

**KEYSTONE OAKS SCHOOL DISTRICT
BOARD OF SCHOOL DIRECTORS**

WORK SESSION
Tuesday, January 20, 2015
7:00 PM

MINUTES

Call to Order	President Patricia Ann Shaw called the meeting to order at 7:07 p.m.
Pledge	The meeting opened with the pledge to the flag.
Attendance	Those present included: Mr. Brownlee, Mr. Cesario, Ms. Crowell, Mr. Domalik, Mr. Finucan, Mr. Hommrich, Mr. Howard, Ms. Lindsey and Ms. Shaw. Also present were Dr. Stropkaj, Superintendent; Mr. Brungo, Solicitor; and Mrs. Masztak, Assistant Board Secretary/ Recording Secretary Dr. Foster, Assistant Superintendent, was absent.
School Board Recognition	Dr. Stropkaj acknowledged the School Board Members in honor of School Board Recognition Month. Each Board Member was presented with a certificate.
2013/2014 Audit Report	Mr. Charles Rupert of Cypher & Cypher, presented information regarding the 2013/2014 Audit Report.
Bond Refinancing	Mr. Christopher Brewer of Dinsmore Shohl presented information regarding the bond refinancing.
Public Comment	PUBLIC COMMENT Marian Randazzo Re: Questioned School Board’s Leadership
Board President’s Report	BOARD PRESIDENT’S REPORT – Ms. Patricia Ann Shaw The following action item will be considered at the January 29, 2015 Business/Legislative Meeting:

BOARD ACTION REQUESTED

Board Minutes

I. BOARD MINUTES

It is recommended that the Board approve the Reorganization / Voting Items Minutes of December 2, 2014.

- The Board discussed a motion to amend the Business/Legislative Board Minutes of September 25, 2014 and October 30, 2014.

FOR INFORMATION ONLY

- I. Parkway West Career and Technology Center Report *Ms. Annie Shaw*
Mr. Donald Howard – Alternate
- II. SHASDA Report *Mr. Daniel Domalik*
- III. Golden Wings Foundation, Inc. Report *Mr. Donald Howard*
- IV. PSBA/Legislative Report *Ms. Raeann Lindsey*
- V. Castle Shannon Borough Council Minutes *(Available Online)*
- VI. Dormont Borough Council Minutes *(Available Online)*
- VII. Green Tree Borough Council Minutes *(Available Online)*

Executive Session

EXECUTIVE SESSION REPORT

Prior to the January 20, 2015 Work Session, an Executive Session was held to discuss Personnel matters and the sale or purchase of real estate.

Superintendent's Report

SUPERINTENDENT'S REPORT – Dr. William Stropkaj

The following action item will be considered at the January 29, 2015 Business/Legislative Meeting:

BOARD ACTION REQUESTED

**FIRST READING
Policy No. 623: Fraud and**

I. FIRST READING OF POLICY NO. 623: FRAUD AND ABUSE

Abuse

It is recommended that the Board approve the FIRST READING of Policy No. 623: *Fraud and Abuse*.

Professional Development

II. PROFESSIONAL DEVELOPMENT

It is recommended that the Board approve the following conference request:

Rebecca Kaminsky

Rebecca Kaminsky	Attendance/Child Accounting Professional Association Hershey, PA February 25, 26, 27, 2015	\$950.49 (General Funds)
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**Discussion Regarding
Clearances – Act 153**

Dr. Stropkaj shared information on the following topics:

1. Allegheny Intermediate Unit has three openings on their Board.
2. Shauna D’Alessandro – 2015 PSBA Standards of Effective Governance and Member Code of Conduct Review Commission – 1 member will be appointed to represent each PSBA Region.
3. Act 153 – Volunteer Clearances.
4. Project Succeed information at your seats.

A discussion by Board Members followed on the volunteer clearances:

- All volunteers must have clearances; e.g., PFOs, Booster groups
- Parent attending school function, not assisting students or teacher does not need clearances;
- Parents participating perhaps only one time, e.g., reading to students, helping with parties, having direct contact with students, must have clearances;
- The volunteer is responsible for payment of processing all three (3) clearances, not the District;
- What about School Board Members? Do they require clearances?
- If having contact with students in any building, Board Members require clearances; and
- Have someone monitor volunteers at school functions; perhaps have a badge for all volunteers.

Education Report

EDUCATION REPORT – Ms. Raeann Lindsey

The following action item will be considered at the January 29, 2015 Business/Legislative Meeting:

BOARD ACTION REQUESTED

Camp Invention

I. CAMP INVENTION

It is recommended that the Board approve Camp Invention during the week of June 22-26, 2015, from 9:00 a.m. – 3:00 p.m., located at Dormont Elementary School.

Ms. Lindsey informed the other Board Members about the last Education Committee Meeting. The Elementary Curriculum Leaders had a wonderful presentation with good dialogue, very suitable. Some topics discussed:

- Full-time kindergarten;
- 6th grade math tutor
- Alternate schedule for the arts;
- Lack of general music classes at the middle school;
- Graduation requirements;
- ESL students;
- Myrtle receives Title I High Achievement Award;
- Class sizes – why does Aiken have such small classes as compared to Dormont? Something should be done, the Board needs to figure out a solution or closing the school will come up again;
- Possibility of hiring more instructional aides; and
- Before having full-day kindergarten, decide how money should be spent, possibly on equal class sizes.

