



UPPER ST. CLAIR SCHOOL DISTRICT

BOARD OF SCHOOL DIRECTORS

Mr. Patrick A. Hewitt, President • Mr. Phillip J. Elias, Vice President • Mrs. Amy L. Billerbeck
 Mrs. Barbara L. Bolas • Mrs. Jennifer L. Bowen • Dr. Daphna Gans • Mr. Louis P. Mafrice, Jr.
 Mrs. Angela B. Petersen • Mrs. Jennifer A. Schnore
 Dr. John T. Rozzo, Superintendent • Mrs. Jocelyn P. Kramer, Solicitor

COMMITTEE OF THE WHOLE MEETING MINUTES

Monday, October 11, 2021 @ 7:00pm
 Executive Session @ 6:15pm (Personnel and Litigation)
 District Administration Building Board Room

Call to Order / Pledge of Allegiance (Elias, School Board Vice President)

Mr. Elias called the meeting to order at approximately 7:03pm.

Meeting Procedures (Kramer, Solicitor)

Mrs. Kramer reviewed the meeting procedures. She advised about making public comments and masking. She also noted that a Board meeting would be convened.

Reading of the Mission: (Elias, School Board Vice President)

Mr. Mafrice read the following mission:



Developing lifelong learners and responsible citizens for a global society is the mission of the Upper St. Clair School District, served by a responsive and innovative staff who in partnership with the community provides learning experiences that nurture the uniqueness of each child and promotes happiness and success.

Reading of the Shared Belief Statement #5 from Strategic Plan: (Elias, School Board Vice President)

Mrs. Schnore reading the following Shared Belief Statement:

We Believe that:

An exemplary educational institution aims to promote an environment of academic excellence and pride in the school community.

Resident's Comments - (Regarding Agenda Items)
(Elias, School Board Vice-President)

Note: As per Guidelines for Resident's Comments, please state your name and address and limit your comments to three minutes.

There were no Resident's Comments at this time.

Report from Student Board Representatives
R.J. Shontz & Ashvita Saxena
(Rozzo, Superintendent of Schools)

R.J. and Ashvita gave school updates.

R.J. reported on football, field hockey, soccer, volleyball, tennis, cross country, the weight room reopening, the Homecoming dance, which was held outside on the field, kids helping kids club, and junior mentoring freshman field day.

Ashvita reported on the theatre club Cabaret, choir, the marching band Fort on the Field, PSAT tests, national merit scholars, and the upcoming early dismissal.

CONVENE A BOARD MEETING

Mr. Hewitt convened a Board Meeting at approximately 7:09pm.

Mr. Elias reconvened the Committee Meeting at approximately 7:15pm.

Superintendent's Report
(Rozzo, Superintendent of Schools)

a. District Update
(Rozzo, Superintendent of Schools)

i. Student Enrollment Update
(Rozzo, Superintendent of Schools)

Dr. Rozzo gave several updates about the District. He recapped the recent PTC meeting and Open Houses, noting parents appreciated the virtual option for both events. He gave an update on the annual enrollment, noting the District's enrollment is slightly down from last year, but kindergarten enrollment has increased from last year. He also gave updates on the mask mandate, advising the state will re-evaluate the mandate in November and he will share any updates he receives. He reported on the quarantine numbers, as well as advising that the District will be re-focusing on the Strategic Plan in the coming months, as it is very important work. Finally, Dr. Rozzo explained that FID Days are in place again and when used this year, there will be a 2-hour delay schedule with live instruction.

Dr. Gans asked a question about the Strategic Plan. Dr. Rozzo answered her question.

b. Paving Project Change Orders Presentation

(Carson, Sr. Director of Operations & Administrative Services / Angelo, Director of Operations & Facilities)

Mr. Carson and Dr. Angelo gave updates on the paving project change orders. Mr. Carson gave the presentation, which reviewed the credits and costs of the change orders for the paving project.

Mr. Mafrice asked a question about the lifespan of the paving work. Mr. Carson and Dr. Angelo answered his question.

i. Request Approval of Change Orders for Capital Projects

(Carson, Sr. Director of Operations & Administrative Services / Angelo, Director of Operations & Facilities)

Change Order No.	Vendor	Amount
CE#5	A. Folino	\$30,875.00
CE#6	A. Folino	(\$25,800.00)
CE#7	A. Folino	\$2,300.00
COE#8	A. Folino	\$877.00

Mr. Carson presented the Change Orders for Capital Projects.

The Committee recommended approval, to be placed on the Consent Agenda.

Administrator's Report

(Rozzo, Superintendent of Schools)

a. First Reading of Revisions and New Policies: 600s, 700s and Deletion of Certain Policies

(Burchill, Director of Business & Finance/Pfender, Assistant Superintendent/Kramer, Solicitor)

Mrs. Kramer provided a summary of all of the listed policies, advising this is a first reading and the second reading will be held at the October 25th meeting. She advised the Board to contact her with any questions or concerns.

- 602 - Budget Planning
- 603 - Budget Preparation
- 604 - Budget Adoption
- 605 - Tax Levy
- 607 - Tuition Income
- 608 - Bank Accounts
- 609 - Investment of District Funds
- 610 - Purchases Subject to Bid Quotation
- 611 - Purchases Budgeted/Not Budgeted
- 613 - Cooperative Purchasing

- 614 - Payroll Authorization
- 615 - Payroll Deductions
- 616 - Payment of Bills
- 617 - Petty Cash
- 618 - Student Activity Funds
- 619 - District Audit
- 620 - Fund Balance
- 621 - Local Taxpayer Bill of Rights
- 622 - GASB Statement 34
- 624 - Taxable Fringe Benefits
- 625 - Procurement Cards
- 626 - Federal Fiscal Compliance
- 626.1 - Travel Reimbursement - Federal Programs
- 627 - Commercial Activities
- 719 - Naming Rights

a. Administrative Updates

- Mr. Raymond Berrott
Director of Technology
Mr. Berrott gave updates on the Technology Department. He advised that he received a letter from the federal government, which stated he was approved to receive \$128,000 for emergency connectivity. He noted that he will be meeting with Mr. Burchill soon, to discuss the logistics of acquiring the funds.
Dr. Gans commended Mr. Berrott for seeking external funding, noting these funds are one of many that he has received and advising that she appreciates all he is doing for the District.
- Dr. Lauren Madia
Director of Pupil Services
Dr. Madia gave updates on the Student Support Services Department. She advised that the PSSA and Keystone testing window has just closed and that while preliminary scores are back for many students, the District is still awaiting final scores. She noted those scores should be back in late November or early December, with individual student reports not back until after the new year.
- Dr. Sharon Suritsky
Deputy/Assistant Superintendent
Dr. Suritsky gave updates on the implementation of Act 13. She advised that Act 13 was signed into law in 2020 and it revises the formal evaluation process for professional staff and Principals. She advised she participated in a series of trainings this past summer regarding the changes, and that the District will be providing required training to our administrators and professional staff. She also reported that she has been working with Mr. Burchill regarding ESSER grant submissions.
- Mr. Brad Wilson
Director of Strategic Initiatives
Mr. Wilson gave an update on the Strategic Plan, noting that the District is getting back on Board with the planning of it. He also gave an update on the

Canvas technology and 1 to 1 technology.

Business & Finance

(Burchill, Director of Business & Finance)

a. Review of Financial Statements for the period ending September 30, 2021.

(Burchill, Director of Business & Finance)
(Consent Agenda)

Mr. Burchill reviewed the cafeteria report, general fund revenues, budget transfers and noted that the bill list will be presented at the October 25th meeting. He clarified that the budget transfers presented are for the 2021-2022 years and that last month was for the previous year.

The Committee recommended approval, to be placed on the Consent Agenda.

b. Request Approval to Declare Equipment Surplus/Obsolete

(Burchill, Director of Business & Finance)
(Consent Agenda)

Mr. Burchill reviewed the items to declare surplus/obsolete, noting it was for 91 World Language textbooks.

The Committee recommended approval, to be placed on the Consent Agenda.

c. Act 1 Index - Update

(Burchill, Director of Business & Finance)

Mr. Burchill advised that PDE has issued its ACT 1 Index, which is a base index of 3.4%. He advised that once the calendar has been released, he will provide an update with those dates.

Committee Reports

(Elias, School Board Vice President)

Dr. Gans gave an update on the PSBA Legislative Committee. She noted that PSBA is holding their annual virtual Advocacy Day and she would be attending. She also gave a report on PTC, and advised that it is wonderful to see all of the supportive parents and that the schools are returning to normal activities, despite everything that is going on. She thanked the parents that volunteer and the parents that support those activities.

Mrs. Bowen reminded everyone of the upcoming Youth Steering Committee presentation, which will be presented by Dr. Bill Rullo. She noted that links for registration are provided in Ms. Vojtko's Weekly Recaps.

Resident's Comments - (Regarding Any Item)

Note: As per Guidelines for Resident's Comments, please state your name and address and limit your comments to three minutes.

There were no Resident's Comments at this time.

Matters of Information/Other - Superintendent & Administration
(Rozzo, Superintendent of Schools)

a. Halls of Fame - October 22, 2021
(Rozzo, Superintendent of Schools)

Dr. Rozzo reported that the Annual Halls of Fame event will be held on October 22, 2021. During the event nine individuals will be inducted into three Halls of Fame. He noted that although he doesn't have an exact number, a high percentage will be attending in person. Dr. Rozzo also advised that this Friday will be half-day for all students in the District.

Announcement Regarding Executive Session
(Elias, School Board Vice President)

Mr. Elias announced the following Executive Session:

- a.** Executive Session was held @ 6:15pm for Personnel and Litigation.

Adjournment
(Elias, School Board Vice President)

The meeting was adjourned at approximately 8:10pm, on a motion from Mr. Hewitt.

Respectfully Submitted,

DocuSigned by:

633FB430F48A425...

Sarah MacDonald
BOARD STENOGRAPHER

District Enrollment 2021-2022 SUMMARY

Beginning/Ending Enrollment Summary

Ending Enrollment 2014-15	4102	-29
Beginning Enrollment 2015-16	4073	
Ending Enrollment 2015-16	4082	-12
Beginning Enrollment 2016-17	4070	
Ending Enrollment 2016-17	4094	-38
Beginning Enrollment 2017-18	4056	
Ending Enrollment 2017-18	4057	7
Beginning Enrollment 2018-19	4064	
Ending Enrollment 2018-19	4075	4
Beginning Enrollment 2019-20	4079	
Ending Enrollment 2019-20	4102	-67
Beginning Enrollment 2020-21	4035	
Ending Enrollment 2020-21	4005	-83
Beginning Enrollment 2021-22	3922	

SUMMARY:

- * Total District enrollment decrease of 83 students over last year
- * There are 107 less Kindergartners than seniors who graduated last year
- * There are 54 more registrations than withdrawals
- * There is an Elementary enrollment decrease of 33 students over last year

Graduates to Kindergarten Comparison

Class of 2015	349	-124
Class of 2028 (Kindergarten)	225	
Class of 2016	316	-70
Class of 2029 (Kindergarten)	246	
Class of 2017	361	-109
Class of 2030 (Kindergarten)	252	
Class of 2018	342	-89
Class of 2031 (Kindergarten)	253	
Class of 2019	355	-93
Class of 2032 (Kindergarten)	262	
Class of 2020	337	-116
Class of 2033 (Kindergarten)	221	
Class of 2021	379	-107
Class of 2034 (Kindergarten)	272	

Net Additions

2015 Withdrawals	-75	95
2015 Registrations	170	
2016 Withdrawals	-88	58
2016 Registrations	146	
2017 Withdrawals	-117	34
2017 Registrations	151	
2018 Withdrawals	-102	95
2018 Registrations	197	
2019 Withdrawals	-77	100
2019 Registrations	177	
2020 Withdrawals	-87	65
2020 Registrations	152	
2021 Withdrawals	-127	54
2021 Registrations	181	

Largest/Smallest Class Size

Largest Class 2015-16	Grade 7	376
Largest Class 2016-17	Grade 8	388
Largest Class 2017-18	Grade 9	384
Largest Class 2018-19	Grade 10	384
Largest Class 2019-20	Grade 11	386
Largest Class 2020-21	Grade 12	379
Largest Class 2021-22	Grade 9	348
Smallest Class 2015-16	Kindergarten	225
Smallest Class 2016-17	Kindergarten	246
Smallest Class 2017-18	Kindergarten	252
Smallest Class 2018-19	Kindergarten	253
Smallest Class 2019-20	Kindergarten	262
Smallest Class 2020-21	Kindergarten	221
Smallest Class 2021-22	Grade 1	252

Elementary Enrollments

2015-16		2016-17		2017-18		2018-19	
Baker	381	Baker	365	Baker	382	Baker	417
Eisenhower	473	Eisenhower	470	Eisenhower	470	Eisenhower	483
Streams	501	Streams	511	Streams	502	Streams	512
TOTAL	1355	TOTAL	1346	TOTAL	1354	TOTAL	1412
2019-20		2020-21		2021-22			
Baker	410	Baker	436	Baker	452		
Eisenhower	520	Eisenhower	535	Eisenhower	518		
Streams	499	Streams	470	Streams	438		
TOTAL	1429	TOTAL	1441	TOTAL	1408		

Paving, Signage, and Electrical Project



Examples of Old Fabric - Additional 2 inches of Milling and Paving Required



Examples of Old Fabric - Additional 2 inches Milling and Paving Required



Example of Soft Spots- Additional 11 inches of Milling, Fill and 2 inches of Paving Required [IMG 1603.MOV](#)



Examples of Drains – Rebuild Required



Remediation of Speed Humps

- Original Bid Plans called for 10 speed humps at 6 inches
- Actual speed humps were constructed up to 9 inches
- Negotiated remediation plan and cost sharing solution was agreed upon
 - 9 Speed humps were reduced to 4 inches. 1 speed hump was removed.
 - Contractor assumed \$20,000 in repair costs (including repainting)
 - USCSD will pay \$10,000 because we changed the specifications from 6 inches to 4 inches



Orders 5-8: To be Approved

Number	Description	Price
CE#5	Mill Extra 2" Depth	\$27,200.00
CE#5	Pave Extra 2" Depth	\$85,100.00
CE#5	Storm Drain Inlet Repair (11 Drains)	\$36,400.00
CE#5	Speed Hump Remediation (Cost Share)	\$10,000.00
CE#7	Repair Manhole, Install New Frame & Cover	\$2,300.00
CE#8	Replace Water Valve Assembly @ Gate Arm	\$877.00
TOTAL ADDS		<u>\$161,877.00</u>
CE#5	Original Contract Allowance	(\$12,500.00)
CE#5	Extruded Concrete Curb	(\$30,480.00)
CE#5	Stadium Lot Credit	(\$8,200.00)
CE#5	Alternate #1 Credit (Truxton Hillside)	(\$54,000.00)
CE#5	Bollards Deduct	(\$10,400.00)
CE#5	Sidewalk in Rear of Baker	(\$4,945.00)
CE#5	Sidewalk in Front of Baker	(\$7,300.00)
CE#6	Credit for Alternative #1 Wearing	(\$25,800.00)
TOTAL CREDITS		<u>(\$153,625.00)</u>
DIFFERENCE		<u>\$8,225.00</u>

Paving, Signage, and Electrical Project Financial Recap

	Amount
Original Budget (Approved Bid)	\$2,015,170.00
Contingency Budget (10%)	\$201,517.00
Total Project Budget (Original + Contingency)	\$2,216,687.00
Total Change Orders	\$47,382.00
Total Project Cost	\$2,062,552.00
Remaining Contingency Budget	\$154,135.00
% of Contingency Budget Used	24%

AIA Document G701™ – 2017

Change Order

PROJECT: <i>(Name and address)</i> Paving Replacement, Site Signage and Electrical Improvements for Upper St. Clair School District	CONTRACT INFORMATION: Contract For: Electrical Construction Date: February 24, 2021	CHANGE ORDER INFORMATION: Change Order Number: GC-4 Date: October 7, 2021
OWNER: <i>(Name and address)</i> Upper St. Clair School District 1820 McLaughlin Run Road Upper St. Clair, PA 15241	ARCHITECT: <i>(Name and address)</i> McLean Architects 809 Bingham Street Pittsburgh, PA 15203	CONTRACTOR: <i>(Name and address)</i> A. Folino Construction 109 Dark Hollow Road Oakmont, PA 15139

THE CONTRACT IS CHANGED AS FOLLOWS:

(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

This change order is comprised of the following items:

1. C.E. # 5, Rev. 3: Parking Lot Extras (2" milling, storm drain inlet, speed hump remediation, etc) for an added cost of \$ 30,875
2. C.E. # 6, Rev. 1: Credit for Alt 1 - Wearing for a credit of \$ (25,800)
3. C.E. # 7: Repair manole, install new frame and cover for an added cost of \$ 2,300
4. C.E. # 8: Replace water valve assembly for an added cost of \$ 877

We have reviewed this change order, for a total amount of \$8,252 and recommend it be accepted.

