

MIDD-WEST SCHOOL DISTRICT

Work Session

West Snyder Elementary School

Music Room

Monday, February 10, 2020

A QUALITY EDUCATION FOR ALL, FOR LIFE

I. **EXECUTIVE SESSION: 6:00 p.m.**

II. **OPENING CEREMONY**

III. **CALL TO ORDER: 7:07 p.m.**

Mr. Victor L. Abate

Mr. Abate stated this evening we have my cool friend. Now, Cooper is nine years old, and he's in third grade in Mrs. Folk's room. Correct?

Master Hostetler responded by nodding his head yes.

Mr. Abate stated okay, and you have orthrogy.

Master Hostetler stated orthrogyposis.

Mr. Abate stated that's why you're in third grade. You can say that. I can't, and TARS, and it effects his body, and Cooper lives with his older brother, Weston, and he helps take care of the sheep. How many sheep do you have?

Master Hostetler stated well, I'm going to say that we have a lot.

Laughter occurred at this time.

Mr. Abate stated now, for those of you who remember, we renovated this building. Remember that? A few years back.

Master Hostetler stated uh huh.

Mr. Abate inquired and what did you do? We had a ceremony. Right? And you. *At this time Mr. Abate whispered to Master Hostetler.*

Master Hostetler stated yeah, I cut a ribbon when we started our new school.

Mr. Abate stated that's correct. Very good. Cooper, there's the flag, and whenever you're ready, you start. It's all yours.

A round of applause occurred at the conclusion of the Pledge of Allegiance.

Mr. Abate stated, Cooper, thank you very much.

IV. **ROLL CALL:**

Mr. Victor L. Abate

<u>BOARD OF SCHOOL DIRECTORS</u>	<u>PRESENT</u>	<u>ABSENT</u>	<u>LATE ARRIVAL</u>
Mr. Victor L. Abate, President	X		
Mr. Donald D. Pinci, Vice President	X		
Mr. Shawn A. Sassaman, Treasurer	X		
Mr. Terry L. Boonie	X		
Mrs. Julie R. Eriksson	X		
Mr. Justin T. Haynes		X	
Mrs. Wyona P. Lauver		X	
Mr. Christopher T. Nesbit	X		
Mrs. Sherryl L. Wagner		X	
Mr. Richard J. Musselman, Superintendent (Non-Voting Member)	X		
Ms. Allyson L. Folk, Secretary (Non-Member)	X		

OTHERS

- Mr. Joseph W. Stroup, Director of Curriculum and Instruction
- Attorney Orris C. Knepp, III, Solicitor
- Mr. Michael A. Miller, Interim Business Manager Consultant
- Mr. Dane S. Aucker, Principal, Midd-West Middle School
- Mr. Daniel E. Auman, Head of Maintenance
- Mr. Jeremy D. Brown, Assistant Principal, Midd-West High School
- Mrs. Lee C. Bzdil, Supervisor of Special Education
- Mr. Thor R. Edmiston, Principal, Midd-West High School
- Mrs. Julie L. Lohr, Principal, Middleburg Elementary School
- Miss Erin C. Sheedy, Principal, West Snyder Elementary School
- Mrs. Stephanie Bowersox
- Mrs. Krista M. Gardner
- Master Cooper Hostetler
- Mrs. Stacey Hostetler
- Mr. Ryan Wagner

Mr. Abate stated this evening we have quite a bit on the agenda. We have our audit report from Mrs. Krista Gardner, CPA, from Stambaugh Ness, and she is going to give us our local audit report. Before she starts, I do have to mention we did meet in Executive Session this evening, and we did discuss contractual issues. Mrs. Gardner, whenever you're ready, ma'am.

Mrs. Gardner distributed the "Summary of Audit Results for: Midd-West School District – June 30, 2019," and the "Basic Financial Statements, Supplemental Information and Single Audit Information" bound book.

V. **SCHEDULED SPEAKERS**

Mr. Victor L. Abate

- 1) Mrs. Krista M. Gardner, CPA, Stambaugh Ness, Inc. – Local Audit Report Fiscal Year Ending 2019

Mrs. Gardner stated okay. So, as Victor said, Krista Gardner. I am the Director of Non-for-Profit at Stambaugh Ness. If you've been here the past couple of years, you've seen me give the audit presentation except for last year because I was on maternity leave. So, I had someone fill in for me, but as Victor said, I'm going to

give the audit results since this is very high level information as far as how the audit went and the results of the audit. So, what you have in front of you tonight are two items: one is the very thick bound copy of your full financial statements. I thought about going through them page-by-page, but since they're like 90 pages, I decided to give you a break. What I'm going to go through is what looks like a PowerPoint presentation, and that's going to include everything that's simply required to review with the Board of the school district and then some highlights from the audit.

So, I'm going to start on Page 3, and if there are any questions, just let me know. So, essentially how the audit works, we as the auditor are responsible for performing our audit in accordance with Generally Accepted Auditing Standards (GAAS), and then we form and express an opinion about whether the financial statements are materially correct, fairly presented and conform with Generally Accepted Accounting Principles (GAAP). We are then also required to communicate what those significant matters are with the Board. I always like to point out that an audit provides reasonable, not absolute, assurance that the financial statements are free from material misstatements. What that means is during the 18-19 fiscal year, myself or a member of my audit team were not watching everything that happened, and then when we perform our audit, we don't test 100% of the financial activity of the financial transactions of the District. One, that would be very difficult to do and time consuming, and then two) very costly to do. So, essentially we will come up with different audit procedures. We will sample populations, but we are required to essentially do enough procedures that we can give an opinion on those statements.

Page 4, the District is required or is responsible for preparing and fairly presenting the financial statement; designing, implementing, evaluating and maintaining effective internal controls over all financial reporting aspects; during the audit providing us with unrestricted access to any documentation we may need to review or any persons we might need to make inquiries of; if there would be any fraud, illegal acts, material weaknesses or significant deficiencies that the District is aware of, they're required to let us know. We were not made aware of any. Subsequent events, so this audit was July 1, 2018, through June 30, 2019. Up until the date of the audit report which was actually February 7, that period is called the subsequent event period. We need to identify whether there's anything that should be accrued back into the 18-19 year or if there's anything that needs to be disclosed as a subsequent event, and so we went through that process. There were a couple of items that were disclosed as subsequent events. Really, really, it was just some debt refinancing that the District did since July 1, 2019, and then mainly all of this is included in a management representation letter that the Superintendent signs off on.

Page 5 talks a little bit about how the audit works. So, we are not required to test internal controls. A lot of times when someone thinks about an audit they think about testing controls, but in the reality of the government, even non-profits base, is a lot of times you have a smaller staff, and so it's not the best control that you absolutely could have. So, essentially what we do is we first start to understand those controls, but we're not required to essentially test them, but we have to understand them. It would be hard for me to perform an effective audit if I didn't know how the bills were paid, who approved purchase orders, who signed checks, who reconciled the bank accounts, who recorded a transaction, etc. So, that's where we start. What has changed from prior years, who in those processes has changed from prior years, what else is going on in the District, and we essentially do a risk assessment where we identify areas of high risk, and then we have to develop

our testing. Throughout the process of an audit, we could essentially like change that risk assessment if something comes up. If we pull a sample of a population and do testing and maybe we decide we need to do more to get more of a coverage, that might happen during the audit. We'll do different calculations. That's essentially called materiality, and that's going to help us decide different thresholds. So, there might be a threshold where we have to test 100% of everything over that threshold, but we can sample the population under that threshold. So, that's going to help us determine how much we have to test and what impact on the financial statement's journal entries or proposed adjustments could have. Speaking of adjustments, there are typically usually journal entries that are proposed as part of an audit. Those are actually attached to the back of this presentation for you. I went over those with management. They essentially were reviewed and approved by management. So, they're attached here. There's a second set of journal entries. The school district operates the General Fund on essentially like a modified accrual basis. So, although you have accounts payable and receivables of revenue, you don't put things like debt, pension liability and fixed assets on your normal day-to-day books, but in your financial statements, you actually have two sets of financial statements where we have to take that General Fund and then add all of those items on it to make it full accrual. There's adjustments related to that to essentially go from that modified accrual to full accrual. They are also included in this document.

Page 6 then talks about the audit results, and the results of the audit are an unmodified opinion or a clean opinion. That's the best opinion that you can get for an audit, and that's no change from prior years. Two other items related to essentially the results of the audit. There are two material weaknesses related to internal controls for the District, and this is really related to the first one, is the District's reliance on the auditing firm to prepare the financial statements. So, essentially we assist in preparing them, and then management of the District reviews and approves them. In a perfect world, we would walk in the door, the financial transactions including the statements would be handed over, and we would purely audit those financial statements, but we assist in preparing them, and therefore, that's okay, but we do have to document that. This is very common in the government non-profit world. So, essentially, not only having someone on staff that could prepare, that thick booklet of the financial statement but also having the time to do that it's usually just not realistic. The second material weakness then is related, too. There was some additional assistance that we had to provide the District this year in regards to reconciling of accounts. A significant number more of journal entries that we had to propose, and so, we always as auditors have to look at our assistance, and is it material to the statements. If what the District provided us versus the end result, a material difference, and based on the assistance that we had to provide, we did have to give that material weakness for the 18-19 year because of that reliance, but again, all of those proposed journal entries and reconciliations I actually reviewed with management, and they were reviewed and approved before we could finalize the audit because I can't stand here as the auditor and say, "You have to do a journal entry," but I essentially can propose it and say, "Here's why I think you need to do the entry," and essentially give the supporting documentation. The last bullet there on Audit Results, is we do have to do a federal grants audit or what's called a single audit every year. Typically, in your District we're testing one federal program per year. That all depends on certain calculations, but it's usually just one program per year. In that case, we test not only compliance related to that federal grant, but we also test the controls related to that grant, and that's required no matter what if an organization has more than \$750,000.00 in federal expenditures. We tested the National School

Lunch Program this year. That's essentially where you receive reimbursement from the state and federal government for free, reduced and paid lunches, and we did not have any non-compliance findings or internal control findings related to the National School Lunch Program. Questions so far? Alright. I know I'm throwing a lot at you.

