |                            |
|--------|----------------------------|
| First  | Monday, August 13, 2012    |
| Second | Monday, September 24, 2012 |
| Third  | Monday, November 5, 2012   |
| Fourth | Monday, December 17, 2012  |

- b. That per capita taxes are due and payable in full, according to the following schedule:

| <u>DUE DATE</u>             | <u>PAYMENT TYPE</u>                                |
|-----------------------------|----------------------------------------------------|
| Friday, August 31, 2012     | Discount (2 percent)                               |
| Wednesday, October 31, 2012 | Base (10 percent penalty will be added thereafter) |

**22. *Real Estate Tax Assessment Appeal Settlements***

**INFORMATION:**

The District has been notified that Northampton County have agreed to the following settlement offers related to tax assessment requests for reductions in taxable assessment for the various parcels outlined below. The property owners have prepared a stipulation for each settlement of the appeal reducing the fair market value and the assessed value based on the common level ratio. These stipulations have been reviewed by the District's Solicitor and their execution is recommended.

This item was reviewed with the Board on February 27, 2012, during Executive Session and at the March 12, 2012, Board Finance Committee Meeting.

**RECOMMENDATION:**

That the Board of School Directors approves the amended Stipulations settling real estate tax assessment appeals with the various property tax parcels as noted below:

1. BRE/US Industrial Meridian Penn, No. 2009-11562  
Tax Parcel No. L6-020-007B, Bethlehem Township
2. Distribution Funding, No. 2009-11563  
Tax Parcel No. M7-3-1, Bethlehem Township

**23. *PlanCon Part K: Project Refinancing Authorization Series of 2011***

**INFORMATION:**

In order to recalculate our reimbursement rate, the District must submit to the Pennsylvania Department of Education PlanCon Part K: Project Refinancing for the Series of 2011 Bonds, which partially refunded the 2007 Variable Rate Series. This will establish our temporary reimbursement rate for the bond issue.

This item was reviewed with the Board at the March 12, 2012, Board Finance Committee Meeting.

**RECOMMENDATION:**

That the Board of School Directors authorizes the administration to submit PlanCon Part K: Project Refinancing for the Series of 2011 Bonds, which partially refunded the 2007 Series.

**24. *PlanCon Part K: Project Refinancing Authorization Series A of 2011***

**INFORMATION:**

In order to recalculate our reimbursement rate, the District must submit to the Pennsylvania Department of Education PlanCon Part K: Project Refinancing for the BASD Authority, School Revenue Bonds, Series A of 2011 used to refund the Bethlehem Area School District's Authority Variable Rate Demand Revenue Bonds, Series of 2007. This will establish our temporary reimbursement rate for the bond issues.

This item was reviewed with the Board at the March 12, 2012, Board Finance Committee Meeting.

**RECOMMENDATION:**

That the Board of School Directors authorizes the administration to submit PDE PlanCon Part K: Project Refinancing for the Bethlehem Area School District Authority School Revenue Bonds, Series A of 2011 which refunded the Bethlehem Area School District Authority Variable Rate Demand Revenue Bonds, Series of 2007.

**25. *PlanCon Part K: Project Refinancing Authorization Series of 2012***

**INFORMATION:**

In order to recalculate our reimbursement rate, the District must submit to the Pennsylvania Department of Education PlanCon Part K: Project Refinancing for the Series of 2012 Bonds, which refunded the Series 2001A Fixed Rate Bonds. This will establish our temporary reimbursement rate for the bond issue.

This item was reviewed with the Board at the March 12, 2012, Board Finance Committee Meeting.

**RECOMMENDATION:**

That the Board of School Directors authorizes the administration to submit PlanCon Part K: Project Refinancing for the Series of 2012 Bonds, which partially refunded the Series A of 2001.

**26. *Northeastern Educational Intermediate Unit #19 Service Agreement***

**INFORMATION:**

A service agreement has been presented for approval by Northeastern Educational Intermediate Unit #19 for the provision of special education programs and services as specified within the contract between the Bethlehem Area School District and Northeastern Educational Unit #19.

This item was reviewed with the Board at the March 12, 2012, Board Finance Committee Meeting.

**RECOMMENDATION:**

That the Board of School Directors approves the Northeastern Educational Unit #19 Service Agreement for the provision of special education programs and services for the 2012-2013 school year.

**27. *Close Concession Fund Per Local Audit Recommendation*****INFORMATION:**

As part of the specific findings and recommendations outlined by Gorman & Associates in the 2010-2011 Annual Audit Report, the auditor recommended to close the Concession Fund as it is no longer active.

Beginning with the Fall 2009 sport season, the operation of the concession stand at the stadium was transferred to the joint booster club representing both Freedom and Liberty athletic programs. Prior to this time, the District held full responsibility for all operations of this fund and all financial activity was accounted for and recorded on the financial statements of the District. With this change in 2009, all responsibility for operations, staffing, and financial obligations moved to the boosters. As part of that agreement, the boosters hold full responsibility for all financial concerns related to the stand and receive an annual donation of \$9,000 to support the athletic programs of the Bethlehem Area School District.

Since this activity no longer exists as a District responsibility and there has been no activity in this Fund since June 30, 2009, it is recommended that it be closed effective June 30, 2011. Since the revenue received annually from the boosters was recorded as general fund revenue in the past that will remain unchanged. Additionally, with the change in accounting for the Athletic Fund to be part of the General Fund for accounting purposes in accordance with GASB 54, those funds are aggregated in any case. The balance in the Concession Fund as of June 30, 2012, is \$6,819.

This item was discussed at the February 13, 2012, and March 12, 2012, Board Finance Committee Meetings.

**RECOMMENDATION:**

That the Board of School Directors approves closing the existing Concession Fund as of July 1, 2011, with a balance of \$6,819 in accordance with the local audit recommendation as the fund is no longer active.

*Budgetary Transfers*

**RECOMMENDATION:**

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

***Treasurer's Report***

**RECOMMENDATION:**

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

**Bethlehem Area School District  
Treasurer's Report  
February 29, 2012**

| <b>Fund</b>           | <b>Beginning Balance<br/>January 31, 2012</b> | <b>Receipts</b>         | <b>Disbursements</b>    | <b>Ending Balance<br/>February 29, 2012</b> |
|-----------------------|-----------------------------------------------|-------------------------|-------------------------|---------------------------------------------|
| 10 - General          | 51,523,289.91                                 | 18,377,761.44           | 20,734,895.55           | 49,166,155.80                               |
| 22 - Capital Reserve  | 438,737.46                                    | 394,929.65              | -                       | 833,667.11                                  |
| 29 - Athletics        | 178,471.35                                    | 482,220.83              | 259,810.65              | 400,881.53                                  |
| 30 - Bond Fund        | 341,661.07                                    | -                       | -                       | 341,661.07                                  |
| 50 - Food Service     | 377,438.29                                    | 1,142,954.45            | 1,061,600.94            | 458,791.80                                  |
| 52 - Daycare          | 695,749.51                                    | 337,907.12              | 565,655.50              | 468,001.13                                  |
| 70 - Scholarships     | 175,239.39                                    | 36,215.93               | -                       | 211,455.32                                  |
| 71 - Self Insurance   | 2,004,878.87                                  | 2,468,852.14            | 2,386,851.90            | 2,086,879.11                                |
| 81 - Student Activity | 143,951.54                                    | 18,009.64               | -                       | 161,961.18                                  |
| <b>Total</b>          | <b>\$ 55,879,417.39</b>                       | <b>\$ 23,258,851.20</b> | <b>\$ 25,008,814.54</b> | <b>\$ 54,129,454.05</b>                     |

|                 | <b>Summary of Receipts</b> |                             |                       |                       |                           |                      |                         |                            |                              |                         |
|-----------------|----------------------------|-----------------------------|-----------------------|-----------------------|---------------------------|----------------------|-------------------------|----------------------------|------------------------------|-------------------------|
|                 | <b>10 - General</b>        | <b>22 - Capital Reserve</b> | <b>29 - Athletics</b> | <b>30 - Bond Fund</b> | <b>50 - Food Services</b> | <b>52 - Day Care</b> | <b>70 - Scholarship</b> | <b>71 - Self Insurance</b> | <b>81 - Student Activity</b> | <b>Total</b>            |
| Federal         | 382,140.30                 | -                           | -                     | -                     | 337,031.28                | -                    | -                       | -                          | -                            | 719,171.58              |
| State           | 4,650,256.59               | -                           | -                     | -                     | 22,875.60                 | -                    | -                       | -                          | -                            | 4,673,132.19            |
| Local           | 13,340,294.72              | 394,929.65                  | 482,220.75            | -                     | 783,045.75                | 337,907.10           | 35,606.31               | 2,468,841.74               | 18,009.64                    | 17,860,855.66           |
| Interest Earned | 5,069.83                   | -                           | 0.08                  | -                     | 1.82                      | 0.02                 | 609.62                  | 10.40                      | -                            | 5,691.77                |
| <b>Total</b>    | <b>18,377,761.44</b>       | <b>394,929.65</b>           | <b>482,220.83</b>     | <b>-</b>              | <b>1,142,954.45</b>       | <b>337,907.12</b>    | <b>36,215.93</b>        | <b>2,468,852.14</b>        | <b>18,009.64</b>             | <b>\$ 23,258,851.20</b> |

