

AGENDA

AVOCA CENTRAL SCHOOL BOARD OF EDUCATION MEETING

Tuesday, January 16, 2018 | Location: DL Room #137 | 7:00 p.m.

Board of Education:	Megan Hubbard, President Donald Lester, Vice-President Michael Slayton Kevin Devine Charles Ron Harmon	Superintendent: District Clerk:	Stephen Saxton Rosalie Smith
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Call to Order - Pledge of Allegiance

- The Board President will call the meeting to order

Setting the Agenda

Public Forum

- At this time, public comments are invited from those individuals who desire to address the Board of Education on any topic related to Board work. If you wish to address the Board, please raise your hand and wait to be recognized by the President. When speaking, please identify yourself first. Speak clearly and loudly enough for everyone in the room to hear you. Speakers are requested to limit their remarks TO NOT MORE THAN FIVE (5) MINUTES; to appoint a spokesperson if a concern is a group concern and to supplement verbal presentations with written reports, if necessary or desired. Personal comments toward a member of the community, staff or Board of Education will not be considered appropriate. At the request of the Board this meeting will be recorded.

Reports/Discussion

1. Principal Reports
2. Superintendent Report
3. Special Report - 5 Year Plan and 1st Budget Presentation: *Preliminary Budget Assumptions*

Consent Agenda

1. CSE Recommendations
It is recommended that the Board of Education accept the CSE recommendations of the Committee on Special Education for the meetings listed below and approve the authorization of funds to implement the special education programs and services consistent with such recommendations.

Meeting Dates: 12/19/17, 12/21/17, 1/8/18, 1/10/18

2. Minutes
It is recommended that the Board of Education approve the Minutes from the December 19, 2017 meeting.
3. Warrants
It is recommended that the Board of Education approve the Warrants for the period ending December 31, 2017.
4. Treasurer Report
It is recommended that the Board of Education accept the Treasurer's Report for the period ending November 2017.

Recommended Actions - Finance

1. Five Year Financial Plan
It is recommended that the Board of Education approve the Five Year Financial Plan.
2. Bond Resolution

It is recommended that the Board of Education approve the following bond resolution.

BOND RESOLUTION DATED JANUARY 16, 2018 OF THE BOARD OF EDUCATION OF THE AVOCA CENTRAL SCHOOL DISTRICT AUTHORIZING GENERAL OBLIGATION BONDS TO FINANCE CERTAIN CAPITAL IMPROVEMENTS CONSISTING OF CONSTRUCTION AND RECONSTRUCTION OF SCHOOL BUILDINGS AND FACILITIES, AUTHORIZING THE ISSUANCE OF BOND ANTICIPATION NOTES IN CONTEMPLATION THEREOF, THE LEVY OF TAXES IN ANNUAL INSTALLMENTS IN PAYMENT THEREOF, THE EXPENDITURE OF SUCH SUMS FOR SUCH PURPOSE, AND DETERMINING OTHER MATTERS IN CONNECTION THEREWITH.

WHEREAS, the qualified voters of the Avoca Central School District, New York, at a special meeting of such voters duly held on December 19, 2017, duly approved a proposition authorizing the levy of taxes to be collected in installments, in the manner provided by the Education Law, for the class of objects or purposes hereinafter described; and

WHEREAS, the Board of Education, acting as lead agency under the State Environmental Quality Review Act and the applicable regulations promulgated thereunder ("SEQRA"), has completed its environmental review and, on November 1, 2017, has duly adopted a negative declaration and has determined that the implementation of the unlisted action as proposed will not result in any significant adverse environmental impacts; now therefore

BE IT RESOLVED BY THIS BOARD OF EDUCATION AS FOLLOWS:

Section 1. The Avoca Central School District shall undertake certain capital improvements to the School District's existing school buildings and facilities, as more particularly described in Section 3 hereof, and as generally outlined to and considered by the voters of the School District at a special voter meeting on December 19, 2017.

Section 2. The Avoca Central School District is hereby authorized to issue its General Obligation Serial Bonds in the aggregate principal amount of not to exceed \$8,417,770, pursuant to the Local Finance Law of New York, in order to finance the class of objects or purposes described herein, and such amount is hereby appropriated therefor.