The original Contract Sum was	\$ 1,630,000.00
The net change by previously authorized Change Orders	\$ 39,130.00
The Contract Sum prior to this Change Order was	\$ 1,669,130.00
The Contract Sum will be increased by this Change Order in the amount of	\$ 8,252.00
The new Contract Sum including this Change Order will be	\$ 1,677,382.00

The Contract Time will be unchanged by Zero (0) days.
 The new date of Substantial Completion will be

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

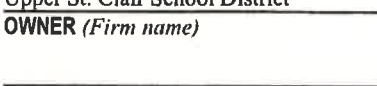
NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

McLean Architects
ARCHITECT *(Firm name)*

SIGNATURE
 David J. McLean
PRINTED NAME AND TITLE
 10 - 7 - 21
DATE

A. Folino Construction
CONTRACTOR *(Firm name)*

SIGNATURE
 John Castantino, CEO
PRINTED NAME AND TITLE
 10/7/2021
DATE

Upper St. Clair School District
OWNER *(Firm name)*

SIGNATURE
 Scott Burchill
PRINTED NAME AND TITLE
DATE



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CONSTRUCTION

A. Folino Construction, Inc.

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CHANGE ESTIMATE #5

REV.3

A. Folino Construction, Inc.

109 Dark Hollow Rd
Oakmont, PA 15139
Phone 412.820.2800
Fax 412.820.2808

Date: 10/01/2021

TO:

Project: 12033X
USC Parking Lot - Extras

Phone:

Fax:

Bid Date:

DESCRIPTION	QTY	UNIT	UNIT PRICE	EXT PRICE
CE#5 - Mill Extra 2" Depth	6,800.000	SY		\$27,200.00
CE#5 - Pave 25mm @ 2"	6,800.000	SY		\$85,100.00
CE#5 - Original Contract Allowance (Credit)	250.00	SY		(\$12,500.00)
CE#5 - Extruded Concrete Curb (Credit)	2,771.000	LF		(\$30,480.00)
CE#5 - Stadium Lot Credit	540.000	SY		(\$8,200.00)
CE#5 - Alt #1 Credit (From SOV)	1.00	LS		(\$54,000.00)
CE#5 - Bollards Deduct (From SOV)	20.00	EA		(\$10,400.00)
CE#5 - Storm Drain Inlet Repair	1.00	LS		\$36,400.00
CE#5 - Sidewalk in Rear of Baker	1.00	LS		(\$4,945.00)
CE#5 - Sidewalk in Front of Baker (Left)	1.00	LS		(\$7,300.00)
CE#5 - Speed Hump Remediation	1.00	LS		\$10,000.00
TOTAL CE#5				\$30,875.00

**Folino**
CONSTRUCTION

A. Folino Construction, Inc.

*faster • smoother • better***CHANGE ESTIMATE #6****REVISION 1****A. Folino Construction, Inc.**109 Dark Hollow Rd
Oakmont, PA 15139
Phone 412.820.2800
Fax 412.820.2808**Date:** 07/20/2021**TO:****Project:** 12033X
USC Parking Lot - Extras
Stadium SD & Alt1 Wearing**Phone:****Fax:****Bid Date:**

DESCRIPTION	QTY	UNIT	UNIT PRICE	EXT PRICE
CE#6 – Credit for Alt #1 Wearing	1.00	LS		(\$25,800.00)

Sincerely,

Lawrence E. Martin III
Vice President - Estimating
O: 412.794.8605
M: 412.670.0743



A. Folino Construction, Inc.

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CHANGE ESTIMATE #7

A. Folino Construction, Inc.

109 Dark Hollow Rd
Oakmont, PA 15139
Phone 412.820.2800
Fax 412.820.2808

Date: 08/03/2021

TO:

Project: 12033X
USC Parking Lot - Extras
Manhole Repair / F&C

Phone:

Bid Date:

Fax:

DESCRIPTION	QTY	UNIT	UNIT PRICE	EXT PRICE
CE#7 – Repair Manhole, Install New Frame & Cover	1.00	LS		\$2,300.00
				\$2,300.00

Sincerely,

A handwritten signature in blue ink that reads 'Lawrence E. Martin III'.

Lawrence E. Martin III
Vice President - Estimating
O: 412.794.8605
M: 412.670.0743



A. Folino Construction, Inc.

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CHANGE ESTIMATE #8

A. Folino Construction, Inc.

109 Dark Hollow Rd
Oakmont, PA 15139
Phone 412.820.2800
Fax 412.820.2808

Date: 09/16/2021

TO:

Project: 12033X
USC Parking Lot - Extras
Manhole Repair / F&C

Phone:

Fax:

Bid Date:

DESCRIPTION	QTY	UNIT	UNIT PRICE	EXT PRICE
CE#8 – Replace Water Valve Assembly @ Arm	1.00	LS		\$877.00
				\$877.00

Sincerely,

Lawrence E. Martin III
Vice President - Estimating
O: 412.794.8605
M: 412.670.0743



Folino
CONSTRUCTION

A. Folino Construction, Inc.

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CHANGE ESTIMATE #5

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A. Folino Construction, Inc.

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Oakmont, PA 15139
Phone 412.820.2800
Fax 412.820.2808

Date: 10/01/2021

TO:

Project: 12033X
USC Parking Lot - Extras

Phone:

Fax:

Bid Date:

DESCRIPTION	QTY	UNIT	UNIT PRICE	EXT PRICE
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CE#5 - Extruded Concrete Curb (Credit)	2,771.000	LF		(\$30,480.00)
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CE#5 - Speed Hump Remediation	1.00	LS		\$10,000.00
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CONSTRUCTION**A. Folino Construction, Inc.***..... faster • smoother • better*

CHANGE ESTIMATE #6

REVISION 1

A. Folino Construction, Inc.
109 Dark Hollow Rd
Oakmont, PA 15139
Phone 412.820.2800
Fax 412.820.2808

Date: 07/20/2021

TO:

Project: 12033X
USC Parking Lot - Extras
Stadium SD & Alt1 Wearing

Phone:
Fax:

Bid Date:

DESCRIPTION	QTY	UNIT	UNIT PRICE	EXT PRICE
CE#6 – Credit for Alt #1 Wearing	1.00	LS		(\$25,800.00)

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A. Folino Construction, Inc.109 Dark Hollow Rd
Oakmont, PA 15139
Phone 412.820.2800
Fax 412.820.2808**Date:** 08/03/2021**TO:****Project:** 12033X
USC Parking Lot - Extras
Manhole Repair / F&C**Phone:****Fax:****Bid Date:**

DESCRIPTION	QTY	UNIT	UNIT PRICE	EXT PRICE
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				\$2,300.00

Sincerely,

Lawrence E. Martin III
Vice President - Estimating
O: 412.794.8605
M: 412.670.0743

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CHANGE ESTIMATE #8

A. Folino Construction, Inc.

109 Dark Hollow Rd
Oakmont, PA 15139
Phone 412.820.2800
Fax 412.820.2808

Date: 09/16/2021**TO:**

Project: 12033X
USC Parking Lot - Extras
Manhole Repair / F&C

Phone:**Fax:****Bid Date:**

DESCRIPTION	QTY	UNIT	UNIT PRICE	EXT PRICE
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Oakmont, PA 15139
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Fax 412.820.2808

Date: 07/20/2021**TO:**

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USC Parking Lot - Extras
Stadium SD & Alt1 Wearing

Phone:**Fax:****Bid Date:**

DESCRIPTION	QTY	UNIT	UNIT PRICE	EXT PRICE
CE#6 – Credit for Alt #1 Wearing	1.00	LS		(\$25,800.00)

Sincerely,

Lawrence E. Martin III
Vice President - Estimating
O: 412.794.8605
M: 412.670.0743



Folino
CONSTRUCTION

A. Folino Construction, Inc.

..... faster • smoother • better

CHANGE ESTIMATE #7

A. Folino Construction, Inc.

109 Dark Hollow Rd
Oakmont, PA 15139
Phone 412.820.2800
Fax 412.820.2808

Date: 08/03/2021

TO:

Project: 12033X
USC Parking Lot - Extras
Manhole Repair / F&C

Phone:

Fax:

Bid Date:

DESCRIPTION	QTY	UNIT	UNIT PRICE	EXT PRICE
CE#7 – Repair Manhole, Install New Frame & Cover	1.00	LS		\$2,300.00
				\$2,300.00

Sincerely,

Lawrence E. Martin III
Vice President - Estimating
O: 412.794.8605
M: 412.670.0743



A. Folino Construction, Inc.

..... faster • smoother • better

CHANGE ESTIMATE #8

A. Folino Construction, Inc.

109 Dark Hollow Rd
Oakmont, PA 15139
Phone 412.820.2800
Fax 412.820.2808

Date: 09/16/2021

TO:

Project: 12033X
USC Parking Lot - Extras
Manhole Repair / F&C

Phone:

Fax:

Bid Date:

DESCRIPTION	QTY	UNIT	UNIT PRICE	EXT PRICE
CE#8 – Replace Water Valve Assembly @ Arm	1.00	LS		\$877.00
				\$877.00

Sincerely,

A handwritten signature in blue ink that reads 'Lawrence E. Martin III'.

Lawrence E. Martin III
Vice President - Estimating
O: 412.794.8605
M: 412.670.0743

USC SCHOOL DISTRICT

Memo



To: USC Board of School Directors, Dr. Rozzo & Mr. Carson

From: Dr. Lou Angelo

Date: October 5, 2021

RE: Change Order 4 - A. Folino Construction

The administration recommends approval of change order GC-4 with A. Folino Construction in the amount of \$8,252 to complete the items listed in the attachment for the paving, signage, and electrical project. In summary, the changes were made to rectify deficiencies discovered during the project and offset costs. McLean Architects has reviewed the scope of work and cost and recommends approval.

In June, we anticipated and discussed two of the current change orders: deleting the work related to Alternate No. 1 - stadium parking lot at the Truxton Drive entrance - (credit) and repairs to drainage system inlets (addition). However, there were several deficiencies that were not identified, which were later discovered by the safety and quality control representative from Intertek PSI.

Additional Costs:

- Deeper milling and paving: These changes came as a result of roadway instability in the theater parking lot and a poor foundation in the upper parking lot.
- Manhole repair: During milling we discovered a large crack in an existing sanitary manhole.
- Water valve: We discovered the shutoff valve to a waterline located at the southeast corner of the stadium was buried and inaccessible.
- Speed humps: As part of the process to remediate the speed humps, we reduced the specified height from six to four inches.

As a means of better managing the project, we also made decisions to deliberately offset our costs while retaining the quality of the original plans. These decisions resulted in credits received.

Credits Received:

- Extruded concrete curb: We changed the process used for curb construction, which reduced costs while retaining quality.
- Stadium lot: We evaluated the stability of the ground behind the visiting side stands and determined we could reduce the milling depth from eleven inches to five.
- Bollards: By utilizing existing structures and adjusting the locations, we reduced the quantity of bollards installed by twenty.
- Baker sidewalk (rear): We installed a paved sidewalk instead of concrete.
- Baker sidewalk (front): We did not replace a sidewalk that was never used.

The project has a contingency fund that is 10% of the total construction contracts or \$201,517. The \$8,252 expenditure will increase the total cost owed to A. Folino Construction to \$1,677,382.

	Costs	Contingency
Contract Sum Prior to Change Orders	\$1,630,000	\$201,517
Net Change from Previous Change Orders	\$39,130	\$162,387
Change Order 4	\$8,252	\$154,135
Total Cost to A. Folino Construction	\$1,677,382	\$154,135

Attached:

- Change Order 4 - A. Folino Construction (AIA Document GC-4)

Section	600 Finances
Title	Budget Planning
Policy	602 - NEW
Status	First Reading: October 11, 2021
Legal	1. 24 P.S. 601 2. 24 P.S. 687

Authority

The budget shall be designed to reflect the Board's goals and objectives concerning the education of district students. Therefore, the budget shall be organized and planned to ensure adequate understanding of the financial needs associated with program support and development. The financial requirements of district programs shall be reviewed on a continual basis.[\[1\]](#)[\[2\]](#)

Delegation of Responsibility

To meet the objectives of this policy, the Board directs the Superintendent or designee to prepare an estimated annual cost for implementation of the district's educational program.

1. Establish a projected budget of expenditures and income for the current year and ensuing year.
2. Prepare an annual estimate of anticipated school enrollments.
3. Maintain a plan of anticipated revenues based on changes in local, state and federal funding sources.
4. Prepare a long-range plan for annual maintenance and replacement of facilities.
5. Prepare a plan for current and future technology needs.
6. Maintain an inventory and replacement schedule of all district equipment.
7. Report to the Board any serious financial implications arising from the budget plan.

Section	600 Finances
Title	Budget Preparation
Policy	603 - NEW
Status	First Reading: October 11, 2021 From PSBA
Legal	1. 24 P.S. 687 2. 24 P.S. 601 3. 53 P.S. 6926.311 4. Pol. 604 5. 53 P.S. 6926.302 6. 53 P.S. 6926.333 53 P.S. 6926.301 et seq

Purpose

The Board considers preparation of an annual budget to be one of its most important responsibilities because the budget is the financial reflection of the district's educational plan. The budget shall be designed to support the educational plan in a comprehensive and efficient manner, to maintain district facilities, and to honor district obligations.

Authority

The Board recognizes its obligation to the taxpayers to approve only those expenses reasonably required to provide an educational program suitable to the needs and goals of this district and its students.[\[1\]](#)

Delegation of Responsibility

In preparing the budget, the administrative team shall set general priorities for expenditures for:

1. Staff necessary to implement programs.

2. Technology, equipment and supplies necessary to support programs.

As a component of budget preparation, the Superintendent and Director of Business and Finance shall notify the Board of the appropriate Index to be used in limiting tax increases for the budget year.[\[5\]](#)

When presented for Board review, the proposed/preliminary budget shall contain:

1. Estimated revenue and expenditures in each financial category for the previous fiscal year.
2. Estimated revenue and expenditures in each financial category for the upcoming fiscal year.
3. Student enrollment for the upcoming school year.
4. Explanation of each item of expense proposed, upon request.
5. If applicable, listing of all exceptions for which the district may be eligible.[\[6\]](#)
6. Relation of the estimated tax increase to the Index limitation for the district.
7. If applicable, programs, services or expenditures to be eliminated if referendum is rejected.
8. Increase, if any, of tax rate in relation to the Index.

Section	600 Finances
Title	Budget Adoption
Policy	604 - NEW
Status	First Reading: October 11, 2021 From PSBA
Legal	1. 24 P.S. 687 2. 53 P.S. 6926.311 3. 53 P.S. 6926.312 4. 53 P.S. 6926.333 5. 24 P.S. 508 53 P.S. 6926.301 et seq

Purpose

It is the philosophy of the Board that the annual budget represents the position of the Board, and all reasonable means shall be employed to present and explain the preliminary and final budgets to district residents. Board members and district administrators shall be knowledgeable about, and understand the need for, proposed expenditures.

Definition

Index - the tax rate limit that restricts the school district from increasing the rate of any tax for the support of district schools without seeking voter approval through referendum or an exception granted by the Pennsylvania Department of Education (PDE) or the Court of Common Pleas with jurisdiction.

Delegation of Responsibility

The Board directs the Superintendent and Director of Business and Finance to prepare the preliminary (if applicable), proposed final and final budgets on the required forms; comply with advertising requirements; and make the budget documents and supporting

information available in printed form for public inspection in the district administrative offices, in accordance with the timelines specified in law and Board policy.[\[1\]](#)[\[2\]](#)[\[3\]](#)

Authority

The Board shall annually decide the budget option to be used for the following fiscal year. The Board shall approve either the Accelerated Budget Process Option (Preliminary Budget) or the Board Resolution Option.

Accelerated Budget Process Option (If selected)

The preliminary budget shall be made available in printed form for public inspection at least 110 days prior to the primary election. Public inspection shall be available for at least twenty (20) days prior to planned adoption. The Board shall give public notice of its intent to adopt at least ten (10) days prior to adoption of the preliminary budget.[\[2\]](#)

The Board may hold an advertised public hearing prior to adoption of the preliminary budget.[\[2\]](#)

The Board shall annually adopt the preliminary budget at least ninety (90) days prior to the primary election.[\[2\]](#)

If the preliminary budget exceeds the increase authorized by the Index, an application for an exception may be filed with either a Court of Common Pleas with jurisdiction or PDE and made available for public inspection, consistent with the requirements of law. The application for an exception shall be submitted by the Superintendent.[\[4\]](#)

However, the Board may substitute the filing of an application for an exception to the Index limit by submitting a referendum question seeking voter approval for a tax increase, in accordance with law.[\[4\]](#)

In the event that a court or PDE denies an application for an exception to the Index limit adopted as part of the preliminary budget, the Board may approve immediate filing of a referendum question, as authorized by law, seeking voter approval for a tax rate that exceeds the Index. This filing shall be performed by the Superintendent.[\[4\]](#)

Any referendum question shall include an accompanying nonlegal, interpretative statement referencing the expenditure items for which a tax increase is being sought and the consequences that will result if the referendum question fails. Such information

shall be made available to the public through the district website and media resources.[\[4\]](#)

Prior to adoption, the final budget shall be presented to the Board on the required form and supplemented with information deemed necessary by the Board.

