



Big Spring School District

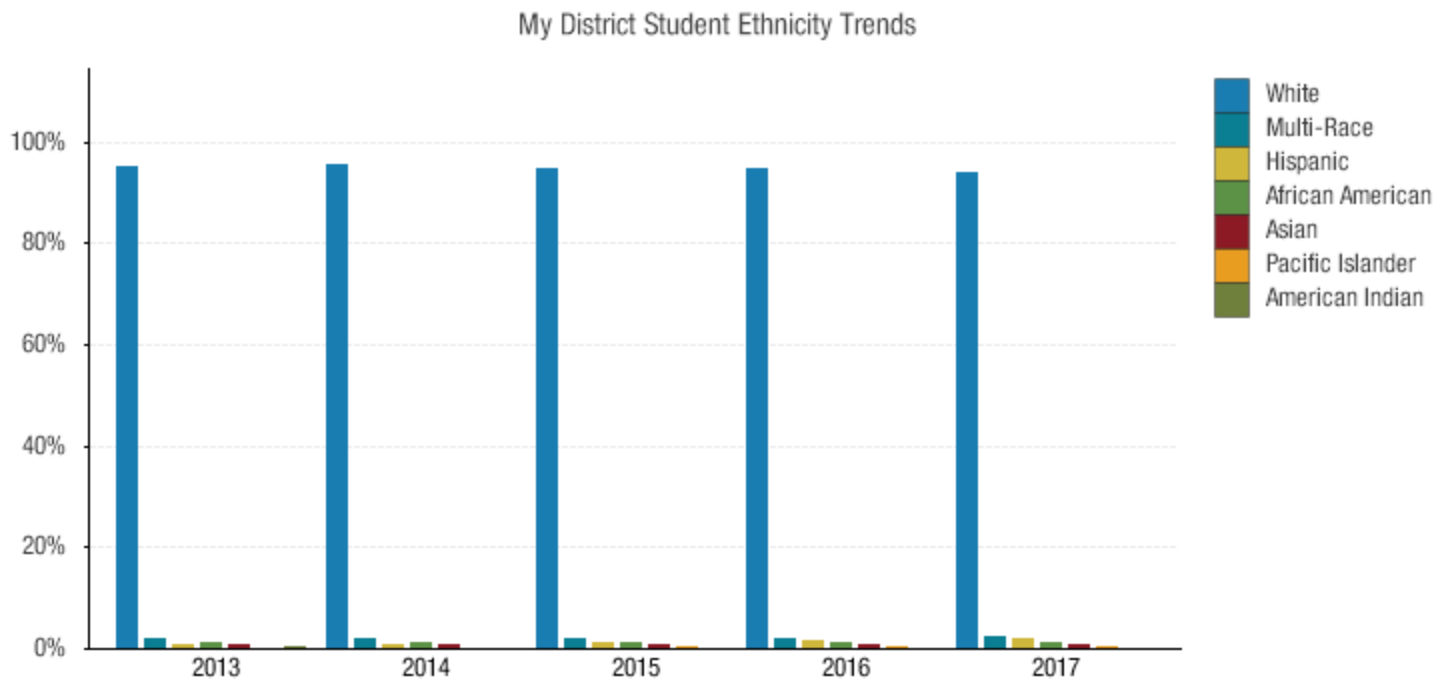
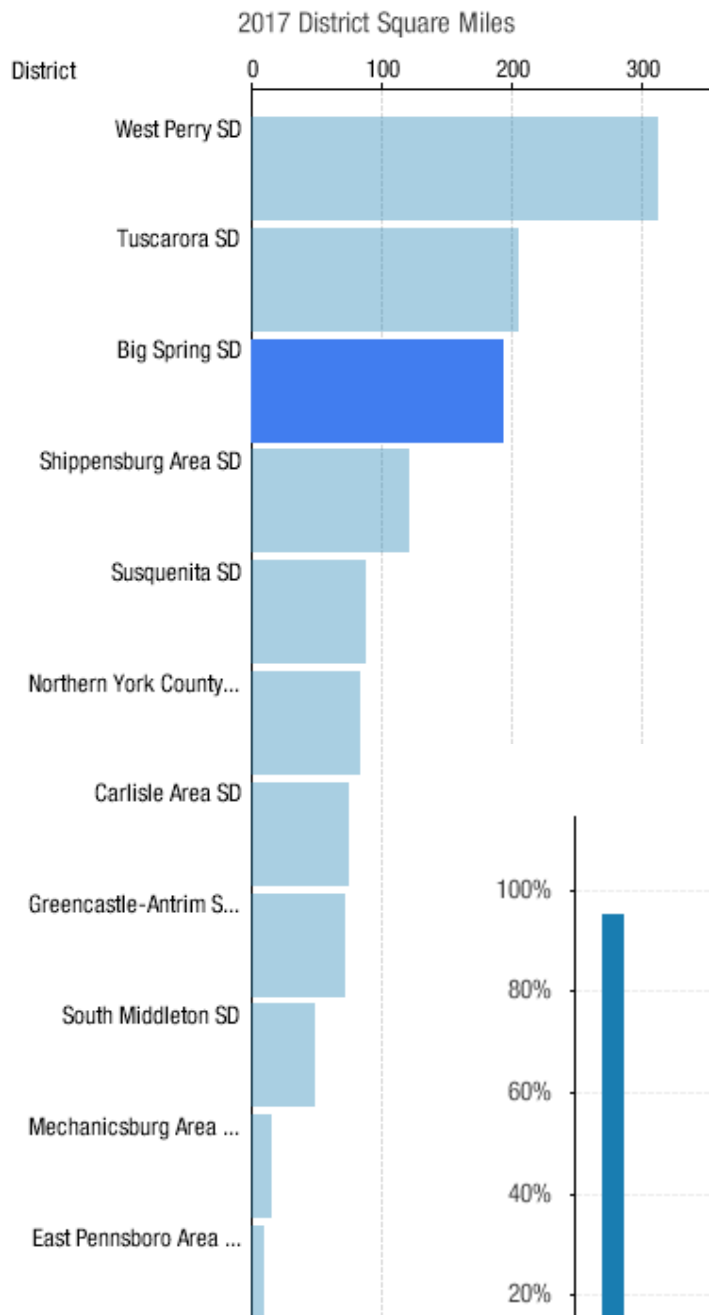
# By The Numbers

January 2018

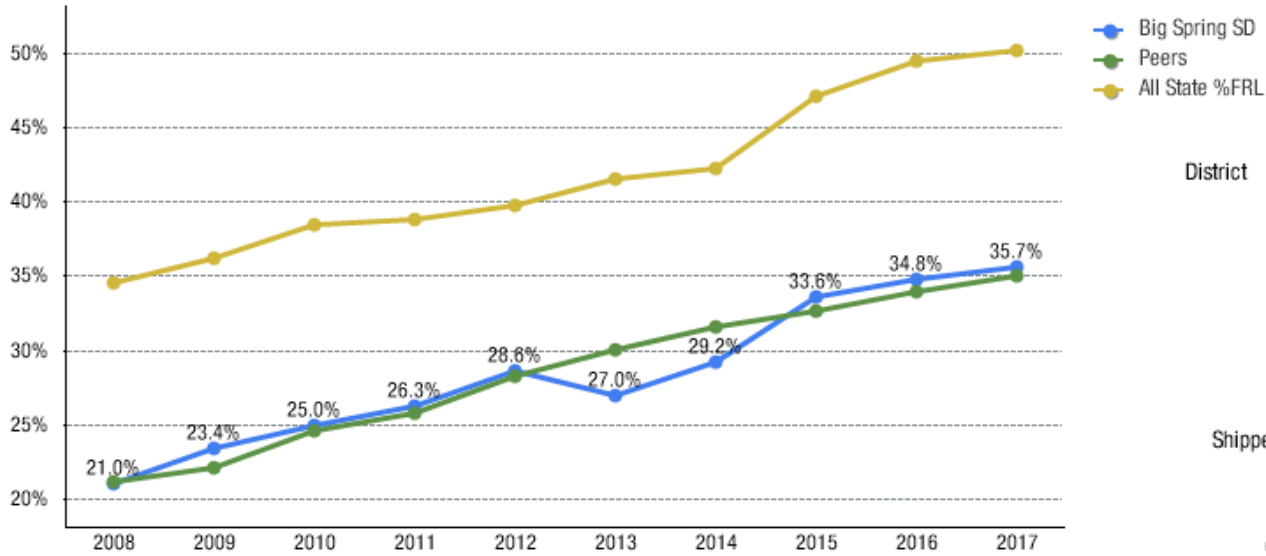
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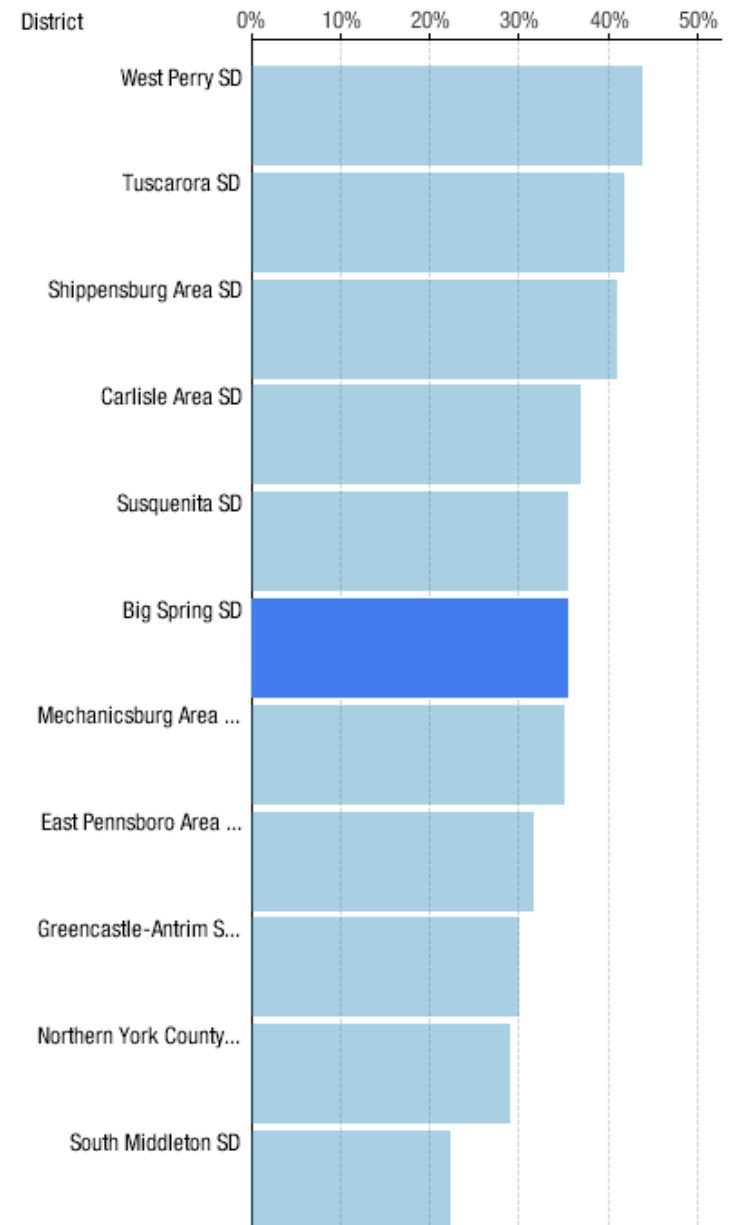
# BSSD Makeup



% Free & Reduced Lunch Trends

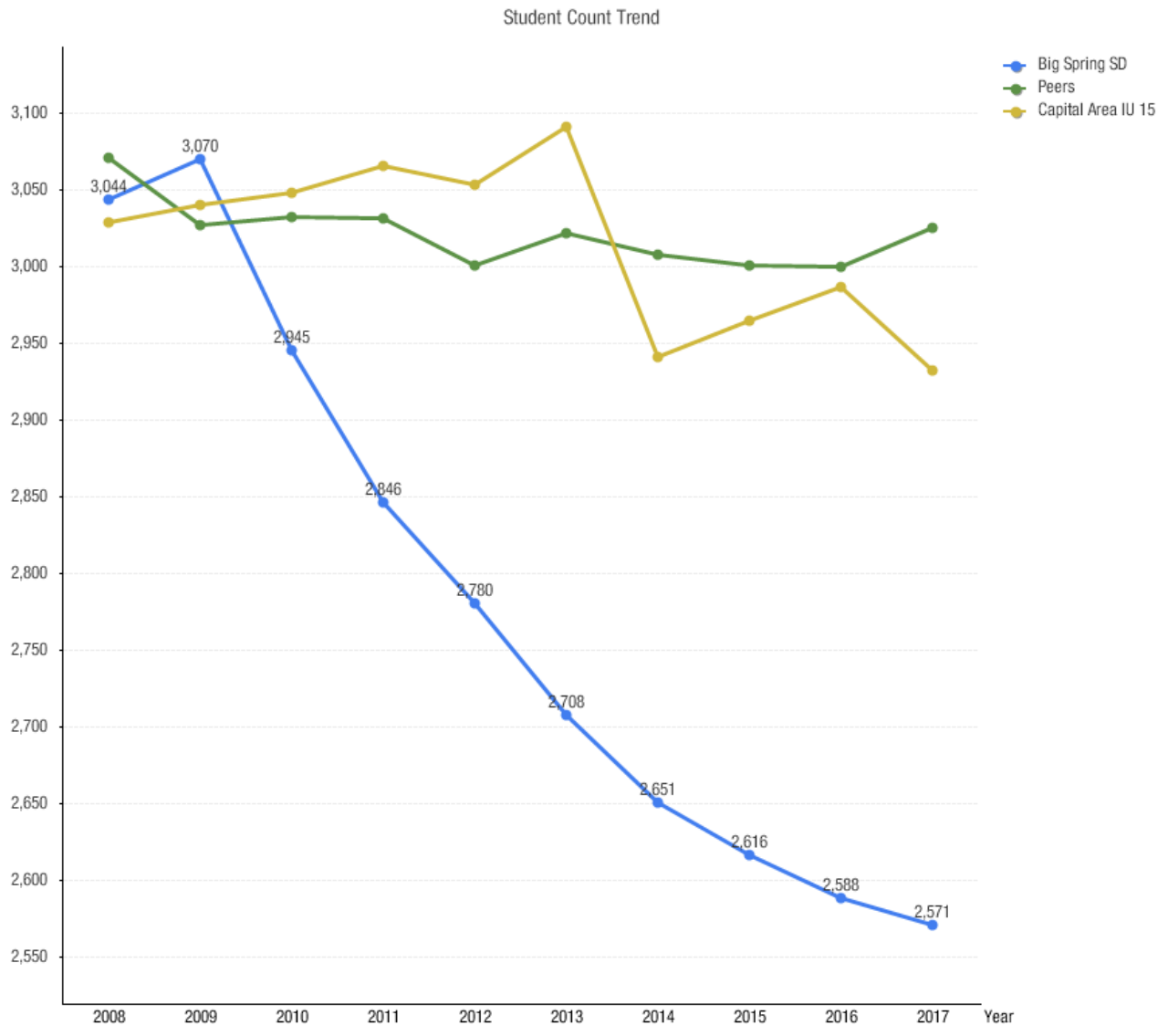


2017 % Free & Reduced Lunch



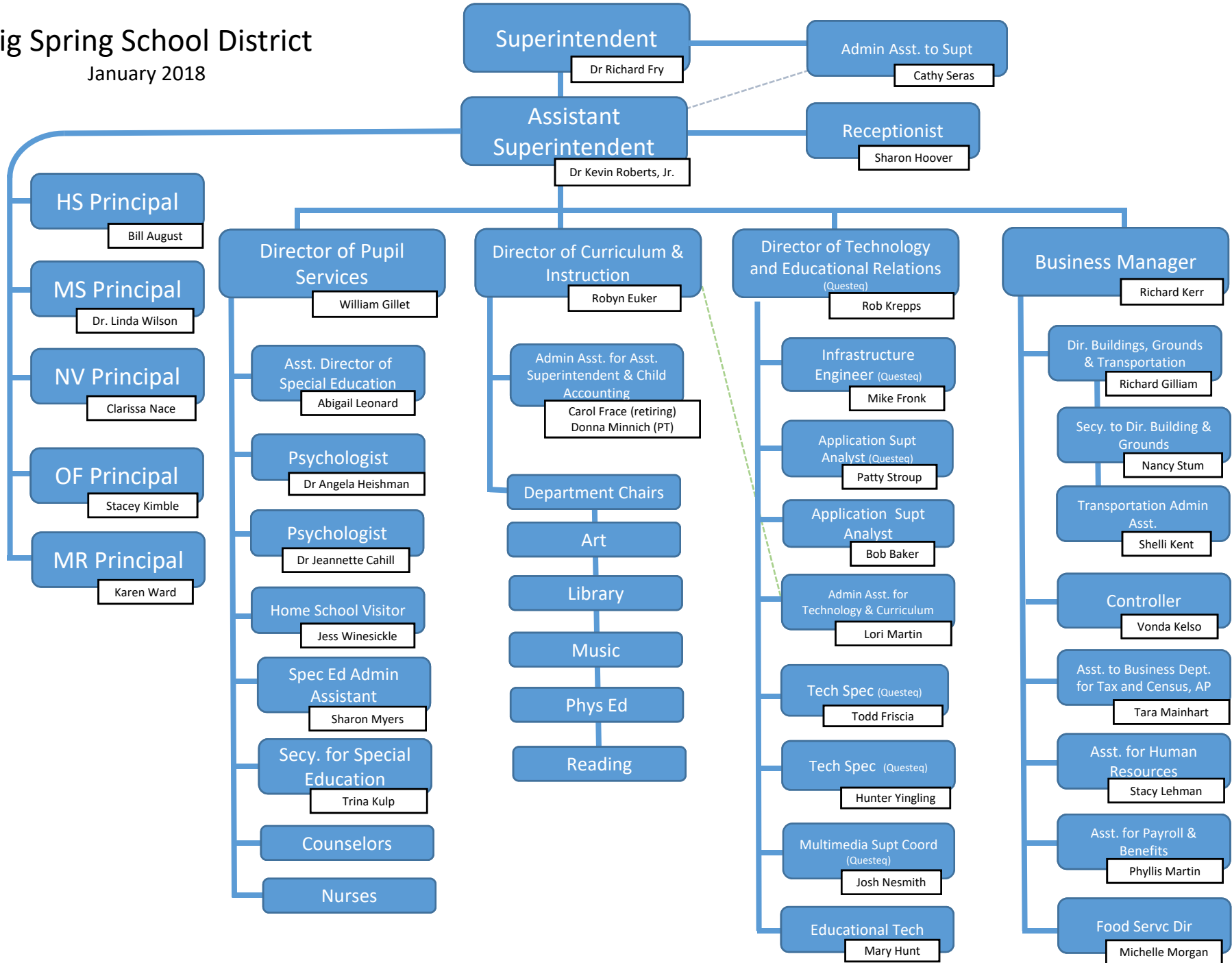
# Free & Reduced Lunch

# Big Spring School District



# Big Spring School District

January 2018



# Helpful Contacts @ Business Office

Shellie Kent x2408  
Rick Gilliam, Dir x1601

## Transportation

- ✓ Home <> School Trans
- ✓ Attendance areas
- ✓ Bus stops
- ✓ Field Trips
- ✓ Athletic trips