Section 3. The class of objects or purposes to be financed pursuant to this resolution (hereinafter referred to as "purpose") is certain capital improvements consisting of construction and reconstruction of school buildings and facilities within the School District (each such building being a class "A" (fireproof and certain fire resistant) building as defined in Subdivision 11 of Paragraph a of Section 11.00 of said Local Finance Law), site improvements, and the acquisition of certain original furnishings, equipment, and apparatus and other incidental improvements required in connection therewith for such construction and school use.

Section 4. It is hereby determined and declared that (a) the aggregate maximum cost of said purpose, as estimated by the Board of Education, is \$9,035,000; and (b) the Avoca Central School District's plan to finance the cost of said purpose is (i) to provide \$617,230 from the existing capital reserve fund for such costs; and (ii) to provide up to \$8,417,770 from funds raised by the issuance of said Bonds and the Bond Anticipation Notes hereinafter referred to; and (c) no money has heretofore been authorized to be applied to the payment of the cost of said purpose.

Section 5. It is hereby determined that the purpose is one of the class of objects or purposes described in Subdivision 97 of Paragraph a of Section 11.00 of the Local Finance Law, and that the period of probable usefulness of said purpose is thirty (30) years.

Section 6. The Avoca Central School District is hereby authorized to issue its Bond Anticipation Notes in the aggregate principal amount of not to exceed \$8,417,770, and is hereby authorized to issue renewals thereof, pursuant to the Local Finance Law of New York in order to finance the purpose in anticipation of the issuance of the above described Bonds.

Section 7. It is hereby determined and declared that (a) there are presently no outstanding Bond Anticipation Notes issued in anticipation of the sale of said Bonds, (b) the Bond Anticipation Notes authorized hereby shall mature within one year of the date of issuance thereof or such longer term as may be desired in accordance with the provisions of the Local Finance Law, (c) the Bond Anticipation Notes authorized hereby are not issued in anticipation for Bonds for an assessable improvement, and (d) current funds will be provided prior to the issuance of the Bonds or Bond Anticipation Notes herein authorized, to the extent, if any, required by Section 107.00 of the Local Finance Law.

Section 8. It is hereby determined and declared that the Avoca Central School District reasonably expects to reimburse the general fund, or such other fund as may be utilized, not to exceed the maximum amount authorized herein, from the proceeds of the obligations authorized hereby for expenditures, if any, from such fund that may be made for the purpose prior to the date of issuance of such obligations. This is a declaration of official intent under Treasury Regulation §1.150-2.

Section 9. The faith and credit of the Avoca Central School District, New York, are hereby irrevocably pledged for the payment of the principal of and interest on such Bonds and Bond Anticipation Notes as the same respectively become due and payable. An annual appropriation shall be made in each year sufficient to pay the principal of and interest on such obligations becoming due and payable in such year. There shall annually be levied on all taxable real property of said School District, a tax sufficient to pay the principal of and interest on such obligations as the same become due and payable.

Section 10. The power to further authorize the sale and issuance of said Bonds and Bond Anticipation Notes and to prescribe the terms, form and contents of said Bonds and Bond Anticipation Notes, subject to the provisions of this resolution and the Local Finance Law of New York, including without limitation, the authority to determine whether to accept bids electronically to the extent allowed by Section 58.00 of the Local Finance Law, the consolidation with other issues, the determination to issue Bonds with substantially level or declining annual debt service, all contracts for, and determinations with respect to credit or liquidity enhancements, if any, and to sell, issue and deliver said Bonds and Bond Anticipation Notes, subject to the provisions of this resolution and Local Finance Law, is hereby delegated to the President of the Board of Education or to the Vice President of the Board in the event of the absence or unavailability of the President. The President of the Board of Education, Vice President and the District Clerk are hereby authorized to sign by manual or facsimile signature any Bonds and Bond Anticipation Notes issued pursuant to this resolution, and are hereby authorized to affix to such Bonds and Bond Anticipation Notes the corporate seal of the School District and to attest the same. The President of the Board of Education is additionally authorized (but not required) to execute and deliver a financing agreement with the Dormitory Authority of the State of New York and any other agreements and documents necessary to accomplish a financing, all as may be determined in the discretion of the President of the Board of Education.