The final budget shall be made available in print for public inspection at least twenty (20) days prior to final adoption. The Board shall give notice of its intent to adopt at least ten (10) days prior to adoption of the final budget.[\[3\]](#)

The Board shall annually adopt the final budget by a majority vote of all members of the Board prior to June 30.[\[1\]\[5\]](#)

Board Resolution Option (If selected)

The Board shall adopt a resolution that it will not raise the rate of any tax for the following fiscal year by more than the Index. Such resolution shall be adopted no later than 110 days prior to the primary election and must contain the following unconditional certifications that:[\[2\]](#)

1. The Board will not increase any tax at a rate that exceeds the school district Index.
2. The Board will comply with Section 687 of the School Code for budget adoption.
3. The increase of any tax at a rate less than or equal to the Index will be sufficient to balance its final budget.

At least thirty (30) days prior to adoption of the final budget, the Board shall prepare and present a proposed budget on the required form. The proposed budget shall be made available in print for public inspection and duplication at the district administrative offices at least twenty (20) days prior to adoption of the budget. The Board shall give public notice of its intent to adopt at least ten (10) days prior to adoption of the proposed budget.[\[1\]](#)

Final Budget

The Board shall annually adopt the final budget by a majority vote of all members of the Board by June 30.[\[1\]\[5\]](#)

Section	600 Finances
Title	Tuition Income
Policy	607 - NEW
Status	First Reading October 11, 2021
Legal	1. 24 P.S. 1316
	2. Pol. 202
	3. 24 P.S. 2561
	24 P.S. 1301
	24 P.S. 1306
	24 P.S. 1307
	24 P.S. 1308
	24 P.S. 1309
	24 P.S. 1310
	24 P.S. 1313
	24 P.S. 2503

Authority

When the district receives students who are residents of another school district, it shall assess tuition charges in accordance with the School Code. Tuition shall be assessed for those students whose attendance has been approved by the Board, in accordance with policy.[\[1\]](#)^[2]

Delegation of Responsibility

It shall be the responsibility of the Director of Business and Finance to invoice tuition for approved students.

Guidelines

Tuition rates shall be determined annually for secondary grades, elementary grades, and special education classes.[\[3\]](#)

Tuition billings will be made monthly in advance of the attendance period.

Section	600 Finances
Title	Bank Accounts
Policy	608 - NEW
Status	First Reading: October 11, 2021 From PSBA
Legal	1. 24 P.S. 508 2. 24 P.S. 621 3. 24 P.S. 440 4. 24 P.S. 624 5. 24 P.S. 622 6. 24 P.S. 623 24 P.S. 625

Authority

The Board, by a majority vote of the full Board, shall designate one or more banks or bank and trust companies as depositories for the safeguarding of school funds.[\[1\]](#)[\[2\]](#)

Each depository shall be required to report monthly to the Treasurer or Board on the status of funds, in the manner required by law.[\[3\]](#)[\[4\]](#)

Each designated depository shall furnish proper security for deposits in the amount designated by the Board and in accordance with law.[\[2\]](#)[\[5\]](#)[\[6\]](#)

Guidelines

Each designated depository shall be advised not to cash checks payable to the school district but to deposit said checks to the district accounts.

The Board shall periodically obtain quotations for specified banking services prior to designating its depositories.

Section	600 Finances
Title	Investment of District Funds
Policy	609
Status	First Reading: October 11, 2021 From PSBA
Legal	1. 24 P.S. 440.1 2. 24 P.S. 621 3. 24 P.S. 622 4. 24 P.S. 623 5. 17 C.F.R. 270 6. 65 P.S. 1101 et seq. 7. 53 Pa.C.S. 8001 et seq. 8. 53 Pa.C.S. 8224 9. 24 P.S. 218 10. GASB 40

Purpose

It shall be the policy of the Board to optimize its return through investment of cash balances in such a way as to minimize non-invested balances and to maximize return on investments.

The primary objective of investment activities, in priority order, shall be:

Legality – All investments shall be made in accordance with applicable laws of Pennsylvania.

Safety – Safety of principal shall be of highest priority. Preservation of capital in the portfolio of investments shall be ensured through the mitigation of credit risk and interest rate risk.

Liquidity – Investments shall remain sufficiently liquid to meet all operating requirements that are reasonably anticipated. A fiscal year operations anticipated cash flow shall be developed so that investments can be made as early as possible, with

maturities concurrent with anticipated cash demands.

Yield – Investments shall be made with the objective of attaining a market-average rate of return throughout the budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs.

Authority

All investments of the School District made by the Board Secretary, Board Treasurer or Director of Finance, as approved by the Superintendent of the District, shall be made in accordance with this policy and a Board-approved investment program.

Definitions

Short-term – any period thirteen (13) months or less.

Long-term – any period exceeding forty-eight (48) months' duration.

Mid-range – any period between short-term and long term.

Concentration of credit risk – the risk associated with the consolidation of investments in a single pool, institution, or instrument.

Credit risk – the risk of loss of principal due to the failure of the security issue or backer of the issue.

Custodial credit risk – the risk of loss associated with consolidation of investments with a single institution where the District may rely on the institution to hold investments on behalf of the District or through collateral action when the instruments are not in the District name.

Interest rate risk – the risk that the market value of securities will fall due to changes in general interest rates.

Investment program – the specifically enumerated and Board-approved investment strategy.

Delegation of Responsibility

The Board shall delegate to the Board Secretary, Board Treasurer or the Director of Finance the responsibility to manage the District's investment program, in accordance with written, Board-approved procedures for operation of the investment program.

An annual review of the investment program shall be prepared by the designated individual(s), based upon the anticipated cash flow of all District funds, i.e. general, capital reserve, bond, etc.

The designated individual responsible for investments shall report monthly to the Board

the following:

1. Amount of funds invested.
2. Interest earned and received to date.
3. Types and amounts of each investment and the interest rate on each.
4. Names of the institutions where investments are placed.
5. Current market value of the funds invested.
6. Other information as requested by the Board.

The Board directs the Superintendent to have developed written procedures that will ensure compliance with this policy. Such procedures shall include a disclosure form for designated individuals involved in the investment process and/or required written statements for advisors and bidders.

Guidelines

Investments permitted by this policy are those defined in Section 440.1 of the School Code, as amended, which are collateralized in accordance with applicable laws.

All securities shall be purchased in the name of the School District, and custody of the securities shall be specified within the District's investment program.

An exception to purchases in the name of the School District is permitted for the purchase of shares of an investment company that is or conducts business voluntarily in compliance with SEC section 2a7.

All investment advisors or bidders shall verify in writing that they have received a copy of this policy. Such written statement shall indicate that they have read and understand this policy and all applicable statutes related to School District investments, along with their intent to comply fully with these requirements.

The District shall require all investment advisors/bidders to submit annually any or all of the following, as appropriate:

- (1) Audited financial statements.
- (2) Proof of National Association of Securities Dealers (NASD) certification.
- (3) Proof of state registration.
- (4) Provide annually the rating from a recognized rating agency.

(4) Other information as may reasonably be requested.

Disclosure

Designated officers and employees involved in the District's investment process shall disclose any personal business activity that could conflict with the proper execution and management of the investment program or could impair their ability to make impartial decisions.

Audit

The Board directs that all investment records be subject to annual audit by the District's independent auditors. The audit shall include but not be limited to independent verification of amounts and records of all transactions, as deemed necessary by the independent auditors.

It shall be the responsibility of the investment advisor and/or bidder to maintain necessary documents to permit independent audit of the District's investments.

Bond Proceeds

Bond proceeds shall be invested in accordance with the Local Government Unit Debt Act and applicable federal and state laws, subject to approval by the solicitor and/or bond counsel and the School Board.

Investment transactions arising from bond proceeds shall be reported monthly to the Board, in accordance with this policy.

Compliance with GAAP

The following is intended to guide District investments as limited by Section 440.1 of the School Code.

The District funds shall not be invested in foreign currency and shall have no related risk that would require disclosure pursuant to GASB Statement 40.

The District investments shall limit the exposure to loss of principal due to market changes in interest rates. To accomplish this, investments of this nature shall be limited to not more than ten percent (10%) of District funds available for investment on any single date.

District investments in authorized instruments that are not backed by the "full faith and credit" of the federal or state governments shall be limited to those with the highest credit rating available for such instruments where the rating is issued by a recognized organization that routinely issues such ratings. If, after purchase, the rating of any instrument is reduced and no longer in compliance with this policy, the individual responsible for District investments shall replace the investment immediately upon receipt of notice of the rating change and notify the Board of the rating change,

action taken and replacement investment.

When District funds are invested in any one issuer other than designated depository accounts, the amount of the investment shall be limited to ten percent (10%) of total funds available for investment.

For purposes of interest rate disclosure in the annual financial report, the method of determining interest rate risk shall be based on weighted average maturity.

Section	600 Finances
Title	Purchases Subject to Bid/Quotation
Policy	610 - NEW
Status	First Reading: October 11, 2021
Legal	1. 24 P.S. 751 2. 24 P.S. 807.1 3. 24 P.S. 120 4. 62 Pa. C.S.A. 4602 5. 62 Pa. C.S.A. 4603 6. 62 Pa. C.S.A. 4604 62 Pa. C.S.A. 4601 et seq

Authority

It is the policy of the Board to obtain competitive bids and price quotations for products and services where such bids or quotations are required by law or may result in monetary savings to the school district.[\[1\]](#)[\[2\]](#)

Guidelines

The amounts contained in this policy regarding competitive bid and price quotation requirements are subject to adjustments based on the Consumer Price Index.[\[1\]](#)[\[2\]](#)[\[3\]](#)

Competitive Bids

When seeking competitive bids, the Board shall advertise once a week for three (3) weeks in not less than two (2) newspapers of general circulation.[\[1\]](#)[\[2\]](#)

After due public notice advertising for competitive bids, the Board shall be authorized to:

1. Purchase furniture, equipment, school supplies and appliances in accordance with the bidding thresholds published by PA Department of Labor & Industry.[\[2\]](#)
2. Contract for construction, reconstruction, repairs, maintenance or work on any school building or property in accordance with the bidding thresholds published by PA Department of Labor & Industry..[\[1\]](#)

The Board prohibits the practice of splitting purchases to avoid advertising and bidding requirements.[\[1\]](#)[\[2\]](#)

With kind, quality and material being equal, the bid of the lowest responsible bidder meeting bid specifications shall be approved by the Board, unless the Board chooses to reject all bids.[\[1\]](#)[\[2\]](#)

The Board recognizes that emergencies may occur when imminent danger exists to persons or property or continuance of existing school classes is threatened, and time for bidding cannot be provided because of the need for immediate action. Bidding decisions in the event of such emergencies shall be made in accordance with existing legal requirements.[\[1\]](#)

Price Quotations

Unless exempt by law, at least three (3) written or telephonic price quotations shall be requested by the Board for:[\[1\]](#)[\[2\]](#)

1. Furniture, equipment, school supplies and appliances in accordance with the bidding thresholds published by PA Department of Labor & Industry.[\[2\]](#)
2. All contracts for construction, reconstruction, repairs, maintenance or work on any school building or property, in accordance with the bidding thresholds published by PA Department of Labor & Industry.[\[1\]](#)

If it is not possible to obtain three (3) quotations, a memorandum must be kept on file showing that fewer than three (3) qualified vendors exist in the market area. The written price quotations, written records of telephonic price quotations and memoranda shall be kept on file for three (3) years.

Work Performed by District Maintenance Personnel

The Board may authorize district maintenance personnel to perform construction, reconstruction, repairs or work having a total cost or value of less than the bidding threshold published by PA Department of Labor & Industry.[\[1\]](#)

Delegation of Responsibility

The Board may grant the Board Secretary or Purchasing Agent the authority to purchase supplies and award contracts in the amount and manner designated by applicable law.[\[1\]](#)[\[2\]](#)

Section	600 Finances
Title	Purchases Budgeted/Not Budgeted
Policy	611
Status	First Reading: October 11, 2021
Legal	1. 24 P.S. 751 2. 24 P.S. 807.1 3. 24 P.S. 609 4. 24 P.S. 607 3. 24 P.S. 631 4. 24 P.S. 687 24 P.S. 508

Purpose

The laws of the state and the interests of the community require fiscal responsibility by the Board in the operation of the school district. Appropriate fiscal controls shall be adopted to ensure that public funds are not disbursed in amounts in excess of the appropriations provided to the district.

Authority

It is the policy of the Board that when funds are available all purchases contemplated within the current budget and not subject to bid shall be made in a manner that ensures the best interests of the district.[\[1\]](#)[\[2\]](#)

When funds are not available for a proposed appropriation, a legal transfer from one class of expenditure to another may be made by the Board in the last nine (9) months of the fiscal year if it is apparent that the necessary surplus funds do exist in another appropriation, the procedures specified in the School Code are followed, and it can be demonstrated that the proposed expenditure would be educationally warranted in the current fiscal year.[\[4\]](#)[\[3\]](#)[\[5\]](#)[\[6\]](#)

Delegation of Responsibility

All purchases that are within budgetary limits may be made upon authorization of the Director of Business and Finance, Board Secretary, and/or Superintendent. [\[1\]\[2\]\[3\]](#)

All purchase order requests must be referred to the Director of Business and Finance, who shall check whether the proposed purchase is subject to bid; whether sufficient funds exist in the budget; and whether the material might be available elsewhere in the district. [\[1\]\[2\]\[3\]](#)

Guidelines

In the event of emergency, which exists whenever the time required for the Board to act in accordance with regular procedures would endanger life or property or threaten continuance of existing school classes, a purchase order may be authorized by the Director of Business and Finance.

Any expenditures in excess of appropriation made in conformance with this policy will result in a recommendation of funds to be transferred to cover said purchase.

Replaces Policy #3005

Section	600 Finances
Title	Cooperative Purchasing
Policy	613 - NEW
Status	First Reading: October 11, 2021
Legal	1. 24 P.S. 521 2. 24 P.S. 751 3. 24 P.S. 807.1 4. 53 Pa. C.S.A. 2303 5. 53 Pa. C.S.A. 2301 et seq

Authority

The Board recognizes the advantages of centralized purchasing. Therefore, the Board encourages the administration to seek the benefits and savings that may accrue through joint agreements with other political subdivisions for the purchase of supplies, equipment or services. [\[1\]](#)[\[2\]](#)[\[3\]](#)[\[4\]](#)

Delegation of Responsibility

The Board authorizes the Director of Business and Finance to negotiate appropriate cooperative purchase agreements with other political subdivisions, in accordance with law and Board policy.

Guidelines

Cooperative purchases require an agreement approved by the Board and the participating contracting body(s). All such agreements must conform to relevant provisions of the School Code. [\[5\]](#)

Section	600 Finances
Title	Payroll Authorization
Policy	614 - NEW
Status	First Reading: October 11, 2021
Legal	1. Pol. 302
	2. Pol. 304
	3. Pol. 305
	4. Pol. 306
	5. Pol. 308
	6. Pol. 328
	7. Pol. 330
	24 P.S. 406
	24 P.S. 1001
	24 P.S. 1106
	24 P.S. 1107

Authority

Employment of all permanent, temporary and part-time district personnel must be approved by the Board. The Board shall authorize payment of salaries to employees. Actions by the Board to employ staff on a contractual basis may include the name of the individual, position title, salary, period of employment, position classification, method of payment, and budget category to which the wages are to be charged.[1][2][3][4][5][6]

Actions by the Board to employ temporary or part-time personnel may include the name of the individual, position title, rate of pay, position classification, the maximum number of hours or days an employee may work, school or vocation assignment, and budget category to which wages are to be charged.

The minutes of Board meetings shall record all actions with regard to resignation, retirement, death or discharge of all employees, or non-retention of a temporary professional employee. Each action shall include the name of the employee, date upon which salary or wages will terminate, and position formerly held.

Guidelines

Daily sign-in and sign-out procedures adequate to meet wage and hour requirements and Board policy may be required of all employees.

Salary or wages may be withheld for unapproved time off, in accordance with established procedures, by the Superintendent.

Overtime can be scheduled and paid only when authorized in advance by the immediate supervisor.[7]

The payroll shall be certified by the Director of Business and Finance.

Section	600 Finances
Title	Payroll Deductions
Policy	615 - NEW
Status	First Reading: October 11, 2021
Legal	1. 24 P.S. 513

Purpose

The Board may, at its discretion, act on behalf of individual employees to deduct a certain amount from the employee's paycheck and to remit an equal amount to an agent designated by the employee. It is the intent of this policy to designate those purposes not otherwise mandated by law for which the Board is willing to act on behalf of the employee.

Authority

No deduction may be made from the wages of an employee except for federal or state income tax, PA unemployment, county tax, municipal or school taxes, social security, legal garnishments and School Employees' Retirement Fund without proper authorization by the employee.

The Board shall permit deductions from an employee's paycheck upon proper authorization on the appropriate district form.[\[1\]](#)

Section	600 Finances
Title	Payment of Bills
Policy	616 - NEW
Status	First Reading: October 11, 2021
Legal	1. 24 P.S. 439
	2. 24 P.S. 607
	3. 24 P.S. 1155
	4. 24 P.S. 427
	5. 24 P.S. 609
	6. 24 P.S. 687
	7. Pol. 612
	8. 24 P.S. 433
	9. 24 P.S. 428
	10. 65 P.S. 302
	11. 61 PA Code 32.23
	12. 72 P.S. 7204
	13. 72 P.S. 7208
	14. Pol. 618
	24 P.S. 608
	24 P.S. 610

Purpose

It is the Board's intent to direct prompt payment of bills but at the same time to ensure that due care has been taken in the review of district bills.