|                        | <b>Summary of Disbursements</b> |                             |                       |                       |                           |                      |                         |                            |                              |                         |
|------------------------|---------------------------------|-----------------------------|-----------------------|-----------------------|---------------------------|----------------------|-------------------------|----------------------------|------------------------------|-------------------------|
|                        | <b>10 - General</b>             | <b>22 - Capital Reserve</b> | <b>29 - Athletics</b> | <b>30 - Bond Fund</b> | <b>50 - Food Services</b> | <b>52 - Day Care</b> | <b>70 - Scholarship</b> | <b>71 - Self Insurance</b> | <b>81 - Student Activity</b> | <b>Total</b>            |
| Payroll/Benefits       | 6,918,050.99                    | -                           | 215,837.46            | -                     | 215,590.48                | 123,780.52           | -                       | 2,386,851.90               | -                            | 9,860,111.35            |
| Operating Expenditures | 13,573,141.13                   | -                           | 43,973.19             | -                     | 846,010.46                | 441,874.98           | -                       | -                          | -                            | 14,904,999.76           |
| Debt Service           | 243,703.43                      | -                           | -                     | -                     | -                         | -                    | -                       | -                          | -                            | 243,703.43              |
| <b>Total</b>           | <b>20,734,895.55</b>            | <b>-</b>                    | <b>259,810.65</b>     | <b>-</b>              | <b>1,061,600.94</b>       | <b>565,655.50</b>    | <b>-</b>                | <b>2,386,851.90</b>        | <b>-</b>                     | <b>\$ 25,008,814.54</b> |

|                       | <b>Report of Depositories</b> |                     |                        |                     |                  |                   |              |                         |
|-----------------------|-------------------------------|---------------------|------------------------|---------------------|------------------|-------------------|--------------|-------------------------|
|                       | <b>Wells Fargo</b>            | <b>PSDLAF</b>       | <b>Bank of America</b> | <b>PA INVEST</b>    | <b>PLGIT</b>     | <b>KNBT</b>       | <b>BTFCU</b> | <b>Total</b>            |
| 10 - General          | 40,646,373.34                 | 4,291,436.90        | 1,999,513.25           | 2,152,041.41        | 76,790.90        | -                 | -            | 49,166,155.80           |
| 22 - Capital Reserve  | -                             | 833,667.11          | -                      | -                   | -                | -                 | -            | 833,667.11              |
| 29 - Athletics        | -                             | 400,881.53          | -                      | -                   | -                | -                 | -            | 400,881.53              |
| 30 - Bond Fund        | -                             | 341,661.07          | -                      | -                   | -                | -                 | -            | 341,661.07              |
| 50 - Food Service     | -                             | 458,791.80          | -                      | -                   | -                | -                 | -            | 458,791.80              |
| 52 - Daycare          | -                             | 468,001.13          | -                      | -                   | -                | -                 | -            | 468,001.13              |
| 70 - Scholarships     | -                             | 47,408.54           | 45,515.77              | -                   | -                | 118,521.01        | 10.00        | 211,455.32              |
| 71 - Self Insurance   | 630,615.02                    | 1,456,264.09        | -                      | -                   | -                | -                 | -            | 2,086,879.11            |
| 81 - Student Activity | -                             | 161,961.18          | -                      | -                   | -                | -                 | -            | 161,961.18              |
| <b>Total</b>          | <b>41,276,988.36</b>          | <b>8,460,073.35</b> | <b>2,045,029.02</b>    | <b>2,152,041.41</b> | <b>76,790.90</b> | <b>118,521.01</b> | <b>10.00</b> | <b>\$ 54,129,454.05</b> |

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**  
**February 29, 2012**

| <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 | 01/10/12             | 04/17/12             | 100                    | \$24,000,000.00           | \$24,000,000.00        | 0.200%               |                     | \$12,887.67                |
|                          | PLGIT                      | First Place Bank CD                   | 08/24/11             | 08/24/12             | 365                    | \$248,000.00              | \$248,000.00           | 0.550%               |                     | \$1,012.72                 |
|                          | PLGIT                      | Israel Discount Bank of NY CD         | 08/24/11             | 08/24/12             | 365                    | \$248,000.00              | \$248,000.00           | 0.550%               |                     | \$1,012.72                 |
|                          | PLGIT                      | Onewest Bank CD                       | 08/24/11             | 08/24/12             | 365                    | \$248,000.00              | \$248,000.00           | 0.510%               |                     | \$939.07                   |
|                          | PLGIT                      | Privatebank & Trust Co CD             | 08/24/11             | 08/24/12             | 365                    | \$248,000.00              | \$248,000.00           | 0.500%               |                     | \$933.44                   |
| <b>General Total</b>     |                            |                                       |                      |                      |                        | <u>\$24,992,000.00</u>    | <u>\$24,992,000.00</u> |                      |                     | <u>\$16,785.62</u>         |
| Bond                     |                            |                                       |                      |                      |                        |                           |                        |                      |                     |                            |
|                          |                            | None                                  |                      |                      |                        |                           |                        |                      |                     |                            |
| <b>Bond Total</b>        |                            |                                       |                      |                      |                        | <u>\$0.00</u>             | <u>\$0.00</u>          |                      |                     | <u>\$0.00</u>              |
| Scholarship              |                            |                                       |                      |                      |                        |                           |                        |                      |                     |                            |
|                          | Bank of Amer               | Certificate of Deposit                | 12/02/11             | 08/30/12             | 270                    | \$45,515.77               | \$45,515.77            | 0.300%               |                     | \$136.56                   |
|                          | KNBT                       | Ready Access CD                       | 05/27/11             | 06/28/12             | 390                    | \$118,521.01              | \$118,521.01           | 0.350%               |                     | \$449.39                   |
| <b>Scholarship Total</b> |                            |                                       |                      |                      |                        | <u>\$164,036.78</u>       | <u>\$164,036.78</u>    |                      |                     | <u>\$585.95</u>            |

***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 02/01/2012 To 02/29/2012

fabrdco4

| Account Description                                                                                                                                                                                                | Current Budget       | Period To Date<br>Exp/Rcvd | Year To Date<br>Exp/Rcvd | Year To Date<br>Encumbrances | % Used       | Available<br>Funds   |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------|----------------------------|--------------------------|------------------------------|--------------|----------------------|
| <b>100 - REG PROG ELEM/SECONDARY</b>                                                                                                                                                                               |                      |                            |                          |                              |              |                      |
| 100 SALARY                                                                                                                                                                                                         | 51,875,120.55        | 3,913,170.75               | 25,296,332.96            | 0.00                         | 48.76        | 26,578,787.59        |
| 200 EMPLOYEE BENEFITS                                                                                                                                                                                              | 24,417,058.00        | 646,615.61                 | 4,862,579.09             | 0.00                         | 19.91        | 19,554,478.91        |
| 300 PURCHASED PROF & TECH                                                                                                                                                                                          | 441,756.00           | 362,677.18                 | 1,088,786.10             | 0.00                         | 246.46 **    | -647,030.10          |
| 400 PURCHASED PROPERTY SVC                                                                                                                                                                                         | 574,204.77           | 4,606.40                   | 167,566.79               | 23,670.49                    | 33.30        | 382,967.49           |
| 500 OTHER PURCHASED SVCS                                                                                                                                                                                           | 8,858,623.95         | 1,379,015.85               | 5,813,754.13             | 0.00                         | 65.62        | 3,044,869.82         |
| 600 SUPPLIES                                                                                                                                                                                                       | 1,229,390.59         | 46,126.26                  | 752,077.03               | 18,261.56                    | 62.66        | 459,052.00           |
| 700 PROPERTY                                                                                                                                                                                                       | 129,235.39           | 4,828.86                   | 62,768.32                | 17,758.50                    | 62.31        | 48,708.57            |
| 800 OTHER OBJECTS                                                                                                                                                                                                  | 1,061.00             | 299.00                     | 516.00                   | 0.00                         | 48.63        | 545.00               |
| <b>Total</b>                                                                                                                                                                                                       | <b>87,526,450.25</b> | <b>6,357,339.91</b>        | <b>38,044,380.42</b>     | <b>59,690.55</b>             | <b>43.53</b> | <b>49,422,379.28</b> |
| ** IU20 Partial Hospitalization costs are recorded to 1100-322 temporarily until the end of the year when the actual expenses will be reconciled to the actual accounts based on student attendance/participation. |                      |                            |                          |                              |              |                      |
| <b>100 - SPEC PROG ELEMEN/SECOND</b>                                                                                                                                                                               |                      |                            |                          |                              |              |                      |
| 100 SALARY                                                                                                                                                                                                         | 9,748,954.57         | 803,037.41                 | 5,106,405.40             | 0.00                         | 52.37        | 4,642,549.17         |
| 200 EMPLOYEE BENEFITS                                                                                                                                                                                              | 4,441,281.00         | 129,467.70                 | 825,858.86               | 0.00                         | 18.59        | 3,615,422.14         |
| 300 PURCHASED PROF & TECH                                                                                                                                                                                          | 5,372,964.00         | 248,887.67                 | 2,020,978.72             | 0.00                         | 37.61        | 3,351,985.28         |
| 400 PURCHASED PROPERTY SVC                                                                                                                                                                                         | 6,607.52             | 80.00                      | 5,978.75                 | 963.14                       | 105.06 (1)   | -334.37              |
| 500 OTHER PURCHASED SVCS                                                                                                                                                                                           | 2,367,327.00         | 249,720.23                 | 1,055,313.01             | 0.00                         | 44.57        | 1,312,013.99         |
| 600 SUPPLIES                                                                                                                                                                                                       | 200,116.79           | 16,960.66                  | 49,291.55                | 10,605.00                    | 29.93        | 140,220.24           |
| 700 PROPERTY                                                                                                                                                                                                       | 66,324.61            | 2,140.54                   | 15,154.63                | 3,087.99                     | 27.50        | 48,081.99            |
| 800 OTHER OBJECTS                                                                                                                                                                                                  | 20,450.00            | 0.00                       | 950.00                   | 125.00                       | 5.25         | 19,375.00            |
| <b>Total</b>                                                                                                                                                                                                       | <b>22,224,025.49</b> | <b>1,450,294.21</b>        | <b>9,079,930.92</b>      | <b>14,781.13</b>             | <b>40.92</b> | <b>13,129,313.44</b> |
| <b>100 - VOCATIONAL EDUCATION</b>                                                                                                                                                                                  |                      |                            |                          |                              |              |                      |
| 100 SALARY                                                                                                                                                                                                         | 1,827,530.00         | 147,519.97                 | 897,966.33               | 0.00                         | 49.13        | 929,563.67           |
| 200 EMPLOYEE BENEFITS                                                                                                                                                                                              | 814,664.00           | 23,844.90                  | 145,057.82               | 0.00                         | 17.80        | 669,606.18           |
| 400 PURCHASED PROPERTY SVC                                                                                                                                                                                         | 13,500.00            | 148.45                     | 9,684.04                 | 173.72                       | 73.02        | 3,642.24             |
| 500 OTHER PURCHASED SVCS                                                                                                                                                                                           | 5,183,794.92         | 409,242.00                 | 3,683,256.81             | 1,500,537.00                 | 100.00       | 1.11                 |
| 600 SUPPLIES                                                                                                                                                                                                       | 82,944.56            | 1,757.75                   | 52,315.95                | 1,978.43                     | 65.45        | 28,650.18            |
| 700 PROPERTY                                                                                                                                                                                                       | 4,612.50             | 0.00                       | 2,543.22                 | 1,939.06                     | 97.17        | 130.22               |
| <b>Total</b>                                                                                                                                                                                                       | <b>7,927,045.98</b>  | <b>582,513.07</b>          | <b>4,790,824.17</b>      | <b>1,504,628.21</b>          | <b>79.41</b> | <b>1,631,593.60</b>  |
| <b>100 - OTHER INSTRUCTION PROG</b>                                                                                                                                                                                |                      |                            |                          |                              |              |                      |