Pupil Personnel Report

PUPIL PERSONNEL REPORT – Dr. Kathleen Foster

The following action item will be considered at the January 29, 2015 Business/Legislative Meeting:

BOARD ACTION REQUESTED

**Watson Institute 2014/2015
Service Agreement
Addendum**

**I. WATSON INSTITUTE 2014/2015 SERVICE AGREEMENT –
ADDENDUM**

The Administration recommends that the Board approve the Addendum with DT Watson for Behavioral and Educational Support Technology to provide support for a student at the rate of \$16.00 per hour not to exceed 40 hours for the 2014/2015 school year.

Personnel Report

PERSONNEL REPORT – Mr. David Hommrich

The following action items will be considered at the January 29, 2015 Business/Legislative Meeting:

BOARD ACTION REQUESTED

Resignations

I. RESIGNATIONS

**Aaron Vanatta
School Police Officer
Safety Coordinator**

A. AARON VANATTA – SCHOOL POLICE OFFICER / SAFETY COORDINATOR

It is recommended that the Board accept the letter of resignation from **Aaron J. Vanatta**, School Police Office/Safety Coordinator, effective January 5, 2015.

**Kim Moran Pillage
Health Aide**

B. KIM MORAN PILLAGE – HEALTH AIDE

It is recommended that the Board accept the letter of resignation from **Kim Moran Pillage**, Health Aide, effective December 23, 2014.

Appointments

II. APPOINTMENTS

**John Buffington
KOHS Biology**

A. JOHN BUFFINGTON – HIGH SCHOOL BIOLOGY

In compliance with *Board Policy No. 404 – Employment of Professional Employees, and the Keystone Oaks Education Association Agreement 2011-2016*, the Administration recommends the employment of:

John Buffington
Biology – High School
January 19, 2015
Salary – \$43,650.00 (M + 15, Level 15)

**Colleen Reilly – Long Term
Elementary Substitute**

B. COLLEEN REILLY – LONG-TERM ELEMENTARY SUBSTITUTE

In compliance with *Board Policy No. 405 – Employment of Substitute Professional Employees*, it is recommended the Board approve the following individual as a long-term elementary substitute teacher for the remainder of the 2014/2015 school year, effective January 19, 2015:

Colleen Reilly
Kindergarten – Dormont Elementary
Salary to be prorated on \$42,650 (B, Level 15)

Substitute Teacher

C. SUBSTITUTE TEACHER

In compliance with *Board Policy No. 405 – Employment of Substitute Professional Employees*, it is recommended that the Board approve the following individual as a substitute teacher for the 2014/2015 school year:

Elizabeth Shephard Elementary K-4

Erin Rebish – Health Aide

D. ERIN REBISH – HEALTH AIDE

In compliance with *Board Policy No. 504 – Employment of Classified Employees*, and the *Keystone Oaks Educational Support Personnel Association/PSEA/NEA*, pending receipt of all legal documents and clearances, the Administration recommends the employment of:

Erin Rebish
Health Aide – Two days per week
Effective Date – January 5, 2015
Salary – \$15.81/hour

Karen Perdomo
Payroll Secretary

E. KAREN PERDOMO – PAYROLL SECRETARY

In compliance with *Board Policy No. 504 – Employment of Classified Employees*, and the *Keystone Oaks Education Support Agreement 2009-2014*, it is recommended that the Board approve:

Karen Perdomo – Payroll Secretary
Full-time
Effective December 22, 2014
Salary - \$31,673.00

Maureen Connor
High School Secretary
Athletic/Pupil Services and
Special Education/

F. MAUREEN CONNOR – HIGH SCHOOL SECRETARY

In compliance with *Board Policy No. 504 – Employment of Classified Employees*, and the *Keystone Oaks Education Support Agreement 2009-2014*, it is recommended that the Board approve:

Maureen Connor – High School Secretary
Athletic/Pupil Services & Special Education/Registration
Effective January 26, 2015
Salary - \$31,673.00

Spring Sports

G. SPRING SPORTS

In compliance with the **Keystone Oaks Educational Association 2011-2016, Article XXVII, Athletic Positions and Compensation**, it is recommended that the Board approve the following Spring sports, coaches, and stipends for the 2014/2015 school year:

<u>Sport</u>	<u>Position</u>	<u>Coach</u>	<u>Stipend</u>
Baseball	Head Coach	Scott Crimone	\$4,310
	Asst. Varsity	Joe Aul	\$3,000
	Asst. Varsity	Mike Smith	\$2,200
	Assistant	Bill Theobald	\$2,300
	JV/Assistant	CJ Yurchak	\$2,100
	Volunteer	Frank Brown	
Softball	Head Coach	Mark Kaminski	\$4,600
	Assistant	Kristin Kaminski	\$3,195
	JV/Assistant	Ron McMillen	\$3,195
	Middle School	Keith Buckley	\$2,920
	MS Assistant	OPEN	\$2,610
Tennis (Boys)	Head Coach	David Bender	\$4,090
	Assistant	Robert Svidron	\$2,680
Track	Head Coach	Felix Yerace	\$6,150
	Assistant	OPEN	\$3,965
	Assistant	Randy McCann	\$3,965
	Assistant	Kaitlin Hogel	\$3,965
	Assistant	Jeff Sieg	\$3,965
	Middle School	Dennis Sarchet	\$3,225
	MS Assistant	Russell Klein	\$2,610
	MS Assistant	Sarah Hardner	\$2,610
Volleyball (Boys)	Head Coach	Matthew Donovan	\$4,090
	Assistant	OPEN	\$2,680
Intramurals	Aiken Elementary	Sandra McCann	\$ 733
		Michael Shuck	\$1,467
Intramurals	Dormont Elementary	Michael Fahey	\$2,250
		Jerry Jeannett	\$2,250
Intramurals	Myrtle Elementary	Kelly Diven	\$2,250
		Kristie Rosgone	\$2,250
Soccer (Girls)	Head Coach	Danielle Kandrack	\$4,600

Leaves of Absence

Christie Benegle
Kindergarten – Dormont

Nadine Pisani
7th Grade - KOMS

Dorothy Zangrelli
Paraprofessional – Myrtle

Kaitlin Hogel
Mathematics – KOMS

Teaching Load Compensation

Secondary Teacher Stipends Class Sizes at 30 or Above

Secondary Teacher Stipends Teaching 7 out of 8 Periods

III. LEAVES OF ABSENCE

1. It is recommended that the Board approve a leave of absence for **Christie Benegle**, Kindergarten, Dormont Elementary, effective February 5, 2015, through the remainder of the 2014/2015 school year. Ms. Benegle will return at the start of the 2015/2016 school year.
2. It is recommended that the Board approve a leave of absence for **Nadine Pisani**, 7th Grade Science, Keystone Oaks Middle School, effective January 5, 2015, through the remainder of the 2014/2015 school year. Ms. Pisani will return at the start of the 2015/2016 school year.
3. It is recommended that the Board approve a leave of absence for **Dorothy Zangrelli**, Paraprofessional, Myrtle Avenue Elementary, effective January 27, 2015 with a return date of March 2, 2015.
4. It is recommended that the Board approve a leave of absence for **Kaitlin Hogel**, 8th Grade Mathematics, Keystone Oaks Middle School, effective April 15, 2015 with a return date of June 10, 2015.

IV. TEACHING LOAD COMPENSATION

In compliance with the **Keystone Oaks Education Association Agreement 2011/1016, Article VII, Teaching Load**, it is recommended that the following individuals be compensated as per this Article for the first semester of the 2014/2015 school year:

A. Secondary Teacher Stipends for Class Sizes at 30 or Above

<u>Employee</u>	<u>School</u>	<u>Compensation</u>
Kelly Connolly	High School	\$1,000
Lisa Forlini	High/Middle Schools	\$2,000
Ken Hustava	High School	\$1,000
Mark Kopper	Middle School	\$1,000
Michael Magri	High School	\$1,000
Vivian McManus	High School	\$2,000
Ben Stewart	Middle School	\$1,000
Joan Young	High School	\$3,000
Total:		\$12,000

B. Secondary Teacher Stipends for Teaching 7 out of 8 Periods

<u>Employee</u>	<u>School</u>	<u>Compensation</u>
Don Bowlin	High School	\$ 200
Candice Bush	Middle School	\$1,000

Suzanne Deemer	High School	\$ 400
Joyelle Galiszeswki	High School	\$1,000
Karen Hagy	Middle School	\$1,000
Heather Hakos-Hruby	High School	\$1,000
Danielle Kandrack	High School	\$ 500
Nicole Kochanski	High School	\$1,000
Tricia Kreitzer	High School	\$ 400
Michael Magri	High School	\$1,000
Michael Orsi	High School	\$1,000
Michael Turner	High School	\$1,000
Total:		\$9,500

Secondary Teacher Stipends
Teaching More than One
Prep during Same Period

C. Secondary Teacher Stipends for Teaching More than One Prep during the Same Period

<u>Employee</u>	<u>School</u>	<u>Compensation</u>
Linda Celli	High School	\$3,000
Heather Hakos-Hruby	High School	\$5,000
Nancy Mercalde	High School	\$3,000
Jeff Oestreich	High School	\$1,000
Beth Smith	High School	\$2,000
Michael Turner	High School	\$1,000
Total:		\$15,000

Elementary Teacher Stipends
First Semester

D. Elementary Teacher Stipends for First Semester

<u>Employee</u>	<u>School</u>	<u>Compensation</u>
Deborah Bucek	Dormont	\$4,000
Lori DeMartino	Dormont	\$1,000
Kelly Diven	Myrtle	\$2,000
Jennifer Harke	Myrtle	\$1,000
Kristie Rosgone	Myrtle	\$3,000
Total:		\$11,000

Finance Report

FINANCE REPORT – Mr. Daniel Domalik

For Discussion

FOR DISCUSSION

Piper Jaffray
Dinsmore Shohl

I. PIPER JAFFRAY / DINSMORE SHOHL

Regarding the potential refunding for debt service savings of the District’s Series A of 2010 bonds.