Authority

Each bill or obligation of this district must be fully itemized, verified and approved by the Board before a check can be drawn for its payment, except that the Board Secretary is permitted to draw payment orders for: [\[1\]\[2\]\[3\]](#)

1. The prompt payment of items that will accrue to the district's advantage. [\[1\]\[4\]](#)
2. Progress payments to contractors specified in a contract approved by the Board.
3. Orders to cover approved payrolls and agency account deposits.
4. Utility bills in months the Board does not meet.

Delegation of Responsibility

It shall be the responsibility of the Director of Business & Finance or designee upon receipt of an invoice to verify that the purchase invoice is in order, goods were received in acceptable condition or services were satisfactorily rendered, funds are available to cover the payment, the Board had budgeted for the item, and invoice is for the amount contracted.

Should the invoice vary from the acknowledged purchase order, the Director of Business & Finance or designee shall document on the invoice the reason for such variance.

Should funds not be available in the account to which a proposed purchase will be charged, the Director of Business & Finance or designee shall determine the overage and request the Board make a legal transfer to cover it. [\[2\]\[5\]\[6\]](#)[\[7\]](#)

All claims for payment shall be submitted to the Board and recorded in the minutes of the Board meeting.

The list of bills shall include for each:

1. Check number.
2. Check date.

3. Vendor.
4. Amount of remittance.
5. Reason for remittance.
6. Account charged.

All checks approved by the Board shall be signed by the President, Board Secretary, Treasurer. [\[1\]](#)[\[4\]](#)[\[8\]](#)

The Vice-President may sign for the President. [\[9\]](#)

Guidelines

Signatures of the President, Vice-President, Treasurer and Board Secretary may be electronic or engraved on a signature plate/stamp. [\[10\]](#)

No check shall be made out to cash.

Sales Tax

The district is exempt from sales tax on the purchase of tangible, personal property or services that are sold or used by the district. The district shall control use of its sales tax exemption number issued by the Department of Revenue, in compliance with established regulations. The exemption number shall be used only when buying property or services for district use. [\[11\]](#)[\[12\]](#)

The district shall obtain a sales tax license number for school organizations who purchase items to be resold. [\[11\]](#)[\[13\]](#)[\[14\]](#)

In order to monitor these activities, the Director of Business and Finance shall develop procedures to assure coordination and accumulation of information and proper reporting and remittance to the Department of Revenue.

Section	600 Finances
Title	Petty Cash
Policy	617
Status	First Reading: October 11, 2021
Legal	1. Pol. 811 24 P.S. 510

Purpose

Petty cash funds may be used for designated purposes but shall be subject to adequate controls and safeguards.

Authority

The Board authorizes the establishment of petty cash funds under the control of designated employees in district buildings.

Delegation of Responsibility`

Each responsible employee shall ensure that petty cash funds are spent only for designated purposes.[1]

The person responsible for each petty cash fund shall prepare a detailed report at the time of replenishment.

Replaces Policy #3007.2

Section	600 Finances
Title	District Audit
Policy	619 - NEW
Status	First Reading: October 11, 2021 From PSBA
Legal	1. 24 P.S. 408 2. 24 P.S. 2401 3. 65 P.S. 67.701 4. Pol. 801 5. 24 P.S. 437 6. 24 P.S. 2408 7. 24 P.S. 2441 8. 24 P.S. 218 24 P.S. 504 24 P.S. 511 24 P.S. 1337 24 P.S. 2432 65 P.S. 67.101 et seq

Purpose

The Board recognizes the importance of the public's right to have access to the public records of the district, including public financial records. The public has the right under law to inspect and procure copies of the annual audit conducted by the district's accountants and the audit conducted by the Auditor General's office.[\[1\]](#)[\[2\]](#)[\[3\]](#)[\[4\]](#)

Authority

The Board shall employ an independent, certified public accountant to conduct an annual district audit in conformance with prescribed and legal standards. The completed audit shall be presented to the Board for its examination and acceptance.[\[2\]](#)[\[5\]](#)[\[6\]](#)[\[7\]](#)

The Board recognizes its obligation as an elected body to represent the best interests of all its constituents. Therefore, the Board shall make the results of both the district's accountant's audit and the Auditor General's audit available to the public at the business office of the district.

Delegation of Responsibility

The Superintendent and Board Secretary shall annually, by December 31, submit a signed statement to the Pennsylvania Department of Education certifying that the financial statements of the school district have been properly audited pursuant to law and that in the independent auditor's opinion, the financial information submitted in the annual financial report is materially consistent with the audited financial statements. If the financial information is not deemed materially consistent, the district shall submit a revised annual financial report no later than December 31.[\[8\]](#)

Section	600 Finances
Title	Fund Balance
Policy	620 - NEW
Status	First Reading: October 11, 2021 From PSBA
Legal	24 P.S. 218 24 P.S. 688

Purpose

The Board recognizes that the maintenance of a fund balance is essential to the preservation of the financial integrity of the school district and is fiscally advantageous for both the district and the taxpayer. This policy establishes goals and provides guidance concerning the desired level of year-end fund balance to be maintained by the district.

Definitions

Fund balance is a measurement of available financial resources. Fund balance is the difference between total assets and total liabilities in each fund.

GASB Statement 54 distinguishes fund balance between amounts that are considered nonspendable, such as fund balance associated with inventories, and other amounts that are classified based on the relative strength of the constraints that control the purposes for which specific amounts can be spent. Beginning with the most binding constraints, fund balance amounts shall be reported in the following classifications:

Restricted - amounts limited by external parties, or legislation (e.g., debt covenants and grants).

Committed - amounts limited by Board policy or Board action (e.g., future anticipated costs). Action must be taken by the Board to commit fund balance for the designated purpose prior to the end of the fiscal year.

Assigned - amounts that are intended for a particular purpose. Generally balances in special revenue funds or capital project funds will be designated as assigned.

Unassigned - amounts available for consumption or not restricted in any manner.

Authority

An official Board resolution shall be required to establish, modify or rescind a commitment of fund balance.

Guidelines

The school district will strive to maintain an unassigned general fund balance of not less than five percent (5%) and not more than eight percent (8%) of the budgeted expenditures for that fiscal year.

If the unassigned portion of the fund balance falls below the threshold of five percent (5%) of budgeted expenditures, the Board will pursue options for increasing revenues and decreasing expenditures, or a combination of both until five percent (5%) is attained. If the unassigned portion of the fund balance exceeds eight percent (8%) of budgeted expenditures, the Board may utilize a portion of the fund balance by appropriating excess funds for expenditures. The goal shall be to use any excess fund balance for non-recurring expenditures; not for normal operating costs.

Use of Fund Balance

The restricted fund balance shall be reduced to the extent that the underlying reason for the restriction has been eliminated.

If the district experiences an excess of expenditures over revenues for a given fiscal year, the fund balance shall be consumed in the following order:

1. Restricted fund balance to the extent that expenditures related to the restriction contributed to the excess of expenditures over revenues.
2. Committed fund balance to the extent that expenditures related to the commitment contributed to the excess of expenditures over revenues. If a plan

for periodic use of committed fund balance is reviewed and approved by the Board, the committed fund balance will not be reduced by more than the amount designated in the plan.

3. Assigned fund balance to the extent that expenditures related to the assignment contributed to the excess of expenditures over revenues.
4. Unassigned fund balance for any remaining excess of expenditures over revenues.

Delegation of Responsibility

The Superintendent or designee may assign fund balance for items deemed appropriate at any time prior to the issuance of the audited financial statements for a given year.

The Superintendent or designee shall be responsible for the enforcement of this policy.

Book	Policy Manual
Section	600 Finances
Title	GASB Statement 34
Policy	622
Status	First Reading: October 11, 2021 From PSBA
Legal	1. 24 P.S. 218 2. 24 P.S. 613 Governmental Accounting Standards Board, Statement No. 34

Purpose

The Board recognizes the need to implement the required accounting and financial reporting standards stipulated by the Pennsylvania Department of Education.

The primary objectives of implementing the Governmental Accounting Standards Board (GASB) Statement 34 are to assure compliance with state requirements, and properly account for both the financial and economic resources of the district.

Authority

Participation of the school district in any such activity shall be in accordance with Board policy.[\[1\]](#)[\[2\]](#)

Delegation of Responsibility

The responsibility to coordinate the compilation and preparation of all information necessary to implement this policy is delegated to the Director of Business and Finance.

The designated individual shall be responsible for implementing the necessary procedures to establish and maintain a fixed asset inventory, including depreciation schedules. Depreciation shall be computed on a straight-line basis over the useful lives of the assets, using an averaging convention. Normal maintenance and repairs shall be charged to expense as incurred; major renewals and betterments that materially extend the life or increase the value of the asset shall be capitalized. A schedule of accumulated depreciation shall be consistent from year to year.

The Director of Business and Finance shall prepare the required Management Discussion and Analysis (MD&A).

Guidelines

The dollar value of any single item for inclusion in the fixed assets accounts shall not be less than the established capitalization threshold of \$8,000. Any individual asset below the capitalization threshold will not be capitalized.

The following assets do not normally individually meet capitalization threshold criteria:

- 1. Library books.**
- 2. Classroom books.**
- 3. Computer equipment.**
- 4. Classroom furniture.**

Asset Class	Examples	Years/Range
Land		n/a
School Buildings		50
Swimming Pools		50
Electrical/Plumbing		30

Interior Construction		25
Sprinkler/Fire Systems		25
Site Improvements	paving, flagpoles, retaining walls, sidewalks, fencing, outdoor lighting	20
HVAC Systems	heating, ventilation, air conditioning	20
Roofing		20
Outdoor Equipment	playground, radio towers, fuel tanks, pumps	20
Furniture & Accessories	classroom & office furniture	20
Kitchen Equipment	appliances	15
Grounds Equipment	movers, tractors, attachments	15
Machinery & Tools	shop & maintenance equipment, tools	10
Custodial Equipment	floor scrubbers, vacuums, other	10
Business Machines	fax, duplicating & printing equipment	10
Communication Equipment	mobile, portable radios, non-computerized	10
Audio Visual Equipment	projectors, cameras (still & digital)	10
Musical Instruments	pianos, string, brass, percussion	10
Athletic Equipment	cardiovascular/exercise equipment	10
Licensed Vehicles	buses, other on-road vehicles	8
Carpet Replacements		7
Computer Hardware	PCs, printers, network hardware	5
Computer Software	instructional, other short-term, administrative or long-term	5

Library Books	collections	5
Uniforms		5

Assets that fall below the capitalization threshold for GASB 34 reporting purposes may still be significant for insurance, warranty service, and obsolescence/replacement policy tracking purposes. The district may record and maintain these non-GASB 34 asset inventories in subsidiary ledgers.

Replaces Policy #3031 - GASB #34 Capitalization adopted April 23, 2018

Book	Policy Manual
Section	600 Finances
Title	Taxable Fringe Benefits
Policy	624 - NEW
Status	First Reading: October 11, 2021 From PSBA
Legal	26 U.S.C. 1 et seq Pol. 331 Pol. 717 Pol. 813 Pol. 815

Authority

It shall be the policy of the Board to comply with regulations of the Internal Revenue Service (IRS) regarding taxability of employee fringe benefits.

Definitions

Taxable fringe benefit - a form of pay, in addition to salary, for the performance of duties; taxable wages unless excluded by the Internal Revenue Code.

Convenience of the district - where the personal use was in the best interest of the district.

De minimis - an amount where either the cost of determining specific value exceeds the value of the use, or the actual cost of the use was negligible at the organizational level.

Delegation of Responsibility

The Director of Business and Finance shall be responsible to ensure that employees verify the use of district equipment for business purposes and report any use or fringe benefits that may be taxable as compensation.

The employee verification process shall occur monthly prior to payment of bills.

The Director of Business and Finance shall report the value of taxable fringe benefits with the regular payroll for the payroll immediately following the determination of taxable fringe benefits.

The Director of Business and Finance shall annually review the determinations of convenience of the district and de minimis amount to ensure compliance with federal regulations. The review may include discussions with the district auditor.

Section	600 Finances
Title	Procurement Cards
Policy	625 - NEW
Status	First Reading: October 11, 2021 From PSBA
Legal	1. 24 P.S. 510 2. Pol. 317 3. 24 P.S. 751 4. 24 P.S. 807.1 5. Pol. 610 6. Pol. 611

Authority

The Board approves the use of procurement cards for permissible purchases by designated employees to improve the efficiency of purchasing activities, reduce processing expenses, improve controls for small-dollar purchases, and streamline vendor payment. The Board directs the administration to establish safeguards to prevent misuse of such cards.[\[1\]](#)

The Board shall purchase adequate insurance coverage for procurement card misuse.

Definition

Procurement card - a corporate charge card designed to reduce the cost and bureaucracy of small-dollar purchases or for vendors that do not accept a requisition.

Delegation of Responsibility

The Board directs the Superintendent or designee to approve a list of employees authorized to use district procurement cards.

The list of authorized users of procurement cards shall be maintained in the Business Office and shall include employees in designated positions.

All use of procurement cards shall be supervised and monitored on a regular basis by the Director of Business and Finance, who shall ensure the use of such cards is in accordance with the funds budgeted for this purpose.

Proper accounting procedures for the use of procurement cards shall be developed, distributed, implemented, and monitored by the Director of Business and Finance.

An employee authorized to use a procurement card shall maintain adequate security of the card while it is in his/her possession. Under no circumstances may the card be used by another individual.

Guidelines

Procurement cards shall be used only for authorized district purchases and shall not be used for personal purchases. The district retains the authority to revoke any procurement card used for unauthorized or personal purposes.

Violations of this policy by an employee shall result in disciplinary action, in accordance with Board policy and applicable law.[2]

The established procedure for processing purchases by employees using procurement cards shall be as follows:

1. Employee deals directly with the vendor.
2. Business Office receives the consolidated invoice for payment.
3. Cardholder verifies receipt of purchased items, reconciles the billing statement with purchases, and attaches receipts.
4. Supervisor reviews statements and signs approval.

Purchases on his/her assigned procurement card by an individual employee shall not exceed the established threshold.

Procurement cards shall not be used to circumvent the required bidding process. [\[3\]\[4\]](#)[5][6]

Book	Policy Manual
Section	600 Finances
Title	Federal Fiscal Compliance
Code	626 - NEW
Status	First Reading: October 11, 2021 From PSBA
Legal	1. 2 CFR Part 200 2. Pol. 827 3. Pol. 828 4. Pol. 317 5. 2 CFR 200.430 6. Pol. 626.1 7. 24 P.S. 1153 8. Pol. 304 9. Pol. 319 10. Pol. 336 11. Pol. 337 12. Pol. 624 13. Pol. 805 14. Pol. 813 15. 2 CFR 200.333-200.337 16. Pol. 800 17. 34 CFR 75.730-75.732 18. 34 CFR 76.730-76.731 19. 2 CFR 200.336

20. 2 CFR 200.333

21. Pol. 113.4

22. Pol. 216

23. Pol. 324

24. 2 CFR 200.330-200.331

25. 2 CFR 200.338

26. 2 CFR 200.339

Pol. 610

Pol. 611

Pol. 612

Pol. 613

Pol. 625

Authority

The Board shall ensure federal funds received by the district are administered in accordance with federal requirements, including but not limited to the federal Uniform Guidance.[\[1\]](#)

The Board shall review and approve all applications for federal funds submitted by the district.

Delegation of Responsibility

The Board designates the Superintendent as the district contact for all federal programs and funding.

The Superintendent or designee, in collaboration with the Federal Programs Coordinator and Director of Business & Finance, shall establish and maintain a sound financial management system to include internal controls and federal grant management

standards covering the receipt of both direct and state-administered federal grants, and to track costs and expenditures of funds associated with grant awards.[\[1\]](#)

The Superintendent, to assist in the proper administration of federal funds and implementation of this policy, may approve additional procedures as attachments to this policy.

Guidelines

The district's financial management system shall be designed with strong internal controls, a high level of transparency and accountability, and documented procedures to ensure that all financial management system requirements are met.

Financial management standards and procedures shall assure that the following responsibilities are fulfilled:

1. Identification – The district must identify, in its accounts, all federal awards received and expended, and the federal programs under which they were received.
2. Financial Reporting – Accurate, current, and complete disclosure of the financial results of each federal award or program must be made in accordance with the financial reporting requirements of the Education Department General Administrative Regulations (EDGAR).
3. Accounting Records – The district must maintain records which adequately identify the source and application of funds provided for federally-assisted activities.
4. Internal Controls – Effective control and accountability, including segregation of duties, must be maintained for all funds, real and personal property and other assets. The district must adequately safeguard all such property and must assure that it is used solely for authorized purposes.
5. Budget Control – Actual expenditures or outlays must be compared with budgeted amounts for each federal award. Procedures shall be developed to establish determination for allowability of costs for federal funds.
6. Cash Management – The district shall maintain written procedures to implement the cash management requirements found in EDGAR.