# Condensed IV Board Summary Report

From 02/01/2012 To 02/29/2012

fabrdco4

| Account                              | Description            | Current Budget      | Period To Date<br>Exp/Rcvd | Year To Date<br>Exp/Rcvd | Year To Date<br>Encumbrances | % Used        | Available<br>Funds  |
|--------------------------------------|------------------------|---------------------|----------------------------|--------------------------|------------------------------|---------------|---------------------|
| 100                                  | SALARY                 | 529,324.00          | 42,802.91                  | 253,176.92               | 0.00                         | 47.83         | 276,147.08          |
| 200                                  | EMPLOYEE BENEFITS      | 222,690.00          | 6,807.36                   | 39,356.46                | 0.00                         | 17.67         | 183,333.54          |
| 300                                  | PURCHASED PROF & TECH  | 1,576,374.00        | 294,488.48                 | 904,203.88               | 0.00                         | 57.35         | 672,170.12          |
| 400                                  | PURCHASED PROPERTY SVC | 330.00              | 0.00                       | 0.00                     | 0.00                         | 0.00          | 330.00              |
| 500                                  | OTHER PURCHASED SVCS   | 72,614.00           | 5,908.10                   | 33,892.43                | 0.00                         | 46.67         | 38,721.57           |
| 600                                  | SUPPLIES               | 14,812.00           | 451.59                     | 6,994.81                 | 0.00                         | 47.22         | 7,817.19            |
| 800                                  | OTHER OBJECTS          | 0.00                | 62.00                      | 62.00                    | 0.00                         | 0.00          | (2) -62.00          |
| <b>Total</b>                         |                        | <b>2,416,144.00</b> | <b>350,520.44</b>          | <b>1,237,686.50</b>      | <b>0.00</b>                  | <b>51.22</b>  | <b>1,178,457.50</b> |
| <b>100 - NONPUBLIC SCHOOL PGMS</b>   |                        |                     |                            |                          |                              |               |                     |
| 300                                  | PURCHASED PROF & TECH  | 17,500.00           | 0.00                       | 0.00                     | 0.00                         | 0.00          | 17,500.00           |
| <b>Total</b>                         |                        | <b>17,500.00</b>    | <b>0.00</b>                | <b>0.00</b>              | <b>0.00</b>                  | <b>0.00</b>   | <b>17,500.00</b>    |
| <b>100 - ADULT EDUCATION PROGRAM</b> |                        |                     |                            |                          |                              |               |                     |
| 100                                  | SALARY                 | 4,635.00            | 0.00                       | 946.14                   | 0.00                         | 20.41         | 3,688.86            |
| 200                                  | EMPLOYEE BENEFITS      | 741.00              | 0.00                       | 154.22                   | 0.00                         | 20.81         | 586.78              |
| 300                                  | PURCHASED PROF & TECH  | 500.00              | 0.00                       | 386.25                   | 0.00                         | 77.25         | 113.75              |
| 500                                  | OTHER PURCHASED SVCS   | 100.00              | 0.00                       | 0.00                     | 0.00                         | 0.00          | 100.00              |
| 600                                  | SUPPLIES               | 1,265.00            | 0.00                       | 42.75                    | 0.00                         | 3.37          | 1,222.25            |
| <b>Total</b>                         |                        | <b>7,241.00</b>     | <b>0.00</b>                | <b>1,529.36</b>          | <b>0.00</b>                  | <b>21.12</b>  | <b>5,711.64</b>     |
| <b>100 - COMMUNITY/JR COLLEGE ED</b> |                        |                     |                            |                          |                              |               |                     |
| 500                                  | OTHER PURCHASED SVCS   | 2,126,035.00        | 344,327.66                 | 1,609,543.47             | 516,491.53                   | 100.00        | 0.00                |
| 600                                  | SUPPLIES               | 0.00                | 0.00                       | 0.00                     | 0.00                         | 0.00          | 0.00                |
| <b>Total</b>                         |                        | <b>2,126,035.00</b> | <b>344,327.66</b>          | <b>1,609,543.47</b>      | <b>516,491.53</b>            | <b>100.00</b> | <b>0.00</b>         |
| <b>100 - PRE-K</b>                   |                        |                     |                            |                          |                              |               |                     |
| 100                                  | SALARY                 | 453,782.00          | 19,626.97                  | 161,679.28               | 0.00                         | 35.62         | 292,102.72          |
| 200                                  | EMPLOYEE BENEFITS      | 128,028.00          | 3,137.18                   | 25,586.69                | 0.00                         | 19.98         | 102,441.31          |
| 300                                  | PURCHASED PROF & TECH  | 4,800.00            | 480.00                     | 2,880.00                 | 0.00                         | 60.00         | 1,920.00            |
| 400                                  | PURCHASED PROPERTY SVC | 25,200.00           | 2,100.00                   | 17,285.16                | 161.72                       | 69.23         | 7,753.12            |
| 500                                  | OTHER PURCHASED SVCS   | 3,000.00            | 207.20                     | 1,585.04                 | 0.00                         | 52.83         | 1,414.96            |

# Condensed IV Board Summary Report

From 02/01/2012 To 02/29/2012

fabrdco4

| Account Description            | Current Budget        | Period To Date<br>Exp/Rcvd | Year To Date<br>Exp/Rcvd | Year To Date<br>Encumbrances | % Used       | Available<br>Funds   |
|--------------------------------|-----------------------|----------------------------|--------------------------|------------------------------|--------------|----------------------|
| 600 SUPPLIES                   | 9,396.00              | 2,183.77                   | 6,873.55                 | 0.00                         | 73.15        | 2,522.45             |
| 800 OTHER OBJECTS              | 2,000.00              | 0.00                       | 0.00                     | 0.00                         | 0.00         | 2,000.00             |
| <b>Total</b>                   | <b>626,206.00</b>     | <b>27,735.12</b>           | <b>215,889.72</b>        | <b>161.72</b>                | <b>34.50</b> | <b>410,154.56</b>    |
| <b>Function 1000 -</b>         |                       |                            |                          |                              |              |                      |
| <b>Total Expenditure</b>       | <b>122,870,647.72</b> | <b>9,112,730.41</b>        | <b>54,979,784.56</b>     | <b>2,095,753.14</b>          | <b>46.45</b> | <b>65,795,110.02</b> |
| <b>Total Other Expenditure</b> | <b>0.00</b>           | <b>0.00</b>                | <b>0.00</b>              | <b>0.00</b>                  | <b>0.00</b>  | <b>0.00</b>          |
| <b>Total Revenue</b>           | <b>0.00</b>           | <b>0.00</b>                | <b>0.00</b>              | <b>0.00</b>                  | <b>0.00</b>  | <b>0.00</b>          |
| <b>Total Other Revenue</b>     | <b>0.00</b>           | <b>0.00</b>                | <b>0.00</b>              | <b>0.00</b>                  | <b>0.00</b>  | <b>0.00</b>          |
|                                | <b>122,870,647.72</b> | <b>9,112,730.41</b>        | <b>54,979,784.56</b>     | <b>2,095,753.14</b>          | <b>46.45</b> | <b>65,795,110.02</b> |