On Page 7 is what I think is the fun stuff. So, essentially I just have the time level essentially the numbers, the results, of the June 30, 2019, fiscal year. What you're looking at here on Page 7 is the General Fund only, and you essentially have a three-year trend analysis as far as your revenues and your expenses and then what's called other financing sources and uses. So, your revenues are going to be your local revenues, state revenues, federal revenues which totaled about \$37.6 million for the 18-19 fiscal year. Your expenditures then split between instructional expenses, support services expenses, operational and non-instructional services expenses and then debt service were \$36.4 million. So, essentially, there's an excess of revenues over expenses of about \$1.1 million, but then we added a section what's called "Other Financing Sources and Uses." So, those are ins and outs of the fund that aren't related to the day-to-day activities of the General Fund of the District, and in this case there was \$5.4 million that was transferred from the General Fund to the Capital Projects Fund based on the Capital Projects activity that's happening in the District. So, when you take all of that activity into consideration, essentially the results of the General Fund for the 18-19 year were a decrease of about \$4.2 million, and again, that's all the day-to-day transactions and then taking in that transfer from the General Fund to the Capital Projects Fund. Questions there?

Flipping to the next page, Page 8. Again, just a Budget vs. Actual snapshot. We have to think way back to when we budgeted for the 18-19 year. Essentially \$38 million, I'm rounding, was budgeted in revenues. You came in a little under that at about \$37.6 million of revenues which is about \$470,000.00 under budget for revenues. As far as expenses, you budgeted just under \$38 million of expenses for the General Fund, and you came in at about \$36.4. So, you actually came in under budget on General Fund expenses by about \$1.5 million, and then the bottom part just brings in again your "Other Financing Sources and Uses." So, that transfer to the Capital Projects Fund was not budgeted, but it was then approved during the school year during a Board meeting by the Board and therefore, that's why you don't see that budgeted and essentially in the actual column that transfer for it. Questions there?

So, then kind of closing the loop on the General Fund, if you flip to Page 9. Fund balance of the General Fund is assets minus liabilities. So, a fund balance is not all cash. Fund balance includes things like receivables and payables in it, but essentially what happens is fund balance can be designated in different categories, and you've got three categories here. Committed means the Board has taken action to essentially earmark or designate part of the fund balance. So, there's about \$2.6 million that has been designated for future pension costs, future increases in pension costs and then also textbooks. Assigned is essentially where business management can, without Board approval, kind of earmark those funds, but again, that doesn't mean it's set in stone. It's essentially saying going forward, we're going to earmark these funds for this purpose, but if something would change, that obviously can change going forward, but about \$1.4 million of the General Fund fund balance at June 30, 2019, was assigned or earmarked for future Capital Projects, and then what's left over is about \$3.1 million, and that's called

unassigned or unrestricted fund balance. So, total fund balance in the General Fund is \$7.3 million. Any questions?

Page 10 is then the Food Service Fund. So, this is going to be all related to the cafeteria fund. One thing I will point out is the Food Service Fund is on the full accrual basis. So, food service has fixed assets recorded and depreciation recorded. The food service portion of the net pension liability of the District is recorded on the Food Service Fund. So, you have a lot of things that are recorded here that are non-cash items or essentially if a pension liability increases, we have to increase that on the Food Service Fund. So, you'd increase a liability. You'd increase an expense. That's the other side. So, there is activity or movement in this fund that's not necessarily cash, non-cash items. Left-hand side is the June 30, 2019, year. You can see operating revenues and expenses. Essentially, if you just took into what's considered operating, there's a loss of about \$925,000.00 on the Food Service Fund, but we don't want to stop there because all of that federal and state funding that you get to operate your Food Service Fund is considered non-operating. So, it's in its own little section down below. It's kind of an. It's just an accounting thing of how that's considered, but essentially we add in additional revenues of about \$756,000.00. So, the net result for the Food Service Fund was net change of about negative \$170,000.00. So, again, that's not purely cash in and cash out. There are non-cash transactions that are related to that. In the financial statements, we actually do a statement of cash flow through the Food Service Fund which will actually show you the impact on cash for the Food Service Fund. So, again, this is just that high level snapshot. Questions there?

Mrs. Eriksson inquired and that continues to roll forward?

Mrs. Gardner responded that is, yeah. So, net position is the same as fund balance. It's just in a full accrual world we call it net position, yes. The only thing I will say is I would definitely look at the full financial statement where there's going to be more detail because, again, there are items on there that are, I'll say "out of your control," because you've got that net pension liability, fixed assets, etc., that are a little bit more of information. This is kind of a very high level snapshot.

The last item I have is Financial Statement. Actually, if you can flip to the back of your packet, Appendix C, which should be the last two pages and just so you could read it, and I didn't have to make it more tiny, I actually just pulled in an excerpt from the financial statement, and so it actually says Page 22 at the bottom of the first page. This is actually the full accrual of the balance sheet of the school district. So, this is when we bring in all of the debt, all of the fixed assets, the pension liability. This is completely full accrual receivables and payables. So, if you're looking on Page 22, current assets at the top, noncurrent assets kind of at the bottom, and then there's something also called deferred outflows of resources. Deferred outflows of resources, the best way to describe that is kind of like pre-paid expenses, however, as you can see, it's a very large number. It's about \$7 million. That really is all related to the pension liability. So, how they calculate your pension liability is it's always a year behind, and essentially there are a lot of actuarial estimates that go into it. So, based on how long people are living, how long people have been at the District, who they might think will retire when, interest rates, etc., health care costs. All of that goes into every year your actuary calculates what your pension liability would be at that date in time. So, then what happens is the next year they've made estimates and then actual results happen. So, what happens then is the differences between actual and estimate, then goes into these deferred accounts. So, there's one on an asset account on your balance sheet, and

there's also a liability account where essentially it all kind of balances each other out. That's the easiest way for me to explain what those accounts means, but it all goes into how those transactions occur and how it's calculated. Essentially, your assets at the top, your Governmental Activities on the left-hand column, that's going to be your General Fund and your Capital Projects Fund together, and Business-Type Activities, that's the Food Service Fund and then the Total. So, if we look at Total Assets and Deferred Outflows of the school district, you're looking at about \$108 million dollars. What that includes is not only cash, receivables, amounts due from other governments, but then it also includes land, site, buildings, furniture and equipment, the construction that you've had so far on the stadium as of June 30, 2019, and then some bond discounts, and then, again, that \$7 million of what's called deferred outflows related to pensions. So, although it's \$108 million, that doesn't mean there's \$108 million of cash sitting there. It's a lot of other things; mostly buildings and equipment.

We flip to the second page then. This is the liability side of things. You've got your current liabilities meaning they'll be paid within the next year. Noncurrent liabilities paid after a year from now and then essentially you've got those deferred inflows of resources. So, kind of in like plain language deferred revenue, but it's kind of the same thing as far as you've got these calculations that happen in regards to the pension liability, and so some things get deferred to future years. So, you've got Total Liabilities and Deferred Inflows of about \$97 million of the District. So, that leaves a Total Net Position of about \$10 million for the District. Again, that's full accrual basis not just kind of modified. More a cash basis than you operate day after day, but again, required reporting as far as GASB statements for a school district.

The only other thing that was included in the packet was the internal controls, and we already touched on those in regards to the two material weaknesses related to the reliance on the auditing firm for the statements and reconciliation and entries. So, that is all I have. I know I just threw a lot at you, but again, very high level. There's a lot more detail in the statements. I know everyone is going to home and read them. I look forward to your executive summary in the future, but in all honesty, if there are any additional questions after anyone digests the information, Rick and Victor both know how to reach me. I'd be more than happy to provide additional information if requested.

Mr. Abate inquired do we have any questions for Mrs. Gardner this evening?

Mr. Pinci inquired so if we ended up with transferring? Did we transfer that money to the Capital from the excess?

Mrs. Gardner responded you had a transfer of around \$5 million dollars from the General Fund to Capital Projects Fund during the 18-19 year.

Mr. Pinci stated 18-19. Okay. That would have been the excess amount from? That we didn't use that was transferred?

Mrs. Gardner responded I don't know the thought process about how the number you determined that was transferred, but that was the approved transfer in the Board minutes and what was transferred from the General Fund cash to the Capital Projects cash. As far as where the number came up as to what was to be transferred, I'm not sure how that was determined.

Mr. Pinci inquired but we're still looking at? We over budgeted again? Is that what we're saying? Like some million?

Mrs. Gardner responded so without the transfer you came in under budget.

Mr. Pinci stated that we can in under budget, yes.

Mrs. Gardner stated yes, your expenses were under budget. Your revenues were under budget, but your expenses were much more under budget than your revenues. So, without the transfer you were about \$1.1 million to the good as far as budget vs. actual, and then you did transfer funds to the Capital Projects Fund.

Mr. Pinci stated okay.

Mrs. Gardner stated you kind of look at it in two pieces, but the net result was a decrease on the General Fund side. Any other questions?