Nancy Stum x1602  
Rick Gilliam, Dir x1601

## Buildings & Grounds

- ✓ Custodial
- ✓ Security
- ✓ HVAC
- ✓ Grounds
- ✓ Work orders

Shellie Kent x2408  
Michelle Morgan, Dir x2423

## Food Service

- ✓ Cafeteria account
- ✓ Menus
- ✓ Box lunch for field trips
- ✓ Healthy eating
- ✓ Catering

Tara Mainhart x2416  
Rick Kerr, BM x2404

## Business Office

- ✓ General Questions
- ✓ Tax Accounting
- ✓ Liability Insurances
- ✓ Office Depot Ordering
- ✓ Use of District Cars
- ✓ Order receipt
- ✓ Order invoicing
- ✓ Check issue
- ✓ Travel Reimbursement



Phyllis Martin x2405

## Payroll & Benefits

- ✓ Timesheets
- ✓ Payroll
- ✓ Medical Benefits
- ✓ 403b & Section 125 Accts
- ✓ PSERS Retirement
- ✓ Cash deposits
- ✓ Prosoft Employee Portal

Vonda Kelso x2407

## Controller

- ✓ Department Budgets
- ✓ Budget – FA - ProSoft
- ✓ Requisition / PO
- ✓ Student Activities Accts
- ✓ Grant Accounting

Stacy Lehman x2418

## Human Resources

- ✓ Recruiting
- ✓ TED (Pers) Records
- ✓ In/out Processing
- ✓ Worker's Comp
- ✓ Clearances
- ✓ Blackboard Connect

Going to be Absent?  
<https://www.source4teachers.com/sams>

Source4Teachers / Aesop questions?

Need a security badge?

**Sharon Hoover x2414**

Certification questions?

Superintendent?

Board matters?

**Cathy Seras x2412**

Curriculum?

Aspen?

Student Registration?

**Carol Frace x2413**

(soon to be Donna Minnich)

Tech Got You Down?

**Lori Martin x2417**

Thinking about Special Ed?

**Sharon Myers x2422**

Home School Visitor

**Jess Winesickle x2446**

[www.bigspringsd.org](http://www.bigspringsd.org)

Employee Portal - <https://prosoft.bigspring.k12.pa.us/prosoftweb>

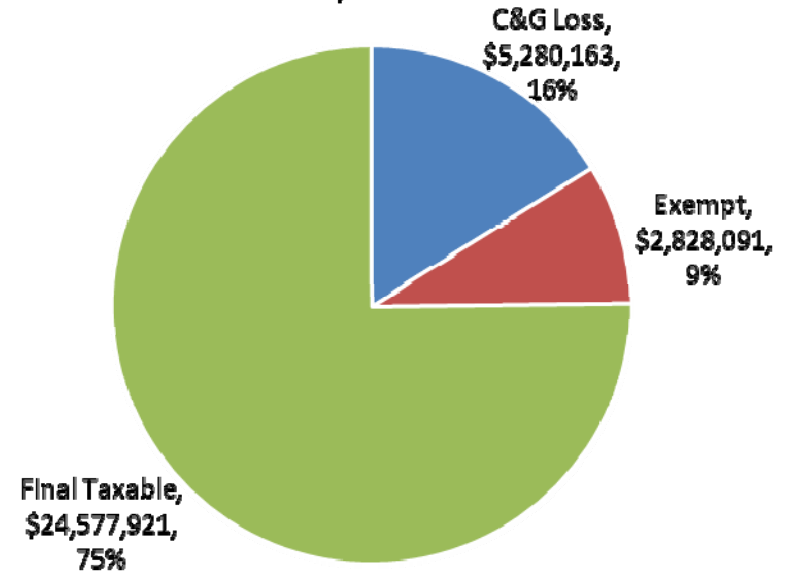
Taxes



# Assessed Values

@ 28 Dec 2017

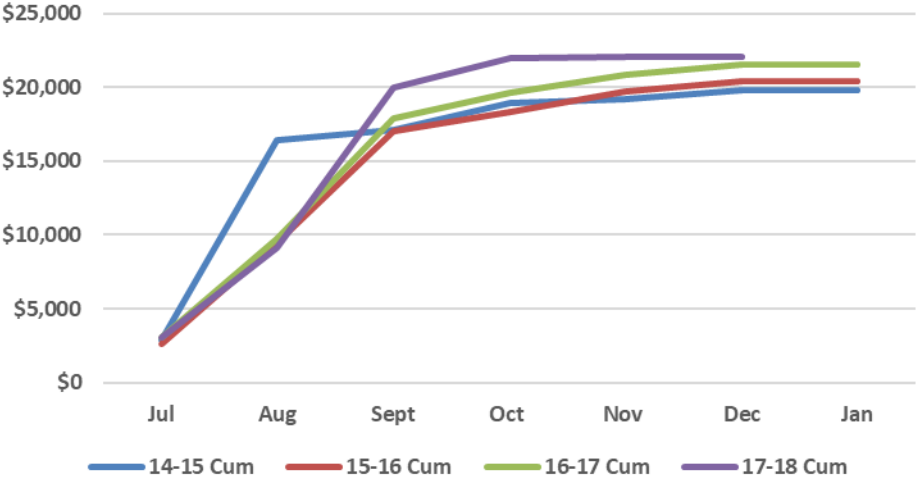
**Assessed Values as Tax\$**



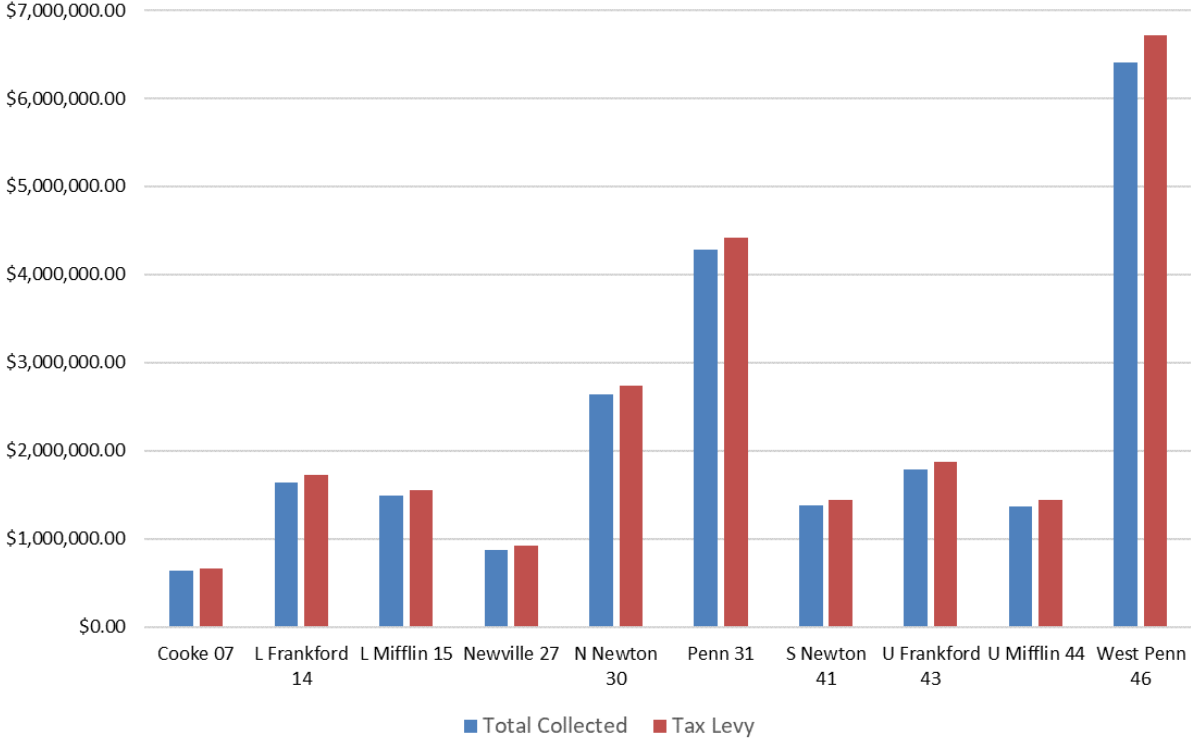
<u>Municipality</u>	<u># Parcel</u>	<u>C&amp;G Loss</u>	<u>Exempt</u>	<u>Final Taxable</u>
46 W Pennsboro	3,453	\$92,117,300	\$118,885,200	\$502,261,100
31 Penn	1,455	\$70,133,800	\$17,078,600	\$332,508,200
30 N Newton	1,047	\$68,303,600	\$22,638,300	\$200,855,400
43 Upr Frankford	1,083	\$32,409,700	\$7,206,200	\$141,289,400
14 Lwr Frankford	894	\$26,386,200	\$2,857,500	\$127,957,400
15 Lwr Mifflin	874	\$34,420,300	\$6,929,700	\$116,100,100
44 Upr Mifflin	726	\$29,763,200	\$7,359,300	\$107,094,100
41 S Newton	599	\$20,910,100	\$4,829,200	\$105,822,600
07 Cooke	456	\$1,558,100	\$4,190,900	\$48,230,900
27 Newville North	305	-	\$7,705,700	\$36,768,100
28 Newville South	246	-	\$1,708,800	\$31,315,400
<b>BSSD Assessed Total</b>	<b>10,121</b>	<b>\$376,002,300</b>	<b>\$201,389,400</b>	<b>\$1,750,202,700</b>
Levy Amount		\$5,280,163	\$2,828,091	\$24,577,921

# RE Collections

17-18 Real Estate Tax Cumulative Total  
(x\$1,000)

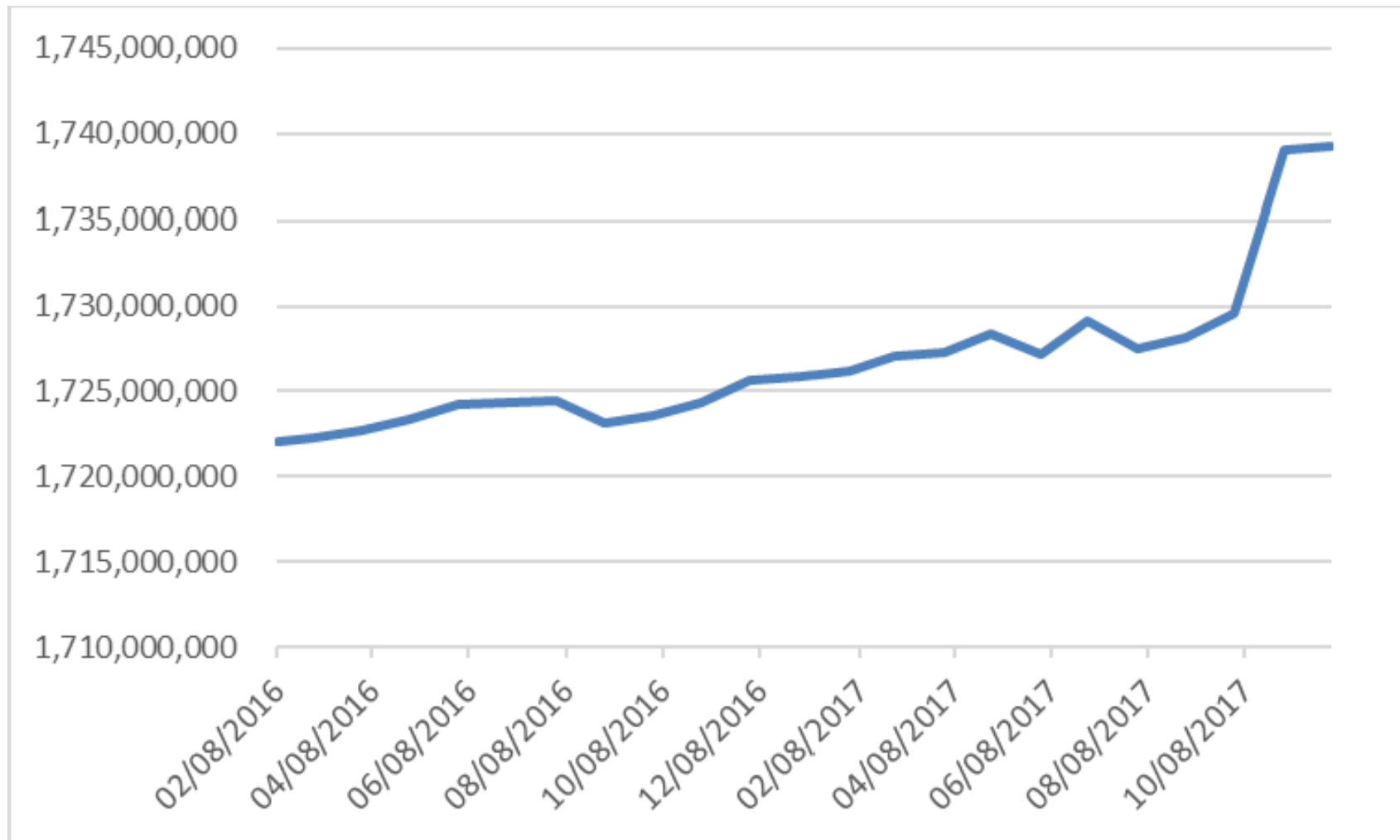


2017 Real Estate Tax Collection



96% collected @ 8 Jan

# Assessment Values



Transportation

# The Cost of Transportation

- 48 Public routes (vehicles)
  - 2 Non-public routes
  - 2 Activity routes (after school)
  - 4,763 miles per school day
  - 831,568 miles per school year
  - \$2,430,975 in total cost for home-school trans
  - \$1,467,053 Reimbursement (60.3%)
- 
- \$79,469 in Extracurricular / Athletics
  - \$12,343 for Summer ESY