7. Allowability of Costs – The district shall ensure that allowability of all costs charged to each federal award is accurately determined and documented.

Standards of Conduct

The district shall maintain standards of conduct covering conflicts of interest and the actions of employees and school officials engaged in the selection, award and administration of contracts.[2][3]

All employees shall be informed of conduct that is required for federal fiscal compliance and the disciplinary actions that may be applied for violation of Board policies, administrative regulations, rules and procedures.[4]

Employees - Time and Effort Reporting

All district employees paid with federal funds shall document the time they expend in work performed in support of each federal program, in accordance with law. Time and effort reporting requirements do not apply to contracted individuals.[5]

District employees shall be reimbursed for travel costs incurred in the course of performing services related to official business as a federal grant recipient.[6]

The district shall establish and maintain employee policies and procedures on hiring, benefits and leave and outside activities, as approved by the Board. District procedures on payment of staff shall apply to employees paid with federal funds and shall include payment in extenuating or emergency conditions, in accordance with applicable law, regulations or emergency declarations by state or federal authorities.[7][8][9][10][11][12][13][14]

Record Keeping

The district shall develop and maintain a Records Management Plan and related Board policy and administrative regulations for the retention, retrieval and disposition of manual and electronic records, including emails.[15][16]

The district shall ensure the proper maintenance of federal fiscal records documenting:[16][\[17\]](#)[\[18\]](#)

1. Amount of federal funds.
2. How funds are used.
3. Total cost of each project.
4. Share of total cost of each project provided from other sources.
5. Other records to facilitate an effective audit.
6. Other records to show compliance with federal program requirements.
7. Significant project experiences and results.

All records must be retrievable and available for programmatic or financial audit.

The district shall provide the federal awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives, the right of access to any documents, papers, or other district records which are pertinent to the federal award. The district shall also permit timely and reasonable access to the district's personnel for the purpose of interview and discussion related to such documents.[\[19\]](#)

Records shall be retained for a minimum of five (5) years from the date on which the final Financial Status Report is submitted, or as otherwise specified in the requirements of the federal award, unless a written extension is provided by the awarding agency, cognizant agency for audit, oversight agency for audit or cognizant agency for indirect costs.[\[20\]](#)

If any litigation, claim or audit is started before the expiration of the standard record retention period, the records shall be retained until all litigation, claims or audits have been resolved and final action taken.[\[20\]](#)

As part of the Records Management Plan, the district shall develop and maintain a records retention schedule, which shall delineate the record retention format, retention period and method of disposal.[\[16\]](#)

The Records Management Plan shall include identification of staff authorized to access records, appropriate training, and preservation measures to protect the integrity of records and data.[16]

The district shall ensure that all personally identifiable data protected by law or regulations is handled in accordance with the requirements of applicable law, regulations, Board policy and administrative regulations.[21][22][23]

Subrecipient Monitoring

In the event that the district awards subgrants, the district shall establish procedures to:[24]

1. Assess the risk of noncompliance.
2. Monitor grant subrecipients to ensure compliance with federal, state, and local laws and Board policy and procedures.
3. Ensure the district's record retention schedule addresses document retention on assessment and monitoring.[16]

Compliance Violations

Employees and contractors involved in federally funded programs and subrecipients shall be made aware that failure to comply with federal law, regulations or terms and conditions of a federal award may result in the federal awarding agency or pass-through entity imposing additional conditions or terminating the award in whole or in part.[25][26]

Note: Attachments replace the following policies:

**Policy #3033 - Federal Fiscal Compliance and Uniform Grant Guidance (UGG)
Federal Procurement Requirements adopted June 20, 2018 and revised
October 14, 2019 and January 27, 2020**

**Policy #7018 - Allowability of Costs - Federal Programs adopted October 23,
2017**

**Policy #7019 - Cash Management - Federal Programs adopted October 23,
2017**

Section	600 Finances
Title	Travel Reimbursement - Federal Programs
Policy	626.1
Status	From PSBA
Legal	1. 2 CFR 200.474 2. 24 P.S. 516.1 3. 24 P.S. 517 4. Pol. 004 5. Pol. 331

Authority

The Board shall reimburse administrative, professional and support employees, and school officials, for travel costs incurred in the course of performing services related to official business as a federal grant recipient.[\[1\]](#)[\[2\]](#)[\[3\]](#)

Definition

For purposes of this policy, travel costs shall mean the expenses for transportation, lodging, subsistence, and related items incurred by employees and school officials who are in travel status on official business as a federal grant recipient.[\[1\]](#)

Delegation of Responsibility

School officials and district employees shall comply with applicable Board policies and administrative regulations established for reimbursement of travel and other expenses.[\[4\]](#)[\[5\]](#)

The validity of payments for travel costs for all district employees and school officials shall be determined by the Superintendent and the Director of Business & Finance.

Guidelines

Travel costs shall be reimbursed on a mileage basis for travel using an employee's personal vehicle and on an actual cost basis for meals, lodging and other allowable expenses, consistent with those normally allowed in like circumstances in the district's non-federally funded activities, and in accordance with the district's travel reimbursement policies and administrative regulations.[\[1\]](#)[\[4\]](#)[\[5\]](#)

Mileage reimbursements shall be at the rate approved by the Board for other district travel reimbursements. Actual costs for meals, lodging and other allowable expenses shall be reimbursed only to the extent they are reasonable and do not exceed the per diem limits established by the Board.

All travel costs must be presented with an itemized, verified statement prior to reimbursement.[\[2\]](#)[\[3\]](#)

In addition, if these costs are charged directly to the federal award, documentation must be maintained that justifies that:[\[1\]](#)[\[4\]](#)[\[5\]](#)

1. **Participation of the individual is necessary to the federal award.**
2. **The costs are reasonable and consistent with the district's established policy.**

Replaces Policy #7021 - Travel Reimbursement - Federal Programs adopted October 23, 2017

Section 600 Finances
Title Commercial Activities
Policy 627
Status First Reading: October 11, 2021
Legal

Purpose

The District recognizes that public schools provide a potential market for appropriate commercial activities. Approval of proposed commercial activities will depend on whether it will result in substantial benefit to the District, its schools and their respective students, and is consistent with the District's mission, policies, and goals. The District has the exclusive discretion to determine whether to pursue, accept or decline an opportunity to engage in appropriate commercial activities. The factors to be considered by the District include, but are not limited to:

- The extent to which a commercial opportunity limits or restrains the District's discretion or its ability to pursue other opportunities;
- The duration of the arrangement or agreement and the District's ability/discretion to terminate the arrangement/agreement;
- The extent to which the commercial opportunity imposes any obligation on the District, either presently or in the future, financial or otherwise and whether the opportunity is subject to conditions acceptable to the District;
- The extent to which the commercial opportunity constitutes a conflict of interest or creates the appearance of or potential for a conflict of interest; and The extent to which the commercial opportunity affects the appearance of District property or disrupts the operation of the District.

Definitions

Advertisement – any payment of money or other benefit to the District that requires visual, audio, voice, data, electronic, online, and/or video placement of a name, slogan or product message on a District property or official District publication. 3023.2 2

Sponsorship – any payment of money or other benefit to the District in exchange for recognition.

Exclusive Rights Contracts – any payment of a premium or provision of some benefit to the District for the right to be a sole provider of a service, advertisement, or product.

This term includes limited exclusive rights contracts where more than one (1) provider may supply the same or similar service, advertisement or product.

Purchase of Goods and Services – purchase of services or goods by the District for a product or service required by the District.

Guidelines

Advertisements - Advertisements, as defined by this policy, should comply with the following categories:

- Advertisements are subject to approval by the Superintendent or his/her designee.
- Advertising in connection with instructional materials furnished by private sources must be reasonable, nonintrusive, and noninherent to the content. Such instructional materials must be used in a manner that is consistent with the District's policies and practices related to curriculum and instruction, controversial issues, and the use of District property.
- All signs must have District approval. External signs additionally must meet the municipality's sign code.

Advertising Procedure – Procedures for advertising will be in accordance with regulations developed by the Superintendent or his/her designee.

Exclusive Rights Contracts - The Board may, from time to time, consider the approval of an exclusive rights contract if it will result in substantial benefit to the District, its schools and their respective students, and is consistent with the District's mission, policies, and goals. Any exclusive rights contract requires Board approval.

Prohibited Commercial Activities - No commercial activity as defined or allowed by this policy shall be associated in any way with the sale of tobacco, alcohol, illegal drugs, or weapons; contain vulgar or plainly offensive, obscene, or sexually explicit language; advocate the violation of law or District policy; advance any religious or political organization; promote, favor, or oppose a candidate for elected office or a ballot measure; or be associated with any company or individual whose actions are otherwise in violation of law.

Any commercial activity allowed by this policy shall be respectful of all people without regard to their disability, race, color, gender, national origin, ethnicity, sexual orientation, age, religion, marital status, socioeconomic status, cultural background, familial status, physical characteristics, or linguistic characteristics.

The District shall provide no personally identifiable data about a student, except as permitted by law. Likewise, no student, in order to participate in a school program or school-sponsored activity, shall be required to provide personally identifiable data to the sponsor of a commercial activity, except as permitted by law.

Students shall not be required to complete any survey or questionnaire that is designed to provide marketing information to a vendor or business about their interests and preferences for a particular vendor, business, or product.

Replaces Policy 3023.2 - Commercial Activities

Section	700 - Property
Title	Naming of Schools / Naming Rights
Policy	719
Status	First Reading: October 11, 2021
Legal	1. 24 P.S. 216

Purpose

The Board adopts the following policy to establish the process for naming new schools or renaming an existing school. This policy also establishes the criteria and procedures for granting Naming Rights for district property and facilities other than school buildings.

Authority

The Board is authorized to name District schools and allow other physical spaces to be named consistent with this policy. The Board also has the authority to accept gifts and donations and to recognize donors through naming rights, consistent with this policy and the Commercial Activities Policy.

Delegation of Responsibility

Naming of Schools

Before a new school is opened or an existing school is renamed, the Superintendent shall recommend the appointment of a committee for the purpose of naming a school in the District.

- a. The committee shall be charged with the responsibility of proposing school name(s) to be presented to the School Board, who will make the decision.
- b. The committee membership shall consist of a minimum of three (3) lay people who live in the area in which the site is located, two (2) staff members as designated by the Superintendent, and one (1) member of the Historical Society of Upper St. Clair.
- c. A brief narrative explaining the naming of schools should be exhibited in a prominent place within the school.

Official school names shall be submitted to the Pennsylvania Department of Education as required.

Naming Rights

Before naming rights are granted, a proposal for naming rights shall be submitted to the Superintendent or designee. A proposal for naming rights shall comply with the guidelines in this policy.

Guidelines

The Board directs that the educational values not be compromised when schools and individuals or business/organizations work together, and participation has a clear educational advantage for students. This policy does not cover scholarships, research grants, **or dedications or memorials that are not permanent**. The Naming Rights Policy applies District wide.

In granting naming rights, due regard should be taken of the need to maintain an appropriate balance between commercial considerations and the role which names of buildings and spaces play in contributing to the District's sense of identity as well as their role in assisting staff, students, and visitors to orient themselves within the campus. The granting of Naming Rights must always be consistent with the District's vision and mission. The long-term effects of the Naming Rights must be considered.

No commercial activity as defined or allowed by this policy shall be associated in any way with, among other things, the sale of tobacco, alcohol, illegal drugs, or weapons; contain vulgar and plainly offensive, obscene, or sexually explicit language; advocate the violation of law or District policy; advance any religious or political organization; promote, favor, or oppose a candidate for elected office or a ballot measure; or be associated with any company or individual whose actions are otherwise in violation of law.

The District has the exclusive discretion to determine whether to pursue, accept or decline an opportunity to name facilities. The factors to be considered by the District include, but are not limited to:

- The extent to which a naming opportunity limits or restrains the
- District's discretion or its ability to pursue other opportunities;
- The duration of the arrangement or agreement and the District's ability/discretion to terminate the arrangement/agreement;
- The extent to which the naming opportunity imposes any obligation on the District, either presently or in the future, financial or otherwise and whether the opportunity is subject to conditions acceptable to the District;
- The extent to which the naming opportunity constitutes a conflict of interest or creates the appearance of or potential for a conflict of interest; and

- The extent to which the naming opportunity affects the appearance of District property or disrupts the operation of the District.

There are two circumstances in which “Naming Rights” may be granted. In each case, it is anticipated that a specific written agreement about the nature of the naming right would be entered between the parties or their representatives, such agreement to incorporate the provisions of this policy where appropriate. The terms of this policy are subject to compliance with any specific written agreement entered between or on behalf of the parties.

Naming Rights in Consideration

“Naming Rights in Consideration” is in consideration of financial contributions, sponsorship or other commercial transactions. Naming Rights may be granted by the District in consideration of contributions made to the District. “Naming Rights in Consideration” may be granted in return for provision to the District of an appropriate financial contribution or sponsorship, including provision or supply of equipment, materials, land or services. The District may partner with other community organizations to raise funds.

Naming Rights in Recognition

“Naming Rights in Recognition” is in recognition of any significant contributions to the District that it wishes to honor. These contributions can be financial or other gifts from donors, or meritorious service, and is at the discretion of the District in concurrence with the party or their representatives. Naming Rights may be granted at the sole discretion of the District in recognition of persons or entities it wishes to honor.

One of the following three criteria must be fulfilled in order for the granting of **“Naming Rights in Recognition”** to be considered:

- Recognition of outstanding service to the District; or outstanding service to the Upper St. Clair community.
- Recognition of the achievements of distinguished alumni.
- Recognition of a generous financial or other contribution from a donor (be it by way of donation, bequest, sponsorship etc), such contribution being voluntary and not rendered in consideration of the granting of naming rights.

The names of persons actively serving the District shall not be considered.

The District may solicit suitable donations from the advocates of such recognition, particularly if the request comes from other than a family member.

The granting of “Naming Rights in Recognition” is at the sole discretion of the District, with the concurrence of the party or their representatives.

Granting Naming Rights

Each granting of Naming Rights shall be governed by an agreement and/or all applicable Board policies.

Items for which Naming Rights may be awarded:

Physical Spaces Including, But Not Limited To,

- Auditoriums/Theaters
- Gymnasiums
- Libraries
- Gardens/Walks/District-owned streets and ways
- Athletic Fields/Facilities
- Concessions/Locker Rooms
- Classrooms
- Large Group Instruction Room ("LGI")
- Laboratories
- Hallways

Consent

The District shall not grant a Naming Right without the consent of the named party or the named party's representative, to the extent possible.

Monetary Valuation of Naming Rights

Monetary valuations may be assigned to Naming Rights possibilities on a case-by-case basis to aid with making decisions about granting Naming Rights.

Duration of Naming Rights

The duration of Naming Rights shall be decided or negotiated on a case-by case basis. However, all naming rights may be approved for a specific term, which shall not be longer than the useful life of the property or facility, as determined by the School Board, unless otherwise established in the contract with the donor and approved by the School Board and the donor. The duration of naming rights shall be proportionate to the value of a donation, endowment or other significant contributions to a school.

Physical Display of Naming Rights

The physical display of the Naming Rights shall be decided or negotiated on a case-by-case basis. In the case of buildings, the physical display of the Naming Rights

will take into account the identification of the District and comply with all applicable laws and regulations including, but not limited to, zoning requirements.

Transferability

In this heading "parties" includes the legal representatives of the parties.

Of Named Party

Naming Rights may only be transferred to any other Named Party by mutual agreement between all the named parties.

Assignment

"Naming Rights in Consideration" may be assigned by mutual agreement between all parties. Assigned is defined as "to exchange one naming right for another." For example when a company changes its name the naming right may be changed to reflect the new name. "Naming Rights in Recognition" may not be assigned.

Renewability

Naming Rights may be renewed by mutual agreement between all the parties.

Limit of Naming Rights

On the part of the District

The District's right to use the name and other brand elements of the Named Party shall only be permitted by express agreement with the Named Party.

On the part of the Named Party

The Named Party after whom a building or part of a building is named shall have no right to use or control the use of that building or part of the building. Use will ordinarily be determined consistent with the District's facility use policy. The use of that building or part of the building may, however, be the subject of negotiated agreement in the specific contract between the parties. The District will not agree to any condition in a contract that could unnecessarily limit the following: progress towards the District's mission and purpose, statutory obligations, or the local authority of the Upper St. Clair Board of Education.

In turn, the Named Party shall bear no liability in respect of that building or part of a building unless provided for in a specific contract between the parties. Any limits should be included in any Naming Rights agreement.

Early Termination of Naming Rights

In the event of this policy and any specific contract entered into being breached, the parties may terminate a Naming Rights agreement in advance of the scheduled date, under the following conditions:

Termination by the District

The District reserves the right, in accordance with the terms of the applicable contract, to terminate Naming Rights without refund of consideration, prior to the scheduled termination date, should it feel it is necessary to do so to avoid the District being brought into disrepute.

Termination by the Named Party

The Named Party may without refund of consideration, in accordance with the terms of the applicable contract, terminate its acceptance of the Naming Rights prior to the scheduled termination date, in the event that the District directly brings the Named Party into disrepute.