# Condensed IV Board Summary Report

From 02/01/2012 To 02/29/2012

fabrdco4

| Account Description                  | Current Budget      | Period To Date<br>Exp/Rcvd | Year To Date<br>Exp/Rcvd | Year To Date<br>Encumbrances | % Used       | Available<br>Funds  |
|--------------------------------------|---------------------|----------------------------|--------------------------|------------------------------|--------------|---------------------|
| <b>100 - SUPPORT SVCS-STUDENTS</b>   |                     |                            |                          |                              |              |                     |
| 100 SALARY                           | 5,009,301.00        | 373,623.65                 | 2,645,209.51             | 0.00                         | 52.80        | 2,364,091.49        |
| 200 EMPLOYEE BENEFITS                | 2,215,909.00        | 60,390.95                  | 432,855.50               | 0.00                         | 19.53        | 1,783,053.50        |
| 300 PURCHASED PROF & TECH            | 23,380.00           | 12,160.40                  | 26,453.85                | 0.00                         | 113.14 (3)   | -3,073.85           |
| 400 PURCHASED PROPERTY SVC           | 16,392.00           | 164.26                     | 15,761.97                | 1,771.19                     | 106.96 (6)   | -1,141.16           |
| 500 OTHER PURCHASED SVCS             | 20,473.97           | 1,242.58                   | 4,519.44                 | 0.00                         | 22.07        | 15,954.53           |
| 600 SUPPLIES                         | 18,061.00           | 1,700.48                   | 13,190.94                | 894.55                       | 77.98        | 3,975.51            |
| 700 PROPERTY                         | 2,840.00            | 2,840.00                   | 2,840.00                 | 0.00                         | 100.00       | 0.00                |
| 800 OTHER OBJECTS                    | 11,746.90           | 0.00                       | 11,450.90                | 0.00                         | 97.48        | 296.00              |
| <b>Total</b>                         | <b>7,318,103.87</b> | <b>452,122.32</b>          | <b>3,152,282.11</b>      | <b>2,665.74</b>              | <b>43.11</b> | <b>4,163,156.02</b> |
| <b>100 - SUPPORT SERVICES-INSTRU</b> |                     |                            |                          |                              |              |                     |
| 100 SALARY                           | 3,375,619.67        | 260,293.50                 | 1,839,841.67             | 0.00                         | 54.50        | 1,535,778.00        |
| 200 EMPLOYEE BENEFITS                | 1,420,807.39        | 42,077.44                  | 296,054.48               | 0.00                         | 20.83        | 1,124,752.91        |
| 300 PURCHASED PROF & TECH            | 177,935.00          | 3,453.19                   | 107,423.12               | 125.00                       | 60.44        | 70,386.88           |
| 400 PURCHASED PROPERTY SVC           | 937,502.00          | 612.96                     | 777,506.90               | 2,153.44                     | 83.16        | 157,841.66          |
| 500 OTHER PURCHASED SVCS             | 57,889.96           | 578.38                     | 7,684.85                 | 376.84                       | 13.92        | 49,828.27           |
| 600 SUPPLIES                         | 419,089.01          | 13,878.42                  | 220,992.93               | 16,504.05                    | 56.66        | 181,592.03          |
| 700 PROPERTY                         | 52,613.00           | 165.00                     | 27,630.41                | 1,465.00                     | 55.30        | 23,517.59           |
| 800 OTHER OBJECTS                    | 9,906.35            | 1.53                       | 9,414.35                 | 605.00                       | 101.14 (8)   | -113.00             |
| <b>Total</b>                         | <b>6,451,362.38</b> | <b>321,060.42</b>          | <b>3,286,548.71</b>      | <b>21,229.33</b>             | <b>51.27</b> | <b>3,143,584.34</b> |
| <b>100 - SUPPORT SERVICES-ADMIN</b>  |                     |                            |                          |                              |              |                     |
| 100 SALARY                           | 5,677,976.00        | 432,631.65                 | 3,664,374.27             | 0.00                         | 64.53        | 2,013,601.73        |
| 200 EMPLOYEE BENEFITS                | 2,562,017.00        | 70,647.50                  | 611,841.09               | 0.00                         | 23.88        | 1,950,175.91        |
| 300 PURCHASED PROF & TECH            | 1,043,617.00        | 116,462.38                 | 676,591.22               | 0.00                         | 64.83        | 367,025.78          |
| 400 PURCHASED PROPERTY SVC           | 69,885.58           | 491.07                     | 58,389.18                | 8,838.22                     | 96.19        | 2,658.18            |
| 500 OTHER PURCHASED SVCS             | 246,019.50          | 6,470.53                   | 131,590.90               | 6,301.34                     | 56.04        | 108,127.26          |
| 600 SUPPLIES                         | 80,643.00           | 2,228.28                   | 56,728.70                | 3,512.36                     | 74.70        | 20,401.94           |
| 700 PROPERTY                         | 18,196.94           | 85.00                      | 353.79                   | 0.00                         | 1.94         | 17,843.15           |
| 800 OTHER OBJECTS                    | 75,120.30           | 185.00                     | 40,913.25                | 0.00                         | 54.46        | 34,207.05           |

# Condensed IV Board Summary Report

From 02/01/2012 To 02/29/2012

fabrdco4

| Account Description                 | Current Budget      | Period To Date<br>Exp/Rcvd | Year To Date<br>Exp/Rcvd | Year To Date<br>Encumbrances | % Used       | Available<br>Funds  |
|-------------------------------------|---------------------|----------------------------|--------------------------|------------------------------|--------------|---------------------|
| <b>Total</b>                        | <b>9,773,475.32</b> | <b>629,201.41</b>          | <b>5,240,782.40</b>      | <b>18,651.92</b>             | <b>53.81</b> | <b>4,514,041.00</b> |
| <b>100 - SUPP SVC-PUBLIC HEALTH</b> |                     |                            |                          |                              |              |                     |
| 100 SALARY                          | 1,149,888.00        | 93,358.89                  | 591,145.98               | 0.00                         | 51.40        | 558,742.02          |
| 200 EMPLOYEE BENEFITS               | 507,508.00          | 15,125.78                  | 94,917.31                | 0.00                         | 18.70        | 412,590.69          |
| 300 PURCHASED PROF & TECH           | 24,600.00           | 283.34                     | 4,993.33                 | 0.00                         | 20.29        | 19,606.67           |
| 400 PURCHASED PROPERTY SVC          | 4,000.00            | 0.00                       | 1,384.04                 | 197.72                       | 39.54        | 2,418.24            |
| 500 OTHER PURCHASED SVCS            | 7,200.00            | 84.65                      | 2,027.94                 | 0.00                         | 28.16        | 5,172.06            |
| 600 SUPPLIES                        | 25,080.66           | 5,523.54                   | 22,096.76                | 1,000.00                     | 92.08        | 1,983.90            |
| 700 PROPERTY                        | 1,891.93            | 0.00                       | 0.00                     | 0.00                         | 0.00         | 1,891.93            |
| <b>Total</b>                        | <b>1,720,168.59</b> | <b>114,376.20</b>          | <b>716,565.36</b>        | <b>1,197.72</b>              | <b>41.72</b> | <b>1,002,405.51</b> |
| <b>100 - SUPP SERVICES-BUSINESS</b> |                     |                            |                          |                              |              |                     |
| 100 SALARY                          | 768,101.00          | 60,290.87                  | 494,022.21               | 0.00                         | 64.31        | 274,078.79          |
| 200 EMPLOYEE BENEFITS               | 397,102.00          | 10,193.24                  | 79,218.07                | 0.00                         | 19.94        | 317,883.93          |
| 300 PURCHASED PROF & TECH           | 231,681.00          | 5,620.00                   | 41,438.32                | 0.00                         | 17.88        | 190,242.68          |
| 400 PURCHASED PROPERTY SVC          | 185,695.00          | 3,998.30                   | 187,763.70               | 25,299.82                    | 114.73 (7)   | -27,368.52          |
| 500 OTHER PURCHASED SVCS            | 90,340.00           | 4,337.60                   | 46,161.68                | 5,538.46                     | 57.22        | 38,639.86           |
| 600 SUPPLIES                        | 48,500.00           | 211.95                     | 22,526.18                | 863.20                       | 48.22        | 25,110.62           |
| 700 PROPERTY                        | 4,500.00            | 0.00                       | 0.00                     | 2,538.27                     | 56.40        | 1,961.73            |
| 800 OTHER OBJECTS                   | 123,118.00          | 1,363.05                   | 16,644.80                | 0.00                         | 13.51        | 106,473.20          |
| <b>Total</b>                        | <b>1,849,037.00</b> | <b>86,015.01</b>           | <b>887,774.96</b>        | <b>34,239.75</b>             | <b>49.86</b> | <b>927,022.29</b>   |
| <b>100 - OP/MAINT PLANT SVCS</b>    |                     |                            |                          |                              |              |                     |
| 100 SALARY                          | 6,719,025.00        | 496,744.07                 | 3,927,492.95             | 0.00                         | 58.45        | 2,791,532.05        |
| 200 EMPLOYEE BENEFITS               | 2,804,736.00        | 80,079.71                  | 644,816.54               | 0.00                         | 22.99        | 2,159,919.46        |
| 300 PURCHASED PROF & TECH           | 426,195.00          | 9,580.15                   | 107,594.47               | 22,901.88                    | 30.61        | 295,698.65          |
| 400 PURCHASED PROPERTY SVC          | 4,425,097.00        | 151,289.57                 | 1,850,076.64             | 134,073.23                   | 44.83        | 2,440,947.13        |
| 500 OTHER PURCHASED SVCS            | 412,561.00          | 50.00                      | 390,927.07               | 6,924.64                     | 96.43        | 14,709.29           |
| 600 SUPPLIES                        | 2,097,518.39        | 144,802.87                 | 679,034.50               | 32,577.52                    | 33.92        | 1,385,906.37        |
| 700 PROPERTY                        | 32,702.23           | 2,963.34                   | 19,459.75                | 15,711.03                    | 107.54 (4)   | -2,468.55           |
| 800 OTHER OBJECTS                   | 1,100.00            | 0.00                       | 950.00                   | 0.00                         | 86.36        | 150.00              |