Cafe



welcome  
to your school menus



# Café Service by Chartwells

<https://www.bigspringsd.org/Page/149>

8	9	10	11	12
<b>Classics</b>	<b>Classics</b>	<b>Classics</b>	<b>Classics</b>	<b>Classics</b>
<b>Italian Sausage</b> <i>Sauteed Peppers &amp; Onions</i> <i>Marinara Sauce</i> <i>Seasoned Potato Wedges</i> <i>Whole Grain Hoagie</i> <i>Vegetarian Baked Beans</i>	<b>Fajita Chicken Rice Bowl</b> <i>Lettuce, Tomato &amp; Cheese Salad Base</i> <i>Sour Cream</i> <i>Sliced Jalapenos</i> <i>Steamed Rice</i> <i>Mexicali Corn</i>	<b>Mashed Potato &amp; Chicken Bowl</b> <i>Seasoned Corn</i> <i>Whole Grain Dinner Roll</i>	<b>Turkey Sandwich</b> <i>Seasoned Fries</i> <i>Chicken Gravy</i> <i>Savory Green Beans</i>	<b>Chicken Alfredo Pasta</b> <i>Seasoned Broccoli</i> <i>Garlic Twist</i>
<b>2Mato</b>	<b>2Mato</b>	<b>2Mato</b>	<b>2Mato</b>	<b>2Mato</b>
<b>Classic Pepperoni Pizza</b> <b>Meat Lover's Pizza</b> <b>Cheese Stuffed Breadsticks</b> <i>Pizza Sauce</i>	<b>Classic Pepperoni Pizza</b> <b>Sausage &amp; Cheese Calzone</b> <b>Buffalo Ranch Chicken Quesadilla</b> <i>Pizza Sauce</i>	<b>Classic Pepperoni Pizza</b> <b>Cheese Calzone</b> <b>Cheesy French Bread Pizza</b> <i>Pizza Sauce</i>	<b>Classic Pepperoni Pizza</b> <b>Chicken Parmesan Pizza</b> <b>Chicken &amp; Cheese Quesadilla</b> <i>Pizza Sauce</i>	<b>Classic Pepperoni Pizza</b> <b>Philly Cheese Steak Pizza</b> <b>Deep Dish Cheese Pizza</b> <i>Pizza Sauce</i>
<b>Grill</b>	<b>Grill</b>	<b>Grill</b>	<b>Grill</b>	<b>Grill</b>
<b>Spicy Chicken Sandwich</b> <b>Crispy Chicken Patty Sandwich</b> <b>Classic Cheeseburger in Bun</b> <i>Seasoned Fries</i>	<b>Spicy Chicken Sandwich</b> <b>Crispy Chicken Patty Sandwich</b> <b>Chicken Biscuit Sandwich</b> <i>Seasoned Fries</i>	<b>Spicy Chicken Sandwich</b> <b>Crispy Chicken Patty Sandwich</b> <b>Buffalo Chicken Flatbread Fold</b> <i>Seasoned Fries</i>	<b>Spicy Chicken Sandwich</b> <b>Crispy Chicken Patty Sandwich</b> <b>Ham and Cheese Bagel Melt</b> <i>Seasoned Fries</i>	<b>Spicy Chicken Sandwich</b> <b>Crispy Chicken Patty Sandwich</b> <b>Toasted Patty Melt on Whole Grain</b> <i>Seasoned Fries</i>
<b>So Deli</b>	<b>So Deli</b>	<b>So Deli</b>	<b>So Deli</b>	<b>So Deli</b>
<b>Deli Turkey</b> <b>Sliced Deli Ham</b> <b>Diced Chicken</b> <b>Buffalo Diced Chicken</b> <b>Homemade Tuna Salad</b> <b>Chicken Salad</b> <b>Egg Salad</b> <i>Salami</i> <i>Whole Grain Sliced Bread</i>	<b>Deli Turkey</b> <b>Sliced Deli Ham</b> <b>Diced Chicken</b> <b>Buffalo Diced Chicken</b> <b>Homemade Tuna Salad</b> <b>Chicken Salad</b> <b>Egg Salad</b> <i>Salami</i> <i>Whole Grain Sliced Bread</i>	<b>Deli Turkey</b> <b>Sliced Deli Ham</b> <b>Diced Chicken</b> <b>Buffalo Diced Chicken</b> <b>Homemade Tuna Salad</b> <b>Chicken Salad</b> <b>Egg Salad</b> <i>Salami</i> <i>Whole Grain Sliced Bread</i> <i>Pretzel Bun</i> <i>Ciabatta Bread</i> <i>Soft Flour Tortilla</i> <i>Sub Roll</i>	<b>Deli Turkey</b> <b>Sliced Deli Ham</b> <b>Diced Chicken</b> <b>Buffalo Diced Chicken</b> <b>Homemade Tuna Salad</b> <b>Chicken Salad</b> <b>Egg Salad</b> <i>Salami</i> <i>Whole Grain Sliced Bread</i> <i>Pretzel Bun</i> <i>Ciabatta Bread</i> <i>Soft Flour Tortilla</i> <i>Sub Roll</i>	<b>Deli Turkey</b> <b>Sliced Deli Ham</b> <b>Diced Chicken</b> <b>Buffalo Diced Chicken</b> <b>Homemade Tuna Salad</b> <b>Chicken Salad</b> <b>Egg Salad</b> <i>Salami</i> <i>Whole Grain Sliced Bread</i> <i>Pretzel Bun</i> <i>Ciabatta Bread</i> <i>Soft Flour Tortilla</i> <i>Sub Roll</i>



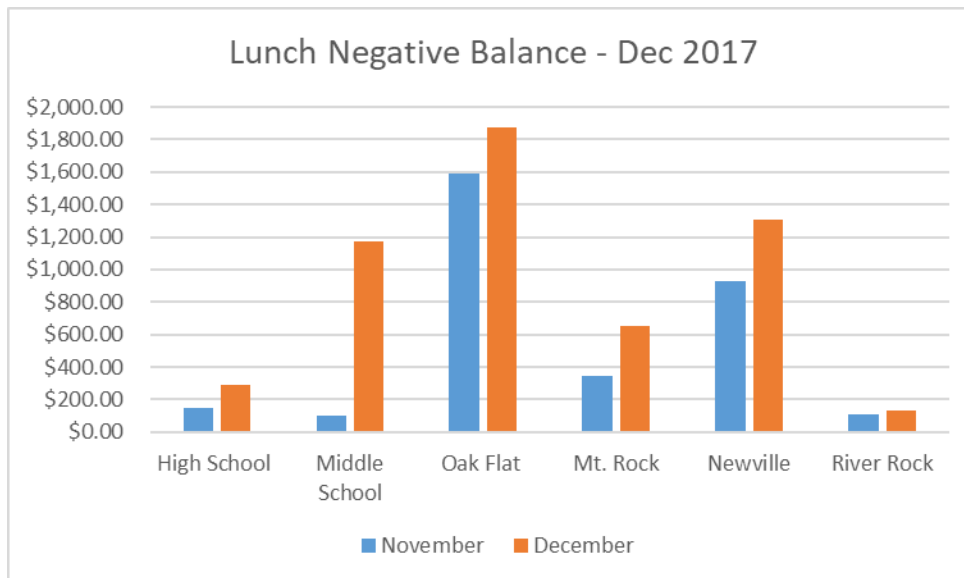
# Café Fund

	<u>Food Service</u>
Operating revenues - Food service revenue	<u>\$ 605,287</u>
Operating expenses	
Salaries	9,358
Employee benefits	3,722
Food service management - non-food costs	653,021
Food and milk	465,706
Supplies and other expenses	40,053
Purchased property services - utilities	65,000
Depreciation	67,803
Total operating expenses	<u>1,304,663</u>
Operating income (loss)	<u>(699,376)</u>
Nonoperating revenues	
Earnings on investments	1,351
State sources - meal subsidies	29,764
Federal sources - meal subsidies	477,672
Federal sources - donated commodities	86,418
Total nonoperating revenues	<u>595,205</u>
Income (loss) before transfers	(104,171)
Transfers from other funds	<u>65,909</u>
Change in net position	(38,262)
Net position - beginning	<u>715,194</u>
Net position - ending	<u><u>\$ 676,932</u></u>

# Act 55 of 2017

Essentially the law says 3 things that are different from our current policy:

1. If a student wants a meal, they are eligible for one -- a (reimbursable) program meal regardless of their fund balance in [MySchoolBucks](#) or no cash in hand. Note this applies to both breakfast *AND* lunch.
2. You CANNOT identify them as having insufficient funds as it applies to (reimbursable) program meal. That means you cannot have them do chores, separate them, give a separate PBJ meal, etc.
3. You cannot address the insufficient funds to the student – it must all be addressed to the parent. You can have them take a letter home to the parents (in an envelope).



Nov - \$3,221

Dec - \$5,440

Questeq

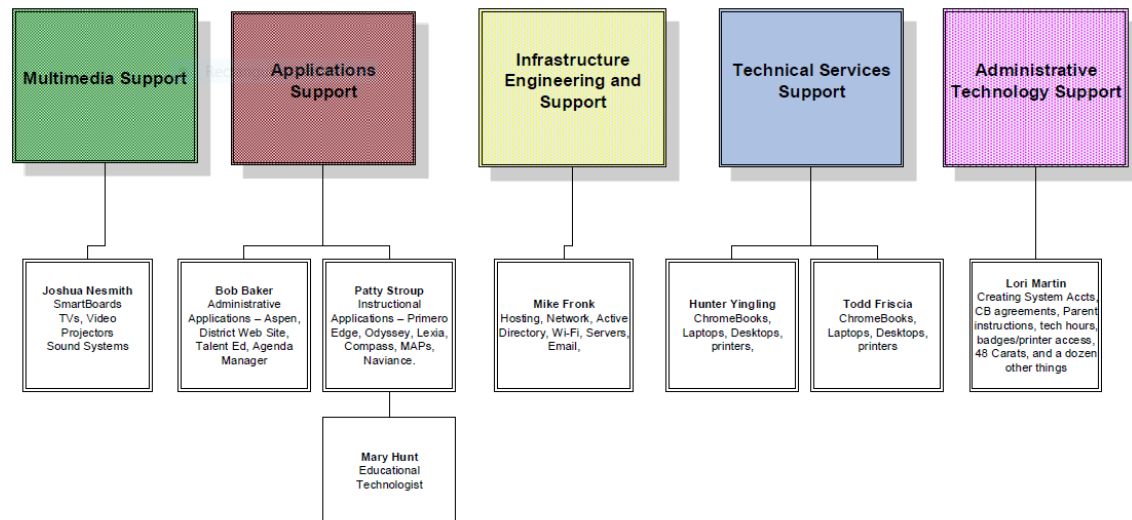
Technology

## About Questeq

- 30 years experience in K12 Outsourced Educational Technology Management
  - Empowering curriculum with technology
- Headquartered in Coraopolis, PA
- Manages technology for 27 PA school districts
- 150 - 200 employees
- 5 year contract with Big Spring for Technology Services
  - April 1, 2016 through March 31, 2021

# Technology Staffing

Rob Krepps  
Director of Technology



Note: Bob Baker, Lori Martin, Mary Hunt remain District Staff

## Infrastructure

- Help Desk and Network Operations Center based in Coraopolis
- Small data center located in district office
  - Local file storage, core network switching, internet gateway
- 10G campus wide area network (HS, DO, MR, MS)
  - 2G Microwave tower links to NV, OF
  - Core and edge network switches replaced in Summer 2017 via eRate
  - Wireless access in all classrooms, common areas and some perimeter access outside (stadium, track, parking areas near buildings) – replace in Summer 2017 via eRate
- 550MB connection to CAIU for consortium internet services (Comcast)
  - Fortinet Firewall
  - Internet content filtering systems – ContentKeeper, Securly (on and off campus)

## Device Summary

- Professional Staff – Lenovo Yoga Thinkpads
  - 38 month lease – May 2016 through August 2019
- Student 1:1 Program
  - 4<sup>th</sup> through 8<sup>th</sup> Grade – ChromeBooks (mostly Dell)
  - 9<sup>th</sup> through 12<sup>th</sup> Grade – Windows Laptops (Lenovo)
- K-3 student devices
  - 12 to 18 devices in each classroom – mix of iPads and Chromebooks
- Classroom Technology
  - SmartBoards and projectors
  - Beginning a conversion to Interactive TVs with Newville renovation
  - Teacher docking stations
  - Wi Fi
  - Specialized high end hardware for Mass Media, Channel 3, Business Incubator classes

## District Applications

- Aspen – Student Information System
  - Online registration - SRC Registration Gateway
- Prosoft Accounting
- Blackboard Community Web
- Blackboard Global Connect
- Performance Tracker
- Raptor Visitor Management
- Navigate Prepared
- SignageLive
- PremeroEdge
- Agenda Manager



# Curriculum/Professional Development Applications

- Google Classroom
- NWEA MAPs
- Odyssey
- Lexia
- BrainPop
- USA TestPrep
- iReady
- Envision
- Destiny
- Eduplanet
- Naviance
- McDougle Littell Literature
- Reading A-Z
- 95% Group Phonics
- 95% Comprehension
- 35-40 other miscellaneous apps

Buildings & Grounds

# Buildings & Grounds

BUILDING	Sq. Ft.	Acres	Total Classrooms	Spc Ed Classrooms	Utility Cost			Custodians	
					Propane	Fuel Oil	Electricity	FT	PT
High School	225,000	78	57	14	\$ 15,992.00	\$ 138,387.90	\$ 201,828.57	5	9
District Administration	4,242	0						-	-
Middle School	150,000	50	35	16	\$ 7,200.75	\$ 30,751.60	\$ 133,602.43	3	3
Newville Elementary	43,362	10.24	19	6	\$ 3,533.41	\$ 15,375.75	\$ 34,868.79	1	3
Oakflat Elementary	68,354	17	16	10	\$ 13,294.26		\$ 51,481.56	1	4
Mount Rock Elementary	68,500	20	23	5	\$ 2,144.81		\$ 95,860.35	1	5
Fitness Center	32,000	0							
<b>Total</b>	<b>591,458</b>	<b>175.24</b>	<b>150</b>	<b>51</b>	<b>\$ 42,165.23</b>	<b>\$ 184,515.25</b>	<b>\$ 517,641.70</b>		

**Notes:**

1. DAO utilities are billed to Middle School
2. Fitness Center utilities billed to Mount Rock
3. Mount Rock completely geothermal.
4. Newville and Middle School have areas heated by a boiler that uses fuel oil.
5. Oakflat boiler is propane.

# Middle School Project

parking lots - repair asphalt settlement in main parking lot	\$	14,000
brick re-pointing (only portions showing deterioration)	\$	75,000
renovate auditorium - remove asbestos floor tile & acoustics, replace equipment/seating (to basic elem. functions); convert to school store, media center & LGI	\$	3,000,000
LGI/library renovations into STEM spaces	\$	1,451,250
remove carpet & install VCT in room 400, ISS, room 520, music & room 514	\$	25,000
convert to LED lighting	\$	970,200
new bell / intercom system	\$	161,700
replace exterior doors	\$	75,000
replace kitchen dishwasher	\$	35,000
address air infiltration at DAO (sprayfoam perimeter & openings)	\$	9,500
fiber upgrades	\$	49,500
replacement of copper data cabling	\$	441,000
gymnasium sound deadening panels	\$	4,500
EIFS repair (by Novinger's)	\$	24,575
	<b>SUBTOTAL</b>	<b>\$ 6,336,225</b>

# High School Projects

replace windows at commons area (moisture in glass)	\$	15,000
safety barriers outside of commons area	\$	30,000
Auditorium upgrades - new tech console, roll-down screen, LED lighting, curtains & rigging, replace big seats, acoustical shells	\$	447,500
replace natatorium lights with LED	\$	35,000
Improve band room acoustics & soundproofing of the practice rooms	\$	15,000
Program modifications to tech-ed / Ag / STEM wing	\$	165,000
Library Renovations (TV studio, space for 60 students)	\$	175,000
Remove corridor lockers to create flex spaces	\$	265,000
install new windows on exterior walls in LGI	\$	8,500
	<b>SUBTOTAL</b>	<b>\$ 1,156,000</b>

# Mt Rock Projects

remove tiered floor in LGI; renovate finishes & casework - include conversion of pump	\$	250,000
new roof/partial replacement (through Professional Roof Services)	\$	1,160,000
remove abestos floor tile & replace with VCT	\$	300,000
replace exterior windows	\$	400,000
develop kitchen scatter system/food court; kitchen equipment upgrades	\$	220,000
replace translucent panels	\$	12,500
proper communications to fitness area	\$	1,800
masonry & sealant repair around fitness area	\$	4,500
interior finish work (painting) & casework replacement (incl. sink removal in classrooms)	\$	265,000
technology upgrades (to match Newville)	\$	128,700
replace bell/intercom system	\$	42,900
convert rooms 401, 402, 407 & 408 from electric to heat pump	\$	225,500
add stalls to boys locker room in fitness center	\$	3,500
move wrestling & fitness center air handlers to roof	\$	115,500
replace 2 HW/CW pumps	\$	19,800
evaluate main electrical switchgear for potential replacement	\$	203,500
replace sections of concrete in front of flagpole location	\$	5,000
convert to LED lighting	\$	257,400
add parking as needed for events	\$	91,000
replace existing interior classroom doors (similar to Newville); including hardware	\$	60,000
replace toilets in classrooms (to match Newville)	\$	5,000
renovations to library layout	\$	60,000
fiber upgrades	\$	22,000
interactive smart TV's	\$	222,750
brick repointing	\$	75,000
condition old band room for storage	\$	62,500
renovate existing LGI & Library into 4 cr's & lgi; construct new library	\$	1,251,000
administration renovations	\$	15,000
group restroom renovations	\$	54,000
	<b>SUBTOTAL</b>	<b>\$ 5,533,850</b>