Process to Establish Naming Rights:

The Superintendent, Board Committee, or Board Subcommittee (if constituted) may submit proposed naming rights to be implemented as approved by resolution of the School Board. Naming rights shall not be established except by a minimum affirmative vote of seven (7) Members of the School Board.

The School Board will decide the monetary valuation of each Naming Right after receiving a recommendation from the Superintendent or his/her designee, who may take advice from such persons or other professionals as needed. Each case should take into account market comparisons for Naming Rights, for which professional advice may be sought.

In accordance with the terms of the applicable contract and this policy, the School Board shall have discretionary authority to rescind a naming right at any time based on any action by a private individual or corporate entity that is deemed by the School Board to be inappropriate and/or in conflict with the School District's values. Naming rights shall not be rescinded except by a minimum affirmative vote of seven (7) Members of the School Board.

Replaces Policy 3023 - Naming Rights and Policy 3023.1 Naming of Schools



Customizing Learning,
Nurturing Potential...
Delivering Excellence

Memo

To: Dr. John Rozzo, USC Board Members

From: Scott P. Burchill *SPB*

Date: October 11, 2021

RE: FINANCIAL SUMMARY AND PRELIMINARY FINANCIAL STATEMENTS FOR THE PERIOD ENDED SEPTEMBER 30, 2021 (PRELIMINARY AND UNAUDITED)

Financial statements for the General Fund, Capital Reserve Fund and Construction Fund for the period ended September 30, 2021, are enclosed for your review. The first Cafeteria Fund report will be presented at the November board meeting for the period ending September 30, 2021. The reports reflect the realized revenues and expenses incurred from July 1, 2021, through September 30, 2021.

GENERAL FUND

	2021-22	2021-22 through September 30, 2021		2020-21	2020-21 through September 30, 2020	
<i>(in millions of dollars)</i>	Budgeted	Actual	% of Budget	Budgeted	Actual	% of Budget
Current Real Estate Revenues	\$62.39	\$57.85	93%	\$59.53	\$54.75	92%
EIT	\$6.01	\$1.26	21%	\$5.67	\$0.76	13%
All Other Local Revenues	\$3.32	\$0.79	24%	\$3.53	\$0.95	27%
State Revenues	\$18.85	\$4.46	24%	\$18.33	\$4.00	22%
Federal Revenues	\$1.31	\$0.00	0%	\$0.48	\$0.00	0%
All Other	\$0.00	\$0.00	0%	\$0.00	\$0.00	0%
Total Revenues	\$91.88	\$64.36	70%	\$87.54	\$60.46	69%
Expenditures	\$91.88	\$18.49	20%	\$87.80	\$19.12	22%
Revenues less Expenditures	\$0.00	\$45.87		(\$0.26)	\$41.34	
Balance Sheet	As of September 30, 2020	As of September 30, 2021 (unaudited)				
Cash and Marketable Securities	\$52,423,973	\$58,346,732				
Total Assets	\$55,678,459	\$61,229,431				
Total Liabilities	\$4,916,274	\$5,306,816				
Nonspendable Reserves	\$0	\$0				
Adjustment to Fund Balance	\$41,348,604	\$45,880,239				
Fund Balance	\$9,413,581	\$10,042,376				

Of note, the General Fund revenue is ahead of last year on a percentage basis. Total real estate and earned income taxes collected are 6% ahead of the prior year. Expenditures are slightly behind last year on a percentage basis, at 20%.

CAPITAL RESERVE FUND

	2021-22	2021-22 through September 30, 2021	2020-21	2020-21 through September 30, 2020
Revenues	\$270,000	\$0	\$270,000	\$267,016
Expenditures	\$276,497	\$0	\$305,000	\$175,336
<i>Net</i>	<i>(\$6,497)</i>	<i>\$0</i>	<i>(\$35,000)</i>	<i>\$91,680</i>
	As of September 30, 2020	As of September 30, 2021 (unaudited)		
Cash and Marketable Securities	\$214,398	\$93,275		
Total Assets	\$214,398	\$93,275		
Total Liabilities	\$21,847	\$0		
<i>Total Reserves</i>	<i>\$192,551</i>	<i>\$93,275</i>		

CONSTRUCTION FUND

	2021-22 through September 30, 2021	2020-21 through September 30, 2020	
Revenues	\$2,517,439	\$3,962	
Expenditures	\$1,211,528	\$203,870	
<i>Net</i>	<i>\$1,305,911</i>	<i>(\$199,908)</i>	
	As of September 30, 2020	As of September 30, 2021 (unaudited)	
Cash and Marketable Securities	\$1,781,892	\$3,089,151	
Total Assets	\$1,781,892	\$3,089,151	
Total Liabilities	\$1,122,992	\$959,279	
<i>Fund Balance</i>	<i>\$658,900</i>	<i>\$2,129,872</i>	

BUDGET TRANSFERS

Budget transfers for the 2021-22 school year in the amount of \$194,195.55 are presented for review and approval. Budget transfers for the current school year will be presented at the October board meeting.

BILL LIST

The Bill Lists will be presented at the October 25, 2021, board meeting for your review and approval.

UPPER ST CLAIR SCHOOL DISTRICT
GENERAL FUND
SEPTEMBER 30, 2021
PRELIMINARY UNAUDITED

OBJECT TITLE	AUDITED	UNAUDITED
ASSETS	SEPT 30, 2020	SEPT 30, 2021
PETTY CASH	2,370	2,370
INVEST-PLGIT	50,145	50,158
INVEST-PSDLAF	52,370,135	58,292,889
INVEST-CITIZENS	-	-
INVEST-INVEST	1,323	1,325
INTERFUND RECEIVABLE	119,938	219,805
ACCOUNTS RECEIVABLE	76,119	29,113
STATE SUBSIDIES REC	1,635,710	1,714,568
FEDERAL SUB - RECEIVABLE	67,934	20,272
EARNED INCOME REC	-	-
DEL TAX RECEIVABLE & OTHER RECOV DISB	1,354,785	898,930
PREPAID EXPENSES	-	-
TOTAL ASSETS	55,678,459	61,229,431
LIABILITIES		
INTERFUND A/P	87,763	-
ACCTS PAYABLE	-	3,991
RESERVE FOR ENCUMBRANCES	193,394	1,218,833
ACCRUED SALARIES & BENEFI	-	-
PAYROLL/WITHHOLDINGS	2,818,306	2,779,905
DEFERRED REVENUE	1,816,811	1,304,087
TOTAL LIABILITIES	4,916,274	5,306,816
RESERVES		
NONSPENDABLE ENCUMBRANCES		
NONSPENDABLE PREPAID	-	-
ADJUSTMENT TO FUND BALANCE	41,348,604	45,880,239
ASSIGNED TO SECURITY	300,000	300,000
ASSIGNED TO CAPITAL RESERVE	500,000	500,000
ASSIGNED TO OPEB	2,750,000	2,750,000
UNASSIGNED FUND BALANCE	5,863,581	6,492,376
TOTAL RESERVES	50,762,185	55,922,615

DATE: 10/07/2021
TIME: 10:53:12

UPPER ST. CLAIR SCHOOL DISTRICT
REVENUE COMPARISON REPORT

PAGE NUMBER: 1
REVCOMP1

SELECTION CRITERIA: orgn.fund='10'
ACCOUNTING PERIOD: 3/22

SORTED BY: FUND,1ST SUBTOTAL
TOTALLED ON: FUND
PAGE BREAKS ON:

FUND-10 GENERAL FUND

1ST SUBTOTAL	TITLE	BUDGET	CURRENT YEAR REVENUE	BALANCE	%	BUDGET	PRIOR YEAR REVENUE	BALANCE	%
R6111	CURRENT REAL	62,388,993.00	57,484,390.52	4,904,602.48	92.14	59,532,370.00	54,746,345.28	4,786,024.72	91.96
R6112	INTERIM REAL	525,000.00	15,491.17	509,508.83	2.95	365,000.00	110,779.63	254,220.37	30.35
R6113	PUBLIC UTILIT	57,500.00	.00	57,500.00	.00	57,500.00	.00	57,500.00	.00
R6151	EARNED INCOME	6,010,038.00	1,255,430.38	4,754,607.62	20.89	5,668,552.00	762,571.70	4,905,980.30	13.45
R6153	REAL ESTATE T	800,000.00	296,164.78	503,835.22	37.02	670,000.00	215,365.80	454,634.20	32.14
R6157	MERCANTILE TA	360,000.00	291,167.70	68,832.30	80.88	350,000.00	176,765.01	173,234.99	50.50
R6300	LOCAL TAXES P	.00	1,958.92	-1,958.92	.00	.00	692.78	-692.78	.00
R6411	DEL REAL ESTA	500,000.00	182,139.38	317,860.62	36.43	575,000.00	274,761.99	300,238.01	47.78
R6451	DELINQUENT EI	65,000.00	3,802.73	61,197.27	5.85	65,000.00	3,288.95	61,711.05	5.06
R6510	INTEREST INCO	50,000.00	698.40	49,301.60	1.40	100,000.00	2,794.93	97,205.07	2.79
R6710	ATHLETIC REVE	175,000.00	41,373.80	133,626.20	23.64	175,000.00	43,281.03	131,718.97	24.73
R6832	IDEA PASS THR	550,000.00	.00	550,000.00	.00	550,000.00	.00	550,000.00	.00
R6910	RENTALS	160,000.00	61,955.22	98,044.78	38.72	211,000.00	18,201.73	192,798.27	8.63
R6920	PRIVATE DONAT	.00	8,500.00	-8,500.00	.00	75,000.00	.00	75,000.00	.00
R6940	TUITION	80,000.00	105,820.35	-25,820.35	132.28	60,000.00	94,996.44	-34,996.44	158.33
R6944	RECEIPTS FROM	.00	54,360.00	-54,360.00	.00	.00	8,797.44	-8,797.44	.00
R6990	MISC REV/REFU	.00	78,187.50	-78,187.50	.00	250,000.00	.00	250,000.00	.00
R6991	REFUNDS FOR P	.00	7,213.05	-7,213.05	.00	30,000.00	.00	30,000.00	.00
R7110	BASIC INSTRU	4,606,037.00	653,055.00	3,952,982.00	14.18	4,606,037.00	631,658.00	3,974,379.00	13.71
R7112	BASIC ED SOCI	1,577,640.00	.00	1,577,640.00	.00	.00	.00	.00	.00
R7271	SPEC ED REGUL	2,059,867.00	595,972.00	1,463,895.00	28.93	1,936,261.00	573,396.00	1,362,865.00	29.61
R7310	TRANSPORTATIO	850,000.00	71,039.00	778,961.00	8.36	600,000.00	77,999.00	522,001.00	13.00
R7320	RENT & SINKIN	749,000.00	419,002.08	329,997.92	55.94	756,000.00	389,919.81	366,080.19	51.58
R7330	MEDICAL & DEN	84,000.00	.00	84,000.00	.00	84,000.00	.00	84,000.00	.00
R7340	STATE PROP TA	1,390,290.00	695,145.00	695,145.00	50.00	1,390,372.00	695,186.00	695,186.00	50.00
R7360	SAFE SCHOOLS	.00	.00	.00	.00	276,547.00	.00	276,547.00	.00
R7505	READY TO LEAR	332,045.00	332,045.00	.00	100.00	332,045.00	.00	332,045.00	.00
R7810	SOCIAL SECURI	.00	.00	.00	.00	1,518,064.00	.00	1,518,064.00	.00
R7820	RETIREMENT PA	7,205,034.00	1,698,468.09	5,506,565.91	23.57	6,831,086.00	1,631,007.73	5,200,078.27	23.88
R8514	TITLE I	78,437.00	.00	78,437.00	.00	78,437.00	.00	78,437.00	.00
R8515	TITLE II A &	47,078.00	5,867.69	41,210.31	12.46	47,078.00	4,565.77	42,512.23	9.70
R8516	TITLE III - L	9,500.00	.00	9,500.00	.00	9,500.00	735.07	8,764.93	7.74
R8517	TITLE IV	10,000.00	.00	10,000.00	.00	10,000.00	.00	10,000.00	.00
R8740	CARES ESSER F	824,511.00	.00	824,511.00	.00	.00	.00	.00	.00
R8810	ACCESS	336,012.00	.00	336,012.00	.00	336,012.00	.00	336,012.00	.00
R8820	MED ACCESS TI	.00	7,190.76	-7,190.76	.00	.00	2,605.46	-2,605.46	.00
TOTAL-10	GENERAL FUND	91,880,982.00	64,366,438.52	27,514,543.48	70.05	87,545,861.00	60,465,715.55	27,080,145.45	69.07
TOTAL REPORT		91,880,982.00	64,366,438.52	27,514,543.48	70.05	87,545,861.00	60,465,715.55	27,080,145.45	69.07

DATE: 10/06/2021
TIME: 15:04:26

UPPER ST. CLAIR SCHOOL DISTRICT
EXPENDITURE COMPARISON REPORT

PAGE NUMBER: 1
EXPCOMP1

SELECTION CRITERIA: orgn.fund='10'
ACCOUNTING PERIOD: 3/22

SORTED BY: FUND,FUNCTION
TOTALLED ON: FUND
PAGE BREAKS ON:

FUND-10 GENERAL FUND

		CURRENT YEAR				PRIOR YEAR			
FUNCTION		BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
1100	REG ED	8,750.00	20,158.41	-11,408.41	230.38	8,750.00	630.33	8,119.67	7.20
1110	REG ED REIMB	38,041,584.70	4,557,667.66	33,483,917.04	11.98	36,247,091.98	4,176,275.38	32,070,816.60	11.52
1211	LIFE SKILLS S	1,130,372.40	70,864.24	1,059,508.16	6.27	1,205,714.66	69,985.24	1,135,729.42	5.80
1221	DEAF/HEARING	33,000.00	.00	33,000.00	.00	30,000.00	.00	30,000.00	.00
1224	VISUALLY IMPA	201,400.00	.00	201,400.00	.00	229,600.00	.00	229,600.00	.00
1225	SPEECH & LANG	380,000.00	.00	380,000.00	.00	370,000.00	.00	370,000.00	.00
1231	EMOTIONAL SUP	774,258.90	49,116.06	725,142.84	6.34	599,805.80	50,337.77	549,468.03	8.39
1233	AUTISTIC SUPP	257,388.00	250.00	257,138.00	.10	177,400.00	.00	177,400.00	.00
1241	LEARNING SUPP	6,060,047.05	728,808.91	5,331,238.14	12.03	5,802,471.48	661,885.37	5,140,586.11	11.41
1243	GIFTED SUPPOR	1,171,273.29	110,953.95	1,060,319.34	9.47	1,275,940.41	132,180.68	1,143,759.73	10.36
1270	MULTIPLE DISA	65,334.00	.00	65,334.00	.00	.00	.00	.00	.00
1290	OTHER SPECIAL	863,119.00	16,132.72	846,986.28	1.87	797,308.94	9,044.71	788,264.23	1.13
1293	OTHER SPEC ED	207,324.00	117,000.82	90,323.18	56.43	207,422.47	100,176.63	107,245.84	48.30
1380	TRADE & INDUS	267,697.00	123,185.81	144,511.19	46.02	261,239.69	118,260.89	142,978.80	45.27
1420	SUMMER SCHOOL	127,973.20	117,286.36	10,686.84	91.65	88,536.54	45,955.72	42,580.82	51.91
1430	HOME INSTR	19,053.56	.00	19,053.56	.00	10,737.31	1,222.51	9,514.80	11.39
1490	TITLE I INSTR	108,151.50	12,354.32	95,797.18	11.42	71,226.02	13,701.32	57,524.70	19.24
2111	SUPV OF STUDE	451,117.88	117,657.74	333,460.14	26.08	432,700.34	100,823.66	331,876.68	23.30
2120	GUIDANCE	2,046,146.75	261,470.36	1,784,676.39	12.78	2,123,185.87	301,614.84	1,821,571.03	14.21
2140	PSYCH SERV	589,590.70	64,189.09	525,401.61	10.89	554,248.63	65,639.34	488,609.29	11.84
2220	TECH SUPPORT	713,300.00	244,756.63	468,543.37	34.31	741,600.00	311,925.02	429,674.98	42.06
2250	LIBRARY SERVI	1,107,128.78	142,415.56	964,713.22	12.86	1,123,150.56	158,023.16	965,127.40	14.07
2260	CURR DEV SERV	1,143,931.41	208,152.93	935,778.48	18.20	739,995.65	147,541.26	592,454.39	19.94
2271	STAFF DEV PRO	340,972.82	10,256.56	330,716.26	3.01	257,557.51	65,510.85	192,046.66	25.44
2310	BOARD SERVICE	84,647.73	58,886.82	25,760.91	69.57	124,081.40	84,918.26	39,163.14	68.44
2330	TAX COLL SERV	382,528.04	64,943.73	317,584.31	16.98	310,000.00	25,812.08	284,187.92	8.33
2340	STAFF REL & N	50,000.00	8,695.50	41,304.50	17.39	50,000.00	7,453.70	42,546.30	14.91
2350	LEGAL SERVICE	125,000.00	22,719.75	102,280.25	18.18	100,000.00	14,512.85	85,487.15	14.51
2351	LEGAL SPECIAL	30,000.00	3,679.50	26,320.50	12.27	30,000.00	363.00	29,637.00	1.21
2352	LEGAL CONSTRU	50,000.00	.00	50,000.00	.00	.00	.00	.00	.00
2360	OFF OF SUPER	1,320,174.26	300,982.55	1,019,191.71	22.80	1,181,418.06	287,254.75	894,163.31	24.31
2370	COMM RELATION	164,605.49	42,733.04	121,872.45	25.96	191,751.92	45,103.96	146,647.96	23.52
2380	OFF OR PRINC	3,251,209.95	779,724.71	2,471,485.24	23.98	3,096,836.82	767,983.04	2,328,853.78	24.80
2400	PUPIL HEALTH	.00	.00	.00	.00	.00	2,396.58	-2,396.58	.00
2440	NURSING SERV	753,181.46	84,548.04	668,633.42	11.23	719,349.19	86,408.38	632,940.81	12.01
2450	HEALTH SER NO	5,809.41	546.19	5,263.22	9.40	94.70	94.38	.32	99.66
2511	SUPRV OF FIS	317,892.12	76,130.27	241,761.85	23.95	299,947.92	75,701.23	224,246.69	25.24
2512	BUDGET SERV	42,377.74	10,426.20	31,951.54	24.60	40,766.34	10,215.09	30,551.25	25.06
2513	RECEIVING/DIS	79,105.45	20,897.82	58,207.63	26.42	76,445.13	19,885.92	56,559.21	26.01
2514	PAYROLL SERVI	108,963.69	26,663.54	82,300.15	24.47	105,416.95	26,714.56	78,702.39	25.34
2515	FINAN ACCT SE	42,377.72	10,426.25	31,951.47	24.60	40,766.34	10,215.20	30,551.14	25.06
2516	INTERNAL AUDI	42,377.69	10,426.20	31,951.49	24.60	40,766.28	10,215.20	30,551.08	25.06
2517	PROPERTY ACCT	16,951.08	4,170.37	12,780.71	24.60	16,306.54	4,085.84	12,220.70	25.06
2519	OTHER FISCAL	246,026.63	89,415.59	156,611.04	36.34	179,459.80	34,410.76	145,049.04	19.17
2540	PRINT, PUB &	289,800.00	85,472.34	204,327.66	29.49	274,800.00	84,801.72	189,998.28	30.86