Mrs. Eriksson stated that's very helpful.

Mr. Abate stated thank you, Krista. Appreciate it very much.

Mrs. Gardner stated yeah, and I appreciate your time meeting with me again. If there's any questions, let me know. Thank you.

Mr. Abate stated will do. We have this evening, Mr. Miller, who's going to discuss our budget for general operating.

- 2) Mr. Michael A. Miller, Interim Business Manager Consultant – 2020-2021 Mid-West School District Preliminary General Fund Operating Budget

Mr. Miller stated okay. Good evening. I am an Interim Business Manager. I have for the last two and a half months been working with the District. I have presented two budgets for the District involved with three budgets my time at Mid-West. What I have here tonight is I have a base of a budget that an interim or a new hire can take through the finish line. Instead of tasking an interim business manager that's never worked with the District or a new hire that may have not worked with Mid-West budgets to make a full budget, I have a base that they can then work with and tweak to go through the proposed final in May and to file a budget in June. So, what is presenting tonight will change. One, there will be a new person who takes it through the finish line, but two, things will change, and the numbers will change, though they should only change slightly, but with that said, I'm presenting a very high level look at the budget. I planned on a 15-minute discussion on it. There is details at the back of the presentation I will not be going into, but it is there just as your FYI, but I will dive into the budget. With that, I also want to add Krista presented an audit with a significant surplus in it. So, I will say off the top of the presentation that there is no tax increase in the budget, and I am comfortable saying that because with the capital transfer aside, the results last year ran a healthy surplus. So, I am taking that knowledge and projecting this budget. I believe there's a healthy differential between the District's expenditures and the District's revenues. So, I will say that right from the get go, but I will jump right into the budget presentation.

Next slide, Erin. The adjusted index this year, 3.5%. The base, 2.6%. What that means is based on the District's wealth, the less wealthier a District is, the higher

the adjusted index is. If a District is too wealthy past a certain threshold, they can only raise taxes to the base index. Where your millage is currently, the max raised to index, just over 2.4 mills. That will take your rate over just 73 mills right to the full index. Current assessment, \$177.6 million. So, if you have 100% collection, that gives you about \$440,000.00 in revenue. Your timelines going forward, it is a presidential election year so the Act 1 timelines are moved up slightly. They're generally, other than the proposed final and the final budget, the timelines are moved up approximately 20 days for each of the milestones. The Board approved their Not to Exceed the Adjusted Index Resolution in November. So, therefore, that puts you guys on a shortened timeline where your next key budget timeline is to approve the proposed final budget by May 31 and then the final budget in June. So, those are the key timelines left for the budget. Whereas, as an interim or a new hire will carry through to the finish line.

Next slide is showing the Act 1 Rate History of the District. The District has always had an adjusted index higher than the base index. It's based on economic conditions. As economic conditions are better, generally there's a larger spread between the adjusted index and the base index. As economic conditions get tighter, the ratio gets closer. As you see going through the recession, the rates actually got closer.

Next slide, Ten Year History of Taxation for the District. It is coming off the graph, but the taxes were raised significantly for the Middleburg Elementary, Middle West Middle and Middle West High School. They were significant increases at that time, but this being a ten-year history, they are slowly coming off the graph. The District has been stable since the 13-14 year at just over 70 mills. Did have one increase, 18-19 year, if I have that correct looking at the graph, but the rates overall have been steady. I will say due to the fast increases with the construction, the differentials between the revenues and the expenditures, back in that history there was a time period where the differentials were \$7 million dollars. Over the years, that has tightened. With this last audit, it's about a million dollars. So, I will say I am expecting surpluses going forward, but that is ever getting tighter every year.

Next slide, Assessment History of the District. I will say it rises generally about \$500,000.00 to a \$1,000,000.00 a year. Going through the history, we are at \$177.6 million. They call that organic growth. Without raising the tax rate, there's several things you can call it. I call it organic growth of the tax revenues. If your assessment grows \$1,000,000.00 a year, that is \$70,000.00 more in revenue the District can use. I halved that \$35,000.00 if you have \$500,000.00 growth. So expect to see \$500,000.00 to \$1,000,000.00 growth a year. There is some organic growth in your real estate tax revenues with that.

Next slide. So, this is a new slide I've been presenting, but I like it. It may be hard to read for some people that just are reading the slide, but it's basically a flowchart for PA School Budgeting. Basically, it starts with local, state and federal policies, mandates and initiatives, and those become basically buckets of money. You got federal revenues, state revenues and local revenues. So, you have those monies to work with. That, in turn, becomes what the District can afford in expenditures. So, those initiatives drive out money which then when the District spends become expenditures. So, in essence, that's a general idea of what a PA budget is doing, and with this flowchart, it follows the PA Chart of Accounts. You can see how we code revenues and how we code expenditures.

Next slide. Moving into the actual preliminary budget. Next slide. What we have here is the 2020-21 Budget Revenues as of now. I totally expect it shall change give or take a couple hundred thousand dollars on revenues and expenditures as more information becomes knowledgeable and going through June. You have your assessment at the top that drives out your real estate revenue at a 96.19% collection. I have \$11.2 million dollars, and other significant local revenues there. Your other largest source being your earned income tax which is basically your income of your residents is a big driver there. Also, a key to watch that is the economic health of your District as well as your citizens of your District. Local revenue makes up approximately just shy of 50% of your budget; 48.9%. Going to state revenues, these are revenues from state agencies; the largest being the Pennsylvania Department of Education. Your big ones there – your basic education subsidy, your transportation subsidy, your special education subsidy, and your retirement subsidy which the state funds half the pension contributions. State revenues makes up approximately 47% of your budget. Again, almost just shy of 50%. Your smallest bucket of revenues; your federal revenues make up just 3% of the budget. These revenues though they make up 3% of the budget, they are some of the most highly scrutinized funds in the budget. Interestingly enough, other areas make up more percentage of the budget, but the federal revenues are very highly scrutinized. Those make up again about 3%. Your revenue budget as best information known as of right now, \$39.2 million.

Next slide, please. These are Trends. I'm not going to spend much time here, but the Board members who have the slide that we'll go through. They're historic trends of the District. You can follow the growth of the revenues over time and certain areas of the budget where certain areas have grown.

Next slide, please. These are the Budgeted Expenditures. Again, it follows the flowchart from the previous slide how expenditures are classified. They can be viewed by what's known as object which I'm showing here which are your breakdowns of types of expenditures. There's several other ways to break down expenditures. You can go by department, for instance, as another way to look at it. I have them broke down by the object view. The largest driver of the budget; your 100, your 200 area. Salaries, benefits making up just shy of 65% of your budget is people, and that is very similar. My current district is very similar to that. Most districts in Pennsylvania are very similar to that. It is a people industry. People cost the money for the school district. Other areas driving your costs, the 500 area includes your transportation and includes the charter school, and it includes your tuitions you pay to your vo-tech and other tuitions. That's a large driver of the District, and then there's 800 and 900 area has split out your bond interest; the 800 area, and your bond principal is in the 900 area; two other big drivers of expenditures of the District. The Total Expenditure budget, \$39.3 million dollars. Yes, I do have a small deficit there. A \$39.2 million in revenues. A \$39.3 million in expenditures. I presented a small deficit, but the history of my budgets at the District, I've been very conservative. Budgets here have gone surpluses when you back out any capital transfers, but I am showing a deficit on paper. The new interim or a new hire can decide how they want to present the final budget with the changes they may make.

Next slide. Here I have Expenditure Trends of the District. Again, I'm not going to spend much time on this slide because there's a lot of details I could go into, but overall, your expenditures have been growing. There's an upward trend. You do have some spikes in the total expenditures when there was a large capital transfer,

but if you back out those capital transfers, you're seeing a steady upward trend in all your expenditure areas.

Next slide. Here I have a. I call it a bridge chart. Starting from the 15-16 school year and following the trend in fund balance and how it ends up. I make note where there have been large capital transfers because they are driving a lot results on this chart. I will say just this is me talking. The Board can make their own decision. There has been a large expenditure in the 18-19 year. There was a large expenditure of fund balance. I just want to make the Board aware that a large percentage of a credit rating is made up of fund balance reserves and cash reserves. My current district uses Moody's for their rating. This District uses S&P, but for a Moody's rating, 30% of the rating is your cash reserves and your fund balance. I want the Board to seriously think about usage of fund balance in the future because you may risk a bond downgrade moving forward. S&P has not down, as far as I know, has not downgraded your bonds, but let's say you go from \$7 million to \$3 or \$4 million dollars in fund balance. That may be a risk for the District.

Next slide. Going over what it would look like if the Board so chooses to raise taxes. Again, I have no tax increase in this budget. This is just for illustrated purposes. I have going across is what it looks like at Current Millage, Increase of Half of the Index and then Increase to the Index, and going down, I have different levels of increases depending on the level of assessment of the taxpayer at \$1,000.00, \$100,000.00 which would be a very large taxpayer for this District and going in for an Average Residential, Average Farm and Average Commercial/Industrial Property for the District. For your Average Residential taxpayer going half to the Index would add \$20.00 to their bill or Full Index would have \$40.00. Average Farm, it would \$28.00 or \$57.00 and your Average Commercial/Industrial payer would add \$58.00 or \$116.00 to the bill, if the Board so chooses to increase taxes at those levels.

Next slide. Going into some cost drivers of the budget is our charts showing trends of where expenditures are going or some wider trends going on at the District.