# Oak Flat Projects

replace door hardware to meet ADA, including re-key to master system				\$	70,000
provide ADA compliant room signage				\$	35,000
replace exterior doors				\$	19,250
replace interior door (#24)				\$	1,750
renovate old computer lab & adjoining classroom into LGI				\$	115,000
administration renovations				\$	70,000
				<b>SUBTOTAL</b>	<b>\$ 311,000</b>

# Personnel

See employee list at end

<u>Type</u>	<u>2014/15</u>	<u>2015/16</u>	<u>2016/17</u>	<u>2017/18</u>
Admins	16	16	15	15
Professionals - Full Time	226	228	227	226
Professionals - Part Time	2	0	0	0
Secretaries - Full Time	22	23	22	22
Secretaries - Part Time	4	4	4	4
Aides - Full Time	21	21	23	23
Aides - Part Time	52	47	39	39
Custodians/Main.- Full Time	17	17	16	16
Custodians/Main. - Part Time	25	25	24	24
Technology - Full Time	3	3	2	2
Tech - Part-time			1	1
FT Total	305	308	305	304
PT Total	83	76	68	68
	388	384	373	372



# Fund Updates

# General Fund

<b>As of 30 June 2017</b>	<b>Unassigned</b>	<b>Nonspendable</b>	<b>Assigned</b>	<b>Committed</b>	<b>Total</b>
General Fund Balance	3,830,073				3,830,073
Employee Health Insurance		1,350,000			1,350,000
PSERS			650,000	554,000	1,204,000
Healthcare			350,000		350,000
Technology			2,300,000		2,300,000
Special Education			250,000		250,000
Student Info Sy/Financial Software			200,000		200,000
<b>AFR Balance at June 30, 2017</b>	<b>\$ 3,830,073</b>	<b>\$ 1,350,000</b>	<b>\$ 3,750,000</b>	<b>\$ 554,000</b>	<b>\$ 9,484,073</b>

Note: allowable unassigned fund  
balance = 8% of 2017-18 =

\$ 3,947,756

# Capital Projects (Reserve) Fund

	<b>Balance at December 31, 2017</b>	<b>\$</b>	<b>7,648,743</b>
<i>Capital Project:</i>			
			<i>Unused Funds:</i>
Pedestrian Safety Improvement	\$	28,331	
MS Roof Design Phase I, II, & III	\$	11,200	
MS Roof Monitoring & Inspections	\$	-	
HS Gym Floor Refinish	\$	2,646	
HS Auditorium AV Repair	\$	2,647	
Server Room UPS Replacement	\$	5,000	
* HS Network Replacement (Erate Cat 2)	\$	119,669	
HS Roof Design/Mgmt/Inspections	\$	47,600	
MR Roof Design & Management	\$	31,500	
HS Gym Audio Replace	\$	12,460	
	\$	261,053	\$ (261,053)
	<b>Available Capital Projects Reserve Balance</b>	<b>\$</b>	<b>7,387,690</b>

\* Amount is adjusted for 70% reimbursement from Erate.

# Newville Projects Fund

<u>Project</u>	<u>Budget</u>	<u>Paid to Date</u>	<u>Project Balance</u>	
<b>GOB 2017 Bond Issue</b>		<b>\$ 13,004,518</b>		
Track & Turf Field **	1,345,501	(1,300,412)	45,089	Complete
MS Roof Replacement	1,376,700	(1,376,700)	-	Complete
MS Gym Floor	80,600	(80,600)	-	Complete
HS Roof - White Knight	830,000	-	830,000	
Newville Elem Renovation	9,222,300	(473,563)	8,748,737	
		<b>\$ 9,773,243</b>	<b>9,623,826</b>	
Interest earned to 12/31/17		75,062		
Remaining bal in Stadium & Track fund trans		<u>227</u>		
<b>Balance - Newville Projects Fund</b>		<b>\$ 9,848,532</b>		

\*\* Track & Turf Field Total budget of \$2,151,501 included \$806,000 from the Stadium & Track Fund

# Healthcare

BSSD is Self-insured as part of the South Central Trust



# South Central Trust

## Income Statement

	<u>Jul '16 - Jun 17</u>	<u>Jul '15 - Jun 16</u>
<b>Ordinary Income/Expense</b>		
<b>Income</b>		
4010 · Premiums - Traditional	3,437,936.38	3,482,818.61
4310 · Stop Loss - Reimbursements	544,788.54	214,251.70
<b>Total Income</b>	<u>3,982,724.92</u>	<u>3,697,070.31</u>
<b>Expense</b>		
5010 · Claims	86,032.86	0.00
5015 · Claims - Vision	19,617.86	22,796.43
5020 · Claims - CBC	3,464,769.96	3,001,793.91
5040 · Claims - Rx	0.00	-3,266.89
5110 · Admin - BC/BS	9,760.08	0.00
5130 · Admin. - CBC	136,334.80	123,303.48
5310 · Stop Loss	95,791.34	92,215.74
5530 · Office Expense	35.04	14.85
5560 · Insurance	58.04	57.63
5610 · Executive Director	2,815.20	2,815.20
5620 · Benefits Consultant	24,999.96	24,999.96
5650 · Accounting & Auditing	4,594.04	4,591.44
5690 · Bank / Cash Management Fees	750.73	1,021.02
<b>Total Expense</b>	<u>3,845,559.91</u>	<u>3,270,342.77</u>
<b>Net Ordinary Income</b>	137,165.01	426,727.54
<b>Other Income/Expense</b>		
<b>Other Income</b>		
9510 · Interest Income	10,234.42	4,700.38
<b>Total Other Income</b>	<u>10,234.42</u>	<u>4,700.38</u>
<b>Net Other Income</b>	<u>10,234.42</u>	<u>4,700.38</u>
<b>Net Income</b>	<u><u>147,399.43</u></u>	<u><u>431,427.92</u></u>

# South Central Trust

## Balance Sheet

	<u>Jun 30, 17</u>	<u>Jun 30, 16</u>
<b>ASSETS</b>		
<b>Current Assets</b>		
<b>Checking/Savings</b>		
1020 · Cash - M&T Bank (28503457)	2,887,989.15	2,600,354.62
<b>Total Checking/Savings</b>	<u>2,887,989.15</u>	<u>2,600,354.62</u>
<b>Other Current Assets</b>		
1510 · Prepaid Expenses	2,317.93	2,317.93
<b>Total Other Current Assets</b>	<u>2,317.93</u>	<u>2,317.93</u>
<b>Total Current Assets</b>	<u>2,890,307.08</u>	<u>2,602,672.55</u>
<b>TOTAL ASSETS</b>	<u><b>2,890,307.08</b></u>	<u><b>2,602,672.55</b></u>
<b>LIABILITIES &amp; EQUITY</b>		
<b>Liabilities</b>		
<b>Current Liabilities</b>		
<b>Other Current Liabilities</b>		
2050 · Accts Payable	54,202.24	0.00
2150 · IBNR - Insured Claims Payable	259,466.99	173,434.13
<b>Total Other Current Liabilities</b>	<u>313,669.23</u>	<u>173,434.13</u>
<b>Total Current Liabilities</b>	<u>313,669.23</u>	<u>173,434.13</u>
<b>Total Liabilities</b>	<u>313,669.23</u>	<u>173,434.13</u>
<b>Equity</b>		
3010 · Fund Balance	1,227,553.64	1,227,553.64
3900 · Retained Earnings	1,201,684.78	770,256.86
Net Income	147,399.43	431,427.92
<b>Total Equity</b>	<u>2,576,637.85</u>	<u>2,429,238.42</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>2,890,307.08</b></u>	<u><b>2,602,672.55</b></u>



# SCT in Detail

## Executive Summary July 1, 2016 through June 30, 2017

### Total Paid Claims and Fixed Costs

Month	Covered Employees	Deposits	Paid Claims		Total Paid Claims	Administrative Cost	Stop Loss	Total Costs	Surplus (Deficit)
			Medical	Rx					
Jul-16	261	329,796	339,705	50,832	390,537	12,212	7,350	410,099	(80,303)
Aug-16	262	331,191	252,342	38,114	290,456	12,250	7,378	310,084	21,107
Sep-16	264	330,408	176,714	42,428	219,142	12,325	7,434	238,901	91,507
Oct-16	264	46,131	159,151	26,818	185,969	12,325	7,434	205,728	(159,597)
Nov-16	264	329,830	77,218	33,818	111,036	12,325	7,434	130,795	199,035
Dec-16	266	333,027	180,298	54,919	235,217	12,401	7,491	255,109	77,918
Jan-17	266	334,388	171,616	51,850	223,466	12,401	7,491	243,358	91,030
Feb-17	266	334,388	202,452	33,716	236,168	12,401	7,491	256,060	78,328
Mar-17	265	332,993	146,302	42,555	188,857	12,363	7,462	208,682	124,311
Apr-17	265	332,993	612,832	54,358	667,190	12,363	7,462	687,015	(354,022)
May-17	262	45,133	368,927	39,097	408,024	12,250	7,378	427,652	(382,519)
Jun-17	261	329,864	244,890	54,643	299,533	12,212	7,350	319,095	10,769
3,166		3,410,142	\$2,932,447	\$523,148	\$3,455,595	\$147,828	\$89,155	\$3,692,578	(\$282,436)
Less Prescription Drug Rebates from Previous Plan Year									(\$59)
Less Stop Loss Reimbursements Current Plan Year									(\$540,646)
Less Stop Loss Reimbursements Previous Plan Year									\$0
<b>Total</b>									\$2,914,890
									\$147,828
									\$89,155
									\$3,151,873
									\$258,269

Debt Service

# Debt Service

## 2017/18 Debt Service Expense

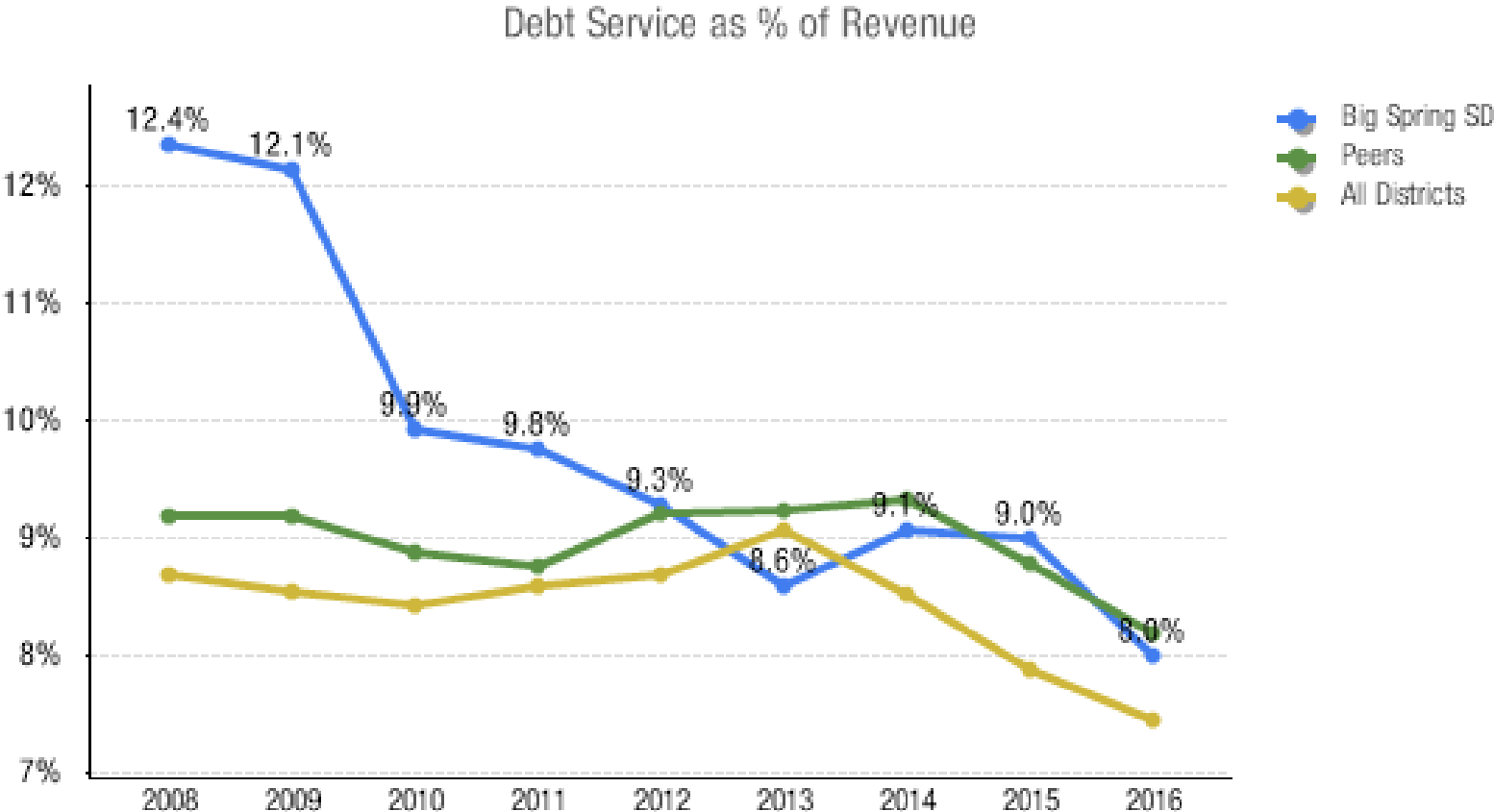
Bond	Principal	Interest	Annual Debt Service	RBC Gross Outstanding
1999	\$ 390,000	\$ 16,770	\$ 406,770	\$ -
2012	740,000	172,425	912,425	8,712,725.00
2013	760,000	20,250	780,250	-
2015	375,000	217,673	592,673	9,663,725.00
2016	1,170,000	93,508	1,263,508	3,792,687.00
2016A	5,000	75,854	80,854	4,374,286.00
2017	5,000	403,870	408,870	17,026,417.50
<b>Totals</b>	<b>\$ 3,445,000</b>	<b>\$ 1,000,350</b>	<b>\$ 4,445,350</b>	<b>\$ 43,569,840.50</b>

## 2017/18 Debt Service - PA State Reimbursement

Bond	Principal	Interest	Reimbursable Total
1999	\$ 56,735	\$ 2,440	\$ 59,175
2012	159,700	37,211	196,912
2013	289,135	7,704	296,839
2015	28,547	16,570	45,117
2016	156,803	12,532	169,335
	<b>\$ 690,922</b>	<b>\$ 76,457</b>	<b>\$ 767,379</b>

\$ 3,677,971 Net Debt

# Debt Service





# Gross Debt

**Big Spring School District**  
**Proposed Gross Outstanding Debt Service**  
**As of July 1, 2017**

As of Fiscal Year Ending June 30	1999 (1) (1996 PLGIT Pool) GO. Note	(2) 2012 G.O. Bonds	(3) 2013 G.O. Bonds	(4) 2015 G.O. Bonds	(5) 2016 G.O. Bonds	(6) 2016A G.O. Bonds	(7) 2017 G.O. Bonds	(8) Proposed 2018 G.O. Bonds	(9) Proposed 2019 G.O. Bonds	Total
2018	406,770	912,425	780,250	592,673	1,263,508	80,854	408,870	0	0	4,445,350
2019	0	1,032,625	0	1,468,735	1,260,810	80,757	486,390	449,868	0	4,779,185
2020	0	1,029,500	0	1,469,710	1,262,724	80,660	486,328	454,868	269,961	5,053,750
2021	0	1,031,800	0	1,466,160	1,269,153	80,563	486,250	454,731	274,961	5,063,618
2022	0	1,788,700	0	2,008,060	0	80,466	486,163	454,586	274,817	5,092,791
2023	0	3,830,100	0	280,160	0	80,369	486,063	454,435	274,666	5,405,792
2024	0	0	0	295,650	0	3,120,272	485,950	454,272	274,503	4,630,647
2025	0	0	0	2,675,250	0	851,199	560,825	454,098	274,329	4,815,701
2026	0	0	0	0	0	0	3,883,425	453,915	274,145	4,611,485
2027	0	0	0	0	0	0	3,883,175	453,724	273,955	4,610,854
2028	0	0	0	0	0	0	3,880,925	453,524	273,755	4,608,204
2029	0	0	0	0	0	0	1,900,925	1,738,318	968,548	4,607,791
2030	0	0	0	0	0	0	0	2,868,622	1,738,868	4,607,490
2031	0	0	0	0	0	0	0	2,848,979	1,757,418	4,606,397
2032	0	0	0	0	0	0	0	2,832,785	1,775,618	4,608,402
2033	0	0	0	0	0	0	0	1,004,928	523,400	1,528,328
<b>Total</b>	406,770	9,625,150	780,250	10,256,398	5,056,195	4,455,140	17,435,288	15,831,650	9,228,941	73,075,780