A discussion by Board Members followed:

- Facilities Committee Meeting will be followed by the Finance Committee Meeting on Tuesday, January 27, 2015 starting at 6:30 p.m.;
- NIRA will have the final engineering drawings for all of the parking lots, sidewalks;
- No jersey barriers, redesign;
- Discussion on gates being locked to prevent thru-way behind building;
- Non-district busses parking on sidewalk when away teams participate in sports at KO;
- Ages the concrete;and
- Will be discussed at the Athletic Committee Meeting in February.

BOARD ACTION REQUESTED

The following action items will be considered at the January 29, 2015 Business/Legislative Meeting:

I. PAYROLL CONSULTANT

The Administration recommends the approval of **Ms. Celeste Faust** as a Payroll Consultant, effective January 6, 2015 through June 30, 2015, at a cost not to exceed \$6,000.00.

II. ACCOUNTS PAYABLE APPROVAL LISTS

The Administration recommends approval of the following Accounts Payable lists as presented in the *Finance Package*:

- | | |
|----------------------|-----------------------|
| A. General Fund | TO BE PROVIDED |
| B. Risk Management | TO BE PROVIDED |
| C. Food Service Fund | TO BE PROVIDED |
| D. Athletics | TO BE PROVIDED |
| E. Renovations | TO BE PROVIDED |

Payroll Consultant
Celeste Faust

Accounts Payable Approval
Lists

Resolution 01-15
Tax Index

III. RESOLUTION 01-15 TAX INDEX

It is recommended that the Board adopt **Resolution 01-15** certifying to the PA Department of Education that the Keystone Oaks Board of School Directors will not raise the tax rate of any tax for the 2015/2016 fiscal year by more than its 1.9% index.

KEYSTONE OAKS SCHOOL DISTRICT
BOARD OF DIRECTORS
RESOLUTION 01-15

WHEREAS, on June 27, 2006, the Pennsylvania legislature passed Act 1 of Special Session 2006, entitled the “Taxpayer Relief Act” (hereinafter Act 1”);

WHEREAS, Act 1 requires school districts to limit tax increases to the level set by an inflation index unless the tax increase is approved by voters in a referendum or the school district obtains from the Department of Education or a court of common pleas certain referendum exceptions:

WHEREAS, Act 1 does, however, allow a board of school directors to elect to adopt a resolution indicating that it will not raise the rate of any tax for the support of the public schools for the following fiscal year by more than its index, provided this resolution must be adopted no later than 110 days prior to the date of the election immediately preceding the upcoming fiscal year;

WHEREAS, the Keystone Oaks School District index for the 2015/2016 fiscal year is 1.9%;

WHEREAS, the Keystone Oaks School District Board of Directors has made the decision that it shall not raise the rate of any tax for the support of the Keystone Oaks School District for the 2015/2016 fiscal year by more than its index.

AND NOW, on this 29th day of January, 2015, it is hereby **RESOLVED** by the Keystone Oaks School District (hereinafter “District”) Board of Directors (hereinafter “Board”) the following:

1. The Board certifies that it will not increase any school district tax for the 2015/2016 school year at a rate that exceeds the index as calculated by the Pennsylvania Department of Education.
2. The Board certifies that it will comply with the procedures set forth in Section 687, of the Pennsylvania Public School Code (hereinafter “School Code”), 24 P.S. §6-687, for the adoption of its proposed and final budget.

3. The Board certifies that increasing any tax at a rate less than or equal to the index will be sufficient to balance its final budget of the 2015/2016 fiscal year.
4. The Administration of the District will submit the District's information on a proposed increase in the rate of a tax levied for the support of the District to the Pennsylvania Department of Education on the uniform form prepared by the Pennsylvania Department of Education no later than five days after the Board's adoption of this Resolution.
5. The Administration of the District will send a copy of this Resolution to the Pennsylvania Department of Education no later than five days after the Board's adoption of this Resolution.
6. The Board understands and agrees that by passing this Resolution it is not eligible to seek referendum exceptions under Section 333(f) of Act 1 and is not eligible to request approval from the voters through a referendum to increase a tax rate by more than the index as established for the 2015/2016 fiscal year.
7. Once this Resolution is passed, the Administration of the District is not required to comply with the preliminary budget requirements set forth in paragraphs (a) and (c) of Section 311 of Act 1. Provided however:
 - (a) The Board understands and agrees that, upon receipt of the information submitted by the District as set forth in paragraphs 5 and 6 above, the Pennsylvania Department of Education shall compare the District's proposed percentage increase in the rate of the tax with the index.
 - (b) Within ten days of the receipt of this information, the Pennsylvania Department of Education shall inform the District whether its proposed tax rate increase is less than or equal to the index.
 - (c) If the Pennsylvania Department of Education determines that the District's proposed increase in the rate of the District's tax exceeds the index, the District is subject to the preliminary budget requirements as set forth in paragraph (a) and (c) of Section 311 of Act 1.