DATE: 10/06/2021
TIME: 15:04:26

UPPER ST. CLAIR SCHOOL DISTRICT
EXPENDITURE COMPARISON REPORT

PAGE NUMBER: 2
EXPCOMP1

SELECTION CRITERIA: orgn.fund='10'
ACCOUNTING PERIOD: 3/22

SORTED BY: FUND,FUNCTION
TOTALLED ON: FUND
PAGE BREAKS ON:

FUND-10 GENERAL FUND

FUNCTION		CURRENT YEAR				PRIOR YEAR			
		BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
2611	DIRECTOR OF O	230,200.02	56,598.52	173,601.50	24.59	220,458.28	56,088.26	164,370.02	25.44
2619	SUPERVISION O	214,561.18	35,810.71	178,750.47	16.69	205,494.16	51,340.14	154,154.02	24.98
2620	OPER OF BLDG	7,456,379.68	2,076,671.85	5,379,707.83	27.85	7,388,173.98	2,032,789.16	5,355,384.82	27.51
2630	O & M ATHETIC	81,034.00	27,011.23	54,022.77	33.33	81,034.00	2,045.00	78,989.00	2.52
2660	SECURITY SERV	1,326,681.90	301,686.73	1,024,995.17	22.74	1,258,646.29	347,371.88	911,274.41	27.60
2700	STUDNT TRANS	.00	.00	.00	.00	.00	43.51	-43.51	.00
2711	TRANSP - HEAD	247,204.33	64,266.75	182,937.58	26.00	235,791.13	60,691.71	175,099.42	25.74
2719	TRANSP SUPER	111,601.14	30,083.16	81,517.98	26.96	102,120.99	9,359.52	92,761.47	9.17
2720	VEHICLE OPERA	3,545,350.42	465,270.42	3,080,080.00	13.12	3,483,058.49	408,973.21	3,074,085.28	11.74
2740	VEHICLE SERV	686,857.90	116,812.76	570,045.14	17.01	692,008.68	61,027.21	630,981.47	8.82
2750	NON PUBLIC TR	12,000.00	3,600.40	8,399.60	30.00	.00	.00	.00	.00
2790	OTHER TRANSP	217,500.00	60,531.51	156,968.49	27.83	211,500.00	46,600.16	164,899.84	22.03
2818	TECHNOLOGY SE	901,140.55	234,929.84	666,210.71	26.07	881,672.28	217,507.72	664,164.56	24.67
2834	STAFF DEV CER	52,000.00	.00	52,000.00	.00	52,500.00	9,570.00	42,930.00	18.23
2839	OTHER STAFF S	706,940.31	172,616.70	534,323.61	24.42	586,767.99	129,788.64	456,979.35	22.12
2910	OTHER SUPPORT	62,651.00	.00	62,651.00	.00	62,651.00	.00	62,651.00	.00
3210	STUDNT ACTIV	445,751.95	56,828.88	388,923.07	12.75	440,626.02	69,821.70	370,804.32	15.85
3250	STUDENT ATHLE	1,501,499.64	164,760.75	1,336,738.89	10.97	1,505,035.11	197,427.81	1,307,607.30	13.12
5110	DEBT SERVICE	8,566,524.00	4,251,528.39	4,314,995.61	49.63	8,211,874.00	5,868,823.41	2,343,050.59	71.47
5111	DEBT SERV LOA	1,583,160.58	1,423,024.78	160,135.80	89.89	1,425,915.64	1,151,561.83	274,353.81	80.76
5230	FUND TRANS CA	270,000.00	270,000.00	.00	100.00	270,000.00	267,000.00	3,000.00	98.89
5900	BUDGETARY RES	150,000.00	.00	150,000.00	.00	250,000.00	.00	250,000.00	.00
TOTAL-10	GENERAL FUND	91,880,982.00	18,486,199.92	73,394,782.08	20.12	87,799,219.29	19,117,112.05	68,682,107.24	21.77
TOTAL REPORT		91,880,982.00	18,486,199.92	73,394,782.08	20.12	87,799,219.29	19,117,112.05	68,682,107.24	21.77

DATE: 10/06/2021
TIME: 15:08:27

UPPER ST. CLAIR SCHOOL DISTRICT
EXPENDITURE COMPARISON REPORT

PAGE NUMBER: 1
EXPCOMP1

SELECTION CRITERIA: orgn.fund='10'
ACCOUNTING PERIOD: 3/22

SORTED BY: FUND,ACCOUNT
TOTALLED ON: FUND
PAGE BREAKS ON:

FUND-10 GENERAL FUND

ACCOUNT	CURRENT YEAR				PRIOR YEAR				
	BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%	
111	ADMIN SALARIE	3,187,437.32	795,142.00	2,392,295.32	24.95	3,026,516.89	728,156.78	2,298,360.11	24.06
112	ADMIN SUPP SA	1,168,883.88	279,152.03	889,731.85	23.88	1,060,448.86	278,715.77	781,733.09	26.28
113	OTHER BENEFIT	161,700.00	50,235.87	111,464.13	31.07	188,665.00	41,391.65	147,273.35	21.94
114	SABBATICAL	.00	12,890.62	-12,890.62	.00	.00	.00	.00	.00
115	LEAVE PAYOUT	250,000.00	15,790.75	234,209.25	6.32	250,000.00	27,348.69	222,651.31	10.94
121	TEACHER SALAR	27,053,703.50	2,291,429.96	24,762,273.54	8.47	26,254,444.08	2,226,370.95	24,028,073.13	8.48
122	SUB TEACHERS	600,000.00	62,009.19	537,990.81	10.33	430,000.00	49,333.34	380,666.66	11.47
123	WORKSHOP SALA	153,926.00	103,608.65	50,317.35	67.31	148,640.80	104,117.52	44,523.28	70.05
125	INTERN SALARI	30,501.90	3,810.00	26,691.90	12.49	30,160.00	8,096.25	22,063.75	26.84
130	ECA SALARIES	215,451.00	16,328.12	199,122.88	7.58	214,023.00	17,776.16	196,246.84	8.31
131	COACHES SALAR	494,190.00	2,299.98	491,890.02	.47	479,720.00	11,059.98	468,660.02	2.31
133	FACULTY HELP	53,001.90	996.60	52,005.30	1.88	45,500.00	.00	45,500.00	.00
141	SECURITY SALA	489,871.26	119,674.94	370,196.32	24.43	477,428.11	119,235.35	358,192.76	24.97
142	TEMP SECUR SA	42,003.20	1,915.94	40,087.26	4.56	41,908.56	2,574.18	39,334.38	6.14
144	SECURITY OT	30,006.40	14,197.95	15,808.45	47.32	29,975.76	4,233.47	25,742.29	14.12
151	CLERICAL SALA	1,437,671.60	358,823.97	1,078,847.63	24.96	1,410,038.25	349,048.62	1,060,989.63	24.75
152	CLERICAL SUB	15,600.00	900.00	14,700.00	5.77	6,500.00	1,780.00	4,720.00	27.38
161	MAINT SALARIE	545,887.73	112,723.68	433,164.05	20.65	550,363.73	123,536.21	426,827.52	22.45
163	MAINT OT SAL	22,022.00	12,566.35	9,455.65	57.06	22,000.00	3,840.34	18,159.66	17.46
171	CUST SALARIES	1,874,083.37	411,052.71	1,463,030.66	21.93	1,879,171.39	459,429.33	1,419,742.06	24.45
172	CUST SUB SALA	109,360.00	100,906.07	8,453.93	92.27	109,360.00	12,157.06	97,202.94	11.12
173	CUST OT SALAR	84,000.80	23,034.63	60,966.17	27.42	84,000.00	14,003.90	69,996.10	16.67
174	STUDENT HELP	35,981.20	16,654.50	19,326.70	46.29	36,325.00	7,447.38	28,877.62	20.50
175	SUB VAN DRIVE	.00	660.13	-660.13	.00	.00	.00	.00	.00
176	DRIVERS-REG R	1,076,989.35	210,066.66	866,922.69	19.50	1,032,708.83	223,330.48	809,378.35	21.63
177	SUB DRIVERS S	130,000.00	10,571.50	119,428.50	8.13	100,100.00	916.88	99,183.12	.92
178	EXTRA TRIP SA	125,000.00	57,441.46	67,558.54	45.95	172,900.00	19,786.15	153,113.85	11.44
179	VAN DRIVERS	.00	5,458.28	-5,458.28	.00	.00	.00	.00	.00
181	BUS ATTEND SA	50,431.16	11,379.77	39,051.39	22.56	69,009.32	13,559.16	55,450.16	19.65
182	SUB ATTEND SA	.00	1,871.25	-1,871.25	.00	.00	215.84	-215.84	.00
191	AIDES SALARIE	1,774,558.97	150,737.18	1,623,821.79	8.49	1,666,437.02	126,451.89	1,539,985.13	7.59
192	SUB AIDES SAL	5,481.00	12,506.25	-7,025.25	228.17	27,216.00	1,450.00	25,766.00	5.33
210	HEALTH INSURA	7,575,298.24	1,829,577.92	5,745,720.32	24.15	7,051,446.97	1,763,365.47	5,288,081.50	25.01
220	SOCIAL SECURI	3,155,279.15	382,956.01	2,772,323.14	12.14	3,036,128.23	361,554.56	2,674,573.67	11.91
230	RETIREMENT	14,410,067.33	1,815,943.72	12,594,123.61	12.60	13,662,171.52	1,706,354.02	11,955,817.50	12.49
240	TUITION REIMB	172,000.00	-399.00	172,399.00	.23	162,500.00	9,570.00	152,930.00	5.89
260	WORKERS COMP	384,999.98	367,857.00	17,142.98	95.55	359,999.95	358,733.00	1,266.95	99.65
281	OPEB HEALTH	391,208.00	98,401.98	292,806.02	25.15	220,000.00	55,000.00	165,000.00	25.00
290	MISC EMPL BEN	49,200.00	2,263.04	46,936.96	4.60	41,000.00	5,255.44	35,744.56	12.82
311	TWP TAX COLLE	322,528.04	45,522.58	277,005.46	14.11	260,000.00	25,812.08	234,187.92	9.93
322	IU ED SERVICE	519,214.00	8,750.00	510,464.00	1.69	474,600.00	742.54	473,857.46	.16
323	PROF ED SERV-	57,100.00	.00	57,100.00	.00	.00	.00	.00	.00
328	ED SPEAKERS/C	28,600.00	4,200.00	24,400.00	14.69	28,850.00	310.00	28,540.00	1.07
329	PROF ED SVCS	487,653.00	110,846.37	376,806.63	22.73	999,155.00	110,605.81	888,549.19	11.07
330	PROF SVCS	1,401,264.32	161,920.30	1,239,344.02	11.56	733,320.00	94,896.21	638,423.79	12.94

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UPPER ST. CLAIR SCHOOL DISTRICT
EXPENDITURE COMPARISON REPORT

PAGE NUMBER: 2
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SELECTION CRITERIA: orgn.fund='10'
ACCOUNTING PERIOD: 3/22

SORTED BY: FUND, ACCOUNT
TOTALLED ON: FUND
PAGE BREAKS ON:

FUND-10 GENERAL FUND

ACCOUNT		CURRENT YEAR				PRIOR YEAR			
		BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
340	OTHR TECH SVC	182,050.00	83,510.65	98,539.35	45.87	117,050.00	49,715.73	67,334.27	42.47
341	CONTRACT SERV	500.00	.00	500.00	.00	9,000.00	200,145.51	-191,145.51	223.84
342	ART EXPRESS C	4,500.00	.00	4,500.00	.00	4,500.00	.00	4,500.00	.00
345	TECH SERV DRU	10,325.00	1,830.00	8,495.00	17.72	10,325.00	1,333.00	8,992.00	12.91
348	TECH SERV - T	68,500.00	1,785.00	66,715.00	2.61	84,500.00	3,141.62	81,358.38	3.72
350	SECURITY SERV	62,758.00	3,000.00	59,758.00	4.78	59,258.00	3,200.00	56,058.00	5.40
360	EE TRAIN & DE	.00	335.00	-335.00	.00	.00	.00	.00	.00
390	OTHER PURCH C	265,326.00	.00	265,326.00	.00	44,250.00	17,613.21	26,636.79	39.80
411	DISPOSAL SERV	42,000.00	4,520.25	37,479.75	10.76	42,000.00	10,691.53	31,308.47	25.46
412	SNOW PLOWING	134,000.00	.00	134,000.00	.00	134,000.00	.00	134,000.00	.00
414	LAWN CARE SER	81,034.00	27,011.23	54,022.77	33.33	81,034.00	2,045.00	78,989.00	2.52
424	WATER/SEWAGE	251,200.00	34,006.67	217,193.33	13.54	245,200.00	32,829.92	212,370.08	13.39
431	R&M BLDG	273,777.16	72,189.30	201,587.86	26.37	189,277.16	27,953.60	161,323.56	14.77
432	R&M EQUIP	357,235.00	204,128.77	153,106.23	57.14	421,393.10	68,576.39	352,816.71	16.27
433	R&M VEHICLE	20,000.00	3,255.45	16,744.55	16.28	80,000.00	6,189.87	73,810.13	7.74
438	R&M INFO SYS	95,400.00	29,548.80	65,851.20	30.97	116,400.00	11,238.78	105,161.22	9.66
440	RENTAL	218,950.00	59,307.49	159,642.51	27.09	216,950.00	46,105.54	170,844.46	21.25
442	RENTAL EQUIPM	14,500.00	3,068.52	11,431.48	21.16	28,588.00	2,385.00	26,203.00	8.34
460	EXTERMINATION	5,100.00	906.98	4,193.02	17.78	.00	.00	.00	.00
491	STATE INSPECT	6,300.00	.00	6,300.00	.00	6,300.00	.00	6,300.00	.00
492	OPERATING PER	3,530.00	125.00	3,405.00	3.54	180.00	125.00	55.00	69.44
513	CONTRCT CARRI	1,417,125.00	23,661.07	1,393,463.93	1.67	1,367,125.00	7,423.50	1,359,701.50	.54
513.1	CONT CARR- AT	15,000.00	1,340.00	13,660.00	8.93	12,000.00	.00	12,000.00	.00
516	IU CONTRACT C	2,000.00	.00	2,000.00	.00	5,000.00	.00	5,000.00	.00
522	UMBRELLA INSU	17,900.00	16,960.00	940.00	94.75	23,500.00	17,215.00	6,285.00	73.26
523	GEN PROP & LI	238,471.00	214,386.00	24,085.00	89.90	281,004.60	230,294.00	50,710.60	81.95
525	BONDING INSUR	850.00	100.00	750.00	11.76	1,000.00	100.00	900.00	10.00
530	PHONE SERVICE	171,000.00	32,147.42	138,852.58	18.80	171,000.00	34,495.98	136,504.02	20.17
531	POSTAGE	32,750.00	581.74	32,168.26	1.78	29,750.00	286.55	29,463.45	.96
540	ADVERTISING	12,500.00	2,187.90	10,312.10	17.50	12,500.00	2,304.90	10,195.10	18.44
550	PRINTING	146,200.00	50,758.69	95,441.31	34.72	131,200.00	45,866.62	85,333.38	34.96
561	TUITION OTHER	40,788.00	.00	40,788.00	.00	.00	.00	.00	.00
562	TUITION CHART	527,000.00	71,854.77	455,145.23	13.63	659,640.00	6,150.46	653,489.54	.93
563	TUITION - NON	816,124.00	11,340.00	804,784.00	1.39	672,581.00	.00	672,581.00	.00
564	TUITION - VO	267,697.00	123,185.81	144,511.19	46.02	261,239.69	118,260.89	142,978.80	45.27
567	TUITION APPR	301,889.00	.00	301,889.00	.00	348,848.00	.00	348,848.00	.00
569	TUITION-OTHER	.00	.00	.00	.00	.00	1,264.00	-1,264.00	.00
580	CONF & TRAVEL	93,148.00	3,571.09	89,576.91	3.83	71,350.00	3,472.23	67,877.77	4.87
581	CURR LEAD CON	1,800.00	.00	1,800.00	.00	7,950.00	.00	7,950.00	.00
590	OTHR PURCH SV	16,000.00	.00	16,000.00	.00	16,000.00	.00	16,000.00	.00
591	PURCH SERV LO	1,000.00	.00	1,000.00	.00	.00	.00	.00	.00
592	SERV FROM OTH	.00	196.90	-196.90	.00	1,500.00	236.28	1,263.72	15.75
595	IU PYMNTS BY	62,651.00	.00	62,651.00	.00	62,651.00	.00	62,651.00	.00
610	SUPPLIES	1,919,132.01	562,906.55	1,356,225.46	29.33	1,920,868.23	684,813.60	1,236,054.63	35.65
611	BID SUPPLIES	72,752.00	24,230.39	48,521.61	33.31	88,590.00	37,503.63	51,086.37	42.33