# Net Debt

## Big Spring School District Proposed Net Outstanding Debt Service As of July 1, 2017

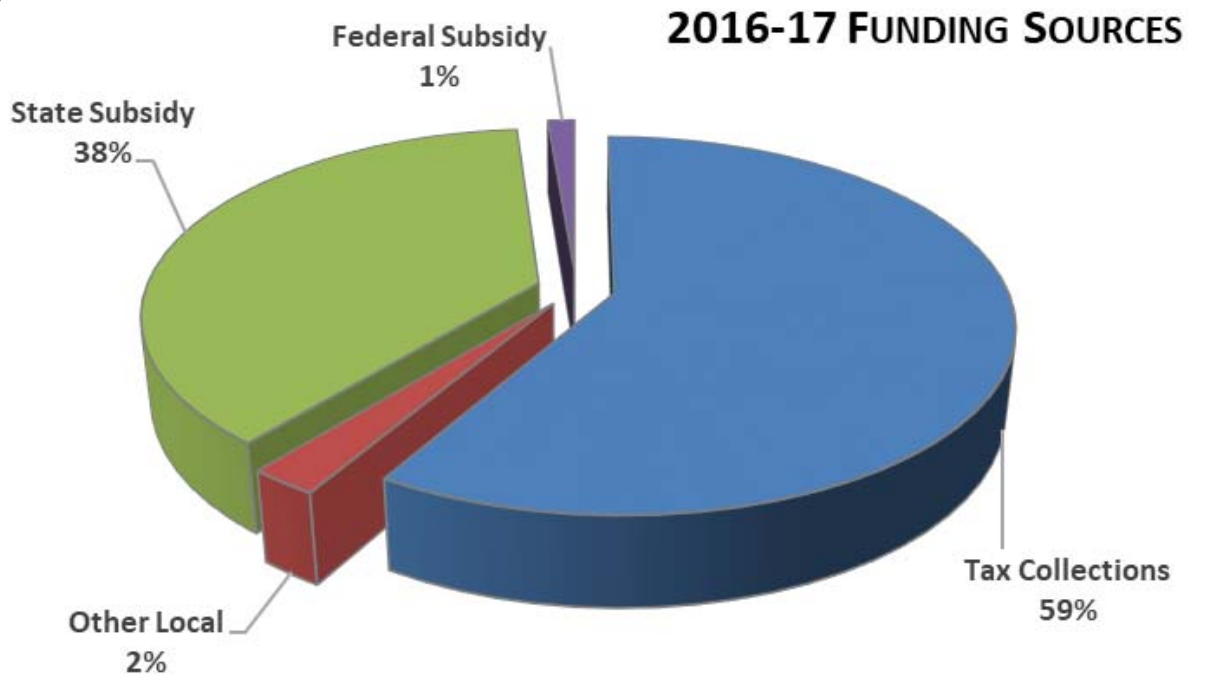
As of Fiscal Year Ending June 30	1999 (1996 PLGIT Pool) GO. Note	2012 G.O. Bonds	2013 G.O. Bonds	2015 G.O. Bonds	2016 G.O. Bonds	2016A G.O. Bonds	2017 G.O. Bonds	Proposed 2018 G.O. Bonds	Proposed 2019 G.O. Bonds	Total
2018	347,595	715,513	483,411	547,555	1,094,173	80,854	408,870	0	0	3,677,971
2019	0	809,773	0	1,356,927	1,091,836	80,757	486,390	449,868	0	4,275,551
2020	0	807,322	0	1,357,828	1,093,494	80,660	486,328	454,868	269,961	4,550,460
2021	0	809,126	0	1,354,548	1,099,061	80,563	486,250	454,731	274,961	4,559,240
2022	0	1,402,678	0	1,855,196	0	80,466	486,163	454,586	274,817	4,553,905
2023	0	3,003,521	0	258,833	0	80,369	486,063	454,435	274,666	4,557,886
2024	0	0	0	273,144	0	3,120,272	485,950	454,272	274,503	4,608,140
2025	0	0	0	2,471,596	0	851,199	560,825	454,098	274,329	4,612,046
2026	0	0	0	0	0	0	3,883,425	453,915	274,145	4,611,485
2027	0	0	0	0	0	0	3,883,175	453,724	273,955	4,610,854
2028	0	0	0	0	0	0	3,880,925	453,524	273,755	4,608,204
2029	0	0	0	0	0	0	1,900,925	1,738,318	968,548	4,607,791
2030	0	0	0	0	0	0	0	2,868,622	1,738,868	4,607,490
2031	0	0	0	0	0	0	0	2,848,979	1,757,418	4,606,397
2032	0	0	0	0	0	0	0	2,832,785	1,775,618	4,608,402
2033	0	0	0	0	0	0	0	1,004,928	523,400	1,528,328
<b>Total</b>	347,595	7,547,933	483,411	9,475,627	4,378,565	4,455,140	17,435,288	15,831,650	9,228,941	69,184,148

# Budget

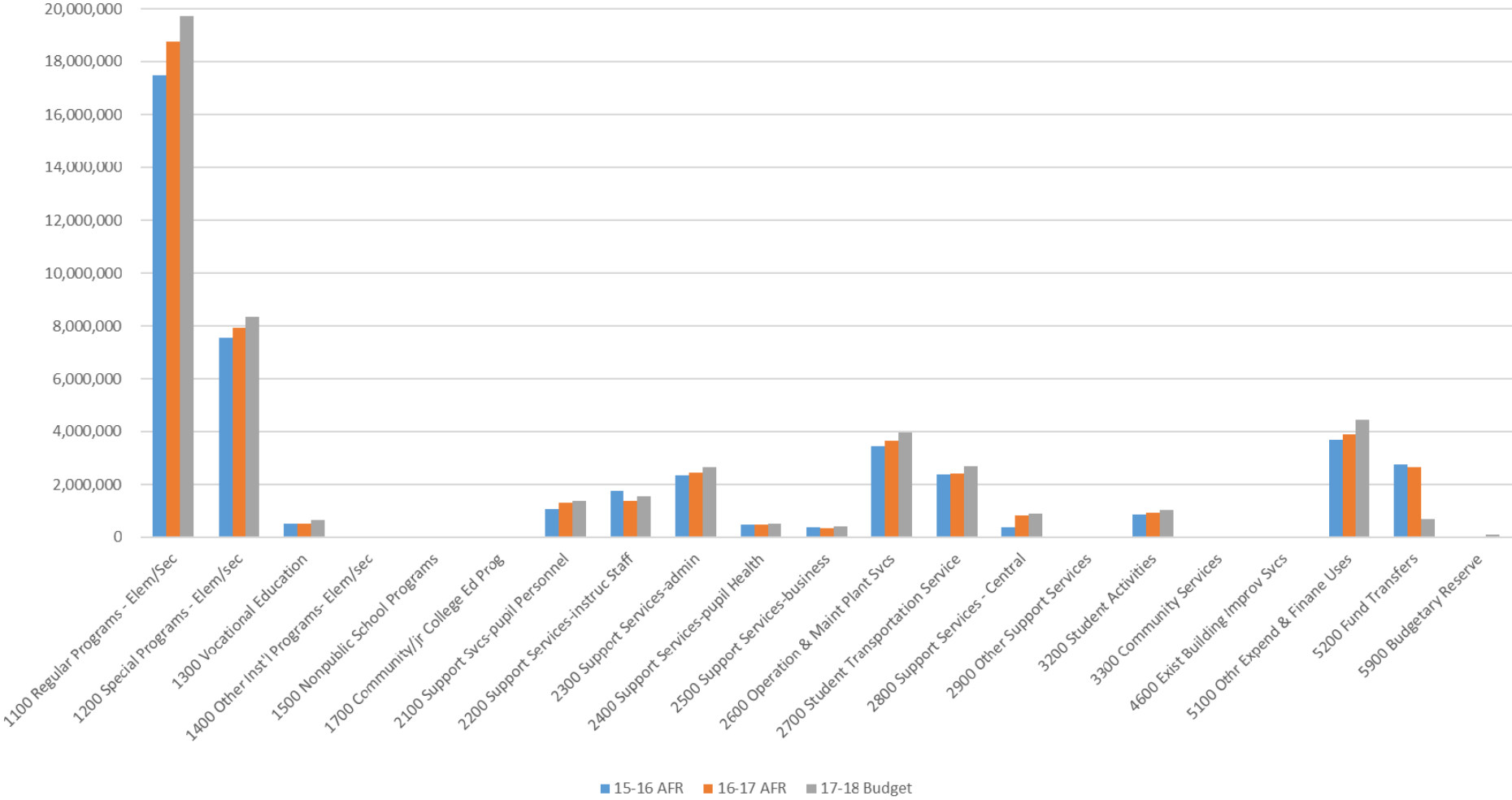
<b>Total Operational Spend 2016-17</b>	<b>\$45,176,626</b>
Per Calendar Day (365)	\$123,771.58
Per School Day (180)	\$250,981.26
Per Student (2550)	\$17,716.32
Per Teacher (226)	\$199,896.58



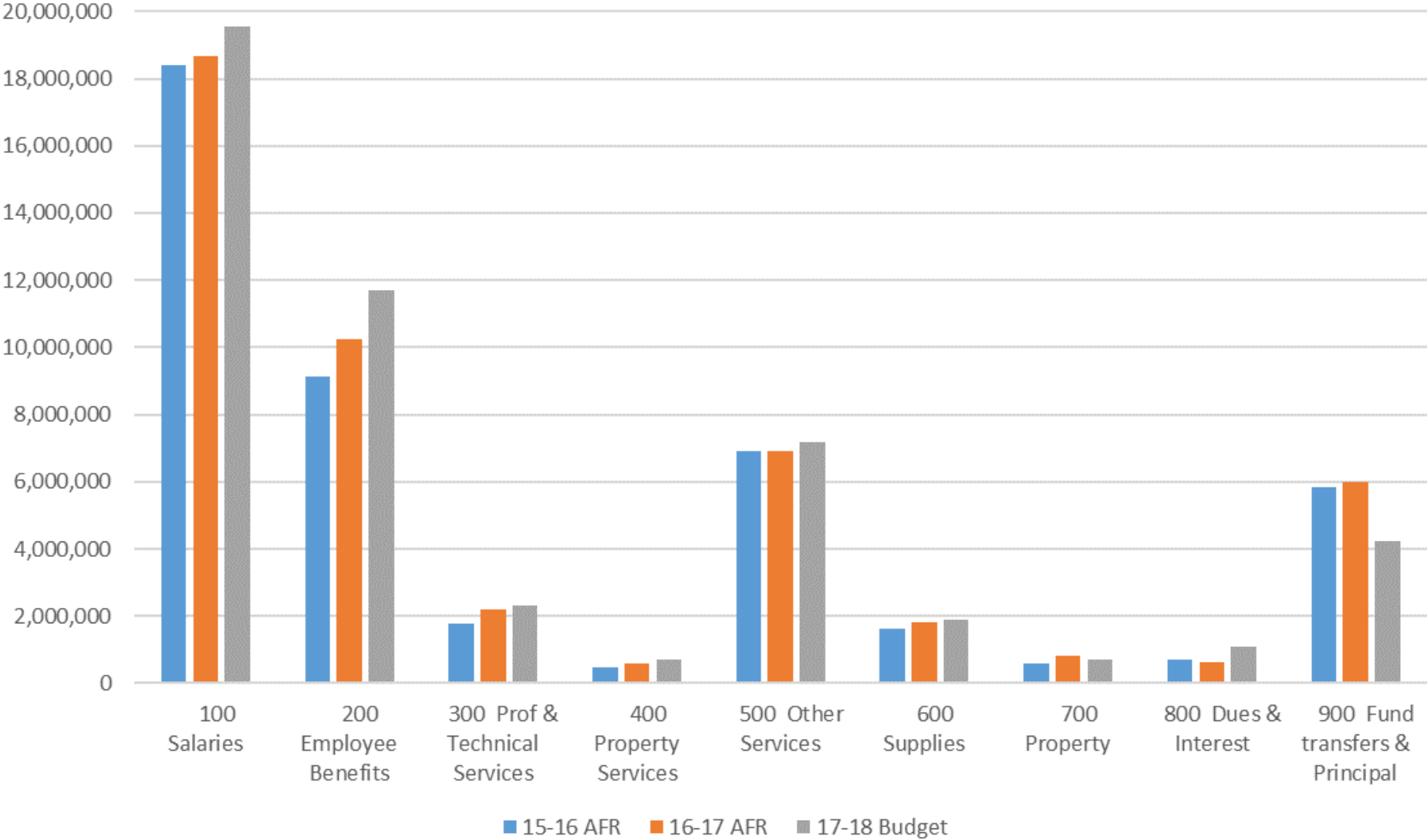
# In Review



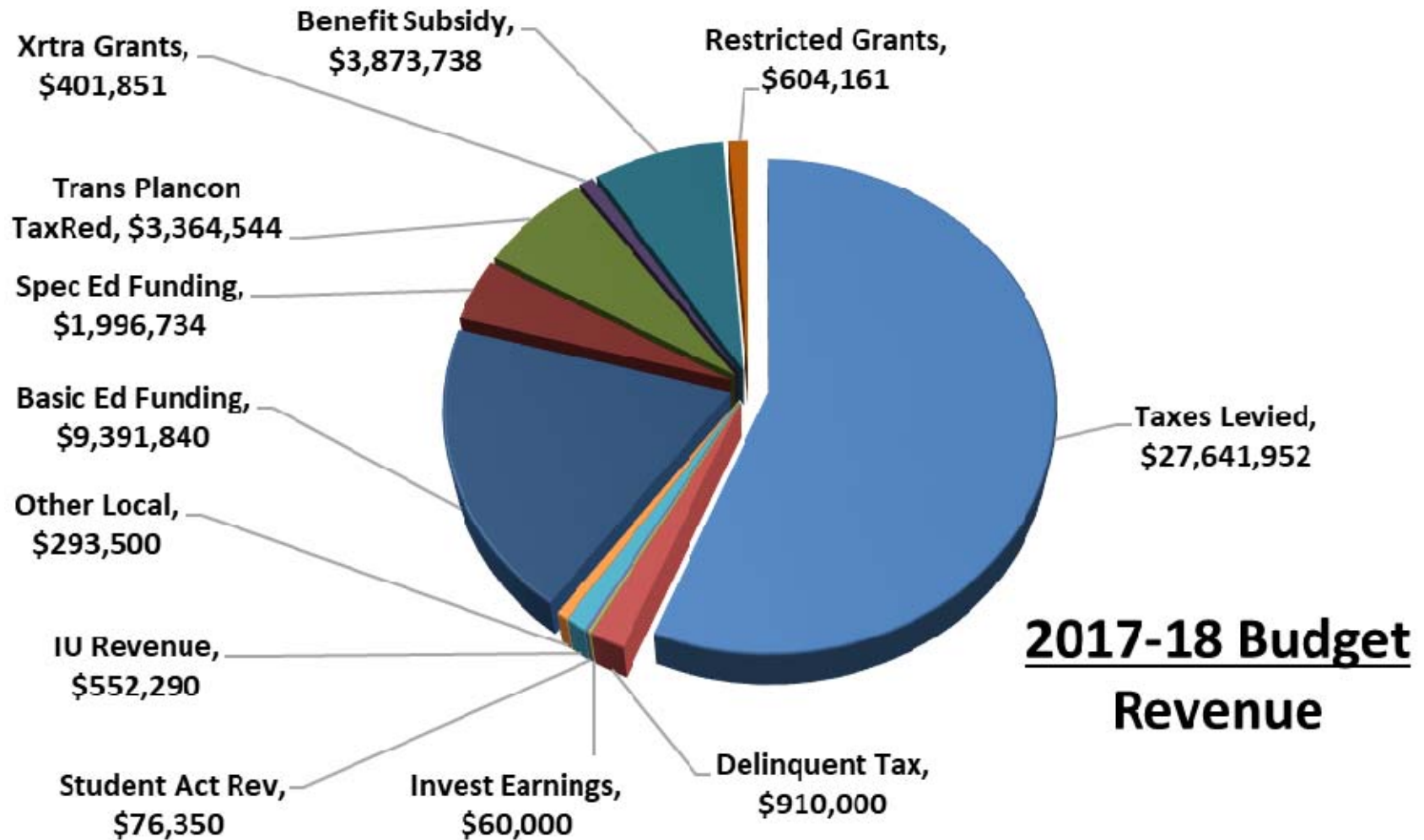
# Financial History by Function (2-digit)