# Condensed IV Board Summary Report

From 02/01/2012 To 02/29/2012

fabrdco4

| Account Description                  | Current Budget       | Period To Date<br>Exp/Rcvd | Year To Date<br>Exp/Rcvd | Year To Date<br>Encumbrances | % Used       | Available<br>Funds  |
|--------------------------------------|----------------------|----------------------------|--------------------------|------------------------------|--------------|---------------------|
| <b>Total</b>                         | <b>16,918,934.62</b> | <b>885,509.71</b>          | <b>7,620,351.92</b>      | <b>212,188.30</b>            | <b>46.29</b> | <b>9,086,394.40</b> |
| <b>100 - STUDENT TRANSP SERVICES</b> |                      |                            |                          |                              |              |                     |
| 100 SALARY                           | 2,788,348.00         | 254,910.68                 | 1,614,529.34             | 0.00                         | 57.90        | 1,173,818.66        |
| 200 EMPLOYEE BENEFITS                | 1,211,679.00         | 41,035.96                  | 259,740.56               | 0.00                         | 21.43        | 951,938.44          |
| 300 PURCHASED PROF & TECH            | 33,242.00            | 12,795.38                  | 19,613.47                | 11,000.00                    | 92.09        | 2,628.53            |
| 400 PURCHASED PROPERTY SVC           | 75,992.00            | 1,031.92                   | 37,027.67                | 161.72                       | 48.93        | 38,802.61           |
| 500 OTHER PURCHASED SVCS             | 1,063,439.71         | 6,037.10                   | 113,519.92               | 8,530.86                     | 11.47        | 941,388.93          |
| 600 SUPPLIES                         | 925,195.00           | 84,785.68                  | 495,425.32               | 19,482.45                    | 55.65        | 410,287.23          |
| 700 PROPERTY                         | 2,000.00             | 0.00                       | 507.00                   | 0.00                         | 25.35        | 1,493.00            |
| 800 OTHER OBJECTS                    | 186.00               | 0.00                       | 186.00                   | 0.00                         | 100.00       | 0.00                |
| <b>Total</b>                         | <b>6,100,081.71</b>  | <b>400,596.72</b>          | <b>2,540,549.28</b>      | <b>39,175.03</b>             | <b>42.29</b> | <b>3,520,357.40</b> |
| <b>300 - SUPPORT SVCS-CENTRAL</b>    |                      |                            |                          |                              |              |                     |
| 100 SALARY                           | 1,187,969.00         | 75,081.82                  | 646,472.97               | 0.00                         | 54.41        | 541,496.03          |
| 200 EMPLOYEE BENEFITS                | 505,382.00           | 12,306.56                  | 108,338.14               | 0.00                         | 21.43        | 397,043.86          |
| 300 PURCHASED PROF & TECH            | 173,390.00           | 18,327.88                  | 109,224.89               | 2,525.00                     | 64.45        | 61,640.11           |
| 400 PURCHASED PROPERTY SVC           | 301,650.68           | 90,298.26                  | 299,587.99               | 3,301.36                     | 100.41 (9)   | -1,238.67           |
| 500 OTHER PURCHASED SVCS             | 631,121.80           | -77,956.15                 | 137,820.32               | 105,840.10                   | 38.60        | 387,461.38          |
| 600 SUPPLIES                         | 88,990.00            | 0.00                       | 76,607.91                | 969.40                       | 87.17        | 11,412.69           |
| 700 PROPERTY                         | 105,978.00           | 1,570.14                   | 6,361.24                 | 0.00                         | 6.00         | 99,616.76           |
| 800 OTHER OBJECTS                    | 1,135.45             | 200.00                     | 1,050.00                 | 0.00                         | 92.47        | 85.45               |
| <b>Total</b>                         | <b>2,995,616.93</b>  | <b>119,828.51</b>          | <b>1,385,463.46</b>      | <b>112,635.86</b>            | <b>50.00</b> | <b>1,497,517.61</b> |
| <b>500 - OTHER SUPPORT SERVICES</b>  |                      |                            |                          |                              |              |                     |
| 500 OTHER PURCHASED SVCS             | 102,449.00           | 0.00                       | 99,678.22                | 0.00                         | 97.29        | 2,770.78            |
| <b>Total</b>                         | <b>102,449.00</b>    | <b>0.00</b>                | <b>99,678.22</b>         | <b>0.00</b>                  | <b>97.29</b> | <b>2,770.78</b>     |

# Condensed IV Board Summary Report

From 02/01/2012 To 02/29/2012

fabrdco4

| Account Description     | Current Budget | Period To Date<br>Exp/Rcvd | Year To Date<br>Exp/Rcvd | Year To Date<br>Encumbrances | % Used | Available<br>Funds |
|-------------------------|----------------|----------------------------|--------------------------|------------------------------|--------|--------------------|
| Function 2000 -         |                |                            |                          |                              |        |                    |
| Total Expenditure       | 53,229,229.42  | 3,008,710.30               | 24,929,996.42            | 441,983.65                   | 47.66  | 27,857,249.35      |
| 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               |
|                         | 53,229,229.42  | 3,008,710.30               | 24,929,996.42            | 441,983.65                   | 47.66  | 27,857,249.35      |

# Condensed IV Board Summary Report

From 02/01/2012-02/29/2012

fabrdco4

| Account Description             | Current Budget      | Period To Date<br>Exp/Rcvd | Year To Date<br>Exp/Rcvd | Year To Date<br>Encumbrances | % Used       | Available<br>Funds |
|---------------------------------|---------------------|----------------------------|--------------------------|------------------------------|--------------|--------------------|
| <b>100 - FOOD SERVICES</b>      |                     |                            |                          |                              |              |                    |
| 400 PURCHASED PROPERTY SVC      | 0.00                | 0.00                       | 0.00                     | 0.00                         | 0.00         | 0.00               |
| <b>Total</b>                    | <b>0.00</b>         | <b>0.00</b>                | <b>0.00</b>              | <b>0.00</b>                  | <b>0.00</b>  | <b>0.00</b>        |
| <b>200 - STUDENT ACTIVITIES</b> |                     |                            |                          |                              |              |                    |
| 100 SALARY                      | 1,189,146.00        | 187,621.99                 | 798,110.54               | 0.00                         | 67.11        | 391,035.46         |
| 200 EMPLOYEE BENEFITS           | 247,237.12          | 26,602.74                  | 115,929.48               | 0.00                         | 46.89        | 131,307.64         |
| 300 PURCHASED PROF & TECH       | 158,895.00          | 25,204.01                  | 133,342.80               | 0.00                         | 83.92        | 25,552.20          |
| 400 PURCHASED PROPERTY SVC      | 21,716.00           | 0.00                       | 10,516.84                | 496.16                       | 50.71        | 10,703.00          |
| 500 OTHER PURCHASED SVCS        | 94,137.50           | 232.33                     | 77,370.52                | -141.04                      | 82.03        | 16,908.02          |
| 600 SUPPLIES                    | 84,605.00           | 21,731.44                  | 105,972.49               | 2,342.17                     | 128.02 (10)  | -23,709.66         |
| 700 PROPERTY                    | 4,675.00            | 0.00                       | 4,475.00                 | 598.00                       | 108.51 (11)  | -398.00            |
| 800 OTHER OBJECTS               | 17,045.00           | 2,670.00                   | 11,874.00                | 0.00                         | 69.66        | 5,171.00           |
| <b>Total</b>                    | <b>1,817,456.62</b> | <b>264,062.51</b>          | <b>1,257,591.67</b>      | <b>3,295.29</b>              | <b>69.37</b> | <b>556,569.66</b>  |
| <b>300 - COMMUNITY SERVICES</b> |                     |                            |                          |                              |              |                    |
| 100 SALARY                      | 853.08              | 0.00                       | 853.08                   | 0.00                         | 100.00       | 0.00               |
| 200 EMPLOYEE BENEFITS           | 138.85              | 0.00                       | 138.85                   | 0.00                         | 100.00       | 0.00               |
| 300 PURCHASED PROF & TECH       | 2,480.00            | 500.00                     | 500.00                   | 0.00                         | 20.16        | 1,980.00           |
| 500 OTHER PURCHASED SVCS        | 127,304.29          | 0.00                       | 116,474.29               | 0.00                         | 91.49        | 10,830.00          |
| 600 SUPPLIES                    | 4,607.02            | 0.00                       | 18.33                    | 57.00                        | 1.63         | 4,531.69           |
| <b>Total</b>                    | <b>135,383.24</b>   | <b>500.00</b>              | <b>117,984.55</b>        | <b>57.00</b>                 | <b>87.19</b> | <b>17,341.69</b>   |
| <b>Function 3000 -</b>          |                     |                            |                          |                              |              |                    |
| <b>Total Expenditure</b>        | <b>1,952,839.86</b> | <b>264,562.51</b>          | <b>1,375,576.22</b>      | <b>3,352.29</b>              | <b>70.60</b> | <b>573,911.35</b>  |
| <b>Total Other Expenditure</b>  | <b>0.00</b>         | <b>0.00</b>                | <b>0.00</b>              | <b>0.00</b>                  | <b>0.00</b>  | <b>0.00</b>        |
| <b>Total Revenue</b>            | <b>0.00</b>         | <b>0.00</b>                | <b>0.00</b>              | <b>0.00</b>                  | <b>0.00</b>  | <b>0.00</b>        |
| <b>Total Other Revenue</b>      | <b>0.00</b>         | <b>0.00</b>                | <b>0.00</b>              | <b>0.00</b>                  | <b>0.00</b>  | <b>0.00</b>        |
|                                 | <b>1,952,839.86</b> | <b>264,562.51</b>          | <b>1,375,576.22</b>      | <b>3,352.29</b>              | <b>70.61</b> | <b>573,911.35</b>  |