BOARD PRESIDENT

ERIC A. BRANDENBURG, BOARD SECRETARY

FOR INFORMATION ONLY

I. EXPENDITURE/REVENUE 2014 - 2015 BUDGET to ACTUAL / PROJECTION - NOVEMBER

ACCT	DESCRIPTION	2014-2015 BUDGET	2014-2015 5 MONTH NOVEMBER/ACTUAL	MONTH END + ESTIMATED PROJECTION	OVER (UNDER) BUDGET
Revenue					
6000	Local Revenue Sources	\$ 26,889,445	\$ 24,351,547	\$	\$ (2,537,898)
7000	State Revenue Sources	\$ 10,281,927	\$ 2,870,571	\$	\$ (7,411,356)
8000	Federal Revenue Sources	\$ 442,155	\$ 15,977	\$	\$ (426,178)
Total Revenue		\$ 37,613,527	\$ 27,238,095	\$	\$(10,375,432)
					(OVER) UNDER BUDGET
Expenditures					
100	Salaries	\$ 15,242,379	\$ 4,318,986	\$	\$ 10,923,393
200	Benefits Professional/Technical	\$ 8,471,404	\$ 2,890,290	\$	\$ 5,581,114
300	Services	\$ 1,326,005	\$ 379,300	\$	\$ 946,705
400	Property Services	\$ 1,333,191	\$ 473,021	\$	\$ 860,170
500	Other Services	\$ 4,721,747	\$ 1,739,003	\$	\$ 2,982,744
600	Supplies/Books	\$ 1,217,885	\$ 795,888	\$	\$ 421,997
700	Equipment/Property	\$ 202,100	\$ 150,389	\$	\$ 51,711
800	Other Objects	\$ 993,796	\$ 452,691	\$	\$ 541,105
900	Other Financial Uses	\$ 4,086,200	\$ 3,295,000	\$	\$ 791,200
Total Expenditures		\$ 37,594,707	\$ 14,494,567	\$ -	\$ 23,100,140
Expenditures exceeding Revenues		\$ 18,820	\$ 12,743,527	\$ -	\$ 12,724,707

II. EXPENDITURE/REVENUE 2014 - 2015 BUDGET to ACTUAL / PROJECTION - DECEMBER

ACCT	DESCRIPTION	2014-2015 BUDGET TOTAL	2014-2015 6 MONTH DECEMBER/ACTUAL	MONTH END + ESTIMATED PROJECTION	OVER (UNDER) BUDGET
Revenue					
6000	Local Revenue Sources	\$ 26,889,445	\$ 25,180,095	\$ 27,294,500	\$ 405,055
7000	State Revenue Sources	\$ 10,281,927	\$ 4,754,559	\$ 10,303,842	\$ 21,915
8000	Federal Revenue Sources	\$ 442,155	\$ 15,977	\$ 430,132	\$ (12,023)
Total Revenue		\$ 37,613,527	\$ 29,950,631	\$ 38,028,474	\$ 414,947
					(OVER) UNDER BUDGET
Expenditures					
100	Salaries	\$ 15,242,379	\$ 5,563,181	\$ 15,208,481	\$ 33,898
200	Benefits Professional/Technical	\$ 8,471,404	\$ 3,577,473	\$ 8,421,346	\$ 50,058
300	Services	\$ 1,326,005	\$ 501,125	\$ 1,280,419	\$ 45,586
400	Property Services	\$ 1,333,191	\$ 613,942	\$ 1,271,520	\$ 61,671
500	Other Services	\$ 4,721,747	\$ 2,178,146	\$ 4,694,406	\$ 27,341
600	Supplies/Books	\$ 1,217,885	\$ 866,120	\$ 1,248,658	\$ (30,773)
700	Equipment/Property	\$ 202,100	\$ 151,503	\$ 179,387	\$ 22,713
800	Other Objects	\$ 993,796	\$ 457,087	\$ 990,026	\$ 3,770
900	Other Financial Uses	\$ 4,086,200	\$ 3,295,571	\$ 4,086,200	\$ -
Total Expenditures		\$ 37,594,707	\$ 17,204,147	\$ 37,380,443	\$ 214,264
Revenues exceeding Expenditures		\$ 18,820	\$ 12,746,484	\$ 648,031	\$ 629,211

**III. CASH, CASH EQUIVALENTS AND RELATED INTEREST INCOME AS OF
NOVEMBER 30, 2014**

	10/31/2014				11/30/2014
	ENDING	DEBIT	CREDIT	INTEREST	ENDING
	BALANCE	RECEIVED	DISBURSED	INCOME	BALANCE
GENERAL FUND					
PNC BANK	\$ 10,490,252	\$ 1,489,662	\$ (2,757,451)	\$ 292	\$ 9,222,755
PAYROLL (pass-thru account)	\$ 14,069	\$ 902,329	\$ (885,989)		\$ 30,408
PLGIT	\$ 10,157,272	\$ 556,715	\$ -	\$ 75	\$ 10,714,062
PSDLAF	\$ 154,627		\$ -	\$ -	\$ 154,627
INVEST PTOGRAM	\$ 170,741			\$ 7	\$ 170,748
	<u>\$ 20,986,961</u>	<u>\$ 2,948,706</u>	<u>\$ (3,643,440)</u>	<u>\$ 374</u>	<u>\$ 20,292,601</u>
CAFETERIA FUND					
PNC BANK	\$ 145,325	\$ 41,587	\$ (110,977)		\$ 75,935
PLGIT	\$ 296,394	\$ -	\$ -	\$ 3	\$ 296,397
	<u>\$ 441,719</u>	<u>\$ 41,587</u>	<u>\$ (110,977)</u>	<u>\$ 3</u>	<u>\$ 372,331</u>
CONSTRUCTION FUND / CAP RESERVE					
PNC BANK	\$ 2,410,076	\$ -	\$ -	\$ 92	\$ 2,410,169
RISK MANAGEMENT FUND/TAX REFUNDS					
PNC BANK	\$ 1,027,395	\$ -	\$ (53,345)	\$ 41	\$ 974,092
GRAND TOTAL	<u>\$ 24,866,151</u>	<u>\$ 2,990,293</u>	<u>\$ (3,807,762)</u>	<u>\$ 510</u>	<u>\$ 24,049,192</u>