# Financial History by Object



# 2017-18 Revenue

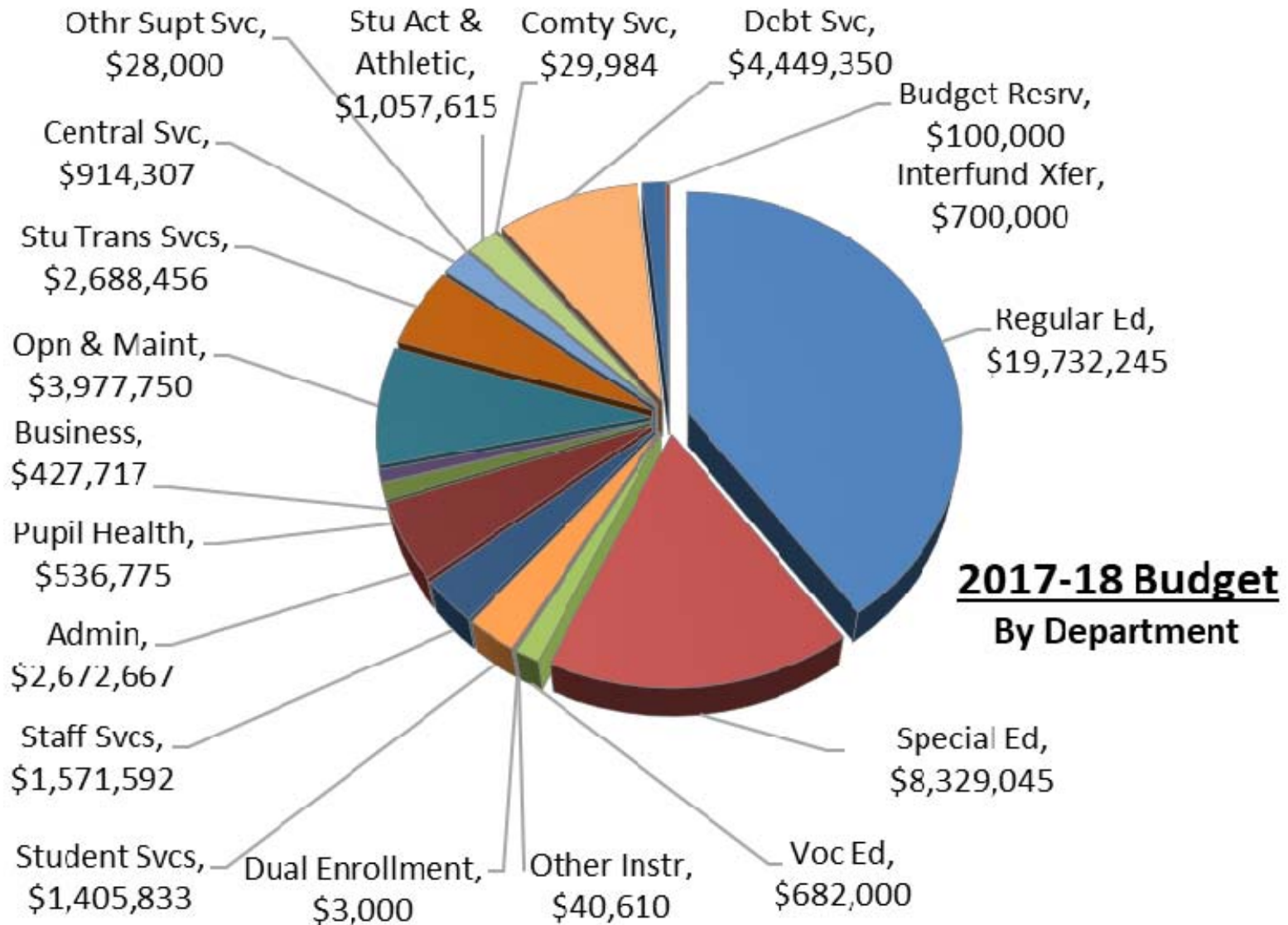


# Subsidy

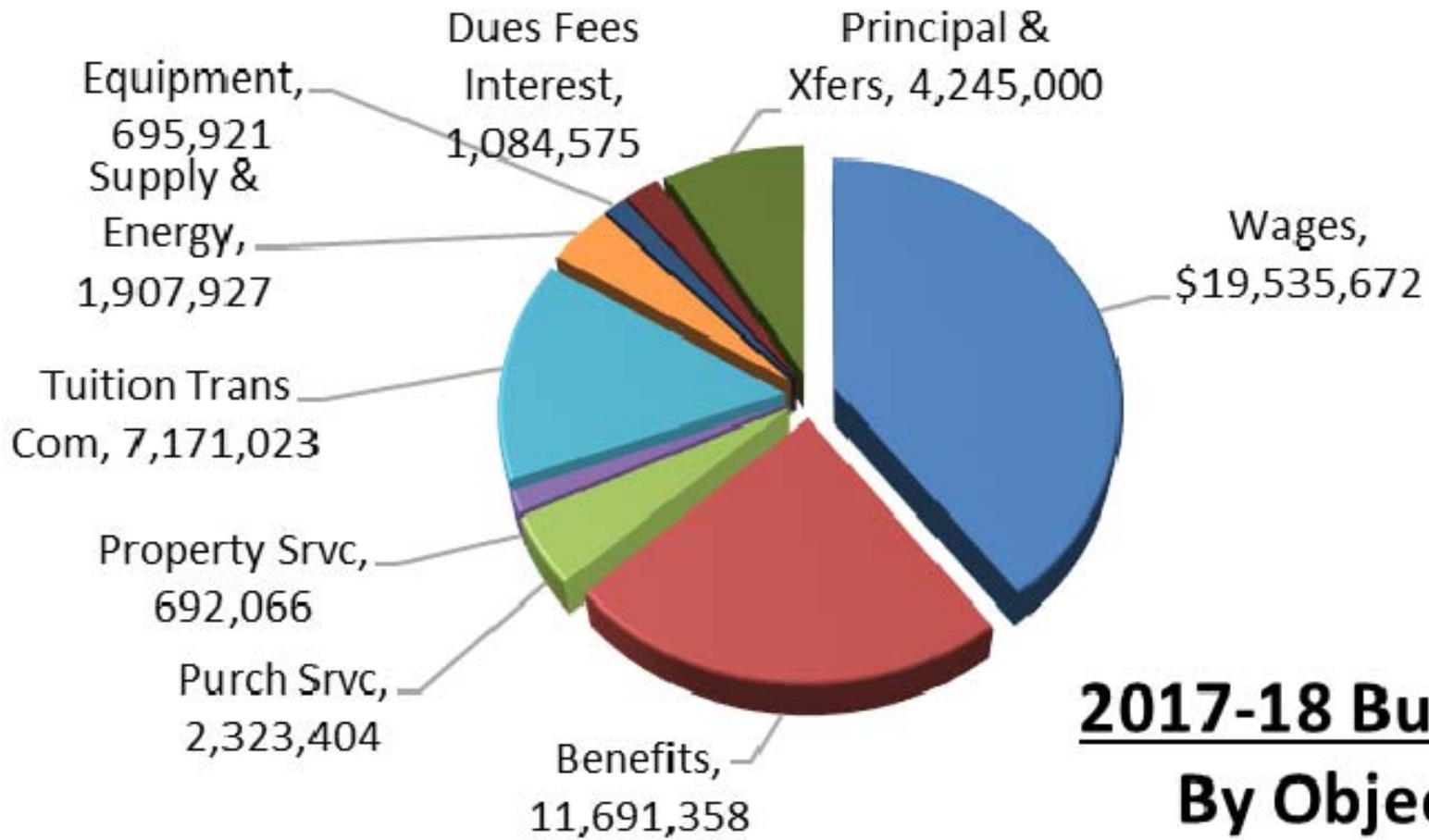
<b>Major PA State Subsidies</b>		<b>AFR 013/14</b>	<b>AFR 14/15</b>	<b>AFR 2015/16</b>	<b>2016/17 B</b>	<b>2017/18</b>
7110	<b>Basic Education Fund (BEF)</b>	8,924,141	8,941,596	9,087,149	9,276,956	9,337,340
7271	<b>Special Education Funding</b>	1,724,253	1,771,736	1,827,743	1,836,673	1,908,984
7501	<b>ABG &gt; RTL</b>	171,093	320,597	401,851	401,851	401,851
7310	<b>Transportation</b>	1,564,253	1,597,496	1,666,907	1,467,053	1,775,900
7320	<b>PLANCON Subsidy</b>	806,000	870,736	718,646	736,041	767,379
7810	<b>SocSec</b>	711,900	675,961	688,215	679,495	741,159
7820	<b>PSERS</b>	1,569,907	1,991,079	2,430,097	2,853,219	3,132,579
<b>Total of Major Subsidy</b>		<b>\$15,471,547</b>	<b>\$16,169,201</b>	<b>\$16,820,608</b>	<b>\$17,251,288</b>	<b>18,065,192</b>

<b>Federal Revenue Sources</b>		<b>AFR 2013/14</b>	<b>AFR 2014/15</b>	<b>AFR 2015/16</b>	<b>2016/17 B</b>	<b>2017/18</b>
	<b>IDEA-B</b>	582,420	556,181	552,651	565,494	549,500
	<b>Title I</b>	400,760	423,460	444,232	496,724	496,724
	<b>Title II</b>	123,391	135,184	124,618	122,087	107,437
<b>Fed Instruct Subsidy</b>		<b>1,106,571</b>	<b>1,114,825</b>	<b>1,121,501</b>	<b>1,184,305</b>	<b>1,153,661</b>

# 2017-18 Expense - Dept

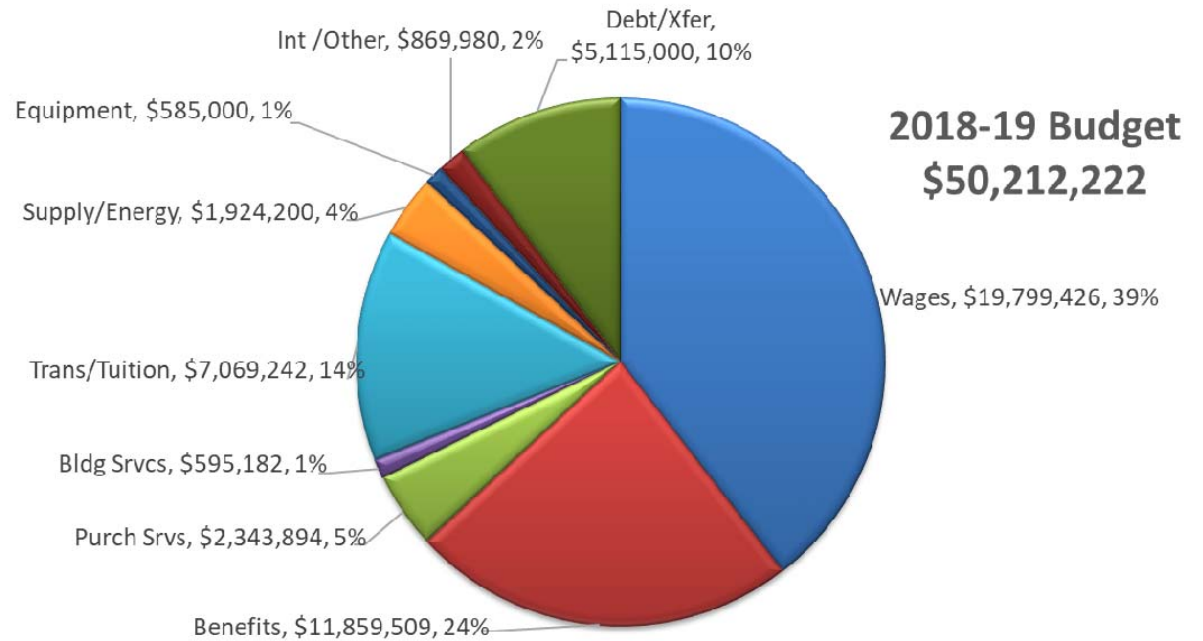


# 2017-18 Expense - Object



**2017-18 Budget**  
**By Object**

# Budget 19



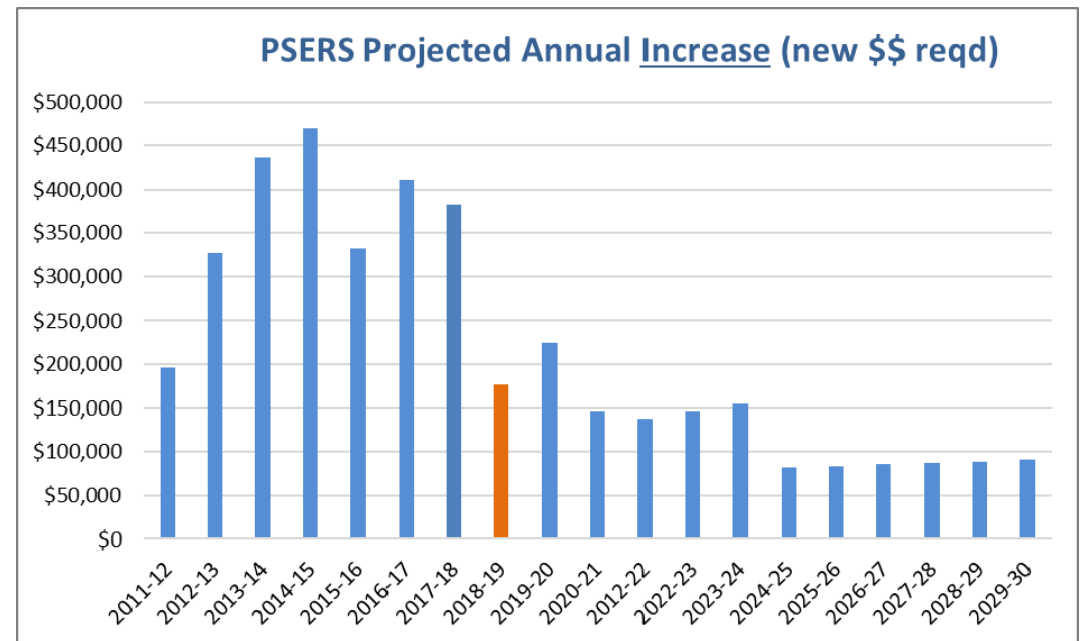
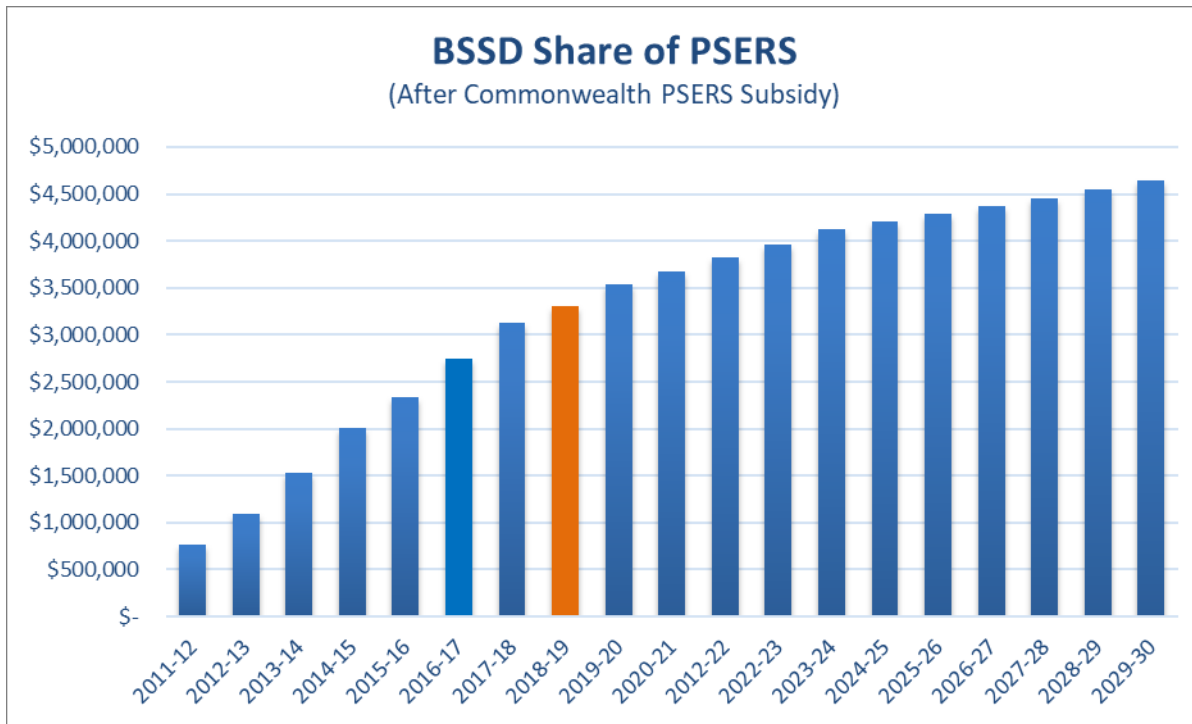
	AFR	AFR	AFR	AFR	AFR	AFR	AFR	Budget	Budget	
	<u>2010/11</u>	<u>2011/12</u>	<u>2012/13</u>	<u>2013/14</u>	<u>2014/15</u>	<u>2015/16</u>	<u>2016/17</u>	<u>2017/18</u>	<u>2018/19</u>	<u>▲</u>
<b>Wages</b>	18,497,955	18,116,040	17,916,007	18,374,042	18,491,945	18,411,612	18,668,151	19,535,672	<b>\$19,799,426</b>	\$263,754
<b>Benefits</b>	6,343,965	7,270,812	7,457,710	8,644,678	9,020,775	9,116,089	10,252,334	11,691,358	<b>\$11,859,509</b>	\$168,151
<b>Purch Srvs</b>	1,074,658	993,598	1,137,136	886,487	1,168,562	1,763,493	2,185,321	2,323,404	<b>\$2,343,894</b>	\$20,490
<b>Bldg Srvcs</b>	1,361,261	1,284,090	1,289,458	1,256,768	569,390	476,896	570,834	692,066	<b>\$595,182</b>	(\$96,884)
<b>Trans/Tuition</b>	5,986,445	6,168,995	6,577,078	6,801,392	7,087,506	6,916,921	6,898,890	7,171,023	<b>\$7,069,242</b>	(\$101,781)
<b>Supply/Energy</b>	1,439,584	1,111,110	1,161,518	1,222,826	1,976,509	1,612,875	1,828,977	1,907,927	<b>\$1,924,200</b>	\$16,273
<b>Equipment</b>	303,513	186,973	257,162	407,377	847,056	585,395	801,159	695,921	<b>\$585,000</b>	(\$110,921)
<b>Int /Other</b>	1,478,637	1,242,387	974,824	917,505	909,941	691,633	640,321	1,084,575	<b>\$869,980</b>	(\$214,595)
<b>Debt/Xfer</b>	4,060,495	4,276,000	5,387,000	4,862,123	3,262,959	5,823,835	5,980,909	4,245,000	<b>\$5,115,000</b>	\$870,000
<b>Expenditures</b>	\$40,546,512	\$40,650,006	\$42,157,893	\$43,373,198	\$43,334,644	\$45,398,748	\$47,826,896	<b>\$49,346,946</b>	<b>\$50,161,434</b>	\$1,520,050