Section 11. This resolution, or a summary hereof, shall be published in full by the District Clerk of the School District together with a notice in substantially the form prescribed by Section 81.00 of said Local Finance Law, and such publication shall be in each official newspaper of the School District. The validity of said Bonds and Bond Anticipation Notes issued in anticipation of the sale of said Bonds may be contested only if such obligations are authorized for an object or purpose for which said School District is not authorized to expend money, or the provisions of law which should be complied with, at the date of publication of this resolution are not substantially complied with, and an action, suit or proceeding contesting such validity, is commenced within twenty (20) days after the date of such publication; or if said obligations are authorized in violation of the provisions of the Constitution.

Section 12. This resolution shall take effect immediately upon its adoption.

3. 2018-2019 GST BOCES Cost Allocation Methodology

It is recommended that the Board of Education approve the GST BOCES Cost Allocation Methodology.

4. Construction Manager Agreement

It is recommended that the Board of Education approve the Owner/Construction Manager Agreement Form AIA Document C132-2009 Edition, by and between Avoca Central School District and Welliver and authorize the Superintendent to sign the agreement.

Recommended Actions - Personnel

1. Substitutes

It is recommended that the Board of Education approve the following additions to the 2017-2018 Substitute List, pending fingerprint clearance.

Name	Area
Marilyn Pickett	Non-Certified effective 12/22/17

Public Comments or Questions

1. Executive Session

It is recommended that the Board of Education enter into Executive Session for Contract Negotiations.

2. Regular Session

It is recommended that the Board of Education return to regular session.

3. Adjourn

It is recommended that the Board of Education adjourn the meeting.

**AVOCA CENTRAL SCHOOL DISTRICT SCHOOL BOARD
VISITOR ORIENTATION TO MEETINGS**

Welcome to this evening’s board meeting.

A school board may set aside a portion of regular board meetings for persons who wish to address the board about specific items on the agenda. Although not required, a public forum, a means to provide channels of communication, is scheduled at all regular business meetings of the Board of Education. If you wish to be heard by the board, please note “Public Forum” on the agenda for regular business meetings. The “Public Forum” section of the agenda will allow suitable time for remarks of the public who wish to speak briefly before the board during the meeting. Visitors should not expect a board response to their comments or questions under the above since the board may not have discussed or taken a position on the matter. The superintendent, without speaking for the board, may offer clarification as appropriate. When the board has taken a position, the president may state the board’s position. A public forum may be added at special meetings and work session meetings at the discretion of the majority of the Board.

Generally, visitors to the meeting will receive a copy of the agenda that will be available in the area set aside for the public.

The School Board appreciates your attendance this evening and invites your continued interest in its work on behalf of the children and residents of the district.

Information on Non-Public Session – Executive Session

On occasion the board will need to enter non-public session. When a motion is made to do so, it will be done under the provisions of the New York State Open Meetings Law, the Freedom of Information Law, and the federal Family Educational Rights and Privacy Act. Under the law, one or more of the following reasons will be claimed for entering into executive session:

- Matters that will imperil the public safety if disclosed
- Any matter that may disclose the identity of a law enforcement agent or informer

- Information relating to current or future investigation or prosecution of a criminal offense that would imperil effective law enforcement if disclosed
- Discussion regarding proposed, pending or current litigation
- Collective negotiations pursuant to Article 14 of the Civil Service Law
- The medical, financial, credit, or employment history of a particular person or corporation or matters leading to the appointment, employment, promotion, demotion, discipline, suspension, dismissal, or removal of a particular person or corporation
- The preparation, grading, or administration of examinations
- The proposed acquisition, sale, or lease of real property or the proposed acquisition of securities or the sale or exchange of securities held by the public body, but only when publicity would substantially affect their value.
- *Also, student issues will be discussed in non-public session due to the legal requirements related to confidentiality.*