Next slide, please. Showing the 100 area of the budget, there's a steady trend upward. The 19-20 budget there is a large jump there. A lot of it there was increases in the support area and general increases with the teachers, and then the 20-21 budget is building on that increase.

Next slide. This is a chart of the pension rate and the state. I could spend 15 minutes on this slide describing the history of PSERS and how we got here. The quick version of that is the state underfunded their part of the pension contributions, and we had a recession in 08-09 that the state has been catching up on. We are at. So, the pain was actually going through 11-12, 12-13 to about 16-17, 17-18 was that growth in the PSERS rate that, that high growth there. We are through that point. Now, PSERS grows slightly every year, but it is not of the magnitude that was happening in those years. So, it's easier for most districts. They can moderately raise their millage and afford the increases in PSERS. You may ask, "What does that look like as far as the expenditure side of the District," but before I move on, I want to mention that note there. If there was not the unfunded part of the pension, the employer rate would be 7.6%. So, in reality if they were funding the pension all these years, the employer rate would only be 7.6% which is a reasonable cost for an employer for a retirement contribution. So, it kind of boggles the mind that we are where we are because of choices made in the past.

Next slide. What does that mean for the District? It means there's a lot of pain going through those grueling years. The contribution shot up. It is still increasing, but the increases are leveling off. With them being 4.7% this year in this year's budget and just shy of \$5 million in this preliminary budget.

Next slide. This is not the only area where I can make this comparison, but this is a condensed presentation, but I want to make these points known, and under the Wolf Administration and the state government, yes, the Basic Ed and the Special Ed expenditures have been growing which is good, but what you see here is our salaries have grown 20% over that snapshot shown. PSERS has grown 234%, and special ed has grown just shy of 70%, and while we appreciate the growth in the Basic Ed and the Special Ed subsidy from the state, they have grown 14% and 11%. What that means is for most districts this chart, this District has been lucky not to raise millage over this time period, but for most districts in the state the narrative is the difference has been made up by the local taxpayers, and while your millage has not gone up over this time period, your budget is getting tighter every year, and the difference is on your local side, and it's not on your state side. So, the narrative carries. It hasn't effected your millage rate, but this will effect it going forward.

Next slide. I do not have the new transactions represented here, but this is your debt. It kind of looks like an amortization which is a great thing. The blue line is your principal you pay every year. The orange line is your interest, and this District has an aggressive debt payment schedule. Within a decade they will have no debt. Highly unlikely you'll go through the decade without issuing new bonds, but that may be the case. Your District will have no bonds and will not pay any bond interest, and as you see there, that's pretty much a flat degree line paying off the principal of the bonds.

Next slide, please. And here is the Total Expenditure History of the District. You see it would be a steady upward line if it did not include the capital transfer. You see the jumps because of the transfers to the Capital Reserve, but with those said, you could put an average increase line, and it would be flat over that group. So, expenditures are rising. There's a steady upward trend with your expenditures. Budget presented last year at \$38.5 million. Budget I have tonight, \$39.3 million. So, roughly \$800,000.00 worth of growth in expenditures between the two budget years. Questions?

Mr. Pinci inquired just that your numbers from the state and federal, those numbers that you put in near the beginning, where they from this year?

Mr. Miller responded so, I had numbers in. Actually, I had more state revenue in because the past few years Governor Wolf has been giving \$200 million in Basic Ed to all districts, increase in the total Basic Ed they give, and then increase of \$50 million in Special Ed. The Governor just released his budget last week. It showed \$100 million dollar increase in Basic Ed and a \$25 million dollar increase in Special Ed. I actually had to revise the numbers I had in downward. So, to answer your question, yes, it does reflect this year. Additional items as far as interest as far as the budget, the Governor is proposing widespread charter school reform. It remains to be seen whether it will be enacted, but potentially part of his budget, again, remains to be seen if it will be enacted, includes a flat rate for regular ed, cyber education and a three-tiered for special ed education for the majority of districts in Pennsylvania. This would result in a savings as far as your charter school tuition. I believe the lower Basic Ed and Special Ed given to school districts was because there is charter school reform on the table, but I am skeptical that it

will be enacted. So, from my viewpoint, we are just getting a lower amount for Basic Ed and Special Ed this year.

Mr. Boonie inquired as a District, how much are we spending on cyber school, charter schools, roughly?

Mr. Miller responded I don't. I mean I don't have a trend line in the presentation, and I'm going off the top of my head. I believe you guys spend in the neighborhood of \$1.2 to \$1.4 million dollars for your cyber education, and I will say keep in mind, and this is something the Board should prompt the business manager to do. When the District sets the cyber school tuition, they send to the state what's known as a PDE 363 which follows the charter school statutes. The business manager should have an understanding what should be on that and what they can deduct as well as what students they can include to lower the cost that they actually report to the state as their cyber, regular ed and special ed costs. If attention is not paid to that, the District may inadvertently pay a couple hundred thousand dollars extra to charter schools that they otherwise would not have to. So, I make sure I scrutinize that at the current district I'm at. So, it's something to think about.

Mr. Nesbit stated right now we have a pretty significant fund balance set aside for PSERS future contributions with the trend that you're seeing that you outlined. Should we maintain that current level do you believe, or should that be adjusted?

Mr. Miller responded so, this is kind of a Board preference question. PSERS is not going to grow as fast as it did. I think the General Fund can afford those increases without directly fund balance being designed to it. With that said, it becomes a. You can only have 8% of your fund balance as unassigned. So, it needs to be assigned or committed to something. So, if the Board so chooses to say PSERS is not growing as much as it used to grow. We don't need to set aside fund balance for it. Possibly a solution to that is instead of being assigned or committed to PSERS, it could be assigned or committed to future capital projects. My viewpoint is if I was the business manager and with that known, I'm not saying I would 100% remove the. I'm not sure if it's committed or assigned fund balance. It's either or. I would not 100% remove the PSERS fund balance, but I would consider moving some of that to assigning to future capital projects.

Mr. Musselman stated excuse me, Mike. Would you recommend doing that just as part of the process rather than doing a resolution to move it like that? Would you actually look at using that to make our PSERS payments, and then having those additional funds at the end of the year which we could transfer into Capital Reserves?

Mr. Miller responded it's kind of an accounting game to try to answer your question. At the end of the year whether you use fund balance or not, you're going to have those expenditures in PSERS, and you're going to have that bucket of money there for fund balance, and I will say the reason, and I've recently. At my current district I have a financial advisor. They have given me good insight on the way credit agencies think. This District just uses a bond underwriter which is perfectly fine. RBC is a fine firm, but a financial advisor spends a lot more time working with me than the bond underwriter would. With that said, I have new insight whereas the rating agencies will favorably at districts that have General Fund balance vs. actually moving reserves into the Capital Reserve because when it's in the General Fund, it can be used for more general purposes. It's more open so it's looked at more favorably. When the money is actually moved into Capital Reserve, it has to

be used for capital expenditures. So, it's viewed as limited reserves that have less potential than the reserves in the General Fund. With that said, personal preference with that known, I would leave it. This is me speaking. I would leave it as assigned in the General Fund with that in mind. A designation needs to be given to your fund balance with only 8% you can have as unassigned. So, the rest needs a designation or moved to a different fund.

Mr. Musselman stated okay.

Mr. Abate inquired where are we at right now, Mike, with fund balance? Are we under 8?

Mr. Miller responded from the audit, Krista's number is \$7.3 million dollars.

Mr. Abate inquired what's our percentage?

Mr. Miller responded you could go two. Your unassigned vs. your total expenditures. You would do. I would take your \$7.3 and divide it by.

Mr. Abate stated about 6. I think I already did that.

Mr. Miller stated just doing rough math is just shy of 19% of expenditures for a total fund balance not unassigned fund balance.

Mr. Abate inquired any more questions for Mr. Miller? Okay. Thank you, Mr. Miller. Appreciate it.

Mr. Miller stated you're welcome.

Mr. Abate stated drive safe, Mr. Miller.

VI. ITEMS FOR WORK SESSION

A. BUSINESS AND FISCAL

Mr. Shawn A. Sassaman

1. MINUTES

- a. Approval is recommended of the minutes of the January 27, 2020, regular meeting of the Mid-West School District Board of School Directors.
- b. Approval is recommended of the minutes of the February 10, 2020, work session of the Mid-West School District Board of School Directors.

Discussion:

None

2. LIST OF BILLS

Approval is recommended of the list of bills for the period January 28, 2020, through February 19, 2020.

Discussion:

None

3. **TREASURER’S REPORTS**

- 1) Approval is recommended for the Treasurer’s Reports for the General Fund, Capital Reserve Fund, Capital Projects Fund, Food Service Fund and Activity Fund for the period ending November 20, 2019.
- 2) Approval is recommended for the Treasurer’s Reports for the General Fund, Capital Reserve Fund, Capital Projects Fund, Food Service Fund and Activity Fund for the period ending December 31, 2019.
- 3) Approval is recommended for the Treasurer’s Reports for the General Fund, Capital Reserve Fund, Capital Projects Fund, Food Service Fund and Activity Fund for the period ending January 31, 2020.