# Adjusted Index

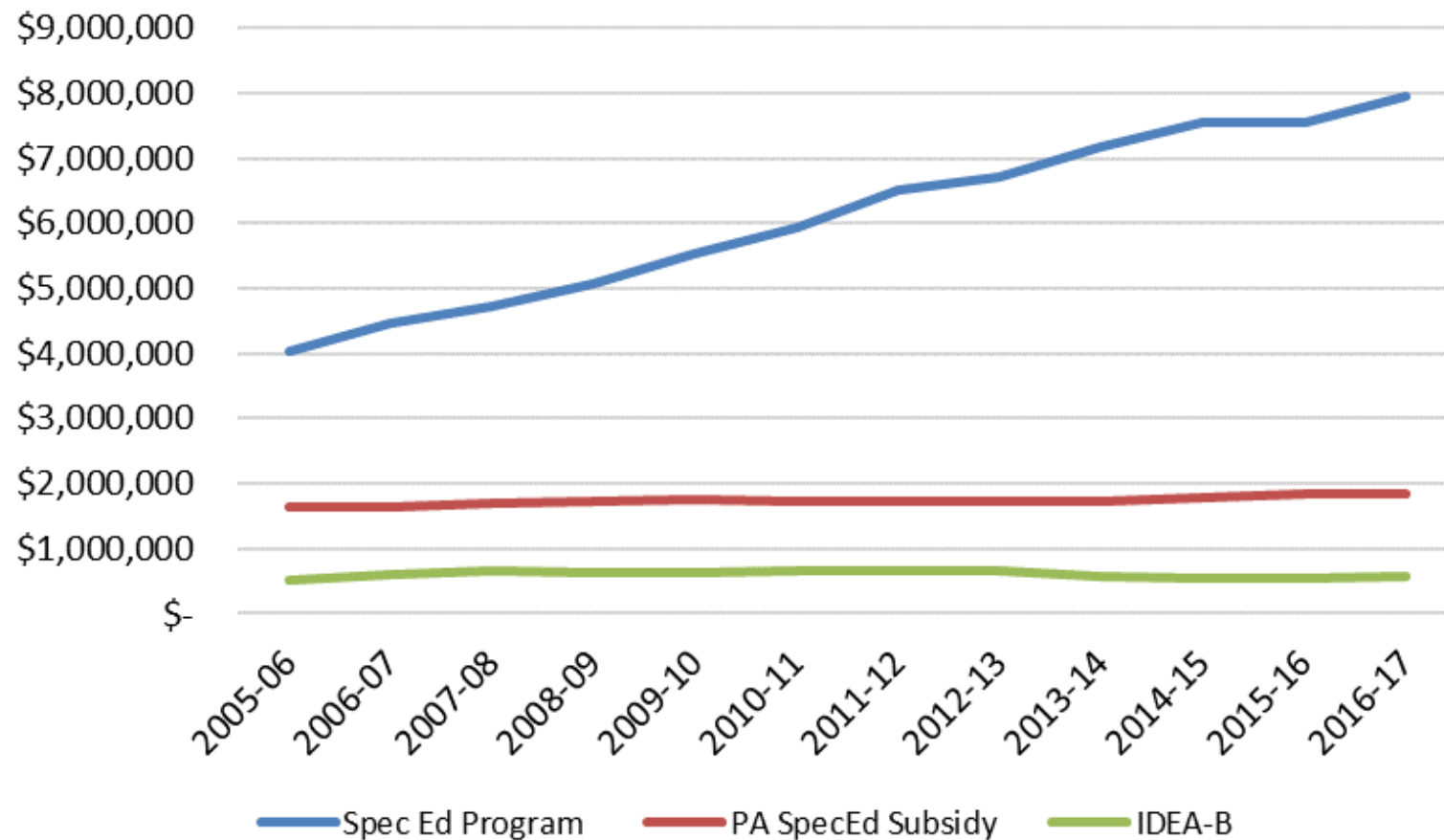
<b>School District</b>	<b>County</b>	<b>2017-18 MV/PI Aid Ratio</b>	<b>2018-19 Adjusted Index</b>
West Perry SD	Perry	0.5876	3.2%
Carlisle Area SD	Cumberland	0.5256	3.1%
Shippensburg Area SD	Cumberland	0.5620	3.1%
Greencastle-Antrim SD	Franklin	0.5528	3.1%
Tuscarora SD	Franklin	0.5619	3.1%
<b>Big Spring SD</b>	<b>Cumberland</b>	<b>0.5153</b>	<b>3.0%</b>
Northern York County SD	York	0.4992	3.0%
Camp Hill SD	Cumberland	0.4594	2.9%
East Pennsboro Area SD	Cumberland	0.4698	2.9%
Cumberland Valley SD	Cumberland	0.2993	2.4%
Mechanicsburg Area SD	Cumberland	0.3759	2.4%
South Middleton SD	Cumberland	0.3669	2.4%

# PSERS



# Special Education

## SPECIAL EDUCATION - AN UNFUNDED MANDATE



# Tuition (outside District)

		<u>2012/13</u>	<u>2013/14</u>	<u>2014/15</u>	<u>2015/16</u>	<u>2016/17</u>	<u>2017/18</u>
561	Tuition Other PA LEAs	\$234,645	\$145,638	\$151,615	\$244,975	\$385,004	\$317,000
562	PA Charter (+Cyber)	\$1,420,969	\$1,485,206	\$1,563,636	\$1,510,009	\$1,457,450	\$1,625,000
322	CAOLA Tuition	\$93,812	\$120,235	\$137,037	\$125,118	\$126,094	\$150,000
563	NonPublic Schls	\$1,620,396	\$1,797,352	\$1,864,731	\$1,844,926	\$1,787,842	\$1,510,528
564	Tuition to CPAVTS	\$615,134	\$606,038	\$539,127	\$550,447	\$536,454	\$682,000
566	Tuition to HigherEd	\$0	\$0	\$3,135		\$0	\$0
567	Aprv Priv Schls	\$68,971	\$69,741	\$182,176	\$134,737	\$76,705	\$68,000
568/9	Other	\$29,170	\$39,969	\$33,398	18553	\$0	\$20,000
	<b>Total</b>	<b>\$4,083,098</b>	<b>\$4,264,179</b>	<b>\$4,474,855</b>	<b>\$4,428,765</b>	<b>\$4,369,549</b>	<b>\$4,372,528</b>

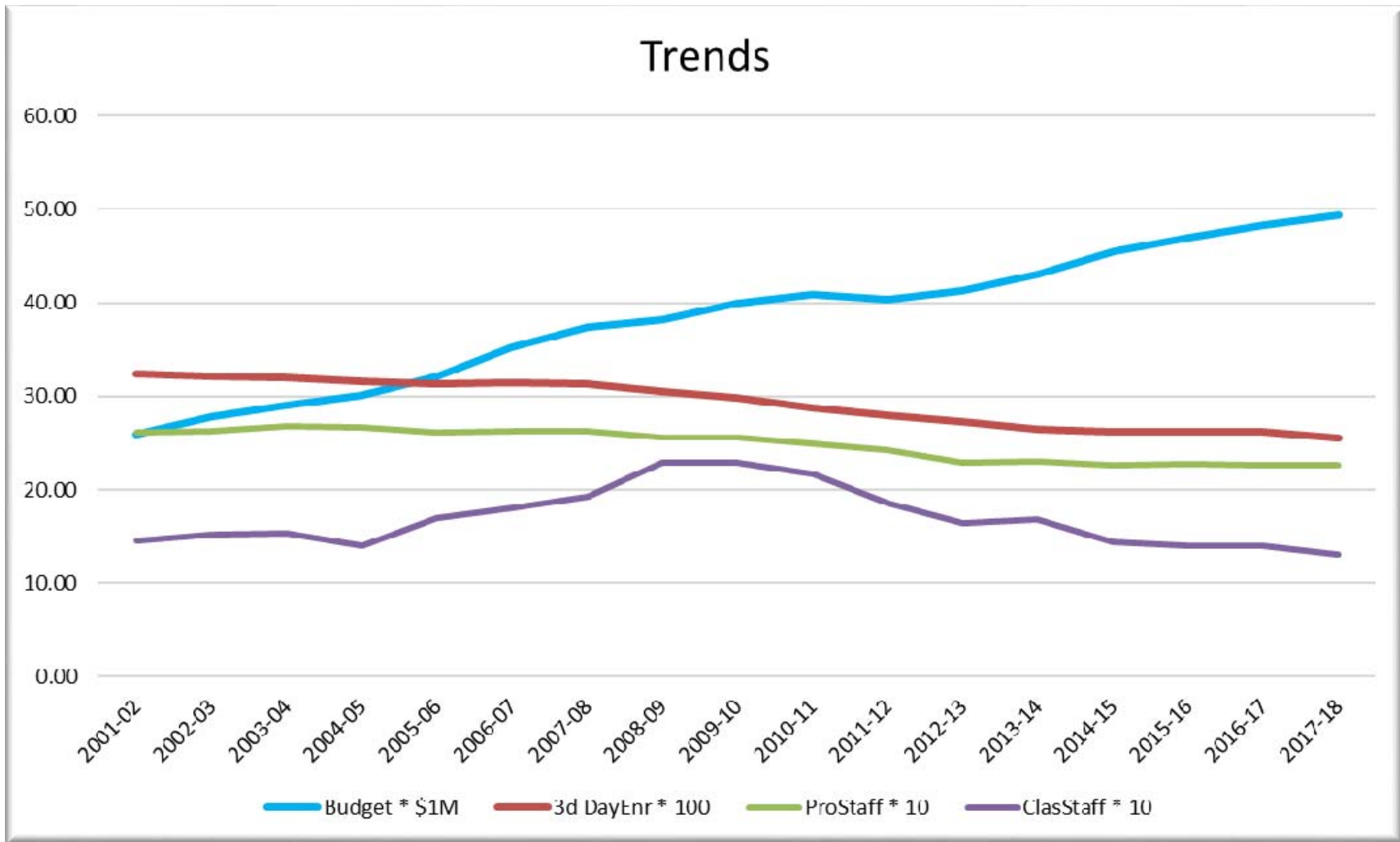
# Resolution

January 25, 2018

*(110 days prior to primary election)*

**School district** deadline to make 2018-2019 proposed version of preliminary budget available for public inspection **or** adopt resolution pursuant to Section 311(d)(1) indicating that it will not raise the rate of any tax by more than its index.

# Trend



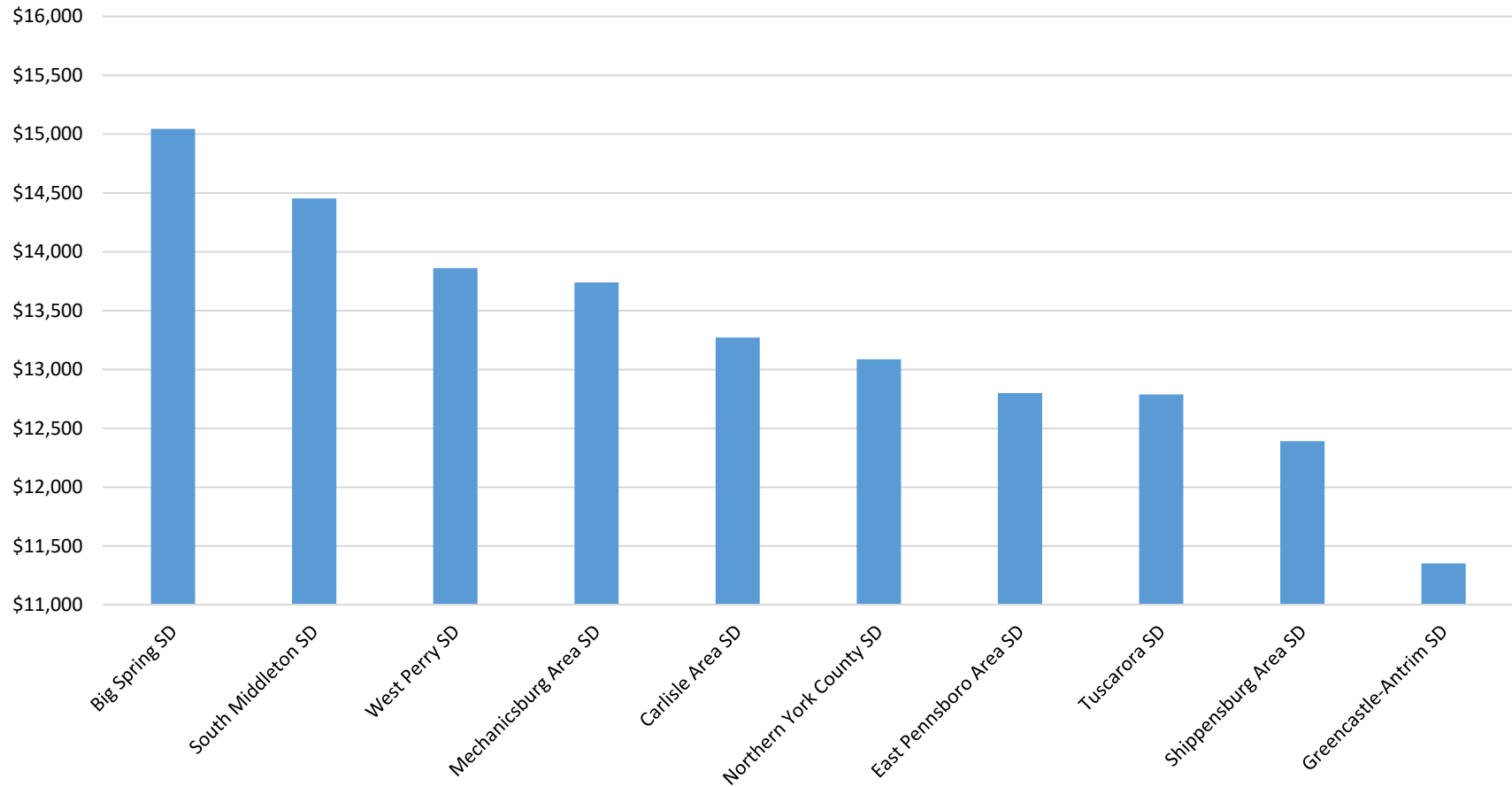
- Big Spring SD
- Carlisle Area SD
- East Pennsboro Area SD
- Greencastle-Antrim SD
- Mechanicsburg Area SD
- Northern York County SD
- Shippensburg Area SD
- South Middleton SD
- Tuscarora SD
- West Perry SD