- 1718-141 Minutes Motion by Mr. Harmon, seconded by Mr. Lester to approve the Minutes from the November 21, 2017 meetings. Motion Carried 5-0
- 1718-142 Warrants Motion by Mr. Lester, seconded by Mr. Devine to approve the warrants for the period ending November 30, 2017. Motion Carried 5-0
- 1718-143 Treasurer Report Motion by Mr. Lester, seconded by Mr. Harmon to accept the Treasurer's Report for October 2017. Motion Carried 5-0
- 1718-144 2017-2018 School Calendar Change Motion by Mr. Lester, seconded by Mr. Devine to approve the following change to the 2017-2018 School Calendar: Change the Superintendent Conference Day from March 9, 2018 to March 16, 2018. Motion Carried 5-0
- 1718-145 Overnight Senior Trip Motion by Mr. Devine, seconded by Mr. Lester to approve the Overnight Senior Trip to Orlando, Florida May 18-20, 2018. Motion Carried 5-0
- 1718-146 2018-2019 Budget Calendar Motion by Mr. Harmon, seconded by Mr. Lester to approve the 2018-2019 Budget Calendar. Motion Carried 5-0
- 1718-147 CSEA Tentative Agreement Motion by Mr. Lester, seconded by Mr. Devine to approve the Avoca CSEA Tentative Agreement effective January 1, 2018 to June 30, 2020. Motion Carried 5-0
- 1718-148 Temporary Appointment Ryan Barber Motion by Mr. Harmon, seconded by Mr. Devine to appoint Ryan Barber, pursuant to Section 4.5 of the Rules and Regulations of the Civil Service Law, to the temporary position of Building Maintenance Mechanic effective December 20, 2017.
- | | |
|----------------------|---|
| 12 Month Position: | Temporary Building Maintenance Mechanic |
| Hours Per Day: | 8 |
| Effective: | December 20, 2017 |
| Probationary Period: | N/A |
| Salary 2017-2018: | \$16.14/Hour |
- Motion Carried 5-0
- 1718-149 Substitutes
- | <u>Motion by</u> | <u>Seconded by</u> | <u>Name</u> | <u>Area</u> | <u>Motion</u> |
|------------------|--------------------|----------------------|---------------|---------------|
| Mr. Lester | Mr. Devine | Elizabeth Wellington | Non-Certified | Carried 5-0 |
| Mr. Devine | Mr. Lester | Janet Ruger | Non-Certified | Carried 5-0 |
- 1718-150 Unpaid Coaches Motion by Mr. Lester, seconded by Mr. Harmon to approve Gay Fairbrother, Modified and JV/Varsity Cheerleading and John Welc, Modified and Varsity Indoor Track as unpaid coaches for the 2017-2018 season. Motion Carried 5-0
- 1718-151 First Reading and Final Approval, Motion by Mr. Harmon, seconded by Mr. Devine to conduct the first reading, wave the second reading and approve the following policies:

Waving Second
Reading

<u>Policy #</u>	<u>Name</u>
1611	BUSINESS OF THE ANNUAL DISTRICT ELECTION
3220	USE OF SERVICE ANIMALS
5640	SMOKING/TOBACCO USE
5720	TRANSPORTATION OF STUDENTS
7320	ALCOHOL
7520	ACCIDENTS
7670	DUE PROCESS
8260	TITLE 1 PARENT AND FAMILY ENGAGEMENT

Motion Carried 5-0

1718-152 Executive Session Motion by Mr. Lester, seconded by Mr. Harmon to enter into executive session at 3:24 p.m. for negotiations.

Motion Carried 5-0

1718-153 Regular Session Motion by Mr. Lester, seconded by Mr. Harmon to return to regular session at 4:52 p.m.

Motion Carried 5-0

1718-154 Adjourn Motion by Mr. Lester, seconded by Mr. Devine to adjourn the meeting at 4:52 p.m.