# Condensed IV Board Summary Report

From 02/01/2012-02/29/2012

fabrdco4

| Account Description                      | Current Budget    | Period To Date<br>Exp/Rcvd | Year To Date<br>Exp/Rcvd | Year To Date<br>Encumbrances | % Used        | Available<br>Funds |
|------------------------------------------|-------------------|----------------------------|--------------------------|------------------------------|---------------|--------------------|
| <b>100 - ARCH &amp; ENGINEER IMPROVE</b> |                   |                            |                          |                              |               |                    |
| 300 PURCHASED PROF & TECH                | 16,500.00         | 0.00                       | 0.00                     | 16,500.00                    | 100.00        | 0.00               |
| <b>Total</b>                             | <b>16,500.00</b>  | <b>0.00</b>                | <b>0.00</b>              | <b>16,500.00</b>             | <b>100.00</b> | <b>0.00</b>        |
| <b>100 - EXISTING BLDG IMPROVE</b>       |                   |                            |                          |                              |               |                    |
| 300 PURCHASED PROF & TECH                | 0.00              | 0.00                       | 0.00                     | 0.00                         | 0.00          | 0.00               |
| 400 PURCHASED PROPERTY SVC               | 223,348.00        | 16,926.75                  | 216,823.00               | 0.00                         | 97.07         | 6,525.00           |
| <b>Total</b>                             | <b>223,348.00</b> | <b>16,926.75</b>           | <b>216,823.00</b>        | <b>0.00</b>                  | <b>97.07</b>  | <b>6,525.00</b>    |
| <b>Function 4000 -</b>                   |                   |                            |                          |                              |               |                    |
| <b>Total Expenditure</b>                 | <b>239,848.00</b> | <b>16,926.75</b>           | <b>216,823.00</b>        | <b>16,500.00</b>             | <b>97.27</b>  | <b>6,525.00</b>    |
| <b>Total Other Expenditure</b>           | <b>0.00</b>       | <b>0.00</b>                | <b>0.00</b>              | <b>0.00</b>                  | <b>0.00</b>   | <b>0.00</b>        |
| <b>Total Revenue</b>                     | <b>0.00</b>       | <b>0.00</b>                | <b>0.00</b>              | <b>0.00</b>                  | <b>0.00</b>   | <b>0.00</b>        |
| <b>Total Other Revenue</b>               | <b>0.00</b>       | <b>0.00</b>                | <b>0.00</b>              | <b>0.00</b>                  | <b>0.00</b>   | <b>0.00</b>        |
|                                          | <b>239,848.00</b> | <b>16,926.75</b>           | <b>216,823.00</b>        | <b>16,500.00</b>             | <b>97.27</b>  | <b>6,525.00</b>    |

# Condensed IV Board Summary Report

From 02/01/2012 To 02/29/2012

fabrdco4

| Account Description                            | Current Budget       | Period To Date<br>Exp/Rcvd | Year To Date<br>Exp/Rcvd | Year To Date<br>Encumbrances | % Used        | Available<br>Funds    |
|------------------------------------------------|----------------------|----------------------------|--------------------------|------------------------------|---------------|-----------------------|
| <b>100 - DEBT SERVICE</b>                      |                      |                            |                          |                              |               |                       |
| 800 OTHER OBJECTS                              | 14,229,422.00        | 331,777.52                 | 8,439,938.76             | 0.00                         | 59.31         | 5,789,483.24          |
| 900 OTHER USES OF FUNDS                        | 9,724,967.00         | 0.00                       | 9,198,961.10             | 0.00                         | 94.59         | 526,005.90            |
| <b>Total</b>                                   | <b>23,954,389.00</b> | <b>331,777.52</b>          | <b>17,638,899.86</b>     | <b>0.00</b>                  | <b>73.63</b>  | <b>6,315,489.14</b>   |
| <b>200 - INTERFUND TRANSFERS-ATHLETIC FUND</b> |                      |                            |                          |                              |               |                       |
| 900 OTHER USES OF FUNDS                        | 0.00                 | 0.00                       | 0.00                     | 0.00                         | 0.00          | 0.00                  |
| <b>Total</b>                                   | <b>0.00</b>          | <b>0.00</b>                | <b>0.00</b>              | <b>0.00</b>                  | <b>0.00</b>   | <b>0.00</b>           |
| <b>300 - SUSPENSE ACCOUNT</b>                  |                      |                            |                          |                              |               |                       |
| 200 EMPLOYEE BENEFITS                          | 0.00                 | 2,159,552.44               | 16,419,887.93            | 0.00                         | 0.00          | -16,419,887.93        |
| 600 SUPPLIES                                   | 0.00                 | 0.00                       | 0.00                     | 0.00                         | 0.00          | 0.00                  |
| 800 OTHER OBJECTS                              | 0.00                 | 0.00                       | 0.00                     | 0.00                         | 0.00          | 0.00                  |
| <b>Total</b>                                   | <b>0.00</b>          | <b>2,159,552.44</b>        | <b>16,419,887.93</b>     | <b>0.00</b>                  | <b>0.00</b>   | <b>-16,419,887.93</b> |
| <b>409 - BUDGETARY RESERVE</b>                 |                      |                            |                          |                              |               |                       |
| 800 OTHER OBJECTS                              | 1,562,310.00         | 0.00                       | 0.00                     | 0.00                         | 0.00          | 1,562,310.00          |
| <b>Total</b>                                   | <b>1,562,310.00</b>  | <b>0.00</b>                | <b>0.00</b>              | <b>0.00</b>                  | <b>0.00</b>   | <b>1,562,310.00</b>   |
| <b>Function 5000 -</b>                         |                      |                            |                          |                              |               |                       |
| <b>Total Expenditure</b>                       | <b>0.00</b>          | <b>0.00</b>                | <b>0.00</b>              | <b>0.00</b>                  | <b>0.00</b>   | <b>0.00</b>           |
| <b>Total Other Expenditure</b>                 | <b>25,516,699.00</b> | <b>2,491,329.96</b>        | <b>34,058,787.79</b>     | <b>0.00</b>                  | <b>133.48</b> | <b>-8,542,088.79</b>  |
| <b>Total Revenue</b>                           | <b>0.00</b>          | <b>0.00</b>                | <b>0.00</b>              | <b>0.00</b>                  | <b>0.00</b>   | <b>0.00</b>           |
| <b>Total Other Revenue</b>                     | <b>0.00</b>          | <b>0.00</b>                | <b>0.00</b>              | <b>0.00</b>                  | <b>0.00</b>   | <b>0.00</b>           |
|                                                | <b>25,516,699.00</b> | <b>2,491,329.96</b>        | <b>34,058,787.79</b>     | <b>0.00</b>                  | <b>133.48</b> | <b>-8,542,088.79</b>  |

Grand Totals Expenditures

|                         |                |               |                |              |        |               |
|-------------------------|----------------|---------------|----------------|--------------|--------|---------------|
| Total Expenditure       | 178,292,565.00 | 12,402,929.97 | 81,502,180.20  | 2,557,589.08 | 47.14  | 94,232,795.72 |
| Total Other Expenditure | 25,516,699.00  | 2,491,329.96  | 34,058,787.79  | 0.00         | 133.48 | -8,542,088.79 |
| Total All Expenditures  | 203,809,264.00 | 14,894,259.93 | 115,560,967.99 | 2,557,589.08 | 57.95  | 85,690,706.93 |
| 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 All Revenues      | 0.00           | 0.00          | 0.00           | 0.00         | 0.00   | 0.00          |
|                         | 203,809,264.00 | 14,894,259.93 | 115,560,967.99 | 2,557,589.08 | 57.95  | 85,690,706.93 |