**IV. CASH, CASH EQUIVALENTS AND RELATED INTEREST INCOME AS OF
DECEMBER 31, 2014**

	11/30/2014				12/31/2014
	ENDING	DEBIT	CREDIT	INTEREST	ENDING
	BALANCE	RECEIVED	DISBURSED	INCOME	BALANCE
GENERAL FUND					
PNC BANK	\$ 9,222,755	\$ 836,276	\$ (6,076,864)	\$ 199	\$ 3,982,367
PAYROLL (pass-thru account)	\$ 30,408	\$ 802,744	\$ (821,993)		\$ 11,159
PLGIT	\$ 10,714,062	\$ 9,817,308	\$ (5,709,439)	\$ 92	\$ 14,822,023
PSDLAF	\$ 154,627		\$ -	\$ 4	\$ 154,631
INVEST PTOGRAM	\$ 170,748			\$ 7	\$ 170,755
	<u>\$ 20,292,601</u>	<u>\$ 11,456,328</u>	<u>\$ (12,608,295)</u>	<u>\$ 302</u>	<u>\$ 19,140,935</u>
CAFETERIA FUND					
PNC BANK	\$ 75,935	\$ 39,210	\$ (38,662)		\$ 76,482
PLGIT	\$ 296,397	\$ 82,547	\$ -	\$ 3	\$ 378,947
	<u>\$ 372,331</u>	<u>\$ 121,757</u>	<u>\$ (38,662)</u>	<u>\$ 3</u>	<u>\$ 455,429</u>
CONSTRUCT FUND / CAP RES					
PNC BANK	\$ 2,410,169	\$ -	\$ -	\$ 109	\$ 2,410,278
PLGIT - G.O. BOND SERIES C OF 2014/ 12-18	\$ -	\$ 3,505,416	\$ -	\$ 14	\$ 3,505,430
	<u>\$ 2,410,169</u>	<u>\$ 3,505,416</u>	<u>\$ -</u>	<u>\$ 123</u>	<u>\$ 5,915,708</u>
RISK MANAGEMENT FUND/TAX REFUNDS					
PNC BANK	\$ 974,092	\$ -	\$ (8,646)	\$ 44	\$ 965,490
GRAND TOTAL	<u>\$ 24,049,192</u>	<u>\$ 15,083,501</u>	<u>\$ (12,655,603)</u>	<u>\$ 472</u>	<u>\$ 26,477,562</u>

V. SUMMARY OF STUDENT ACTIVITIES ACCOUNTS AS OF NOVEMBER 30, 2014

Bank Account - Status	Middle / High School	Athletics
Cash Balance as of October 31, 2014	\$ 127,017.10	\$ 49,698.24
Deposits (General Fund Transfer)	\$ 10,872.20	\$ 7,240.00
Subtotal	\$ 137,889.30	\$ 56,938.24
Expenditures	\$ 12,759.73	\$ 1,084.81
Cash Balance as of November 30, 2014	\$ 125,129.57	\$ 55,853.43

VI. SUMMARY OF STUDENT ACTIVITIES ACCOUNTS AS OF DECEMBER 31, 2014

Bank Account - Status	Middle / High School	Athletics
Cash Balance as of November 30, 2014	\$ 125,129.57	\$ 55,853.43
Deposits (General Fund Transfer)	\$ 19,528.72	\$ 5,949.00
Subtotal	\$ 144,658.29	\$ 61,802.43
Expenditures	\$ 17,611.44	\$ 3,884.85
Cash Balance as of December 31, 2014	\$ 127,046.85	\$ 57,917.58

**VII. FOOD SERVICE EXPENDITURE/REVENUE 2014 - 2015 BUDGET to ACTUAL
NOVEMBER 2014**

ACCT	DESCRIPTION	2014-2015 BUDGET	2014-2015 5 MONTH	OVER (UNDER)
		TOTAL	NOVEMBER/ACTUAL	BUDGET
Revenue				
6000	Local Revenue Sources/Sales	\$ 475,355	\$ 146,569	\$ (328,786)
7000	State Revenue Subsidy	\$ 87,647	\$ 4,407	\$ (83,240)
8000	Federal Revenue Subsidy	\$ 385,159	\$ 64,254	\$ (320,905)
Total Revenue		\$ 948,161	\$ 215,230	\$ (732,931)
				(OVER)
				UNDER
				BUDGET
Expenditures				
100	Salaries	\$ 347,018	\$ 121,345	\$ 225,673
200	Benefits	\$ 139,201	\$ 48,946	\$ 90,255
	Professional/Technical			
300	Services	\$ 200	\$ -	\$ 200
400	Property Services	\$ 8,750	\$ 2,195	\$ 6,555
500	Other Services	\$ 2,725	\$ 986	\$ 1,739
600	Supplies/Food	\$ 438,206	\$ 118,612	\$ 319,594
700	Equipment/Property	\$ 1,000	\$ 60,532	\$ (59,532)
800	Other Objects	\$ -	\$ -	\$ -
900	Other Financial Uses	\$ -	\$ -	\$ -
Total Expenditures		\$ 937,100	\$ 352,615	\$ 584,485
INCOME / (LOSS)		\$ 11,061	\$ (137,385)	\$ (148,446)