Motion Carried 5-0

Rosalie Smith, District Clerk

Avoca Central School District

TREASURER'S REPORT
07/01/2017-11/30/2017

	Multi Fund Accounts					Total	Capital/Debt Service	Reserve
	General Checking	General Savings	Federal	School Lunch	Trust & Agency		Funds	Funds
Available Cash Balance as Reported at the End of Preceding Month	\$2,040,276.07	\$1,437,333.15	\$3,222.46	\$65,963.10	\$25,920.69	\$ 3,572,715.47	\$299,819.60	2,501,939.77
Add:								
Receipts: Collected During the Month:								
Real Property Taxes	68,932.23					68,932.23	0.00	
Star Payments						0.00		
State & Federal Aid/BOCES		940,639.63	200,000.00	6,686.30		1,147,325.93	0.00	
Interest & Earnings on Investments	44.55	0.00		0.00	1.27	45.82	100,038.99	124.27
Tuition & Charges						0.00	0.00	
Sales & Services				0.97		0.97	0.00	
Payroll & Interfund Transfers			1.99		417,132.95	417,134.94		
Miscellaneous Receipts	149.29				7,486.40	7,635.69		
BOCES Refund						0.00		
Redeem/Decrease Investments						0.00		
Deposits in Transit/Voids						0.00		
Total Receipts	69,126.07	940,639.63	200,001.99	6,687.27	424,620.62	1,641,075.58	100,038.99	124.27
Less:								
Disbursements: Used During the Month:								
By Check or Debit	584,675.17		34,571.00	22,261.12	429,048.48	1,070,555.77	9,000.00	
Phone or Wire Transfer	100,000.00	0.00				100,000.00		
Total Disbursements	684,675.17	0.00	34,571.00	22,261.12	429,048.48	1,170,555.77	9,000.00	0.00
Available Cash Balance At End of Month	1,424,726.97	2,377,972.78	168,653.45	50,389.25	21,492.83	4,043,235.28	390,858.59	2,502,064.04
Account Code:	A200	A201-02	F200/F201	C200/C201	TA200		H200&H201	201-03, 201-04

Other Investments

Opening Balance - Investments	500,000.00	
Less: Amounts Redeemed		
Add: Amounts Invested		
Add: Interest Reinvested		
Ending Balance - Investments	0.00	500,000.00
	General A 201-06	Capital A230.05.01
		Debt Service V201.01

Reconciliation with Bank Statement:

Balance Per Bank Statements	\$ 4,120,575.58	\$ 390,858.59	\$ 2,502,064.04
Less: Outstanding Checks	77,827.25	0.00	0.00
Add: Deposits in Transit	486.95	0.00	0.00
Add (Less) Misc. Charges	0.00	=	
Adjusted Bank Balance	\$ 4,043,235.28	\$ 390,858.59	\$ 2,502,064.04
Difference	\$0.00	\$0.00	\$0.00

I Gay A. Fairbrother certify that the above balances are in agreement with the bank statements, as reconciled.

Gay A. Fairbrother

District Treasurer

BANK RECONCILIATION
07/01/2017-11/30/2017

Bank Balance				Disbursements (by check)							
				General Ckg	General Sav	Federal	Lunch	T&A	Excel Capital	TOTAL	
<u>MULTI FUND</u>											
			o/s	Disbursements	584,675.17		34,571.00	22,261.12	429,048.48	- \$	1,070,555.77
General Fund	xxxx1186	2,377,972.78		starting check #	0		2412	10302	6560	0	
General Fund	xxs0144	1,472,427.69	47,700.72	ending check #	0		2414	10325	6579	0	
Federal Fund	xxx0055	168,653.45	-								
School Lunch	xxx0209	50,033.30	131.00								
Trust and Agency	xxx2977	<u>51,488.36</u>	<u>29,995.53</u>								
Total Multi		4,120,575.58	77,827.25								
				SUB TTL	584,675.17	-	34,571.00	22,261.12	429,048.48	- \$	1,070,555.77
<u>CAPITAL FUND</u>				Disbursements (by transfer or debit)							
				General Ckg	General Sav	Federal	Lunch	T&A	Excel Capital	TOTAL	
Capital Checking	xxx2942	91,090.27	-								
Exl Checking	xxxx9114	99,168.07	-								
Debt Service	xxxx4326	200,600.25	-								
Capital Fund		390,858.59	-								
<u>RESERVES</u>											
Retirement Contr. Res.	xxx0214	543,493.65	-								
EBALR	xxxx1895	695,917.00	-								
Sp Res. WC	xxx0265	152,650.78									
Sp Res Unem	xxx0192	153,819.75									
Capital Reserve	xxx0206	119,160.69									
2017 Capital Reserve	xxxx7605	225,011.84									
Sp Res Trans	xxxx3483	<u>612,010.33</u>		transfers to gf ckg	500,000.00					\$ 500,000.00	
Total Reserves		2,502,064.04	-	transfers to ff ckg	-					\$ -	
				transfers to slf ckg	-					\$ -	
				wires/other						\$ -	
				SUB TTL	-	500,000.00	-	-	-	- \$	500,000.00
				TTL DISB	584,675.17	500,000.00	34,571.00	22,261.12	429,048.48	- \$	1,570,555.77