Discussion:

None

4. **BUS DRIVER**

Approval is recommended for the following individual as a bus driver for the 2019-2020 school year:

Weikel Busing, LLC

Therese M. Scholl effective February 3, 2020

Discussion:

None

5. **BUS STOPS**

Approval is recommended for the following bus stops:

Discussion:

None

6. **SPRING ATHLETIC TRANSPORTATION BIDS**

Approval is recommended of the spring athletic transportation bids in the amount of \$_____ as follows:

Hunters Valley, Inc.	\$ _____
Rohrer Bus Service	\$ _____
Spade Busing, LLC	\$ _____
Strawser Busing, LLC	\$ _____

{Other quotes were received from Woodcraft, Harrisburg, PA, in the amount of \$4,766.00; and C.H. Wilke, Inc., York, PA, in the amount of \$4,916.00.}

Discussion:

None

12. **QUOTE FOR STADIUM SHELTERS**

Approval is recommended of the quote to purchase two (2) 24-foot wide European soccer team shelters with bench seats from Morley Athletic Supply Co., Inc., Amsterdam, NY, in the amount of \$15,716.28.

Discussion:

None

Mr. Abate stated I do have a couple questions on that if you don't mind, sir. Dan, I'm not real familiar with Sourcewell. Can you even tell us what that bidding process is?

Mr. Auman inquired what is it?

Mr. Abate responded Sourcewell.

Mr. Musselman stated we're on this one, though.

Mr. Abate stated no, I said quote for the UTV.

Mr. Musselman inquired oh, are we on that one?

Mr. Abate stated oh, I'm sorry. I wanted the. Yeah, yeah.

13. **QUOTE FOR UTV FOR STADIUM FIELDS**

Approval is recommended of the quote to purchase a Hustler UTV from Hilly Ridge Sales and Service, LLC, Mt. Pleasant Mills, PA, for use at the stadium fields in the amount of \$21,559.00.

Discussion:

Mr. Abate stated Sourcewell. How did you?

Mr. Auman responded that's what they came up with. It's kind of like CO-STARS.

Mr. Abate inquired KPN? Did you check with KPN through the IU, CSIU?

Mr. Auman responded I did not. No.

Mr. Abate inquired so, actually, what was your bidding criteria for this?

Mr. Musselman responded it wasn't a bid. That's actually a quote. So, we didn't actually go out to bid. It's \$20,600.00 you're required to go out

for bid. So, at this right here, it's a quote. Unless it is something that's through the like CO-STARS or PEPPM. I don't know what this one is honestly. I don't know if it's for Pennsylvania or not. So, we have to do some checking on that.

Mr. Abate stated yeah, could you? Can you check with KPN from the IU and see what? Apples to apples and oranges to oranges on that, too?

Mr. Auman responded yes.

Mr. Abate stated because I don't know what Source. I have no idea what Sourcewell is. I think they're out of Minnesota, but I'm not sure, but I do know a little bit about. Their percentage is like 2.3%, and I know KPN is 1.5%. So, if you could do that for us, I'd appreciate that. Anybody else?

14. **DISPOSAL OF LISTED ASSETS**

Approval is recommended of the disposal of listed assets in the Mid-West School District to be sold through Municibid or disposal if not sold as follows:

Yamaha CLP-123 Clavinova Electric Piano
1995 Ford 7-Passenger Van
Two (1995 and 2001) Cub Cadet Small Garden Tractors

Discussion:

None

15. **DISPOSAL OF MUSICAL INSTRUMENTS AND BAND RISERS AT MIDD-WEST MIDDLE SCHOOL**

Approval is recommended of the disposal of the listed musical instruments and band risers at Mid-West Middle School to be sold to Robert M. Sides Family Music Center, Williamsport, PA, as follows:

Selmer Bundy Flute	Instrument Serial #463166
Selmer Bundy Bb Clarinet	Instrument Serial #80795
Symphonie de Luxe Bb Clarinet	Instrument Serial #20127
Bb Clarinet	Instrument Serial #HTCL705031
Selmer Bundy Eb Alto Clarinet	Instrument Serial #15277
Vito-Bb Bass Clarinet	Instrument Serial #7890B
Selmer Bundy Eb Alto Saxophone	Instrument Serial #961280
Selmer Signet Bb Tenor Saxophone	Instrument Serial #1270
Selmer Bundy Eb Baritone Saxophone	Instrument Serial #573800
Jupiter Bb Trumpet	Instrument Serial #K76646
Conn Cornet	Instrument Serial #E08931
Tuba Chair <i>(Obsolete Equipment)</i>	
Band Risers <i>(To be sold at the of the 2019-2020 school year)</i>	Asset Control Solutions Serial #A00332620

{The District will receive credit for the instruments in "poor" condition and will allow the District to purchase other necessary instruments in the future.}

Discussion:

Mr. Pinci inquired can I just ask? Where did these instruments come from? I mean I thought the students had their own. Who do I talk to about that?

Mr. Aucker responded we have a surplus of them for students to use.

Mrs. Eriksson inquired and these are ones that aren't any good anymore?

Mr. Aucker responded correct.

Mrs. Eriksson stated okay.

Mr. Aucker stated they've deemed them in poor condition.

Mrs. Eriksson inquired do they need new ones?

Mr. Aucker responded so, we're in the process of replacing some of them, and this is part of that that our band teacher is handling.

Mrs. Eriksson stated I have one in my closet. That's why I was wondering.

Laughter occurred at this time.

B. POLICY AND PROGRAMS

Mr. Donald D. Pinci

1. FIELD TRIP

Approval is recommended of the following field trip:

a. _____ - _____ School - _____, 2020,
through _____, 2020 - _____ - __ Students/____
Adults - Cost to Organization: \$ _____ - Cost to District:
\$ _____

Discussion:

None

2. 2020-2021 SCHOOL CALENDAR - FIRST READING

Approval is recommended of the 2020-2021 school calendar on first reading.

Discussion:

None

3. **NEW ELECTIVE COURSE DESCRIPTIONS – MIDD-WEST HIGH SCHOOL**

Approval is requested of the new elective course descriptions to be implemented in the 2020-2021 school year at Mid-West High School as follows:

- | | | |
|----------------------------|------------|--------------|
| 1. Programming I | .5 credit | Grades 9-12 |
| 2. Computer Applications | .5 credit | Grades 9-12 |
| 3. Supply Chain Management | 1.0 credit | Grades 10-12 |

Discussion:

None

4. **CHINESE AUCTION AT MIDD-WEST HIGH SCHOOL**

Approval is requested to authorize the Mid-West High School Music Boosters to have a Chinese Auction at Mid-West High School on March 6, 2020. *{Snow date is March 20, 2020}*

Discussion:

Mr. Abate inquired, Mr. Edmiston, sir, do they have their certificate?

Mr. Edmiston responded they're always like a year ahead. Yeah, they're good with that.

C. **PERSONNEL**

Mr. Donald D. Pinci

1. **EMPLOYMENT – ADMINISTRATIVE**

Approval is requested to employ the following individual:

- a. Administrative Employee – _____ – Business Manager –
Mid-West School District – Effective: _____, 2020, pending
receipt of Act 34, 151, 114, 24 and 31 – Salary: \$_____ pro
rated *{Replacement/Musselman}*

Approval is recommended of the contract for _____, Business Manager, and that authorization be granted to the Board President and Board Secretary to sign on behalf of the School Board.

Discussion:

None

2. **EMPLOYMENT – CLASSIFIED**

Approval is requested to employ the following individual:

- a. Classified Employee – Timothy L. Beachel – Head Custodian – Mid-West Middle School – Effective: February 25, 2020 – Salary: \$13.70 per hour *{Replacement/Aucker}*

Discussion:

None

3. **APPOINTMENTS**

a. **EXTRA-CURRICULAR**

Approval is requested to appoint the following individuals for the 2019-2020 school year:

_____	Assistant Varsity Baseball Coach	MWHS	\$ _____
_____	Assistant Junior Varsity Baseball Coach	MWHS	\$ _____
Chelsey R. Beaver	Assistant Track & Field Coach	MWHS	\$2,638.00
_____	Assistant Track & Field Coach	MWHS	\$ _____

Discussion:

None

b. **EXTRA-CURRICULAR**

Approval is requested to reappoint the following individuals for the 2019-2020 school year:

Alisha A. Kurtz	Assistant Softball Coach	MWHS	\$3,140.00
Kelcie M. Crabb	Assistant Junior Varsity Softball Coach	MWHS	\$2,889.00
Stanley L. Share	Assistant Track & Field Coach	MWHS	\$3,140.00
Christopher S. Sauer	Junior High Boys Soccer Coach	MWMS	\$2,166.00
Lori A. Goodling	Junior High Girls Soccer Coach	MWMS	\$2,166.00
Jodie L. Sheaffer	Junior High Field Hockey Coach	MWMS	\$2,166.00

Discussion:

None

c. **EXTRA-CURRICULAR – VOLUNTEERS**

Approval is recommended of the following individuals as volunteers for the 2019-2020 school year:

Mark P. Ferster	Volunteer Junior High Boys Soccer Coach	MWMS	
_____	Volunteer _____ Coach	_____	
_____	Volunteer _____ Coach	_____	

Discussion:

None

4. **ADDITIONS TO SUBSTITUTE LIST**

a. **CERTIFICATED**

Approval is recommended of the following individuals as certificated substitutes at a rate of \$90.00 per day for the 2019-2020 school year:

Area of Certification

Andrew J. Sassaman	Middle Level Social Studies 4-8
Amy R. Stauffer*	Grades PK-4/Special Education PK-8/ Special Education Expansion 7-12

**Pending receipt of Act 168s*

Discussion:

None

5. **LEAVES OF ABSENCE**

Approval is recommended of the following medical leaves of absence:

- a. West Snyder Elementary School – Effective: February 12, 2020, through approximately February 13, 2020
- b. Mid-West School District – Effective: February 20, 2020, through approximately March 5, 2020
- c. West Snyder Elementary School – Effective: On or about April 8, 2020, through approximately June 3, 2020

Discussion:

None

6. **CENTRAL SUSQUEHANNA INTERMEDIATE UNIT REPRESENTATIVE**

May I have a motion to reappoint Victor L. Abate, a member of the Board, as Central Susquehanna Intermediate Unit Representative for Mid-West School District to serve a three-year term from July 1, 2020, through June 30, 2023. *{Currently Victor L. Abate}*

Discussion:

None

7. **RESIGNATION**

Approval is requested to accept the following resignation:

Gracie R. Kratzer	Effective: February 14, 2020
Administrative Secretary – Payroll/Tax Collection	
Mid-West School District	

Discussion:

None

1. **DISCUSSION ON GIRLS LACROSSE**

Mr. Abate stated at the last meeting we had a discussion item on the girls lacrosse, and I thought we'd throw it back on here to discuss it further to help them out with their transportation costs. I believe Mrs. Solomon said it averaged about \$1,200.00 to \$1,300.00 a year. They were unable to charge admission last year because of the stadium construction, and it just snowballed. They didn't have a concession stand per say to help get revenue. So, the floor is open for discussion. Should we do it? Should we not do it? If there's no objection, we'll put it on to approve for next. What's that? 27th? 24th. The 24th meeting to help them out with their transportation costs. So, the floor is open for discussion.