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UPPER ST. CLAIR SCHOOL DISTRICT
EXPENDITURE COMPARISON REPORT

PAGE NUMBER: 3
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SELECTION CRITERIA: orgn.fund='10'
ACCOUNTING PERIOD: 3/22

SORTED BY: FUND,ACCOUNT
TOTALLED ON: FUND
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FUND-10 GENERAL FUND

ACCOUNT		CURRENT YEAR				PRIOR YEAR			
		BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
618	SOFTWARE & LI	4,050.00	.00	4,050.00	.00	4,050.00	.00	4,050.00	.00
621	NATURAL GAS	201,500.00	17,470.59	184,029.41	8.67	201,500.00	7,995.76	193,504.24	3.97
622	ELECTRICITY	915,300.00	168,958.10	746,341.90	18.46	915,300.00	190,264.36	725,035.64	20.79
626	GASOLINE	20,000.00	3,589.46	16,410.54	17.95	15,000.00	.00	15,000.00	.00
627	DIESEL FUEL	200,000.00	11,395.79	188,604.21	5.70	200,000.00	.00	200,000.00	.00
640	BOOKS & PERIO	168,863.63	67,972.41	100,891.22	40.25	182,860.43	60,992.73	121,867.70	33.35
650	TECH SUPPLIES	311,935.52	195,914.71	116,020.81	62.81	249,355.17	141,506.94	107,848.23	56.75
650.1	TECH SUPPLIES	100,675.00	11,731.60	88,943.40	11.65	106,400.00	19,358.04	87,041.96	18.19
650.2	TECH SOFTWARE	319,700.00	157,250.11	162,449.89	49.19	304,000.00	131,737.38	172,262.62	43.33
650.3	TECH HARDWARE	80,500.00	9,448.20	71,051.80	11.74	82,500.00	1,699.20	80,800.80	2.06
752	CAPITAL EQUIP	94,408.00	.00	94,408.00	.00	21,271.00	45,003.00	-23,732.00	211.57
760	REPLCMNT EQUI	.00	.00	.00	.00	8,200.00	.00	8,200.00	.00
762	CAP REPLACE E	26,000.00	13,088.72	12,911.28	50.34	26,000.00	15,000.00	11,000.00	57.69
768	CAP TECH SOFT	59,000.00	34,992.92	24,007.08	59.31	64,000.00	.00	64,000.00	.00
810	DUES AND FEES	204,647.50	79,115.03	125,532.47	38.66	194,982.99	64,766.96	130,216.03	33.22
831	INTEREST LOAN	63,326.42	73,175.72	-9,849.30	115.55	71,295.78	73,194.44	-1,898.66	102.66
832	INTEREST BOND	4,646,024.00	554,528.39	4,091,495.61	11.94	4,636,374.00	2,292,323.41	2,344,050.59	49.44
840	CONTINGENCY	165,400.00	.00	165,400.00	.00	266,200.00	851.38	265,348.62	.32
850	EXTENDED SEAS	40,000.00	.00	40,000.00	.00	40,000.00	.00	40,000.00	.00
890	MISC EXPENDIT	111,900.00	10,104.76	101,795.24	9.03	107,075.01	11,511.26	95,563.75	10.75
911	PRINCIPAL-LOA	1,519,834.16	1,349,849.06	169,985.10	88.82	1,354,619.86	1,078,367.39	276,252.47	79.61
912	PRINCIPAL BON	3,915,000.00	3,695,000.00	220,000.00	94.38	3,570,000.00	3,575,000.00	-5,000.00	100.14
932	CAPITAL RES F	270,000.00	270,000.00	.00	100.00	270,000.00	267,000.00	3,000.00	98.89
TOTAL-10	GENERAL FUND	91,880,982.00	18,486,199.92	73,394,782.08	20.12	87,799,219.29	19,117,112.05	68,682,107.24	21.77
TOTAL REPORT		91,880,982.00	18,486,199.92	73,394,782.08	20.12	87,799,219.29	19,117,112.05	68,682,107.24	21.77

CAPITAL RESERVE
SEPTEMBER 30, 2021
PRELIMINARY UNAUDITED

OBJECT TITLE	AUDITED	UNAUDITED
	SEPT 30, 2020	SEPT 30, 2021
ASSETS		
CASH	-	-
PAYROLL CASH	-	-
INVEST-PSDLAF	214,398	93,275
INVEST-PNC	-	-
INTERFUND RECEIVABLE	-	-
ACCOUNT RECEIVABLE	-	-
PREPAID EXPENSES	-	-
TOTAL ASSETS	214,398	93,275
LIABILITIES		
INTERFUND A/P	-	-
RESERVE ENCUMBRANCES	-	-
ACCTS PAYABLE	21,847	-
TOTAL LIABILITIES	21,847	-
RESERVES		
ASSIGNED TO TURF	-	-
ENCUMBRANCES	-	-
ADJUSTMENT TO FUND BALANCE	91,680	-
ASSIGNED FUND BALANCE	100,871	93,275
TOTAL RESERVES	192,551	93,275

DATE: 10/07/2021
TIME: 10:52:34

UPPER ST. CLAIR SCHOOL DISTRICT
REVENUE COMPARISON REPORT

PAGE NUMBER: 1
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ACCOUNTING PERIOD: 3/22

SORTED BY: FUND,FUNCTION,ACCOUNT
TOTALLED ON: FUND
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FUND-31 CAPITAL RESERVE
FUNCTION- ORGN TITLE NOT FOUND

ACCOUNT	TITLE	BUDGET	CURRENT YEAR REVENUE	BALANCE	%	BUDGET	PRIOR YEAR REVENUE	BALANCE	%
R6510	INTEREST INCO	.00	.00	.00	.00	.00	15.81	-15.81	.00
R9310	CONTRIBUTIONS	270,000.00	.00	270,000.00	.00	270,000.00	267,000.00	3,000.00	98.89
TOTAL-31	CAPITAL RESE	270,000.00	.00	270,000.00	.00	270,000.00	267,015.81	2,984.19	98.89
TOTAL REPORT		270,000.00	.00	270,000.00	.00	270,000.00	267,015.81	2,984.19	98.89

DATE: 10/07/2021
TIME: 10:58:33

UPPER ST. CLAIR SCHOOL DISTRICT
EXPENDITURE COMPARISON REPORT

PAGE NUMBER: 1
EXPCOMP1

SELECTION CRITERIA: orgn.fund='31'
ACCOUNTING PERIOD: 3/22

SORTED BY: FUND,FUNCTION,ACCOUNT
TOTALLED ON: FUND
PAGE BREAKS ON:

FUND-31 CAPITAL RESERVE
FUNCTION-4600 EXISTING BLDG IMPROVE SER

ACCOUNT		----- CURRENT YEAR -----				----- PRIOR YEAR -----			
		BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
430	R&M OFFICE EQ	.00	.00	.00	.00	305,000.00	.00	305,000.00	.00
710	SITE IMPROVEM	18,112.00	.00	18,112.00	.00	.00	.00	.00	.00
762	CAP REPLACE E	258,385.00	.00	258,385.00	.00	.00	175,335.54	-175,335.54	.00
TOTAL-31	CAPITAL RESE	276,497.00	.00	276,497.00	.00	305,000.00	175,335.54	129,664.46	57.49
TOTAL REPORT		276,497.00	.00	276,497.00	.00	305,000.00	175,335.54	129,664.46	57.49

CONSTRUCTION FUND
SEPTEMBER 30, 2021
PRELIMINARY UNAUDITED

OBJECT TITLE	AUDITED	UNAUDITED
	JUNE 30, 2020	SEPT 30, 2021
ASSETS		
CASH	-	-
PSDLAF SERIES A	57,683	1,587,197
PLGIT SERIES A	1,724,209	1,501,955
OTHER RECOVER DISBURSE	-	-
INTERFUND RECEIVABLE	-	-
TOTAL ASSETS	1,781,892	3,089,151
LIABILITIES		
INTERFUND A/P	7,153	846
ACCTS PAYABLE	-	-
RESERVE FOR PRIOR ENCUMB	23,579	68,013
CONSTRUCTION RETAINAGE	1,092,260	890,420
TOTAL LIABILITIES	1,122,992	959,279
RESERVES		
RESTRICTED ENCUMBRANCE		
ADJUSTMENTS TO FUND BALANCE	(199,909)	1,305,910
RESTRICTED FUND BALANCE	858,809	823,962
TOTAL RESERVES	658,900	2,129,872

DATE: 10/07/2021
TIME: 10:52:49

UPPER ST. CLAIR SCHOOL DISTRICT
REVENUE COMPARISON REPORT

PAGE NUMBER: 1
REVCOMP1

SELECTION CRITERIA: orgn.fund='36'
ACCOUNTING PERIOD: 3/22

SORTED BY: FUND,FUNCTION,ACCOUNT
TOTALLED ON: FUND
PAGE BREAKS ON:

FUND-36 MS RENOVATION
FUNCTION- ORGN TITLE NOT FOUND

ACCOUNT	TITLE	BUDGET	CURRENT YEAR			PRIOR YEAR			
			REVENUE	BALANCE	%	BUDGET	REVENUE	BALANCE	%
R6510	INTEREST INCO	.00	114.24	-114.24	.00	.00	557.02	-557.02	.00
R9120	PROCEEDS FROM	.00	2,517,324.14	-2,517,324.14	.00	.00	.00	.00	.00
R9990	INSURANCE REC	.00	.00	.00	.00	.00	3,405.00	-3,405.00	.00
TOTAL-36	MS RENOVATIO	.00	2,517,438.38	-2,517,438.38	.00	.00	3,962.02	-3,962.02	.00
TOTAL REPORT		.00	2,517,438.38	-2,517,438.38	.00	.00	3,962.02	-3,962.02	.00

DATE: 10/07/2021
TIME: 10:58:47

UPPER ST. CLAIR SCHOOL DISTRICT
EXPENDITURE COMPARISON REPORT

PAGE NUMBER: 1
EXPCOMP1

SELECTION CRITERIA: orgn.fund='36'
ACCOUNTING PERIOD: 3/22

SORTED BY: FUND,FUNCTION,ACCOUNT
TOTALLED ON: FUND
PAGE BREAKS ON:

FUND-36 MS RENOVATION
FUNCTION-4200 SITE IMPROVEMENTS

ACCOUNT		CURRENT YEAR				PRIOR YEAR			
		BUDGET	EXPENDITURES	BALANCE	%	BUDGET	EXPENDITURES	BALANCE	%
450	CONSTRCT SVCS	.00	548,250.00	-548,250.00	.00	.00	.00	.00	.00
FUND-36 MS RENOVATION FUNCTION-4500 NEW BLDG & CONST									
330	PROF SVCS	.00	15,332.88	-15,332.88	.00	.00	2,056.00	-2,056.00	.00
450	CONSTRCT SVCS	.00	633,378.42	-633,378.42	.00	.00	201,814.58	-201,814.58	.00
FUND-36 MS RENOVATION FUNCTION-4600 EXISTING BLDG IMPROVE SER									
450	CONSTRCT SVCS	.00	14,566.62	-14,566.62	.00	.00	.00	.00	.00
TOTAL-36	MS RENOVATIO	.00	1,211,527.92	-1,211,527.92	.00	.00	203,870.58	-203,870.58	.00
TOTAL REPORT		.00	1,211,527.92	-1,211,527.92	.00	.00	203,870.58	-203,870.58	.00

Budget Transfers - 2021-22

From:				To:					
Fund	Function	Account	Subject	Function	Account	Subject	Description	From	To
10	1100 HS Social Studies/Books	1110000030313000	640	1100 HS Social Studies/Tech	1110000030313000	650	MindTap Pilot	1,691.20	1,691.20
10	3210 Marching Band/Capital	1321000030003200	762	3210 Marching Band/Supplies	1321000030003200	610	Gong	2,809.95	2,809.95
10	1100 HS Science/Supplies	1110000030312500	610	1100 HS Science/Books	1110000030312500	640	AP Enviro Books	2,000.00	2,000.00
10	2620 Ops & Maint/Supplies	1262000000000000	610	2620 HS Ops & Maint/Equipment	1262000030310000	762	equipment	8,317.00	8,317.00
10	2620 BO Ops & Maint/Supplies	1262000010210000	610	2620 BO Ops & Maint/Equipment	1262000010210000	762	equipment	7,600.00	7,600.00
10	2720 Vehicle Ops/Supplies	1272000000000000	610	2790 Other Transp./Supplies	1279000000000000	610	account correction	11,000.00	11,000.00
10	2720 Vehicle Ops/Supplies	1272000000000000	610	2790 Other Transp./Extermination	1279000000000000	460	account correction	700.00	700.00
10	2360 Superintendent/Conference	1236000000000000	580	2271 Professional Devel Elem/Conference	1227100010000000	360	account correction	15,000.00	15,000.00
10	2360 Superintendent/Conference	1236000000000000	580	2271 Professional Devel Sec/Conference	1227100030000000	360	account correction	15,000.00	15,000.00
10	2360 Superintendent/Conference	1236000000000000	580	2271 Professional Devel Elem/Conference	1227100010000000	580	account correction	17,500.00	17,500.00
10	2360 Superintendent/Conference	1236000000000000	580	2272 Professional Devel Sec/Conference	1227100030000000	580	account correction	17,500.00	17,500.00
10	2360 Superintendent/Conference	1236000000000000	580	2360 Superintendent/Conference	1236000000000000	360	account correction	5,000.00	5,000.00
10	2519 Business Office/Tech Svcs	1251900000000000	340	2620 Ops & Maint/Tech Svcs	1262000000000000	340	VOLTUS	15,000.00	15,000.00
10	2620 Ops & Maint/Capital	1262000000000000	752	2620 Ops & Maint/Repair & Maint	1262000000000000	432	account correction	73,137.00	73,137.00
10	2250 BO Library/Books	1225000010210000	640	2250 BO Library/Tech	1225000010210000	650	PO correction	176.01	176.01
10	2250 BO Library/Books	1225000010210000	640	2250 BA Library/Tech	1225000010110000	650	PO correction	176.01	176.01
10	2250 BO Library/Books	1225000010210000	640	2250 EI Library/Tech	1225000010120000	650	PO correction	176.01	176.01
10	2250 BO Library/Books	1225000010210000	640	2250 ST Library/Tech	1225000010130000	650	PO correction	176.01	176.01
10	2250 BO Library/Books	1225000010210000	640	2250 FC Library/Tech	1225000030220000	650	PO correction	176.01	176.01
10	2250 BO Library/Books	1225000010210000	640	2250 HS Library/Tech	1225000030310000	650	PO correction	1,060.35	1,060.35
								194,195.55	194,195.55



Customizing Learning,
Nurturing Potential...
Delivering Excellence

Memo

To: Dr. John Rozzo, USCSD Board Members

From: Scott Burchill *SB*

Date: October 11, 2021

RE: **Surplus/Obsolete Equipment**

Administration requests to declare the following equipment as surplus/obsolete:

- Paso a Paso 2, World Language Textbooks, 91 each

I recommend the Board declare this equipment surplus and that the administration be authorized to sell, exchange, dispose, or donate in accordance with the provisions in Board Policy #706.1, Sale or Disposal of Surplus Property, Equipment, Supplies and Textbooks.