Avoca Central School District INVESTMENT PROJECTIONS

		Principal	Term Remaining	Interest Rate	Projected Interest	Projected Maturity Balance	Maturity Date	Bank/ Purchaser
Government Savings								
October 1, 2017	General Fund	\$ 2,377,972.78	30.00	0.080%	\$ 158.53	\$ 2,378,131.31	31-Oct-17	Chase
October 1, 2017	Capital Fund	\$ 22,500.62	30.00	0.080%	\$ 1.50	\$ 22,502.12		
October 1, 2017	Debt Service	\$ 200,600.25	30.00	0.080%	\$ 13.37	\$ 200,613.62	31-Oct-17	Chase
		\$ 2,601,073.65			\$ 173.40	\$ 2,601,247.05		
Certificate of Deposit								
October 7, 2017	Capital Fund General Fund Debt Service	\$ 500,000.00	364.00	1.150%	\$ 5,813.89	\$ 505,813.89	6-Oct-18	Five Star
Total		\$ 500,000.00			\$ 5,813.89	\$ 505,813.89		
TOTALS								
	General Fund	\$ 2,377,972.78			\$ 158.53	\$ 2,378,131.31		
	Debt Service	\$ 200,600.25			\$ 5,827.26	\$206,427.51		
DISTRICT TOTAL		\$ 2,578,573.03			\$ 5,985.79	\$ 2,378,131.31		