**VIII. FOOD SERVICE EXPENDITURE/REVENUE 2014 - 2015 BUDGET to ACTUAL
DECEMBER 2014**

ACCT	DESCRIPTION	2014-2015 BUDGET TOTAL	2014-2015 6 MONTH DECEMBER/ACTUAL	OVER (UNDER) BUDGET
Revenue				
6000	Local Revenue Sources/Sales	\$ 475,355	\$ 205,961	\$ (269,394)
7000	State Revenue Subsidy	\$ 87,647	\$ 9,944	\$ (77,703)
8000	Federal Revenue Subsidy	\$ 385,159	\$ 141,263	\$ (243,896)
Total Revenue		\$ 948,161	\$ 357,169	\$ (590,992)
				(OVER) UNDER BUDGET
Expenditures				
100	Salaries	\$ 347,018	\$ 153,726	\$ 193,292
200	Benefits	\$ 139,201	\$ 61,294	\$ 77,907
300	Professional/Technical Services	\$ 200	\$ -	\$ 200
400	Property Services	\$ 8,750	\$ 2,195	\$ 6,555
500	Other Services	\$ 2,725	\$ 1,071	\$ 1,654
600	Supplies/Food	\$ 438,206	\$ 155,983	\$ 282,223
700	Equipment/Property	\$ 1,000	\$ 61,077	\$ (60,077)
800	Other Objects	\$ -	\$ -	\$ -
900	Other Financial Uses	\$ -	\$ -	\$ -
Total Expenditures		\$ 937,100	\$ 435,346	\$ 501,754
INCOME / (LOSS)		\$ 11,061	\$ (78,177)	\$ (89,238)

Facilities Report

FACILITIES REPORT – Mr. Matthew Cesario

FOR INFORMATION ONLY

A. LIGHTING RFPs

A discussion by Board Members followed:

- 15 companies were interested; only 10 gave full responses;
- Narrowed the 10 companies down to 4 companies and settled on one which has to be voted upon next week;

- Accept Keystone Lighting Solutions as engineers for all lighting replacement throughout the District;
- Possibly do a “test run” on the lighting in the teachers’ rooms, etc.

B. HVAC STUDY

A discussion by Board Members followed:

- Preliminary study back;
- Replacing certain HVAC equipment;
- Total cost?
- Could be between \$2 million and \$6 million.

Activities & Athletics Report

ACTIVITIES & ATHLETICS REPORT – Mr. Robert Brownlee

The following action items will be considered at the January 29, 2015 Business/Legislative Meeting:

BOARD ACTION REQUESTED

I. AGREEMENT BETWEEN POINT PARK UNIVERSITY AND KEYSTONE OAKS SCHOOL DISTRICT – UTILIZATION OF RUNNING TRACK

It is recommended that the Board approve the *Agreement between Point Park University and the Keystone Oaks School District* to provide the Point Park University Team access to the District’s running track, retroactive to December 1, 2014 through July 31, 2015.

For Information Only

The District will charge and the University shall pay as rent the amount of four-thousand dollars (\$4,000.00) for a fifteen (15) week period during the 2014/2015 school year.

II. OVERNIGHT TRIP / COMPETITION

It is recommended that the following trip be approved:

Keystone Oaks Dance Team

Cincinnati, OH

Friday-Sunday – February 13-15, 2015

Sponsor – **Katie Boyle**

Chaperones – Sue Spain, Sandy Fingers, Barbara Brain, Mary Goslin, Kim Ferrari
Approximate number of students participating – 11
Approximate cost per student - \$183.00 (Raised through fund raisers & student payments)
No cost to the District

Public Comment

PUBLIC COMMENT – None

Adjournment

ADJOURNMENT

On the motion of Mr. Hommrich, seconded by Ms. Shaw, the meeting was adjourned at 9:36 p.m.