Mr. Musselman stated just an update. Went back and actually Allyson reminded me, and we went back and looked at the slides that they presented. I believe it was back in October, and they had transportation at \$2,000.00. So, I just. I know that Bree did tell us somewhere between, you know, I think it was. I thought it was \$1,200.00 and \$1,500.00 but whatever. Their slide said \$2,000.00. So, it may vary, and it was an approximation as far as the transportation. We would only be paying what that transportation was, and probably like other programs, it varies from year to year depending where they're playing.

Mr. Abate stated right. So, we could just not put a dollar figure on it, and just say we will pay for transportation costs for this coming year.

Mr. Musselman stated but you need to know what basically that's going to be and.

Mr. Abate stated yeah.

Mr. Musselman stated it could be anywhere from \$1,200.00 to \$2,000.00 maybe.

Mr. Abate stated well, I think Bree did say that it was between \$1,200.00 and \$1,500.00, and then when they go to the play-off games, that's an additional cost.

Mr. Musselman stated okay.

Mr. Abate stated so, it could be in the \$1,600.00 – \$1,700.00 range.

Mr. Pinci inquired and this program has been around for ten years?

Mr. Musselman responded ten years, yes, it's been in the District, and they've been self-funded for about ten years.

Mr. Pinci inquired and they have a strong support?

Mr. Abate responded I don't know.

Mr. Pinci stated I got one nod at the end.

Mr. Nesbit stated it's been a successful program.

Mr. Musselman stated I think they have about 14 girls that are currently, I believe, that signed up, but I think they're from last year. I think I looked at the numbers around 14, and they've been self-funding themselves. So, is it strong? Well, they've been able to pull it off for ten years, and that's pretty impressive.

Mrs. Eriksson stated well, if we're planning on spending \$15,000.00.

Mr. Abate stated no, \$1,500.00.

Mrs. Eriksson stated no, I'm talking about \$15,000.00.

Mr. Abate stated oh.

Mrs. Eriksson stated for guys to sit underneath basically dugouts, the shelters. I think that we should at least be considering \$2,000.00 for this.

Mr. Abate stated for the transportation.

Mrs. Eriksson stated you know we survived. We didn't sit underneath shelters.

Mr. Abate stated well, they're used for softball, field hockey. Lacrosse would use them, too, I guess.

Mr. Musselman stated uh huh.

Mr. Abate stated and soccer, boys and girls soccer.

Mrs. Eriksson stated oh, I thought it was just soccer.

Mr. Abate stated no, it's for all sports, and if the football team wanted to use them, I guess they could, but.

Mr. Boonie stated I think it would be hard to fit all of them.

Mr. Abate stated I think so, too.

Laughter occurred at this time.

Mr. Nesbit stated they tend to stand.

Mr. Abate stated yeah, well, you can't sit underneath the shelter in the rain. Come on.

Mr. Boonie stated I agree. I think we should support them.

Mr. Abate inquired so, we put it on for the meeting?

Mr. Boonie responded yes.

Mr. Abate stated okay. Very good.

Mr. Boonie stated in my opinion, yes.

Mr. Abate stated we will do that.

Mr. Nesbit stated I guess the question goes back to what we discussed the last time, too, I think was just making them a school-sponsored sport and what the number is with the balance of the male-female sports.

Mr. Abate stated yeah, I'd like to have Mrs. Solomon here to discuss that. Right now, she's at her son's basketball game, so, but we can go ahead and approve this, Mr. Nesbit, at the 24th meeting.

Mr. Nesbit stated absolutely.

Mr. Abate stated and then we can have a further discussion on.

Mr. Nesbit stated it's something we need to follow up on.

Mr. Abate stated yeah.

Mr. Musselman stated I think on that slide. Again, those slides that they presented, I think they were around a little over \$10,000.00 they estimated with coaches' salaries just looking at what current coaches in that area are making on our salary schedule. So, they were looking right around \$10 grand to fully fund it.

Mr. Nesbit stated we should talk about it with the Budget Committee.

Mr. Abate stated yeah, and see where you're at.

Mr. Nesbit stated and see, but, you know, if the numbers don't balance, males vs. females, then it's sort of a moot point, so.

Mr. Abate stated yeah. I agree, but I would like to have Mrs. Solomon present.

Mr. Nesbit stated naturally.

Mr. Abate stated and, Rick, can you contact her to have some information put together, if you would, please?

Mr. Musselman responded uh huh.

Mr. Abate stated so, we'll vote on the transportation on the 24th, and we'll have a discussion on making that a school-sponsored sport. Okay. Do we have anything else under "Other" this evening from any members of the Board?

VII. CLOSING CEREMONIES

VIII. PUBLIC COMMENT

Mr. Victor L. Abate

Comment from the public is limited to three (3) minutes per person, and at the discretion of the Board President.

There were no public comments.

IX. **SCHEDULED SPEAKERS**

Mr. Victor L. Abate

There were no scheduled speakers.

X. **REPORTS**

1. **SUPERINTENDENT**

Mr. Richard J. Musselman

Mr. Musselman reported on the following item:

1) Request for Executive Session

I really don't have a whole lot to report. The only thing I am going to ask is if we can have a brief Executive Session after the meeting. I would ask, if we could once this is finished, if we could move over into the Art Room just to have a very brief Executive Session. I'd really appreciate it.

Mr. Abate inquired under what?

Mr. Musselman responded personnel.

Mr. Abate stated yes, sir.

2. **DIRECTOR OF CURRICULUM AND INSTRUCTION**

Mr. Joseph W. Stroup

Mr. Stroup reported on the following items:

1) Mid-West Cyber Academy Request

The first thing I'd like to address is the Mid-West Cyber Academy and just a little proposal for you to think about. This year we have two teachers who have been in it since the beginning that are considering retiring from their teaching profession, but they'd also like to maintain their status as cyber school teachers or monitors. One of them is actually a monitor. It would provide some advantages to both parties; the District as well as the employees. For the school district, we'd have the opportunity to keep these people in cyber school that know the program. They have aligned the curriculum, and they've met the demands of being the instructor for the past five years. It would prevent us from trying to find someone new and having to train that new person to fill that role. So, a lot of skills there that they have within these programs. Also, because of the way we run cyber, where these teachers have full loads during the day, a lot of the time that they spend on. Well, all the time is after-school hours. This would allow at least two of our teachers to answer and help students on-line during the day as well using some of that time. So, that's also an advantage, and finally, there would be a cost-savings if we were to do this. In order to make this kosher with PSERS, so it wouldn't affect the individual's retirement, we would need to hire them as an educational consultant through an outside company. At the suggestion of Ron, our Interim Business Manager, I called a company CCRES who specializes in this, and basically, they would hire these individuals through their company. They would charge us \$2.00. Well, 10% or \$2.30 beyond our fee which is \$23.00 an hour that we pay them. That's

our contracted rate even though these aren't contract associated positions, and then they'd process the checks, and they pay them, and PSERS is not part of the equation. We would end up saving what would be the PSERS deductions of our typical staff members that are employed in these positions. So, there is some cost-savings there, but that's not the reason we're doing it. We're doing it for the experience, and that it's good for people as well. Good for our kids. Good for these former employees. I have given Orris a copy of the contract from CCRES to review. If you're interested in hearing more, you can review the contract, and we can look into that and talk about it in March possibly, and have it as an agenda item.

Mr. Abate inquired you're recommending to go with that if it's?

Mr. Stroup responded yes, absolutely.

Mr. Boonie inquired are you going to have any issues with the Collective Bargaining Agreement? Are these current teachers members of the? Like are you replacing unionized people with non-unionized under a Union position?

Mr. Stroup responded no.

Mr. Boonie stated I should say with non-union.

Mr. Stroup stated the aide positions that do cyber school are not in the CBA. They're not covered under that at this time. I don't believe that would be an issue based upon the members of the Union I talked to, but if they wanted to discuss it at some time, they would have to open that up and do some type of MOU, but I don't see that happening.