AVOCA CENTRAL SCHOOLS

Appropriation Status Summary Report By Function From 7/1/2017 To 6/30/2018

<u>Account</u>	<u>Description</u>		<u>Budget</u>	<u>Adjustments</u>	<u>Adj. Budget</u>	<u>Expensed</u>	<u>Encumbered</u>	<u>Available</u>
1010	BOARD OF EDUCATION	*	12,000.00	200	12,200.00	10,217.94	1,914.91	67.15
1040	DISTRICT CLERK	*	4,000.00	500.37	4,500.37	1,796.30	2,703.70	0.37
1060	DISTRICT MEETING	*	1,200.00	-570.37	629.63	313	0	316.63
1240	CHIEF SCHOOL ADMINISTRATOR	*	185,907.61	4,300.00	190,207.61	100,880.96	88,017.46	1,309.19
1310	BUSINESS ADMINISTRATION	*	186,137.66	-3,532.81	182,604.85	54,465.40	122,336.98	5,802.47
1320	AUDITING	*	23,000.00	0	23,000.00	7,348.75	12,000.00	3,651.25
1325	TREASURER	*	2,000.00	0	2,000.00	0	0	2,000.00
1330	TAX COLLECTOR	*	1,200.00	0	1,200.00	0	0	1,200.00
1380	FISCAL AGENT FEE	*	5,000.00	1,000.00	6,000.00	5,742.60	0	257.4
1420	LEGAL	*	9,500.00	0	9,500.00	4,053.59	4,946.41	500
1480	PUBLIC INFORMATION & SERVICES	*	3,750.00	0	3,750.00	2,500.00	0	1,250.00
1620	OPERATION OF PLANT	*	496,765.62	-10,061.28	486,704.34	189,551.20	184,538.92	112,614.22
1621	MAINTENANCE OF PLANT	*	127,000.00	5,600.00	132,600.00	78,006.69	31,230.38	23,362.93
1670	CENTRAL PRINTING & MAILING	*	55,300.00	0	55,300.00	1,476.11	38,308.27	15,515.62
1910	UNALLOCATED INSURANCE	*	50,339.00	0	50,339.00	47,748.67	0	2,590.33
1964	REFUND ON REAL PROPERTY TAXES	*	2,500.00	0	2,500.00	-6.08	0	2,506.08
1981	BOCES ADMINISTRATIVE COSTS	*	184,005.00	0	184,005.00	0	184,005.00	0
2010	CURRICULUM DEVEL & SUPERVISION	*	71,729.00	0	71,729.00	0	66,311.00	5,418.00
2020	SUPERVISION-REGULAR SCHOOL	*	221,846.70	0	221,846.70	114,099.54	105,066.84	2,680.32
2110	TEACHING-REGULAR SCHOOL	*	2,683,838.61	49,609.42	2,733,448.03	1,019,375.58	1,564,354.17	149,718.28
2250	PROGRAMS-STUDENTS W/ DISABIL	*	1,190,470.99	-4,000.00	1,186,470.99	223,446.45	801,835.47	161,189.07
2280	OCCUPATIONAL EDUCATION	*	521,986.00	9.25	521,995.25	82,863.48	436,799.86	2,331.91
2330	TEACHING-SPECIAL SCHOOLS	*	24,835.00	0	24,835.00	0	16,570.00	8,265.00
2610	SCHOOL LIBRARY & AUDIOVISUAL	*	85,370.00	0	85,370.00	22,293.80	58,475.72	4,600.48
2620	TELECOMMUNICATIONS	*	95,142.14	0	95,142.14	0	82,531.98	12,610.16
2630	COMPUTER ASSISTED INSTRUCTION	*	232,158.00	360	232,518.00	19,066.78	184,004.48	29,446.74
2805	ATTENDANCE-REGULAR SCHOOL	*	6,648.00	0	6,648.00	3,452.88	3,194.80	0.32
2810	GUIDANCE-REGULAR SCHOOL	*	221,942.35	0	221,942.35	65,716.35	143,520.35	12,705.65
2815	HEALTH SERVICES-REGULAR SCHOOL	*	47,260.00	1,041.00	48,301.00	18,913.11	21,826.50	7,561.39
2820	PSYCHOLOGICAL SRVC-REG SCHOOL	*	88,667.81	270	88,937.81	40,774.07	47,016.61	1,147.13
2850	CO-CURRICULAR ACTIV-REG SCHL	*	34,000.00	-611.5	33,388.50	11,578.35	11,828.65	9,981.50
2855	INTERSCHOL ATHLETICS-REG SCHL	*	138,317.94	611.5	138,929.44	43,305.11	11,285.08	84,339.25
5510	DISTRICT TRANSPORTATION SERVICES	*	572,092.35	12,981.00	585,073.35	263,294.65	236,009.47	85,769.23
5530	GARAGE BUILDING	*	70,502.10	0	70,502.10	24,583.84	19,991.91	25,926.35
8060	CIVIC ACTIVITIES	*	15,000.00	1,206.28	16,206.28	16,206.28	0	0
8070	CENSUS	*	500	0	500	0	0	500
9010	STATE RETIREMENT	*	156,229.00	0	156,229.00	0	131,943.00	24,286.00
9020	TEACHERS' RETIREMENT	*	387,520.00	0	387,520.00	-180.2	347,486.00	40,214.20
9030	SOCIAL SECURITY	*	348,293.00	-25,000.00	323,293.00	144,862.86	0	178,430.14
9040	WORKERS' COMPENSATION	*	59,341.00	0	59,341.00	55,476.00	0	3,865.00
9045	LIFE INSURANCE	*	10,309.00	0	10,309.00	696.4	546.2	9,066.40
9060	HOSPITAL, MEDICAL & DENTAL INS	*	1,521,820.00	-20,000.00	1,501,820.00	844,744.20	605,383.80	51,692.00
9070	UNION WELFARE BENEFITS	*	90,400.00	0	90,400.00	45,313.08	2,630.50	42,456.42
9711	DEBT SERVICE SERIAL BONDS	*	2,294,213.00	0	2,294,213.00	0	2,294,212.52	0.48
9950	TRANSFER TO CAPITAL	*	100,000.00	399,000.00	499,000.00	495,442.43	0	3,557.57
Grand Totals:			12,640,036.88	412,912.86	13,052,949.74	4,059,420.17	7,862,826.94	1,130,702.63