Motion passed 9-0

Respectfully submitted,

Eric Brandenburg
Board Secretary

Charmaine Masztak
Assistant Board Secretary
Recording Board Secretary

Policy Guide

KEYSTONE OAKS SCHOOL DISTRICT



Policy No. 623

Section FINANCES

Title FRAUD AND ABUSE

Adopted _____

Revised _____

<p>Section 1</p> <p>Section 2</p>	<p style="text-align: center;">POLICY NO. 623 FRAUD AND ABUSE</p> <p><u>Purpose</u></p> <p>The purpose of this policy is to establish certain principles and expectations for the school district in order to prevent fraud or abuse, investigate and provide consequences for engaging in any manner of fraud or abuse and to heighten awareness of possible fraud or abuse. The District will not tolerate fraud, abuse, or acceptance of kickbacks or the concealment of these acts.</p> <p><u>Definition</u></p> <p>Fraud – An intentional deception or misrepresentation that someone makes, knowing that it is false in order to personally benefit, benefit a third party or to induce another to act to his/her detriment.</p> <p>Actions constituting fraud include but are not limited to:</p> <ol style="list-style-type: none"> 1. Falsifying, or unauthorized altering of district documents, including but not limited to: <ol style="list-style-type: none"> a. Claims for payments or reimbursements (including but not limited to submitting false claims for travel or overtime). b. Absence(s) from the worksite documents (including but not limited to requests for sick, bereavement, and other types of leaves of absence). 	
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	<p style="text-align: center;">POLICY NO. 623 FRAUD AND ABUSE</p> <ul style="list-style-type: none">c. Files (both physical and electronic forms), photographic or audio records, or accounts belonging to the school district.d. Checks, bank drafts, or any other financial documents.e. Student records.f. Personnel records.g. Board minutes or other Board records.h. Business office records.i. Maintenance records.j. Fire, health, and safety reports.k. Other school district records. <ul style="list-style-type: none">2. Unauthorized destruction, theft, tampering or removal of records, furniture, fixtures or equipment. Approval by the principal or supervisor, with proper documentation, is required for the removal of district property or assets.3. Using district equipment or work time for any outside political, or private or non-profit business activity.4. Using sick leave or bereavement time when not appropriate. <p>Abuse – Actions that are inconsistent with sound business or fiscal practices.</p> <p>Actions constituting abuse include but are not limited to:</p> <ul style="list-style-type: none">1. Disclosing to other persons the purchasing/bidding activities engaged in, or contemplated by the District, in order to give any entity, person or business an unfair advantage in the bid process.2. Causing the District to pay excessive prices or fees where justification is not documented.	
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<p>Section 3</p>	<p style="text-align: center;">POLICY NO. 623 FRAUD AND ABUSE</p> <p>3. Offering bribes/kickbacks. This includes the offer of “facilitating payments” as well as “culturally required” gifts.</p> <p>4. Acceptance of bribes/kickbacks.</p> <p>Kickback – an offer, such as a bribe or gift, by an individual or an organization that is intended to influence an employee’s decision making.</p> <p>Kickbacks include but are not limited to:</p> <ol style="list-style-type: none">1. Accepting transportation, lodging, meals, entertainments, gifts, hospitality, loans, repetitive gifts where overall value is no longer considered de minimus.2. Accepting goods or services at no cost for personal use. <p><u>Delegation of Responsibility</u></p> <p>This policy applies to any fraud or abuse, suspected or observed, involving district staff members, outside support organizations, vendors, contractors, volunteers, outside agencies doing business with the School Board and any other persons or parties in a position to commit these acts against the school district. Any investigation required shall be conducted without regard to the suspected wrongdoer’s length of service, position/title, or relationship.</p> <p>Any perceived fraud or abuse that is detected or suspected by any staff member or other person shall be reported immediately to the Superintendent for guidance as to whether pursuit of an investigation is warranted. The obligation to report fraud or abuse includes instances where any employee knew or should have known that an incident occurred.</p> <p>Administrators and supervisors are responsible for:</p> <ol style="list-style-type: none">1. Ascertaining that employees under their supervision	
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**POLICY NO. 623
FRAUD AND ABUSE**

Page 3 of 5

receive district training regarding fraud and abuse (see Employee Education).

2. Completing the district-designed self-assessment of risk of fraud for their school/department (see Self-Assessment of Risk or Fraud).
3. Being familiar with the types of fraud and abuse that could occur within their areas of responsibility.
4. Being alert for any indication of fraud and abuse.

Guidelines

Consequences

Violation of this policy will result in disciplinary action, including potential discharge, based on a full investigation of all factors and circumstances. In addition, if the fraud or abuse constitutes a violation of state or federal laws, the Superintendent will report the fraud to the relevant authorities.

Employee Education

The policy will be available to all employees via the school district web site.

All employees will be required to sign a statement indicating that they have read and understand this policy annually.

Self-Assessment Of Risk Of Fraud

At the direction of the Superintendent and with the assistance of the Solicitor, each school/department shall perform a self-assessment of risk to identify areas where fraud or abuse may occur. Administrators and supervisors are responsible for identifying risks in their particular area of oversight and ensuring that internal controls are in place to address each of the identified risks.

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**POLICY NO. 623
FRAUD AND ABUSE**

Confidentiality

To the extent possible the District will maintain the confidentiality of employees who suspect fraud or abuse and report the same under this policy with the understanding that employees accused of fraud or abuse will be afforded all applicable due process.

References:

Board Policy – 317, 417, 517

ACKNOWLEDGMENT

I, _____, hereby acknowledge that I have received a copy of the Keystone Oaks School District **Fraud and Abuse Policy (No. 623)**, that I have read and understand the provisions of the Policy, that I agree to comply with the provisions of the Policy and if I fail to comply with the provisions of the Policy such non-compliance may be the basis for disciplinary action.

Witness:

Employee:

Date