# Condensed IV Board Summary Report

From 02/01/2012 To 02/29/2012

fabrdco4

| Account Description          | Current Budget  | Period To Date<br>Exp/Rcvd | Year To Date<br>Exp/Rcvd | Year To Date<br>Encumbrances | % Used | Available<br>Funds |
|------------------------------|-----------------|----------------------------|--------------------------|------------------------------|--------|--------------------|
| 100                          |                 |                            |                          |                              |        |                    |
| 6111 CURRENT REAL ESTATE TAX | -122,058,800.00 | -70,471.28                 | -120,782,097.82          | 0.00                         | 98.95  | -1,276,702.18      |
| 6112 INTERIM REAL EXTATE TAX | -1,215,000.00   | -6,901.81                  | -10,186.79               | 0.00                         | 0.83   | -1,204,813.21      |
| 6113 PUBLIC UTILITY REALTY   | -179,000.00     | 0.00                       | -179,570.10              | 0.00                         | 100.31 | 570.10             |
| 6114 PAY IN LIEU -ST/LOCAL   | -265,319.00     | 0.00                       | -209,104.24              | 0.00                         | 78.81  | -56,214.76         |
| 6120 CURRENT PER CAP 679     | -230,000.00     | 0.00                       | 19.60                    | 0.00                         | -0.00  | -230,019.60        |
| 6141 CURR ACT 511 PC FLAT    | -230,000.00     | -1,911.24                  | -434,650.74              | 0.00                         | 188.97 | 204,650.74         |
| 6143 CURRENT 511 - LST       | -295,000.00     | -43,846.12                 | -221,617.65              | 0.00                         | 75.12  | -73,382.35         |
| 6151 CURRENT ACT 511 EIT     | -11,500,000.00  | -2,139,263.87              | -8,256,542.96            | 0.00                         | 71.79  | -3,243,457.04      |
| 6153 CURR ACT 511 REAL EST   | -1,500,000.00   | -389,049.98                | -950,769.78              | 0.00                         | 63.38  | -549,230.22        |
| 6157 CURRENT 511 MERCANTILE  | -2,750,000.00   | 0.00                       | -60,465.01               | 0.00                         | 2.19   | -2,689,534.99      |
| 6211 DISC TAKEN CURR RE TAX  | 2,518,725.00    | 0.00                       | 0.00                     | 0.00                         | 0.00   | 2,518,725.00       |
| 6411 DELINQUENT REAL ESTATE  | -3,400,000.00   | -149,261.40                | -1,850,657.07            | 0.00                         | 54.43  | -1,549,342.93      |
| 6420 DELINQUENT PC SECT 679  | -60,000.00      | -3,621.56                  | -61,989.77               | 0.00                         | 103.31 | 1,989.77           |
| 6457 DEL ACT 511 MERC TAXES  | -430,000.00     | -30,572.38                 | -338,472.11              | 0.00                         | 78.71  | -91,527.89         |
| 6510 INTEREST ON INVESTMENTS | -250,000.00     | -11,632.29                 | -69,373.84               | 0.00                         | 27.74  | -180,626.16        |
| 6620 DAILY SALES-NON-REIMBUR | 0.00            | 0.00                       | -498.96                  | 0.00                         | 0.00   | 498.96             |
| 6631 SPECIAL FUNCTIONS       | 0.00            | 0.00                       | -2,133.56                | 0.00                         | 0.00   | 2,133.56           |
| 6710 ADMISSIONS              | -139,500.00     | -14,593.00                 | -139,751.00              | 0.00                         | 100.17 | 251.00             |
| 6740 FEES                    | -55,000.00      | -528.38                    | -18,457.77               | 0.00                         | 33.55  | -36,542.23         |
| 6790 OTHER DIST ACTIVITY     | -245,000.00     | 0.00                       | -320.00                  | 0.00                         | 0.13   | -244,680.00        |
| 6829 STATE REV RECEIVED INTR | -155,000.00     | 0.00                       | 0.00                     | 0.00                         | 0.00   | -155,000.00        |
| 6831 FED REV RECEIVED OTHER  | -75,000.00      | 0.00                       | 0.00                     | 0.00                         | 0.00   | -75,000.00         |
| 6832 FED PASS THRU IDEA FUND | -1,906,151.00   | 0.00                       | 0.00                     | 0.00                         | 0.00   | -1,906,151.00      |
| 6839 FED REV OTHER INTER     | -238,200.00     | 0.00                       | 0.00                     | -431.16                      | 0.18   | -237,768.84        |
| 6910 LEASE RENTAL INCOME     | -85,000.00      | -7,848.92                  | -143,586.07              | -10,106.04                   | 180.81 | 68,692.11          |
| 6917 Trans 3rd Party Revenue | 0.00            | -1,877.33                  | -4,207.42                | -13,633.66                   | 0.00   | 17,841.08          |
| 6920 CONTRIBUTION & DONATION | -192,116.00     | -112,014.96                | -192,175.58              | 0.00                         | 100.03 | 59.58              |
| 6940 TUITION FROM PATRONS    | 0.00            | 0.00                       | -22.00                   | 0.00                         | 0.00   | 22.00              |
| 6941 REGULAR SCH TUITION     | -130,000.00     | -3,552.24                  | -162,623.04              | -624.70                      | 125.57 | 33,247.74          |
| 6942 SUMMER SCHOOL TUITION   | -80,000.00      | 0.00                       | -11,105.00               | 0.00                         | 13.88  | -68,895.00         |
| 6943 ADULT EDUCATION TUITION | -45,000.00      | -17.95                     | -24,766.95               | -3,124.15                    | 61.98  | -17,108.90         |

# Condensed IV Board Summary Report

From 02/01/2012 To 02/29/2012

fabrdco4

| Account Description          | Current Budget         | Period To Date<br>Exp/Rcvd | Year To Date<br>Exp/Rcvd | Year To Date<br>Encumbrances | % Used       | Available<br>Funds    |
|------------------------------|------------------------|----------------------------|--------------------------|------------------------------|--------------|-----------------------|
| 6944 RECEIPTS OTHER LEAS IN  | -200,000.00            | -5,255.53                  | -177,039.57              | -30,157.53                   | 103.59       | 7,197.10              |
| 6980 REV FROM COMMUNITY SERV | 0.00                   | 0.00                       | -59.19                   | -14.32                       | 0.00         | 73.51                 |
| 6990 MISCELLANEOUS REVENUE   | -115,000.00            | -962.03                    | -33,213.68               | -2,924.83                    | 31.42        | -78,861.49            |
| 6991 REFUNDS OF PRIOR YR EXP | -535,000.00            | 0.00                       | -791,889.69              | 0.00                         | 148.01       | 256,889.69            |
| <b>Total</b>                 | <b>-146,040,361.00</b> | <b>-2,993,182.27</b>       | <b>-135,127,327.76</b>   | <b>-61,016.39</b>            | <b>92.56</b> | <b>-10,852,016.85</b> |

  

|                                      |                        |                      |                        |                   |              |                       |
|--------------------------------------|------------------------|----------------------|------------------------|-------------------|--------------|-----------------------|
| <b>Function 6000 - Local Revenue</b> |                        |                      |                        |                   |              |                       |
| <b>Total Expenditure</b>             | 0.00                   | 0.00                 | 0.00                   | 0.00              | 0.00         | 0.00                  |
| <b>Total Other Expenditure</b>       | 0.00                   | 0.00                 | 0.00                   | 0.00              | 0.00         | 0.00                  |
| <b>Total Revenue</b>                 | -146,040,361.00        | -2,993,182.27        | -135,127,327.76        | -61,016.39        | 92.56        | -10,852,016.85        |
| <b>Total Other Revenue</b>           | 0.00                   | 0.00                 | 0.00                   | 0.00              | 0.00         | 0.00                  |
|                                      | <b>-146,040,361.00</b> | <b>-2,993,182.27</b> | <b>-135,127,327.76</b> | <b>-61,016.39</b> | <b>92.56</b> | <b>-10,852,016.85</b> |

# Condensed IV Board Summary Report

From 02/01/2012 To 02/29/2012

fabrdco4

| Account Description             | Current Budget        | Period To Date<br>Exp/Rcvd | Year To Date<br>Exp/Rcvd | Year To Date<br>Encumbrances | % Used       | Available<br>Funds    |
|---------------------------------|-----------------------|----------------------------|--------------------------|------------------------------|--------------|-----------------------|
| <b>000 REVENUE STATE SOURCE</b> |                       |                            |                          |                              |              |                       |
| 7110 BASIC EDUCATION            | -27,031,830.00        | -3,904,161.00              | -15,616,644.00           | 0.00                         | 57.77        | -11,415,186.00        |
| 7160 TUITION ORPHANS & CHILD    | -380,000.00           | 0.00                       | 0.00                     | 0.00                         | 0.00         | -380,000.00           |
| 7220 VOCATIONAL EDUCATION       | -70,000.00            | 0.00                       | -15,281.00               | 0.00                         | 21.83        | -54,719.00            |
| 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                       | -3,950,906.00            | 0.00                         | 60.00        | -2,633,937.00         |
| 7291 ED ASSISTANCE PGM-TUTOR    | -595,650.00           | 0.00                       | 0.00                     | 0.00                         | 0.00         | -595,650.00           |
| 7292 PRE-K COUNTS               | 0.00                  | -49,743.06                 | -298,141.68              | 0.00                         | 0.00         | 298,141.68            |
| 7310 TRANSPORT (REG & ADDTL)    | -2,370,421.00         | 0.00                       | -1,233,010.00            | 0.00                         | 52.01        | -1,137,411.00         |
| 7320 RENT & SINK FUND PYMT      | -2,172,243.00         | -405,960.53                | -411,440.68              | 0.00                         | 18.94        | -1,760,802.32         |
| 7330 HEALTH SERVICES  ACT 25    | -365,000.00           | 0.00                       | -347,895.04              | 0.00                         | 95.31        | -17,104.96            |
| 7340 ST PROP TAX REDUCTION      | -4,715,051.00         | 0.00                       | -4,715,051.35            | 0.00                         | 100.00       | 0.35                  |
| 7501 PA ACCOUNTABILITY GRANT    | -665,439.00           | 0.00                       | -665,439.00              | 0.00                         | 100.00       | 0.00                  |
| 7599 OTH STATE REV              | -150,000.00           | 0.00                       | -81,026.34               | 0.00                         | 54.01        | -68,973.66            |
| 7810 STATE SHARE SS & MED       | -3,598,458.00         | -290,392.00                | -2,323,136.00            | 0.00                         | 64.55        | -1,275,322.00         |
| 7820 STATE SHARE RETIRE CONT    | -3,698,980.00         | 0.00                       | -609,837.88              | 0.00                         | 16.48        | -3,089,142.12         |
| <b>Total</b>                    | <b>-52,399,915.00</b> | <b>-4,650,256.59</b>       | <b>-30,267,808.97</b>    | <b>0.00</b>                  | <b>57.76</b> | <b>-22,132,106.03</b> |

|                                             |                       |                      |                       |             |              |                       |
|---------------------------------------------|-----------------------|----------------------|-----------------------|-------------|--------------|-----------------------|
| <b>Function 7000 - REVENUE STATE SOURCE</b> |                       |                      |                       |             |              |                       |
| <b>Total Expenditure</b>                    | <b>0.00</b>           | <b>0.00</b>          | <b>0.00</b>           | <b>0.00</b> | <b>0.00</b>  | <b>0.00</b>           |
| <b>Total Other Expenditure</b>              | <b>0.00</b>           | <b>0.00</b>          | <b>0.00</b>           | <b>0.00</b> | <b>0.00</b>  | <b>0.00</b>           |
| <b>Total Revenue</b>                        | <b>-52,399,915.00</b> | <b>-4,650,256.59</b> | <b>-30,267,808.97</b> | <b>0.00</b> | <b>57.76</b> | <b>-22,132,106.03</b> |
| <b>Total Other Revenue</b>                  | <b>0.00</b>           | <b>0.00</b>          | <b>0.00</b>           | <b>0.00</b> | <b>0.00</b>  | <b>0.00</b>           |
|                                             | <b>-52,399,915.00</b> | <b>-4,650,256.59</b> | <b>-30,267,808.97</b> | <b>0.00</b> | <b>57.76</b> | <b>-22,132,106.03</b> |