2) Enhanced Core Reading Instruction (ECRI)

The other thing I want to talk about is a program called ECRI. It stands for Enhanced Core Reading Instruction. We have the opportunity to send a bunch of teachers in Kindergarten through second grade over to Mifflinburg to see this program in action. It's part of our ELA Committee's review of resources and programs and materials to enhance our instruction in the areas of reading, English/language arts. So, we'll be going over there Wednesday hopefully to get a good feel of what they're doing. ECRI stands for Enhanced Core Reading Instruction, and it's basically a set of practices that you train teachers to do every day in your program, and we're really looking forward to that, and if things work out, hopefully, we will be coming to you in May with a proposal to incorporate this in our system. It does work with any reading program that you have in place, but specifically, it works with a Benchmarks Program. We're using Benchmarks now. We're looking at new materials from a Benchmark company, and it would tie in with the new Benchmarks Program. So, again, this is all some training for our staff allowing us to get some knowledge, and then bringing this back and sharing it with the rest of the Committee and then eventually with you. Our goal would be to have a decision on resources for ELA at the elementary level and program direction by May, 2020, and then this is just one more step in the process, so.

3. **BUSINESS AND FISCAL**

There was no report given.

4. **STUDENT ATHLETIC ACTIVITIES**

Mrs. Bree A. Solomon

Due to Mrs. Solomon's absence, there was no report.

5. **FOOD SERVICE OPERATIONS**

Mr. John S. Rosselli

Due to Mr. Rosselli's absence, there was no report.

6. **CENTRAL SUSQUEHANNA INTERMEDIATE UNIT**

Mr. Victor L. Abate

Mr. Abate reported on the following item:

1) 2020-2021 Preliminary General Operating Budget

We do have the Preliminary General Operating Budget. If you have any questions, either call or e-mail me, and I will answer them for you.

7. **SUN AREA TECHNICAL INSTITUTE**

Mrs. Julie R. Eriksson

Mrs. Eriksson reported on the following items:

1) 2020-2021 General Operating Budget

You also have the budgets for there.

2) Next Meeting

We have another meeting. It's March 19; I think is our next meeting.

8. **PSBA LIAISON**

Mr. Donald D. Pinci

Mr. Pinci reported on the following item:

1) Resolution Calling for Charter School Funding Reform

I just wanted to say that there's a push to, again, on the charter school funding reform, and they are suggesting or pushing that the School Boards put together a resolution calling for charter school funding reform. If our school district accepts it, and then passes it onto legislators.

Mr. Abate inquired so, you're volunteering to take on that task?

Mr. Pinci responded well, I.

Mr. Abate inquired to write that resolution?

Mr. Pinci responded the resolution is right here.

Mr. Abate stated oh, okay.

Mr. Pinci stated it says, "WHEREAS, the average Pennsylvania . . .".

Mr. Abate inquired oh, it's already written down?

Mr. Pinci responded it's already written out, and so, if we could just put that on the agenda for next time, we'll then pass it on.

Ms. Folk is shaking her head no.

Mr. Abate inquired what do you mean no?

Laughter occurred at this time.

Mr. Musselman inquired can we send that to Allyson so she has it? Can you just e-mail it to her?

Mr. Pinci responded okay. I'll see if I can figure that out. Okay.

9. **POLICY COMMITTEE**

Mrs. Julie R. Eriksson

Mrs. Eriksson stated I don't have anything there, but other than I sat in on a webinar today through PSBA in the BoardDocs Program that they're using, and if we so choose, I think that Mifflinburg uses it, but I know we will begin to use it March for the policy things that's a completely on-line system. Because I sat in on that thing today, and if we chose to go forward, I just want to let you know that we would save \$1,000.00 initiation fee to use the actual BoardDocs for our agendas and Board things, and I sat through that whole presentation of how it works, and it does everything on-line where people can. Public can even log in, and there's certain sections, and once I get a copy. Because they record the webinar, I can share it with the rest to see if we'd ever be able to fit it into our budget.

Mr. Abate stated actually, we use that at the IU, BoardDocs.

Mrs. Eriksson stated yeah, and I know that there's other places that do, and the cost. Let's see if I can bring it back up. I want to say it was \$2,700.00 a year.

Miss Sheedy stated so, there's two sides of it. There's the policy side. We're ready to go for March. Everything should be moved over. This is the Board meeting side where all of your Board meeting agendas and notes and everything could be housed.

Mrs. Eriksson stated and they're what they call the "light version" is \$2,700.00 a year, and then because we did that webinar today, they would waive the \$1,000.00 set-up fee, I guess, is one of the things. So, we just have to mention that if we ever choose to do that, and I figured.

Mr. Abate stated it works well.

Mrs. Eriksson stated I said when I sat down, I'm like, well, I have time today. So, when he sent the paperwork out of it from policies, I was like, you know, I got 11 o'clock. So, I registered real quick and sat in on it, and it's a really nice little program, and then they said they record the webinar, and then I could share it with you all to see, and we can decide if we have the money in the

budget to do it or not.

Mr. Abate stated if you want to see it, I have my iPad here.

Mrs. Eriksson stated it's pretty slick.

Mr. Abate stated it is very nice.

Mrs. Eriksson stated yeah, it's very slick. It would Allyson's life easy. Miserable at first but easy after.

Ms. Folk stated I'd have to go through it to believe it.

Mrs. Eriksson stated I know.

Mr. Pinci stated well, that brings up another question. Where in the?

Mr. Abate responded ask Miss Sheedy where we're at.

Mr. Pinci stated with the communications or whatever?

Mr. Abate stated oh.

Mr. Nesbit inquired the recording system?

Mr. Pinci stated recording system.

Mr. Abate stated oh, yeah.

Ms. Folk responded waiting for Mr. Giuls to come and contact the rep from Florida to set it up on my computer.

Mr. Pinci inquired he's going to fly from Florida?

Mr. Musselman responded the software needs uploaded onto her computer.

Mr. Pinci stated oh.

Mrs. Eriksson inquired like a transcription software or something?

Mr. Pinci responded well, it could be transferred to.

Mrs. Eriksson inquired text to, text to, speech to text.

Mr. Abate inquired, Miss Sheedy, where do we stand on that policy?

Miss Sheedy responded well, that will be.

Mr. Abate inquired March?

Miss Sheedy responded when I talked with our contact person last week, it should be, everything should be rolled over and put out there by the beginning of March.

Mr. Abate stated okay.

10. **BUILDINGS AND GROUNDS COMMITTEE**

Mr. Terry L. Boonie

Mr. Boonie stated the Committee that would only be an hour once every three months, right?

Mr. Abate stated I do apologize for that.

Mr. Boonie stated we met this past Thursday for a nice three-hour and 15-minute meeting. There were quite a few items on the agenda. I have presented you the Buildings and Grounds summary of those. Should I go through each one individually, or let them read it?

Various conversations were occurring at this time.

Mr. Musselman responded the highlights would be nice.

Mr. Boonie stated okay, highlights, okay.

Mr. Boonie reported on the following items:

1) Request to Purchase Two Portable Shelters/Dugouts

So, the first one is for the portable shelters/dugouts that were already mentioned. You have hand-outs considering those for purchase. I think, if my memory serves me, it's around \$16,000.00.

Mrs. Eriksson stated \$15 something.

Mr. Boonie stated \$14,000.00. Okay. Sorry. Even better, right? For two of them, they would be utilized on the artificial turf field. They can be used for softball, field hockey, pretty much almost any sport, soccer. Not football, but I believe they're 24-feet long, and I think it's around 16 people, 14 to 16 people can fit on them. It's a bench including with a shelter to protect them, and so, the Buildings and Grounds Committee recommends that we consider purchase of those.

2) Bleacher Safety Inspection

There was a bleacher safety inspection done for the gyms, and there were some issues that came up with cables frayed. Just some general maintenance stuff that needs to be taken care of, and Dan's overseeing and taking care of that.

3) Request to Sell Maintenance Truck

There is an issue with the maintenance truck that we had repaired two years ago a cracked head, and once again, the head is cracked. It cost over \$2,000.00 the past time, and with the amount of mileage and the year of that, we've discussed and talked about we probably want to consider replacing it instead of spending that kind of money to repair it again. So, Mr. Musselman was going to research pricing on a new truck, etc.

4) Roof Replacement for District Office

We did get one bid or one quote I should say for a metal roof and spouting at \$31,000.00, and I'm sure that it seems high, and it's probably because of all the hills, valleys or whatever they call them that they need to do all the cutting, etc., so Dan is going to look into pricing on doing shingles rather the metal just to get us another idea, but ultimately, the roof has to be repaired whether we ever do something different with the District Office or not. It still needs to be repaired even if we'd ever considering selling the building.

5) Barn Access Road

Also, there was discussion about a barn access road. Currently, the students are driving through the grass, and as wet as it is, it's just a mess, and it would be a nightmare of somebody getting stuck, and so, we're proposing skimming off the sod, putting down stone to make an area where they can access it from. What's the name of the Lane?

Several individuals responded Long Lane.

Mr. Boonie stated thank you. Long Lane, and then have a little place to turn around. Dan's going to look into quotes and prices of what it would cost to just skim that off and haul stone in and basically make a little driveway back to it.

6) Request to Sell Two Cub Cadet Tractors

Also, tonight we wanted to bring up discussing of selling the two Cub Cadets which I think we already mentioned in the financials because they're just not used anymore. They're old. They're leaking hydraulic fluid. So, the hope is to sell them.

7) New Playground at West Snyder Elementary School

We discussed or just an update on the playground at West Snyder which is going to be handicapped accessible. I'm assuming it's very similar to the one. Same type of rubber?

Mr. Musselman responded yes, same type of rubber surface.

Mr. Boonie stated rubber surface and equipment like at the Middleburg Elementary, and that is still continuing on.