AVOCA CENTRAL SCHOOLS
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Revenue Status Report From 7/1/2017 To 6/30/2018

Account	Description	Budget	Adjustments	Revised Budget	Revenue Earned	Unearned Revenue
A 1001	REAL PROPERTY TAXES	2,503,639.00	-87,760.00	2,415,879.00	1,801,600.90	614,278.10
A 1001..01	TAX OVRAGES WITHIN VARIABLE	0.00	0.00	0.00	-5.56	5.56
A 1081	OTHER PAYMENTS IN LIEU OF TAXES	12,625.00	0.00	12,625.00	0.00	12,625.00
A 1090	INTEREST AND PENALTIES ON REAL PROPERTY	5,500.00	0.00	5,500.00	3,550.08	1,949.92
A 1335	OTHER STUDENT FEES AND CHARGES FROM INDI	250.00	0.00	250.00	106.54	143.46
A 1489	OTHER CHARGES FOR SERVICES	17,000.00	0.00	17,000.00	9,176.72	7,823.28
A 2304	TRANSPORT FOR OTHER DIST	0.00	0.00	0.00	8,066.54	-8,066.54
A 2389	SERVICES -OTHER DISTRIC	0.00	0.00	0.00	461.76	-461.76
A 2401	INTEREST AND EARNINGS	5,000.00	0.00	5,000.00	360.42	4,639.58
A 2401.001	INTEREST ON RESERVES	0.00	0.00	0.00	2,558.40	-2,558.40
A 2401.006	CHASE 586-521186	0.00	0.00	0.00	939.74	-939.74
A 2650	SALES OF SCRAP AND EXCESS MATERIALS	2,250.00	0.00	2,250.00	270.80	1,979.20
A 2701	REFUNDS OF PRIOR YEARS EXPENSES	95,000.00	0.00	95,000.00	1,500.00	93,500.00
A 2703	REFUND OF PRIOR YEAR - OTHER	0.00	0.00	0.00	10,815.00	-10,815.00
A 2770	UNCLASSIFIED REVENUES	500.00	0.00	500.00	5,201.66	-4,701.66
A 3101	BASIC FORMULA-FLEX AID	5,946,221.00	0.00	5,946,221.00	1,386,133.24	4,560,087.76
A 3101.002	BASIC - EXCESS COST	87,056.00	0.00	87,056.00	0.00	87,056.00
A 3101.003	TRANSPORTATION AID	589,725.00	0.00	589,725.00	0.00	589,725.00
A 3101.005	BUILDING AID	2,486,054.00	0.00	2,486,054.00	0.00	2,486,054.00
A 3102	LOTTERY AID	0.00	0.00	0.00	473,305.37	-473,305.37
A 3102..00.1	VLT LOTTERY GRANT	0.00	0.00	0.00	162,904.34	-162,904.34
A 3103	BOARD OF COOPERATIVE EDUC SERVICES	608,749.00	0.00	608,749.00	0.00	608,749.00
A 3260	TXBK/SOFT/LIB	24,873.00	0.00	24,873.00	0.00	24,873.00
A 3261	COMPUTER HARDWARE AID	7,328.00	0.00	7,328.00	0.00	7,328.00
A 3262	COMPUTER SOFTWARE AID	6,471.00	0.00	6,471.00	0.00	6,471.00
A 3263	LIBRARY A/V LOAN PROGRAM AID	2,700.00	0.00	2,700.00	0.00	2,700.00
A 3289	OTHER STATE AID	40,506.00	0.00	40,506.00	20,000.00	20,506.00
A 4601	MEDICAID ASSISTANCE	25,000.00	0.00	25,000.00	20,382.50	4,617.50
A 5031	INTERFUND TRANSFER	61,350.00	399,000.00	460,350.00	0.00	460,350.00
	Totals	12,527,797.00	311,240.00	12,839,037.00	3,907,328.45	8,931,708.55