# Condensed IV Board Summary Report

From 02/01/2012 To 02/29/2012

fabrdco4

| Account Description                    | Current Budget       | Period To Date<br>Exp/Rcvd | Year To Date<br>Exp/Rcvd | Year To Date<br>Encumbrances | % Used       | Available<br>Funds   |
|----------------------------------------|----------------------|----------------------------|--------------------------|------------------------------|--------------|----------------------|
| <b>100</b>                             |                      |                            |                          |                              |              |                      |
| 8110 PAYMENTS FED IMPACTED             | -50,000.00           | -7,907.58                  | -45,228.62               | 0.00                         | 90.45        | -4,771.38            |
| 8390 OTH RESTRICT FED GRANT            | 0.00                 | 0.00                       | -1,353.68                | 0.00                         | 0.00         | 1,353.68             |
| 8514 NCLB - TITLE I                    | -3,198,698.00        | -212,288.64                | -1,438,660.04            | 0.00                         | 44.97        | -1,760,037.96        |
| 8515 NCLB - TITLE II                   | -850,000.00          | -51,712.71                 | -435,990.55              | 0.00                         | 51.29        | -414,009.45          |
| 8516 NCLB - TITLE III                  | -295,000.00          | 0.00                       | -98,856.05               | 0.00                         | 33.51        | -196,143.95          |
| 8517 NCLB - TITLE IV-21ST CE           | -585,000.00          | -99,844.17                 | -136,048.94              | 0.00                         | 23.25        | -448,951.06          |
| 8580 CHILD CARE & DEV GRANT            | -170,290.00          | 0.00                       | -23,505.49               | 0.00                         | 13.80        | -146,784.51          |
| 8690 OTH RESTRICT FED GRANT            | -30,000.00           | 0.00                       | 0.00                     | 0.00                         | 0.00         | -30,000.00           |
| 8703 ARRA-TITLE 1 PARTS A &            | 0.00                 | 0.00                       | -11,251.93               | 0.00                         | 0.00         | 11,251.93            |
| 8704 ARRA-TITLE 1 SCHOOL IMP           | 0.00                 | 0.00                       | -20,784.63               | 0.00                         | 0.00         | 20,784.63            |
| 8810 SBAP                              | -95,000.00           | 0.00                       | 0.00                     | 0.00                         | 0.00         | -95,000.00           |
| 8820 MED ASSIST REIMB ADM              | -55,000.00           | -10,387.20                 | -55,730.99               | 0.00                         | 101.32       | 730.99               |
| <b>Total</b>                           | <b>-5,328,988.00</b> | <b>-382,140.30</b>         | <b>-2,267,410.92</b>     | <b>0.00</b>                  | <b>42.54</b> | <b>-3,061,577.08</b> |
| <b>Function 8000 - Federal Revenue</b> |                      |                            |                          |                              |              |                      |
| <b>Total Expenditure</b>               | <b>0.00</b>          | <b>0.00</b>                | <b>0.00</b>              | <b>0.00</b>                  | <b>0.00</b>  | <b>0.00</b>          |
| <b>Total Other Expenditure</b>         | <b>0.00</b>          | <b>0.00</b>                | <b>0.00</b>              | <b>0.00</b>                  | <b>0.00</b>  | <b>0.00</b>          |
| <b>Total Revenue</b>                   | <b>-5,328,988.00</b> | <b>-382,140.30</b>         | <b>-2,267,410.92</b>     | <b>0.00</b>                  | <b>42.54</b> | <b>-3,061,577.08</b> |
| <b>Total Other Revenue</b>             | <b>0.00</b>          | <b>0.00</b>                | <b>0.00</b>              | <b>0.00</b>                  | <b>0.00</b>  | <b>0.00</b>          |
|                                        | <b>-5,328,988.00</b> | <b>-382,140.30</b>         | <b>-2,267,410.92</b>     | <b>0.00</b>                  | <b>42.54</b> | <b>-3,061,577.08</b> |

# Condensed IV Board Summary Report

From 02/01/2012 To 02/29/2012

fabrdco4

| Account Description                  | Current Budget         | Period To Date<br>Exp/Rcvd | Year To Date<br>Exp/Rcvd | Year To Date<br>Encumbrances | % Used          | Available<br>Funds    |
|--------------------------------------|------------------------|----------------------------|--------------------------|------------------------------|-----------------|-----------------------|
| <b>100</b>                           |                        |                            |                          |                              |                 |                       |
| 9310 GENERAL FUND TRANSFERS          | 0.00                   | 0.00                       | 0.00                     | 0.00                         | 0.00            | 0.00                  |
| 9400 SALE OF FIXED ASSETS            | -30,000.00             | 0.00                       | -3,751.92                | 0.00                         | 12.50           | -26,248.08            |
| 9990 INSURANCE RECOVERIES            | -10,000.00             | 0.00                       | -38,998.97               | 0.00                         | 389.98          | 28,998.97             |
| <b>Total</b>                         | <b>-40,000.00</b>      | <b>0.00</b>                | <b>-42,750.89</b>        | <b>0.00</b>                  | <b>3,100.19</b> | <b>2,750.89</b>       |
| <b>Function 9000 - Other Revenue</b> |                        |                            |                          |                              |                 |                       |
| <b>Total Expenditure</b>             | <b>0.00</b>            | <b>0.00</b>                | <b>0.00</b>              | <b>0.00</b>                  | <b>0.00</b>     | <b>0.00</b>           |
| <b>Total Other Expenditure</b>       | <b>0.00</b>            | <b>0.00</b>                | <b>0.00</b>              | <b>0.00</b>                  | <b>0.00</b>     | <b>0.00</b>           |
| <b>Total Revenue</b>                 | <b>0.00</b>            | <b>0.00</b>                | <b>0.00</b>              | <b>0.00</b>                  | <b>0.00</b>     | <b>0.00</b>           |
| <b>Total Other Revenue</b>           | <b>-40,000.00</b>      | <b>0.00</b>                | <b>-42,750.89</b>        | <b>0.00</b>                  | <b>106.88</b>   | <b>2,750.89</b>       |
|                                      | <b>-40,000.00</b>      | <b>0.00</b>                | <b>-42,750.89</b>        | <b>0.00</b>                  | <b>106.88</b>   | <b>2,750.89</b>       |
| <b>Grand Totals Revenue</b>          |                        |                            |                          |                              |                 |                       |
| <b>Total Expenditure</b>             | <b>0.00</b>            | <b>0.00</b>                | <b>0.00</b>              | <b>0.00</b>                  | <b>0.00</b>     | <b>0.00</b>           |
| <b>Total Other Expenditure</b>       | <b>0.00</b>            | <b>0.00</b>                | <b>0.00</b>              | <b>0.00</b>                  | <b>0.00</b>     | <b>0.00</b>           |
| <b>Total All Expenditures</b>        | <b>0.00</b>            | <b>0.00</b>                | <b>0.00</b>              | <b>0.00</b>                  | <b>0.00</b>     | <b>0.00</b>           |
| <b>Total Revenue</b>                 | <b>-203,769,264.00</b> | <b>-8,025,579.16</b>       | <b>-167,662,547.65</b>   | <b>-61,016.39</b>            | <b>82.31</b>    | <b>-36,045,699.96</b> |
| <b>Total Other Revenue</b>           | <b>-40,000.00</b>      | <b>0.00</b>                | <b>-42,750.89</b>        | <b>0.00</b>                  | <b>106.88</b>   | <b>0.00</b>           |
| <b>Total All Revenues</b>            | <b>-203,809,264.00</b> | <b>-8,025,579.46</b>       | <b>-167,705,298.54</b>   | <b>-61,016.39</b>            | <b>82.32</b>    | <b>-36,045,699.96</b> |
|                                      | <b>-203,809,264.00</b> | <b>-8,025,579.46</b>       | <b>-167,705,298.54</b>   | <b>-61,016.39</b>            | <b>82.32</b>    | <b>-36,045,699.96</b> |

# Condensed IV Board Summary Report

From 02/01/2012 To 02/29/2012

fabrdco4

## Grand Totals General Fund

|                         |                 |               |                 |              |        |                |
|-------------------------|-----------------|---------------|-----------------|--------------|--------|----------------|
| Total Expenditure       | 178,292,565.00  | 12,402,929.97 | 81,502,180.20   | 2,557,589.08 | 47.14  | 94,232,795.72  |
| Total Other Expenditure | 25,516,699.00   | 2,491,329.96  | 34,058,787.79   | 0.00         | 133.48 | -8,542,088.79  |
| Total All Expenditures  | 203,809,264.00  | 14,894,259.93 | 115,560,967.99  | 2,557,589.08 | 57.95  | 85,690,706.93  |
| Total Revenue           | -203,769,264.00 | -8,025,579.16 | -167,662,547.65 | -61,016.39   | 82.31  | -36,045,699.96 |
| Total Other Revenue     | -40,000.00      | 0.00          | -42,750.89      | 0.00         | 106.88 | 0.00           |
| Total All Revenues      | -203,809,264.00 | -8,025,579.16 | -167,705,298.54 | -61,016.39   | 82.32  | -36,045,699.96 |
|                         | 0.00            | 6,868,680.77  | -52,144,330.55  | 2,496,572.69 | 0.00   | 49,645,006.97  |