# EIDEX

Comparisons

# All Expenditures – Per Student

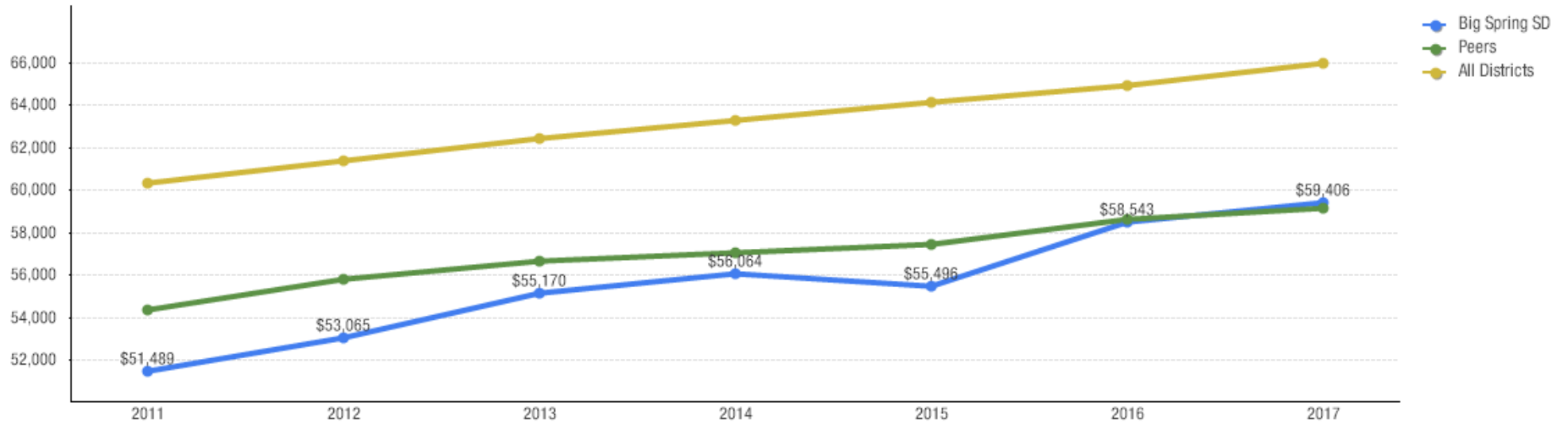
2016 Spend per Student



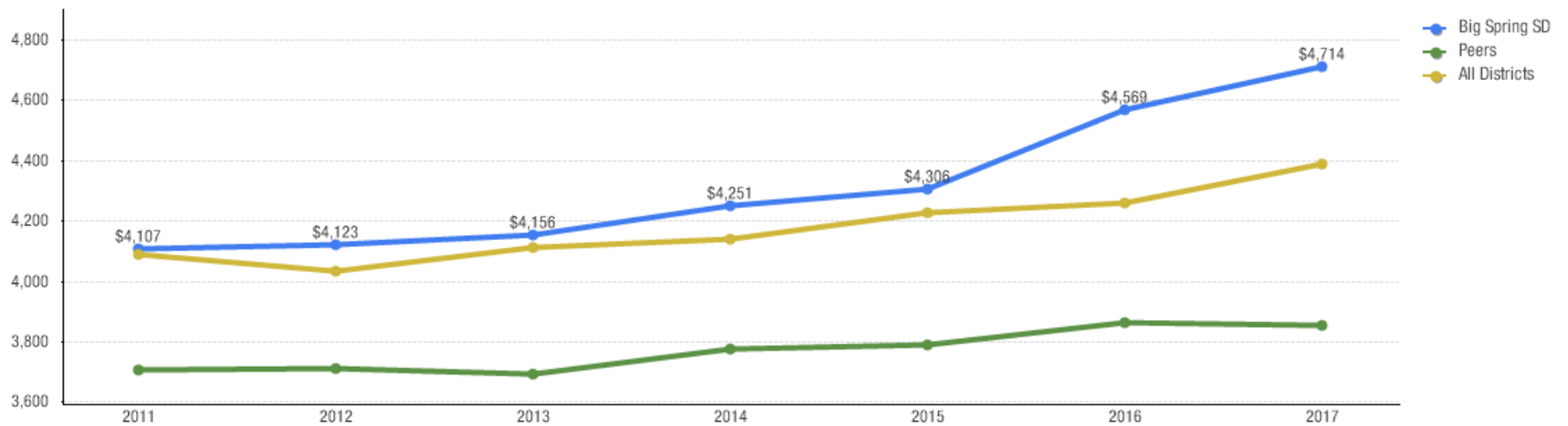


# Classroom Teachers

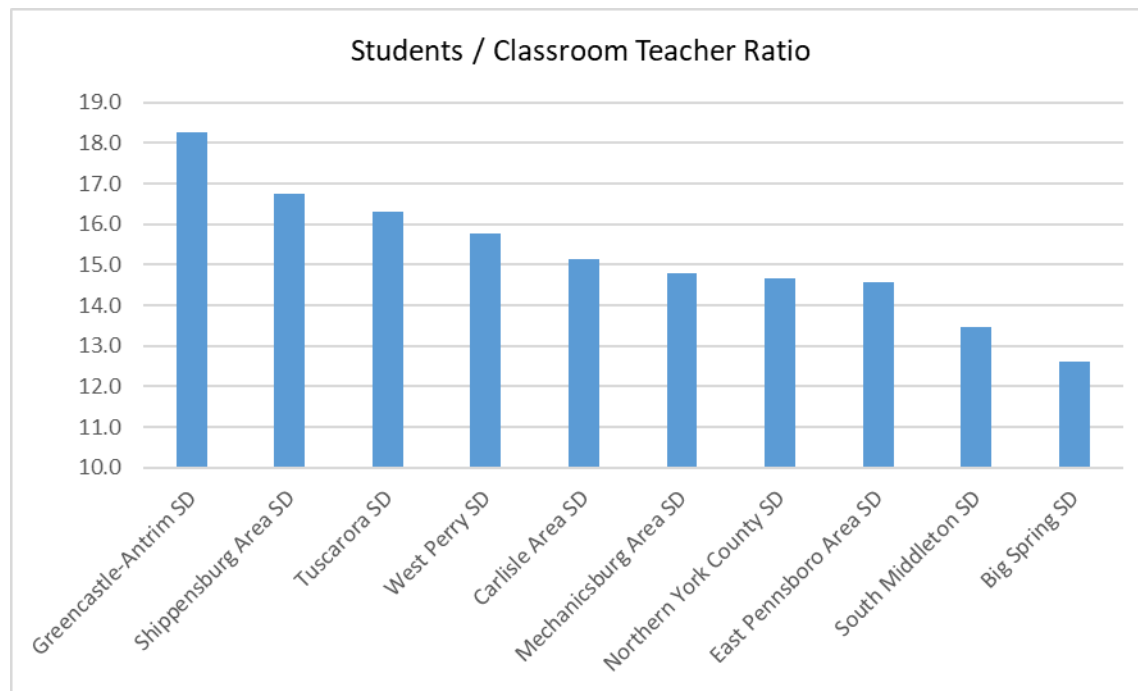
Average Salary



Salary per Student

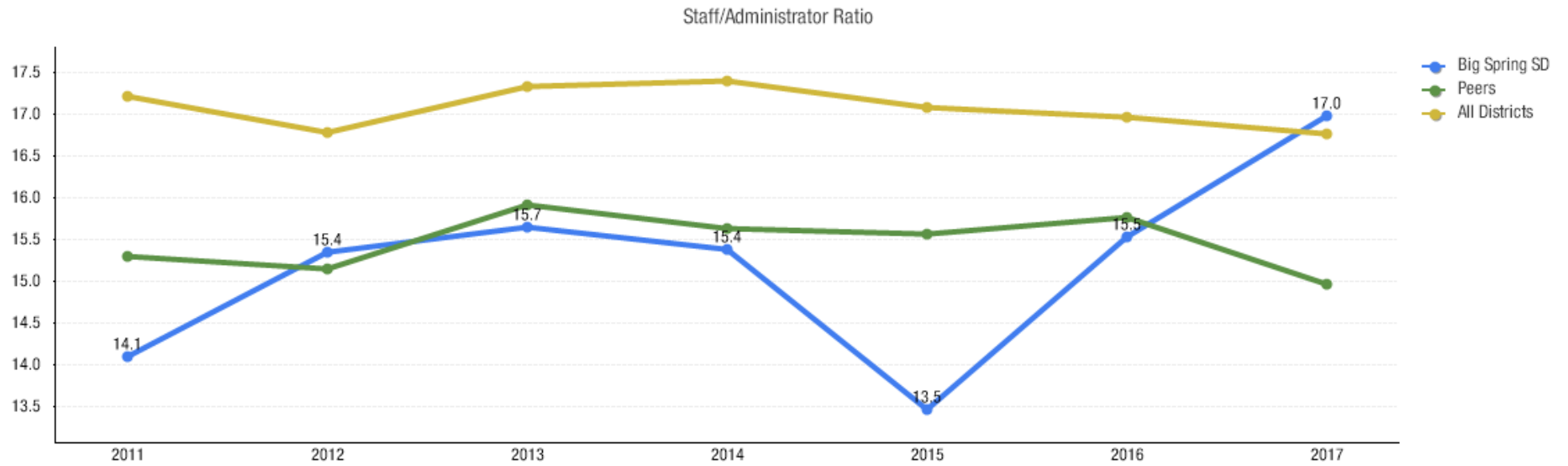


# Students / Teacher Ratio

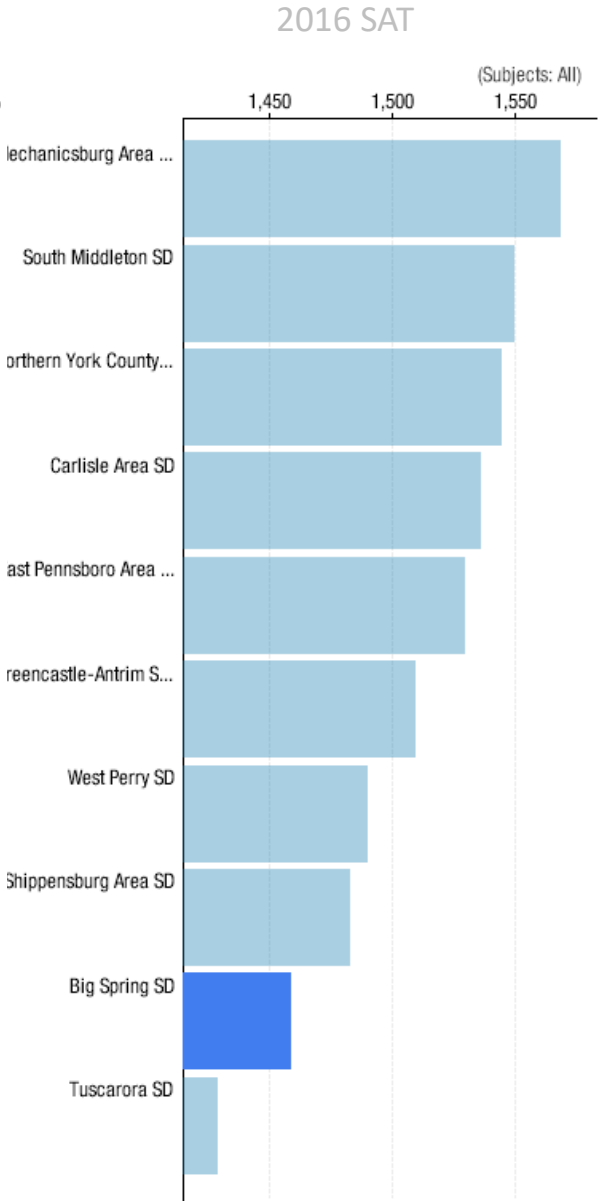
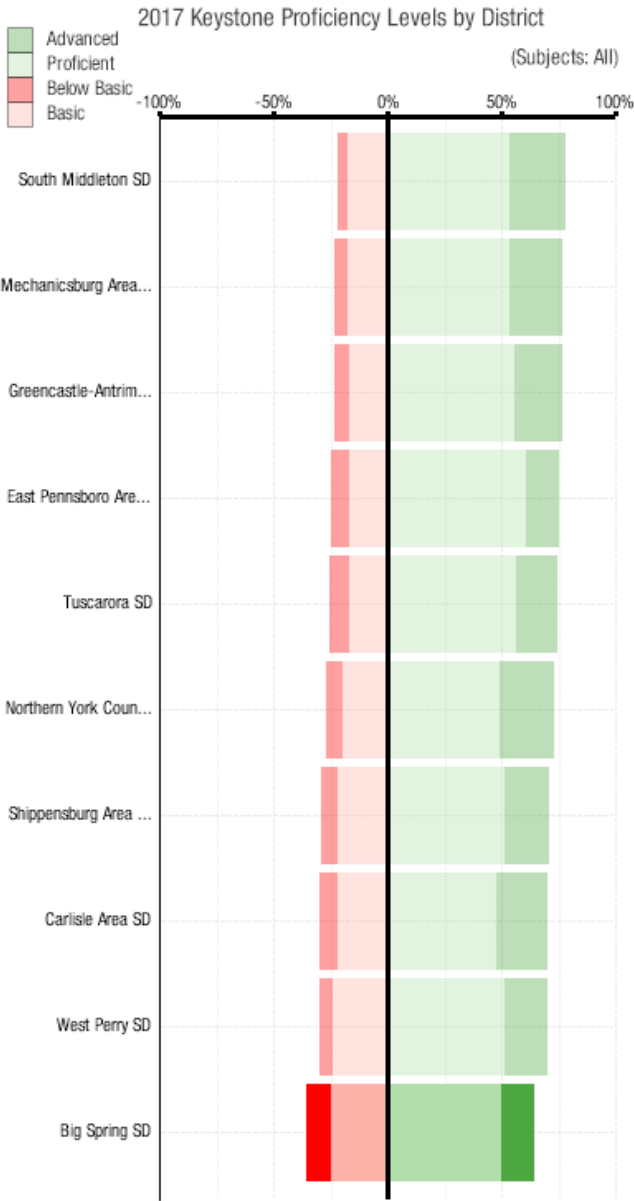
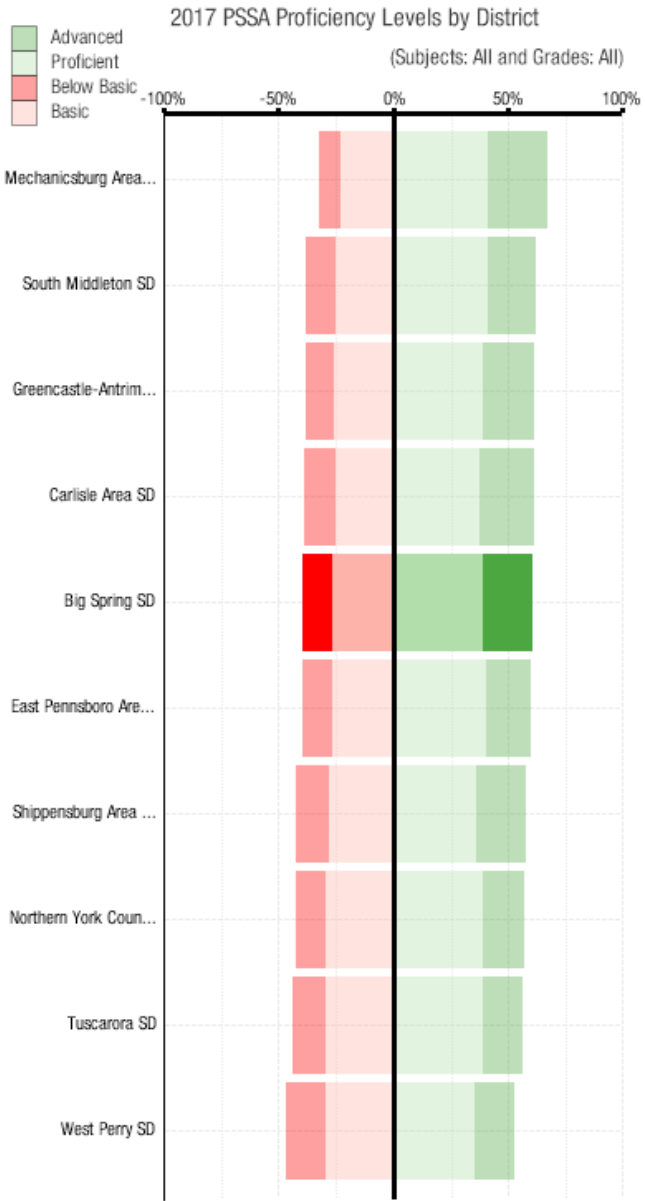


Districts	Students	Teachers	Students/ Teacher
Greencastle-Antrim SD	3,023	165.5	18.3
Shippensburg Area SD	3,396	202.9	16.7
Tuscarora SD	2,444	149.9	16.3
West Perry SD	2,506	159.0	15.8
Carlisle Area SD	5,035	332.6	15.1
Mechanicsburg Area SD	4,013	271.1	14.8
Northern York County SD	3,192	217.9	14.6
East Pennsboro Area SD	2,687	184.3	14.6
South Middleton SD	2,138	159.0	13.4
Big Spring SD	2,571	203.8	12.6

# Classroom Teachers : Admins



# Performance



Questions?