8) Request to Purchase a UTX Side-by-Side ATV

Also, bringing up about the purchase of UTX Side-by-Side ATV. That would be used to take injured players/people off the field. You can't drive a, from what I understand, we can't drive an ambulance onto the turf field. So, this would be a way of getting an injured player off the field. It would have a large bed in the back where the player could be laid down with a seat beside it for the trainer or whoever is assisting, doctor, etc., and getting them off the field, and it's a hydraulic bed that they can lower that down to get the person onto the stretcher area, and then raise it up, and it keeps it level, and then

we'd be able to take them off the field, and that's another one of the items that we need to consider as a Board approving.

9) Request to Sell 1995 Ford Van

The 1995 Ford van will no longer pass inspection. So, we're looking to sell that, and that's kind of obvious if you can't get it inspected, we can't use it. So, we just need to get rid of it.

10) Current Fleet of School Vans

We discussed some issues with the current fleet and projected and looked ahead of how are we going to replace some of the older vans that are approaching 20 years old and 160 plus thousand miles. So, they're going to look at trying to come up with a replacement plan that's not hitting us all at once but spreading it out over the next several years.

11) Stage Floor at Midd-West High School

The high school floor needs refinished. Again, just general maintenance as well as the gym floor. Which gym floor was it?

Mr. Auman stated well, that's a stage floor.

Mr. Boonie stated oh, stage floor, but I kind of jumped down. Also, the gym floor needs refinished as well.

Mr. Auman stated at the middle school.

Mr. Boonie states that's at the middle school. Okay.

12) Question on New Maintenance Shop Plans

And then we just discussed some general things about the new maintenance shop. One of the things we are concerned with is we need to have network connectivity at that new maintenance shop, and we don't know if that was addressed or not. So, I know we discussed checking with the architects and whether any connectivity, Internet connectivity, network connectivity was/is planned.

Mr. Musselman stated I heard from the solar company today. They would put an underground conduit in over to the middle school so we could run fiber.

Mr. Boonie stated awesome.

Mr. Musselman stated into it. So, yeah.

Mr. Boonie stated okay.

Mr. Musselman stated so, yes.

Mrs. Eriksson stated well, you're going to have to need something to run the system.

Mr. Boonie stated yeah.

13) Removal of Trees, Shrubs/Bushes for Solar Farm Project

And then, of course, the solar project. Dan had brought up an issue with trees. They were going to be removing some of the shrubbery for this project, but they were going to leave some shrubs and trees, bushes there, and we'd really like to have it totally removed so that sod could be, or grass can be planted, could be maintained, and it wouldn't be ugly growing up all the time. So, that was an issue, and that was a lot. So, I apologize for taking so long, but.

Mr. Abate inquired, Mr. Boonie, do you want to get with Mr. Auman and get things that you want to sell, and we can put them on Municibid, and we'll put them on the agenda for the 24th, and get the Board to approve those things, and get that ball rolling?

Mr. Boonie responded okay.

Mr. Abate stated and a.

Mrs. Eriksson inquired are we allowed to ask questions?

Mr. Abate responded yes, you can.

Mrs. Eriksson inquired do we? This is just me and knowing how vehicles. Do we? Is? Is there somebody that's responsible? Like say, we approve this UTV. Who's going to make sure that one person is checking them and making sure that the oil gets checked and that kind of stuff? Like if you had, you know, this whatchacallit that got cracked on the pick-up. Who was checking it to make sure that those kind of things? I know what happens is a different person hops in it each time, and nobody ever checks it. That's what happened to us. That's what happens to us at the mill all the time. Are we going to make sure that if spend this kind of money on new vehicles, who's maintaining them and making sure that there's set maintenance records so that you don't end up? I mean is that your responsibility now? Because that was.

Mr. Auman responded I put that in SchoolDude, and we have like a monthly check to go over everything to make sure things are okay.

Mrs. Eriksson stated good, because I was like okay, you know, if somebody from the soccer team is hopping on it, and then somebody else from the whatchacallit team is hopping on, and.

Mr. Auman stated well, it should be just a trainer or the game managers that would be mainly running that.

Mrs. Eriksson stated yeah. That's what I want because then. Well, then you're saying you're going to use it for plowing so then somebody is stepping on it, too.

Mr. Auman stated well, that would be my guys which.

Mrs. Eriksson stated yeah.

Mr. Musselman stated and that truck is 18-years old. So, I mean it served us well.

Mr. Boonie stated right.

Mr. Musselman stated it's a machine. It does wear out, so.

Mr. Boonie stated yeah.

Mr. Musselman stated it was a lighter weight-duty truck. It's an F-150. It's a '94 with a two-wheel drive. So, I mean it served as well, but, you know, stuff does break, so. They do do a great job of maintaining our equipment, so.

Mrs. Eriksson stated good. Okay.

Mr. Musselman stated and Dan's got a good program set up.

Mrs. Eriksson stated well, my next question is what do they do, and when you want all these capital improvements and that kind of stuff, do you create like an "A," got to have it now; a "B," a list of this is what I'd like to have; and a "C" list, or how do you guys handle those?

Mr. Musselman responded no, not typically, but that's what we talked about when Mr. Boonie was presenting is talking about kind of a prioritization list especially with our vehicles.

Mrs. Eriksson stated correct, yes.

Mr. Musselman stated so that it's not all at once. We have been slowly replacing vehicles as they come up. Some of the worst ones have already been replaced, but the other ones keep getting old. So, we've replaced several vehicles and added some to our fleet, but I guess the District bought a bunch of them at one time, and now they're all getting old, and it's time to start coming up with a plan to get rid of them or replacing them.

Mrs. Eriksson stated yeah.

Mr. Auman stated well, the pick-up truck at this time we can't even go to New Berlin without it overheating. So, basically, we just run it right around the campus in Middleburg. That's it.

Mrs. Eriksson inquired it's got the Ford ping, does it?

Mr. Auman responded yeah. So, that's where that's at. That's like going to have to be replaced shortly.

Mr. Boonie stated right.

Mrs. Eriksson stated well, I'm just wondering how do you budget that kind of list without some kind of prioritization. That's all I wondered.

Mr. Abate inquired do we have any other questions for Mr. Boonie? Mr. Boonie, I want to thank you very much.

Mr. Boonie stated and I was just joking about the three hours. It flew by.

Laughter occurred at this time.

Mr. Abate stated I was going to stop. I thought, oh, it will be over by now. It's 6 o'clock. Guess not.

Mr. Boonie stated and then to get the text messages at 10 o'clock. Hey, do you have those minutes ready yet?

Laughter occurred at this time.

Mr. Abate stated well, I didn't think it would take three and a half hours.

Mr. Auman stated we'll limit the things I put on there next time.

Laughter occurred at this time.

11. **FINANCE/BUDGET COMMITTEE** Mr. Shawn A. Sassaman

Mr. Abate stated, Mr. Sassaman, welcome back to you, sir. Hope you're feeling better. So, you heard the budget presentation tonight. Do you want to continue as a Board of the whole or do you want to get your Committee together and try to hammer some out, or do you want to think about it and get back to me?

Mr. Sassaman responded let me get back to you on that.

12. **PROFESSIONAL STAFF NEGOTIATION COMMITTEE** Mr. Shawn A. Sassaman

Mr. Sassaman had no report.

13. **SUPPORT STAFF NEGOTIATION COMMITTEE** Mr. Donald D. Pinci

Mr. Pinci had no report.

14. **TRANSPORTATION COMMITTEE** Mr. Terry L. Boonie

Mr. Boonie had no report.

15. **BOARD AND/OR ADMINISTRATOR COMMENTS** Mr. Victor L. Abate

Mrs. Bzdil had no report.

Mr. Edmiston reported high school students just finished course selection on Friday. We'll be tallying those requests the next few weeks and getting into the scheduling process.

Mr. Brown stated I put the Board report at each of your spots tonight and just want to mention that Kelsey Bishop qualified for regional chorus on February 26 to 28 in Nanticoke, and we have four students attending this year's PMEA District 8 Band Festival at Danville High School; Maggie Weader, Emily

Kline, Haley Stahl and Gavin Flather representing our school.

Mr. Abate inquired did the student reps give you their report?

Mr. Brown responded no.

Mr. Abate stated okay.

Mr. Aucker stated my Board report is in front of you. If you have any questions, please let me know.

Miss Sheedy reported we have conferences coming up on Friday afternoon at the elementary level.

Mrs. Lohr had no report.

Mr. Abate stated I have something I'd like to add. I guess you elementary teachers have Dr. Seuss week coming up soon. If any members of the Board would like to be guest readers, I'm sure our elementary teachers would be more than happy to have you. For those of you who have not done it, it's a great experience. I get a lot of questions on what happened to my finger. They're not paying attention to what I'm reading, but it's still a lot of fun, so.

Mr. Musselman stated that's why you need a saw stop.

Mr. Abate stated that's why you need a saw stop. So, if you're open to that, ladies?

Mrs. Lohr responded absolutely.

Mr. Pinci inquired what are we going to do with that other saw then?

Mr. Musselman responded actually, Dan would like to use it in the maintenance shed when it's finished is put it over there and utilize it for the maintenance staff.

Mr. Abate inquired does anybody else have anything they wish to bring up tonight with the Board? Don't forget. We are having an Executive Session immediately after to discuss personnel. Ms. Bzdil, if you have a minute or two for me, I'd like to ask you a question.

XI. **ADJOURNMENT**

Mr. Victor L. Abate

There being no further business, Mr. Abate adjourned the work session at 8:39 p.m.

Recording Secretary:

Chairperson:

Date:
