

**EAST ALLEGHENY SCHOOL DISTRICT  
MINUTES FOR THE REGULAR SCHOOL BOARD MEETING  
JUNE 13, 2016**

**Committee Meeting 6:00 p.m. – Public Session 7:00 p.m.**

- **Allan Wagner and a representative from Debt Away will speak with the Board during the Committee Meeting.**

**The East Allegheny String Quartet will open the meeting.**

**EXECUTIVE SESSION**

The Board went into Executive Session from 6:39 to 7:22 p.m. for Personnel reasons.

**CALL TO ORDER**

The regular meeting of the School Board of the East Allegheny School District is called to order by Mrs. McCullough, the president, at 7:23 p.m.

Pledge of Allegiance

**ROLL CALL**

Mr. Eichler, Ms. Green, Mrs. McCullough, Mr. Paradine, Mr. Pearsol, Ms. Rosenbayger, Mr. Savinda, Mr. Volpe.  
ABSENT: Mrs. Gates.

**ALSO PRESENT:**

Mr. Mac Fann, Ms. Valicenti.  
Solicitor: Mr. Beisler.

**MINUTES OF THE  
REGULAR MEETING  
OF MAY 9, 2016 AND  
SPECIAL MEETING  
OF JUNE 6, 2016**

Mr. Volpe moved and Mr. Pearsol seconded the motion approving the minutes of the regular school board meeting of May 9, 2016 and the special meeting of June 6, 2016.

The motion was passed, no dissenting votes.

**SUPERINTENDENT'S  
REPORT**

Presentation of the NAMM SupportMusic Merit Award by Mark Despotakis;  
Recognition of the Gifted Competition participants; Recognition of Eagle Scouts.

**HEAR FROM  
THE CITIZENS**

Ms. Rosenbayger moved and Mr. Pearsol seconded the motion to dispense with the regular order of business to hear from the citizens.

The motion was passed, no dissenting votes.

**RESUME THE  
REGULAR ORDER  
OF BUSINESS**

Mr. Pearsol moved and Mrs. McCullough seconded the motion to resume the regular order of business.

The motion was passed, no dissenting votes.

**COMMUNICATIONS:**

None.

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**BUDGET & FINANCE**

**NOMINATIONS FOR  
DISTRICT TREASURER**

Nominations for District Treasurer:

Mrs. Jacqueline Gates was nominated for Treasurer.

Mrs. Jacqueline Gates is elected Treasurer for the 2016-2017 fiscal year.

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**APPROVE AGENDA  
IN TOTO**

Mr. Pearsol moved and Mr. Volpe seconded the motion to approve the agenda as a whole, with exceptions as noted.

Eichler	<u>None.</u>
Gates	<u>Absent.</u>
Green	<u>None.</u>
McCullough	<u>Personnel – I, Abstain</u>
Paradine	<u>Personnel – C, No</u>
Pearsol	<u>None.</u>
Rosenbayger	<u>Personnel – C, No</u>
Savinda	<u>Personnel – C, No</u>
Volpe	<u>None.</u>

The motion was passed.

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**BUDGET & FINANCE**

**TREASURER’S MONTHLY  
FINANCIAL STATEMENT  
FOR APPROVAL (A)**

Mr. Pearsol moved and Mr. Volpe seconded the motion to approve the Treasurer’s monthly statement.

The motion was passed, no dissenting votes.

**SECRETARY’S REPORT  
FOR APPROVAL (B)**

Mr. Pearsol moved and Mr. Volpe seconded the motion to approve the Secretary’s report.

The motion was passed, no dissenting votes.

**COMMITTEE REPORTS:**

**BUDGET & FINANCE**

**BILLS FOR PAYMENT  
APPROVAL AND  
RATIFICATION (C)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board approve and ratify the payment of bills as follows:

General Fund	-----	\$ 526,725.61
GF Batch 12	-----	\$ 475,478.60
GF Batch 98*	-----	\$ 269,980.29

\*Batch 98 – Charter Schools

The motion was passed, no dissenting votes.

**PURCHASE ORDERS  
APPROVAL (D)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board approve purchase orders as follows:

General Fund	-----	\$ 5,495.28
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The motion was passed, no dissenting votes.

**BUDGET & FINANCE**

**CAFETERIA BILLS  
FOR PAYMENT (E)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board approve and ratify Cafeteria bills for payment in the amount of \$75,309.78.

The motion was passed, no dissenting votes.

**FEDERAL PROGRAM  
BILLS FOR  
PAYMENT (F)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board approve and ratify the Federal Program bills as follows:

Title I 15-16	-----	\$99,048.99
Title II Part A 15-16	-----	\$97,648.00

The motion was passed, no dissenting votes.

**DISTRICT GENERAL  
SUPPLY BIDS (G)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board approve awarding the 2016-2017 school year general fund bids (subject to final approval by the Superintendent and the Director of Fiscal Affairs).

The motion was passed, no dissenting votes.

**ALLEGHENY  
INTERMEDIATE  
UNIT E-SCHOOL  
MALL BIDS (H)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board approve awarding the purchase of materials bid jointly, to the Allegheny Intermediate Unit for copy paper and selected custodial cleaning supplies for the 2016-2017 school year. (All bids have final approval by the Superintendent and the Director of Fiscal Affairs).

The motion was passed, no dissenting votes.

**REVENUE ANTICIPATION  
NOTE, SERIES 2016/2017  
FORBES ROAD CAREER  
& TECHNOLOGY CENTER (I)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board approve the Revenue Anticipation Note, Series 2016-2017, in the amount of \$4,400,000 for the Forbes Road Career & Technology Center at a 1.20% interest rate.

The motion was passed, no dissenting votes.

**AUTHORIZE  
REIMBURSEMENT  
AGREEMENT – SALE OF  
WILMERDING CASTLE (J)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board authorize the Reimbursement Agreement between John E. Graf, Managing Member for the Castle in Wilmerding, LLC and the East Allegheny School District, as per attached

The motion was passed, no dissenting votes.

**BUDGET & FINANCE**

**RENEWAL OF  
INSURANCE (K)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board approve the following insurance premiums for the 2016-2017 school year from the Gleason Agency, Inc.:

	<b>2015-2016</b>	<b>2016-2017</b>
<b>Premiums</b>		
Package – General Liability – PSBA	\$51,973	\$51,969
Educators Legal – PSBA	\$13,421	\$13,394
Business Auto - PSBA	\$7,401	\$7,315
Umbrella - PSBA	\$6,047	\$6,042
Workers' Compensation – UPMC	\$78,636	\$83,513
<b>Total</b>	<b>\$157,298</b>	<b>\$162,233</b>
<b>Difference 2015-2016 to 2016-2017</b>		<b>\$4,935</b>
Student & Sports Insurance	\$8,004	\$7,559

The motion was passed, no dissenting votes.

**APPROVE AGREEMENT  
FOR SERVICES  
ADELPHOI VILLAGE, INC. (L)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board approve the agreement for continuation of services between the East Allegheny School District and Adelphoi Village, Inc., 1003 Village Way, Latrobe, PA 15650, for the purpose of furnishing alternative educational services for the 2016-2017 school year at \$79.50 per day for regular education and \$87.53 per day for special education.

The motion was passed, no dissenting votes.

**PENNSYLVANIA COALITION  
OF PUBLIC CHARTER  
SCHOOLS LAWSUIT  
REPRESENTATION (M)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board authorize the District’s Superintendent, Donald Mac Fann, to engage the Levin Legal Group in regard to concurrent representation of the East Allegheny School District in the charter school lawsuit, Commonwealth Court of Pennsylvania, Case No. 46 MD 2016.

The motion was passed, no dissenting votes.

**ADOPT RESOLUTION  
EAST ALLEGHENY  
SCHOOL DISTRICT  
LERTA (N)**

The Administration the Board adopt Resolution #0613-2016, as per attached, providing for temporary exemption from real property taxation, according to the Exemption Schedule, for the East Allegheny School District, as amended.

The motion was passed, no dissenting votes.

**CURRICULUM**

**FIELD TRIP REQUEST  
PITTSBURGH, PA (A)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board approve the request from Deborah Bacco-Wicker, Gifted Teacher, and 4 students to travel to KDKA Studios, Pittsburgh, PA to participate in the Hometown High-Q on Saturday, September 10, 2016 from 10:00 a.m. to 3:00 p.m.  
COST TO THE DISTRICT: None.

The motion was passed, no dissenting votes.

**CONFERENCE REQUEST  
LATROBE, PA (B)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board approve the request from Holly Spallone and Linda Ripper, Science Teachers, to attend the PASCC Meeting at Dr. Robert Ketterer Charter School, Latrobe, PA on Friday, October 21, 2016 from 9:00 a.m. to 2:15 p.m. The meeting of the Pennsylvania Science Curriculum Council will provide collaboration with other biology teachers and to gain information related to the Biology Keystone Exams and projects.  
COST TO THE DISTRICT: None.

The motion was passed, no dissenting votes.

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**POLICY**

**FIRST READING OF  
REPLACEMENT  
POLICY (A)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board approve the first reading of Policy #609, Investment of District Funds, which will be a replacement for the current Board Policy #609, Investment of District Funds, as per PSBA and due to reflect the provisions of Act 10 of 2016. The policy will be replaced rather than revised because of the extensive revisions required for compliance.

The motion was passed, no dissenting votes.

**SECOND READING OF  
NEW POLICIES (B)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board approve the second reading of the following new policies to comply with the Uniform Grants Guidance\*, which requires all LEAs to have written policies addressing the following five areas: cash management, travel reimbursement, allowability of costs, conflict resolution, and procurement:

- Policy #626, Federal Fiscal Compliance
- Policy #626, Attachment 1, Administration of Federal Funds – Type of Costs, Obligations and Property Management
- Policy #626, Attachment 2, Allowability of Costs – Federal Programs
- Policy #626, Attachment 3, Cash Management – Federal Programs
- Policy #626, Attachment 4, Grant Subrecipient Monitoring Procedures – Federal Programs
- Policy #626, Attachment 5, Procurement – Federal Programs
- Policy #626.1, Travel Reimbursement – Federal Programs
- Policy #827, Conflict of Interest

\* The U.S. Office of Management and Budget (OMB) issued comprehensive grant rules entitled, “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards”, commonly referred to as the Uniform Grant Guidance (UGG), 2 CFR Part 200.

The motion was passed, no dissenting votes.

**POLICY**

**ADOPTION OF  
NEW POLICY  
#823 NALOXONE (C)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board approve the adoption of new Policy #823, Naloxone, as recommended by PSBA and the Pennsylvania Department of Health, as per attached. PSBA has indicated that school entities may waive the second reading of the policy to ensure timely adoption of the policy for submission with the application for the free Naloxone.

The motion was passed, no dissenting votes.

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**STUDENT LIFE**

**APPROVE SUMMER  
MUSIC PROGRAM (A)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board approve the summer music program for beginners, to be held at the Logan Middle School Music Suite and Auditorium, commencing, tentatively, Monday, August 8, 2016 through Friday, August 26, 2016 with the following instructors:

Stephen Ehrlich	\$32.00/hour	22.5 hours
Fred Moyes	\$32.00/hour	22.5 hours
Justin Rosco	\$32.00/hour	22.5 hours

COST TO THE DISTRICT: \$2,160.00.

The motion was passed, no dissenting votes.

**VOLUNTEER FOR  
APPROVAL (B)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board approve Gregory Johnston, Pittsburgh, as a volunteer for the Varsity Football program. Mr. Johnston's clearances are on file.

The motion was passed, no dissenting votes.

**BAND PARTICIPATION  
PITTSBURGH PENGUINS  
STANLEY CUP PARADE (C)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board approve the participation of the East Allegheny Marching Band in the City of Pittsburgh's Pittsburgh Penguins Stanley Cup Parade on Wednesday, June 15, 2016 at 11:30 a.m. Students would report at 8:00 a.m. in order to depart for Pittsburgh by 9:00 a.m.

COST TO THE DISTRICT: Transportation (two (2) buses).

The motion was passed, no dissenting votes.

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**EXECUTIVE SESSION**

The Board went into Executive Session from 6:39 to 7:22 p.m. for Personnel reasons.

**PERSONNEL**

**RENEW SCHOOL  
DISTRICT DENTIST (A)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board renew the contract with Dr. Michael Fontana, North Huntingdon, as the School District Dentist at a cost of \$2,800 for the 2016-2017 school year. This is the same rate as last year.

The motion was passed, no dissenting votes.

**PERSONNEL**

**RENEW SCHOOL  
 DISTRICT  
 PHYSICIAN (B)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board renew the contract with Dr. R. Curtis Waligura as the school physician for the 2016-2017 school year with compensation set at \$13,500.00. This is the same rate as last year.

The motion was passed, no dissenting votes.

**REASSIGNMENT OF  
 STAFF (C)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board approve the reassignment of staff members as follows:

<b><u>NAME</u></b>	<b><u>FROM POSITION</u></b>	<b><u>TO POSITION</u></b>	<b><u>LOCATION</u></b>
Charles Bandurski	JSHS Alternative Education	K-3 Life Skills	Logan Elementary School
Lynne Botti	Computer Teacher	Third Grade	Logan Elementary School
Wade Brown	Third Grade	Fourth Grade	Logan Elementary School
Frank Cortazzo	Intervention Specialist	Fifth Grade	Logan Elementary School
Timothy Cortazzo	JSHS Physical Education	Fourth Grade	Logan Elementary School
Chrystal Flebotte	Title I Reading	8th Grade Reading	Junior/Senior High School
Jennifer Kolodychak	Fourth Grade	Kindergarten	Logan Elementary School
David Loya	Dean of Discipline	JSHS Alternative Education	Junior/Senior High School

**ROLL CALL**

On a roll call vote, the following members voted Yes: Eichler, Green, McCullough, Pearsol, Volpe. No: Paradine, Rosenbayger, Savinda. Absent: Gates.

Yes 5  
 No 3

The motion was passed.

**LEAVE REQUEST  
 SEVENTH GRADE  
 READING TEACHER (D)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board approve the request from Rebecca Anselmo, 7<sup>th</sup> Grade Reading Teacher, to exhaust her accumulated sick (17 days as of 5/31/2016) days, and the five (5) emergency days for the birth of her child commencing tentatively, Wednesday, August 17, 2016 and concluding, Thursday, September 29, 2016. Mrs. Anselmo further requests a Family Medical Leave to commence, tentatively, Friday, September 30, 2016 and concluding, tentatively, Friday, December 16, 2016. Mrs. Anselmo plans to return to her position on Monday, December 19, 2016. Further authorize the posting of the long term substitute position.

The motion was passed, no dissenting votes.

**PERSONNEL**

**CHANGE IN STATUS  
TEMPORARY  
PROFESSIONAL  
EMPLOYEE TO  
PROFESSIONAL  
EMPLOYEE (E)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board approve the change in status for the following employee:

Carl Baumgart

The motion was passed, no dissenting votes.

**RESIGNATION OF  
CAFETERIA WORKER (F)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board accept the resignation of Natalie Pavlan from her position of Junior/Senior High School 3-hour Cafeteria Worker, effective May 25, 2016. Further authorize the posting of this position.

The motion was passed, no dissenting votes.

**RESIGNATION OF  
COACHES (G)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board accept the resignation of the following coaches from their respective positions:

George Little	Assistant Varsity Football Coach
William Sanders	7 <sup>th</sup> /8 <sup>th</sup> Grade Head Football Coach

Further ratify the posting of these positions.

The motion was passed, no dissenting votes.

**RESIGNATION OF  
NHS CO-SPONSORS (H)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board accept the resignations of Emilia Peiffer and Kathleen Chenot from their positions of National Honor Society Co-Sponsors, effective at the end of the 2015-2016 school year. Further authorize the posting of this position.

The motion was passed, no dissenting votes.

**HIRING OF  
COACHES (I)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board hire the following individuals for the respective coaching positions:

Richard Johnson	Head 7 <sup>th</sup> /8 <sup>th</sup> Grade Football Coach
Marcus McCullough	Assistant Varsity Football Coach

**ROLL CALL**

On a roll call vote, the following members voted Yes: Eichler, Green, Paradine, Pearsol, Rosenbayger, Savinda, Volpe. No: None. Abstain: McCullough.

Yes 7  
No 0  
Abstain 1



**PERSONNEL**

**EXTENSION OF  
SPEECH LONG TERM  
SUBSTITUTE (J)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board approve and ratify the extension of the Speech Long Term Substitute, Mallory Parrish, for an additional five (5) days (May 31, June 1-3, June 6) in order to provide the make-up sessions for our students.

The motion was passed, no dissenting votes.

**SABBATICAL LEAVE  
REQUEST ELEMENTARY  
TEACHER (K)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board approve the request from Jennifer Alfieri, First Grade Teacher, for a one (1) year sabbatical for the restoration of health, commencing August 30, 2016 and concluding June 13, 2017, which is the end of the 2016/2017 school year. Further authorize the posting of the long term substitute position.

The motion was passed, no dissenting votes.

**RESIGNATION OF  
CAFETERIA WORKER (L)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration the Board accept the resignation of Lori Bisceglia from her position of Logan Elementary School 3-hour Cafeteria Worker, effective with her last day of work of June 10, 2016. Further authorize the posting of this position.

The motion was passed, no dissenting votes.

**RESIGNATION OF  
CAFETERIA WORKER (M)**

Mr. Pearsol moved and Mr. Volpe seconded the motion as recommended by the Administration recommends the Board accept the resignation of Betty Lou Stone from her position of Junior/Senior High School 3-hour Cafeteria Worker, effective with her last day of work of June 10, 2016. Further authorize the posting of this position.

The motion was passed, no dissenting votes.

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**FEDERAL PROGRAMS  
REPORT:**

**FEDERAL PROGRAMS REPORT**  
Submitted by Betsy D'Emidio  
for April 2016

Due to the Federal Programs Conference (PAFPC) the monthly Federal Programs Role-Alike meeting was cancelled. I attended the PAFPC conference on May 2 and May 3, 2016. I attended the regional workshop for all Federal Coordinators conducted by our PDE coordinator Erin Oberdorf on Monday, May 2 from 9:00 a.m. – 12:00 a.m. Erin covered Title I Allocations for 2016 – 2017. The new updates to the e-Grants System was covered and dates were given when Erin would be at various AIUs to hold an e-Grant workshop for Coordinators and those responsible for completing the Federal Programs e-Grant for 16 – 17. She also went over the Ranking and Serving Title I Buildings, Selection of Schools/Reservation of Funds which is used in completing the e-Grant. Erin explained some of the requirements of the Uniform Grants Guidance and how it is a required item for monitoring process. Erin discussed the requirements of the Title I Parent Involvement and how difficult it is to have a successful parent program. Most of the coordinators agreed no matter what time of the day a meeting/activity was held there was only a handful of parents/guardians that would attend. We broke into groups to brainstorm some parent involvement activities that might bring more parents/guardians to participate. Erin stated that there are more and more schools that are choosing to go to a School-wide Program. She went over the School-wide Programs Requirements. Erin went over Targeted Programs versus School-wide Programs.

Mrs. McCoy and I worked on compiling all the information, documentation, and data needed to complete the Federal Programs Monitor Rubric which is required to be completed before being monitored. This process took several days to complete as we also had to work with Mr. Draskovich and Mr. Lorenzo for Title III files (English as a Second Language) needed for our

monitoring. A Title IIA Comprehensive Needs Assessment for 2016-17 developed by Mrs. McEwen was distributed to all professional staff to be included as one of the requirements of the Federal Program Title II Part A. After our monitoring/audit the information from the Professional Development Needs Assessment will be tallied and shared with the other Administrators.

On May 16 Mrs. McCoy and I met with Mr. Steve Boisvert to complete the monitoring/audit process of the Federal Programs for East Allegheny. Mr. Boisvert went through each step of the Federal Programs Monitor Rubric and the documentation, information and data we had to back up each step. Mr. Boisvert was very pleased with our organization and the well maintained files that are kept. He was able to provide us with more information on the new Uniform Grants Guidance requirement that is now part of Federal Programs. Mr. Boisvert suggested that we start the process of going school-wide for Title I due to our population size, 100% free and reduced breakfast/lunches and the benefit of being school-wide. One benefit would be the ability to service more students as everyone is considered Title I.

Title I staff was provided information on the closing of the Title I labs. The Title I staff was also informed as to when all their year-end paperwork and reports are due to the Title I office. The Title I staff's Monthly Summary Reports were reviewed and signed and filed for the month of May.

Mrs. McCoy and I met to go over the purchase orders along with reviewing payrolls and benefits for June and July that would be included on the June bill list.

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**OLD BUSINESS:** None.

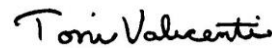
**NEW BUSINESS:** Mrs. McCullough moved and Mr. Pearsol seconded the motion as recommended by Daniel Beisler, School Solicitor, authorizing the emergency borrowing of funds from the Capital Improvement Fund, as per the attached Resolution #0614-2016. Mr. Pearsol asked if this is Mr. Beisler's recommendation. Mr. Beisler indicated that it was and that he would follow up with the school independent auditors.

The motion was passed, no dissenting votes.

**ADJOURNMENT**

Mr. Pearsol moved and Mr. Volpe seconded the motion to adjourn the meeting at 8:18 p.m. and go into Executive Session for Personnel reasons, as per Mr. Mac Fann's request.

Toni Valicenti



Board Secretary

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**HEAR FROM THE CITIZENS**

**Carley Sciulli, East McKeesport – School discipline and safety of the school nurse's office.**

**Anna Leonard, East McKeesport – Pulling children from EA, Bus #78 (all year); Discipline; Behavioral Children EIP; Metro Baseball League.**

**Robin Highlands, Irwin, President, EAEA - Wellness Day today – Good for morale; Reassignments – Not good, safety of students.**

**Haley Patton and Jaelyn (mom), North Versailles - Kicked off cheer team for not being registered.**

East Allegheny School District  
Treasurer's Monthly Financial Statement

5/26/2016

Bank Balance			\$206,995.71
Outstanding Checks			(\$708,671.50)
<b>Book Balance - April 2016</b>			<b>(\$501,675.79)</b>
March 2016			
Current Real Estate Taxes		\$54,030.22	
Public Utility Tax		\$0.00	
Payments in Lieu of Current		\$7,225.95	
Local Tax		\$126.92	
Earned Income Tax		\$75,353.29	
Deed Transfer Tax		\$6,215.41	
Business Privilege		\$2,674.96	
Amusement		\$449.09	
Mercantile Tax		\$1,608.62	
Delinquent Real Estate Tax		\$88,372.13	
Delinquent Business Privilege		\$81.49	
Delinquent Mercantile Tax		\$566.83	
Interest, Temporary Investments		\$18,013.94	
Bookstore Sales		\$0.00	
State Revenue Received		\$0.00	
Rentals		\$8,245.54	
Contrib & Donations from Prvt.		\$0.00	
Gains/Losses on Sale of Fixed		\$0.00	
Tuition From Patrons		\$129,977.81	
Miscellaneous Revenue		\$2,206.40	
Tuition for Court Place & Inst		\$0.00	
Energy Efficient Rebates		\$0.00	
Refunds		\$0.00	
Basic Instructional Subsidy		\$1,805,348.00	
Tuition for Court Place & Inst		\$0.00	
Special Education Funding		\$0.00	
Other Program Subsidies		\$0.00	
Transportation		\$0.00	
Transportation - Duquesne		\$0.00	
Rentals and Sinking Fund		\$0.00	
Medical and Dental Services		\$0.00	
Nurse Services		\$0.00	
Safe Schools		\$0.00	
Extra Grants		\$1,342.00	
Accountability		\$0.00	
State Share of Social Security		\$50,780.00	
Retirement payments		\$0.00	
Medical Assistance Reimb		\$0.00	
Ed of Disadvan		\$53,138.92	
Ed of Hand. Child. - Preschl		\$12,210.25	
ARRA - Education Jobs Fund		\$0.00	
Refunds of Prior Years		\$21,366.57	
<b>Total Budgetary Revenues</b>		<b>\$2,339,334.34</b>	
<b>Disbursements for April 2016</b>			
1100 Regular Programs	\$1,110,416.08		

East Allegheny School District  
Treasurer's Monthly Financial Statement

5/26/2016

1200 Special Programs	\$425,099.28		
1300 Vocational Education	\$33,538.17		
1400 Other Instructional Programs	\$21,920.03		
1500 Non-Public School Programs	\$0.00		
1600 Adult Education	\$0.00		
1800 Other Purchased Services	\$0.00		
2100 Pupil Personnel	\$56,145.23		
2200 Instructional Staff	\$35,888.50		
2300 Administration	\$119,146.06		
2400 Pupil Health	\$35,425.07		
2500 Fiscal Services	\$31,193.99		
2600 Operations & Maintenance of Plant	\$212,978.37		
2700 Student Transportation	\$240,871.02		
2800 Central Support Services	(\$61.68)		
2900 Other Support Services	(\$637.16)		
3200 Student Activities	\$42,262.21		
3300 Community Services	\$881.45		
4000 Facil Acq Const & Improv	\$0.00		
5000 Other Financing Uses	\$0.00		
5100 Debt Service	\$0.00		
5200 Fund Transfer: Cafeteria	\$44,213.92		
5800 Transmittal Accounts	\$0.00		
<b>Total Budgetary Expenditures</b>	<b>\$2,409,280.54</b>		
<b>Athletic Account</b>			
<b>Fund 11</b>			
Bank Balance - April 2016			\$19,625.13
Outstanding Checks			(\$675.00)
<b>Balance as of 4/29/16</b>			<b>\$18,950.13</b>
<b>Swap Interest</b>			
Bank Balance - April 2016			<b>\$470,963.37</b>

East Allegheny School District  
Secretary's Report

5/26/2016

<b>Summary Statement of 2015-2016 General Fund Operations as of April 2016</b>		
Cash Balance - April 2016		
Huntington Bank	\$ (501,675.79)	
PSDLAF	\$1,224,983.23	
PLGIT	\$1,763.93	
Energy Sinking Fund	\$29,792.49	
Capital Improvement	\$323,084.06	
Swap	\$470,963.37	
<b>TOTAL</b>	<b>\$1,548,911.29</b>	
Receipts: April 2016		
6000 Local Sources	\$15,198,951.57	
7000 State Sources	\$9,370,896.14	
8000 Federal Sources	\$1,089,978.84	
9500 Refunds-Prior Year	\$101,822.29	
<b>Total</b>	<b>\$25,761,648.84</b>	
Tax Anticipation Loan	<b>\$1,212,557.36</b>	
Disbursements: April 2016		
1100 Regular Programs	\$9,422,708.96	
1200 Special Programs	\$3,453,393.66	
1300 Vocational Education	\$303,421.73	
1400 Other Instructional Programs	\$178,978.63	
1500 Non-Public School Programs	\$0.00	
2100 Pupil Personnel	\$573,614.74	
2200 Instructional Staff	\$410,511.02	
2300 Administration	\$1,303,968.31	
2400 Pupil Health	\$286,750.66	
2500 Fiscal Services	\$42,217.88	
2600 Operations & Maintenance of Plant	\$2,158,685.24	
2700 Student Transportation	\$1,749,575.74	
2800 Central Support Services	(\$81.18)	
2900 Other Support Svcs	\$15,458.22	
3200 Student Activities	\$298,178.35	
3300 Community Services	\$5,605.01	
4000 Facil Acq Const & Improv	\$0.00	
5000 Other Financing Uses	\$1,405.70	
5100 Debt Service	\$2,637,049.08	
5200 Fund Transfer: Cafeteria	\$66,571.24	
<b>Total Disbursements: April 2016</b>	<b>\$22,908,012.99</b>	
Athletic Account		
Balance	\$19,625.13	
Outstanding Checks	(\$675.00)	
<b>Balance as of 5/29/2016</b>	<b>\$18,950.13</b>	

<b>PAYROLL</b>	<b>APRIL 2016</b>					
<b>RECONCILLIATION</b>	<b>HUNTINGTON BANK</b>					
<b>as of 4/1/2016</b>						
<b>BALANCE</b>	<b>\$</b>	<b>-</b>				
PAYROLL - DD Fixed	\$	9,030.02				
PAYROLL - DD Net	\$	514,906.47				
PAYROLL - Net ( not DD)	\$	28,752.96	4/8/2016			
	\$	25,956.89	4/22/2016			
	<b>\$</b>	<b>578,646.34</b>	<b>TOTAL PAYROLL</b>			
<b>DEPOSITS</b>						
PAYROLL - Web to DDA from	\$	287,411.80	4/6/2016			
DDA General Fund	\$	291,234.54	4/19/2016			
	<b>\$</b>	<b>578,646.34</b>	<b>TOTAL NET PAYROLL</b>			
<b>Beginning Balance</b>	<b>\$</b>	<b>-</b>				
<b>Statement Balance</b>	<b>\$</b>	<b>5,525.43</b>				
<b>Deposits not credited</b>						
<b>Outstanding Checks</b>	<b>\$</b>	<b>6,415.34</b>				
	<b>\$</b>	<b>(889.91)</b>	Check #87016 5/8/15 was stop payment and reissued on 5/29/15 CK#87092 in			
			the amount of \$889.91. Later found that CK#87016 had been cashed and			
			stop payment should not have been issued by Huntington bank. Bank personnel			
			to get back to me concerning this issue, EASD Payroll Account should be			
<b>BALANCE</b>	<b>\$</b>	<b>-</b>	reimbursed the \$889.91 as our account is short this amount and check has been			
			honored twice by Huntingdon Bank - gmt 10/1/15			
			Spoke to Janet Slaughter at Huntington Bank on 3/30/16, she is to again look into			
<b>Ending Balance</b>			why we have not received any information in regards to being			
<b>4/30/2016</b>			reimbursed as this is being reviewed by them as a fraud case. Ms. Slaughter is to			
			call me back.			

\_\_\_\_\_  
Glenda M. Taylor, Payroll Secretary

4/30/2016  
Date

Bills for Approval and Ratification  
June 2016

Vendor	Description	Code	Amount
<b>Fund 10</b>	<b>Ratification</b>		
Bernie George	Official/Softball	3250-490-000-30	\$ 55.00
Dennis Rockwell	Official/Softball	3250-490-000-30	\$ 55.00
Gary Brown	Official/Track	3250-490-000-30	\$ 60.00
AT&T	Business Services	2620-530-000-00	\$ 1,948.58
Bank of New York	Bond Payment/Series 2005	5100-832/911-00	\$ 65,000.00
Daniel Beisler	Tax Collector, Retainer	2350-330-000-00	\$ 7,125.00
Comcast	District Run Charter School	1110-390-000-00	\$ 141.14
Guttman Energy	Gas for District Vehicles	2650-620-000-00	\$ 5,989.48
Liberty Mutual	Renewal/Treasurer's Bond	2310-525-000-00	\$ 100.00
M.A.W.C.	Water/GV, DO, Logan, HS	2620-530-000-00	\$ 5,918.97
Donald MacFann	Reimburse/Tuition	2360-010-000-00	\$ 1,050.00
Pacific Telemanagement	Pay Phones	2620-530-000-00	\$ 267.18
Thomas Testing, Inc.	GMAX Testing	2630-430-000-00	\$ 895.00
Verizon Wireless	Cell Phones	2620-530-000-00	\$ 241.38
Gary Brown	Official/Track	3250-490-000-30	\$ 130.00
Rick DeGrano	Official/Softball	3250-490-000-30	\$ 40.00
Neil Haines	Official/Softball	3250-490-000-30	\$ 40.00
Rich Pearlman	Official/Baseball	3250-490-000-30	\$ 70.00
Mario Seneca	Official/Baseball	3250-490-000-30	\$ 70.00
Lillian Abell	Girls Athletic Program	3250-810-000-30	\$ 200.00
East Allegheny Education	Union Dues	0462-009-000-00	\$ 8,948.54
East Allegheny Personnel	Union Dues	0462-010-000-00	\$ 1,436.56
Pennsylvania SCDU	Child Support	0462-014-000-00	\$ 471.78
Dave Bozick	Official/Softball	3250-490-000-30	\$ 40.00
Ted Tragard	Official/Softball	3250-490-000-30	\$ 40.00
AT&T	Cell Phones	2620-530-000-00	\$ 51.23
Duquesne Light	Electric/We, Logan, HS	2620-622-000-00	\$ 4,099.65
N.V.T.S.A.	Sewage/GV, Logan, HS	2620-424-000-00	\$ 11,132.35
Peoples	Gas/Stadium, GV, HS	2620-621-000-00	\$ 3,206.01
UGI	Gas/We, Logan, HS	2620-621-000-00	\$ 2,970.58
Verizon	Phones	2620-530-000-00	\$ 366.33
William Viola	Medicare Reimburse/June, July & Aug	1110-211-000-30	\$ 440.70
VXB	Bearings	2380-610-010-22	\$ 35.08
Gary Brown	Official/Track	3250-490-000-30	\$ 70.00
Jim Ferguson	Official/Baseball	3250-490-000-30	\$ 70.00
John Tichon	Official/Baseball	3250-490-000-30	\$ 70.00
AT&T	Phones	2620-530-000-00	\$ 212.84
Jeremy Daugherty	Field Events - Spring Athletics	3250-340-000-30	\$ 200.00
Mike Dicesare	Timers/Judges - Spring Athletics	3250-340-000-30	\$ 120.00
Direct Energy	Gas/GV	2620-621-000-10	\$ 250.78
Duquesne Light	Electric/GV	2620-622-000-10	\$ 519.28
Ed Farrell	Field Events - Spring Athletics	3250-340-000-30	\$ 400.00
First National Bank	Supplies, Repairs, Parts	1350-610-000-00	\$ 7,577.27
Gateway School District	Jan & Feb Transportation & Mileage	2720-519-000-00	\$ 1,969.74
Hosack, Specht, Muetzel	District Audit for year ending June 30, 2015	2310-330-000-00	\$ 4,299.50
Shane Humberston	Timers/Judges - Spring Athletics	3250-340-000-30	\$ 80.00
Cnythia McCoy	Gift Cards for Pawsitive Behavior	2380-530-010-30	\$ 50.00
Peoples	Gas/Stadium, We, Logan	2620-621-000-00	\$ 2,027.65

Bills for Approval and Ratification  
June 2016

Richard Rouse, Jr.	Announcer - Spring Athletics	3250-340-000-30	\$	80.00
William Rouse	Announcer - Spring Athletics	3250-340-000-30	\$	40.00
Robert Trautwine	Announcer - Spring Athletics	3250-340-000-30	\$	400.00
Verizon Wireless	Cell Phones	2620-530-000-00	\$	52.79
Wex Bank	Gas for District Vehicles	2650-620-000-00	\$	278.28
AFLAC	Employee Deduction	0462-006-000-00	\$	1,047.05
Alcose Credit Union	Employee Deduction	0462-008-000-00	\$	12,418.62
Hab-DLT/Berkheimer	Wage Attachment	0101-101-000-00	\$	175.02
Cal-Ed Credit Union	Employee Deduction	0462-016-000-00	\$	190.00
Consortium for Public Ed	Employee Deduction	0462-019-000-00	\$	65.00
Pennsylvania SCDU	Child Support	0462-014-000-00	\$	471.78
PHEAA	Wage Attachment	0462-015-000-00	\$	226.46
TAP	Employee Deduction	0462-019-000-00	\$	200.00
TSA	Employee Deduction	0462-003-000-00	\$	9,065.00
Washington National Ins	Employee Deduction	0462-004-000-00	\$	1,797.34
ACSHIC	Healthcare for June	0421-000-000-00	\$	270,511.55
PSERS	Employee Share of Retirement/May	0462-230-000-00	\$	67,667.24
PSERS	Buyback/May	0463-011-000-00	\$	30.28
Brian See	WPIAL Track Finals (lunch)	3250-810-000-30	\$	140.00
American United Life	Income Insurance	1110-214-000-00	\$	242.76
Dex Media	Advertising Services	2620-530-000-00	\$	480.00
Duquesne Light	Electric/Unmetered	2620-622-000-00	\$	293.76
William Fries	Reimburse for Cell Phone	2620-530-000-00	\$	50.00
Madison National Life	Income Insurance	0493-214-000-00	\$	1,437.78
School Claims Service	Life Insurance for June	0421-100-000-00	\$	2,779.72
Verizon	Phones	2620-530-000-00	\$	938.83
Verizon Wireless	Cell Phones	2620-530-000-00	\$	96.28
W.P.J.W.A.	Sewage/We	2620-424-000-00	\$	1,337.43
AT&T	Business Services	2620-530-000-00	\$	1,700.86
Dex Media	Advertising Services	2620-530-000-00	\$	165.06
Pacific Telemanagement	Pay Phones	2620-530-000-00	\$	356.24
Party Rental Guyz	Bounce House for Field Day/Logan	3210-619-000-22	\$	525.00
Verizon	Long Distance	2620-530-000-00	\$	56.00
East Allegheny Education	Union Dues	0462-009-000-00	\$	8,948.54
East Allegheny Personnel	Union Dues	0462-010-000-00	\$	1,436.56
Pennsylvania SCDU	Child Support	0462-014-000-00	\$	471.78
	<b>Bills for Ratification</b>		<b>\$</b>	<b>526,725.61</b>
	<b>Batch 12</b>		<b>\$</b>	<b>475,478.60</b>
	<b>Batch 98 (Charter Schools)</b>		<b>\$</b>	<b>269,980.29</b>
	<b>Total Bills for Approval &amp; Ratification</b>		<b>\$</b>	<b>1,272,184.50</b>



Cafeteria Bill List  
June 2016

	INVOICE		AMOUNT	PAYMENT	INVOICE
3566	AIS	Combi Steamer/oven gas	\$279.75	6/13/2016	0125061
3567	Allegheny Refrigeration	Repair to walk in freezer	\$980.12	6/13/2016	86352
3568	Grainger	Parts-Motor	\$236.50	6/13/2016	9102455335
3569	NUTRITION, INC.	April Totals; Reimbursement ovens May	\$71,606.95	6/13/2016	INV19049;INV19233
3570	Schindler	Elevator 2 repair broken wire	\$2,154.96	6/13/2016	7152329812;7152343324;7100314428
3571	W.B. Mason	Labels	\$51.50	6/13/2016	I34288645
	<b>Bills for approval and ratification</b>				
		<b>TOTAL</b>	<b>\$75,309.78</b>		

**FEDERAL PROGRAMS BILL LIST FOR JUNE 2016**

<b>Title I</b>		<b>Title I</b>		
<b>Purchase Order</b>	<b>Company</b>	<b>Description</b>		
TI 16-54	REIMB. E.A.S.D.	PAYROLL FOR 5/20	14,318.35	
		SS FOR 5/20	877.73	
		MC FOR 5/20	205.28	
		RET. FOR 5/20	3,699.87	
TI 16-55	REIMB. E.A.S.D.	PAYROLL FOR 6/3	14,318.35	
		SS FOR 6/3	877.73	
		MC FOR 6/3	205.28	
		RET FOR 6/3	3,699.87	
TI 16-56	REIMB. E.A.S.D.	PAYROLL FOR 6/17	14,318.35	
		SS FOR 6/17	877.73	
		MC FOR 6/17	205.28	
		RET FOR 6/17	3,699.87	
TI 16-57	REIMB. E.A.S.D.	HOSP FOR JUNE	5,162.34	
		DENTAL FOR JUNE	340.95	
		VISION FOR JUNE	48.14	
		LIFE FOR JUNE	137.75	
TI 16-58	QUILL CORP	BALL POINT PENS, HIGHLIGHTERS, BLACK TONER, CYAN TONER, MAGENTA TONER, C BATTERIES	265.73	
TI 16-59	AIU 3	2ND PMT FOR TITLE 1 SERVICES TO NON-PUBLIC STUDENTS SERVICED BY AIU	9,020.50	
TI 16-60	REIMB. E.A.S.D.	FUNDS SET ASIDE FOR HOMELESS LIAISON (MR. DRASKOVICH)	26,233.00	
TI 16-61	W.B. MASON	SMALL & MED. BINDER CLIPS, BATTERIES 9V, BATTERIES AAA, LABELS, YELLOW TONER	218.92	
TI 16-62	REIMB. D. GRZYB	ITEM PICKED UP FOR SUMMER COOK-OUT ACTIVITY FOR PARENTS/STUDENTS	51.36	
TI 16-63	REIMB. J. MONTGOMERY	MEALS, TOLLS, AND TRAVEL FOR 2 DAYS TO 7 SPRINGS FEDERAL PROGRAM CONF.	98.80	
TI 16-64	REIMB. A. TURKOWSKI	MEALS FOR 2 DAYS AT 7 SPRINGS FEDERAL PROGRAM CONF.	44.52	
TI 16-65	REIMB. C. FLEBOTTE	MEALS, TOLLS, & TRAVEL FOR 2 DAYS TO 7 SPRINGS FEDERAL PROG. CONF./ ITEMS FOR PARENT/STUDENT ACTIVITY - SUMMER COOK-OUT	123.29	
			<b>TOTAL TITLE I PROJECT YR. 15 - 16</b>	<b>\$ 99,048.99</b>
<b>Title II Pt. A</b>		<b>Title II Pt. A</b>		
<b>Purchase Order</b>	<b>Company</b>	<b>Description</b>		
TII PT A	16-01	REIMB. E.A.S.D. FIRST PAYMENT FOR CLASS SIZE REDUCTION TEACHER SALARIES	97,648.00	
			<b>TOTAL TITLE II PT. A 15 - 16</b>	<b>\$ 97,648.00</b>

RESOLUTION NO. 0613-2016

A RESOLUTION OF THE BOARD OF SCHOOL DIRECTORS OF THE EAST ALLEGHENY SCHOOL DISTRICT, NORTH VERSAILLES, ALLEGHENY COUNTY, PENNSYLVANIA, AUTHORIZING A TAX EXEMPTION PROGRAM PURSUANT TO THE LOCAL ECONOMIC REVITALIZATION TAX ASSISTANCE ACT, 72 P.S. § 4722 ET. SEQ.,

WHEREAS, pursuant to the Local Economic Revitalization Tax Assistance Act, 72 P.S. §4722 et, seq., (LERTA), the East Allegheny School District is authorized to enact a Resolution exempting from real property taxation to the assessed valuation of improvements to deteriorated properties and the assessed valuation of new construction or renovation within the designated deteriorated areas.

WHEREAS, the School Board for the East Allegheny School District has determined that it is in the best interest of the Citizens of the School District to promote economic development in North Versailles Township through the passage of a LERTA program for the deteriorated areas as set forth herein.

WHEREAS, the School Board believe that this tax exemption program will stimulate investment and development in East Allegheny School District.

WHEREAS, the North Versailles Township Board of Commissioners has passed a similar Resolution under which a public hearing was held for purposes of determining boundaries of deteriorated areas within that Township.

NOW, THEREFORE, be it Resolved and Enacted by the School Board of the East Allegheny School District that:

SECTION 1: INCORPORATION

The statements set forth above are incorporated by reference into this Resolution as if they had been recited here in their entirety.

SECTION 2: DEFINITIONS

Assessed Valuation – The value of a parcel of real property as established by the Office of Property Assessment or the Court of Common Pleas of Allegheny County for the purpose of the assessment and levy of real property upon which a building is located.

Deteriorated Property- Any industrial, commercial or other business property owned by a Property Owner and located in the Deteriorated Areas as herein provided, or any such property which has been the subject of any order by a government agency requiring the unit

to be vacated, condemned or demolished by reason of noncompliance with laws, ordinances or regulations.

**Exemption** – The non-liability for the payment of additional real property taxes to the Township resulting from increased Assessed Valuation attributable to the actual cost of Improvement(s).

**Improvements(s)** - Repair, Construction or Reconstruction, including alterations and additions, having the effect of rehabilitating a Deteriorated Property so that it becomes habitable or attains higher standards of safety, health, economic use or amenity, or is brought into compliance with laws, ordinances or regulations governing such standards. Ordinary upkeep and maintenance shall not be deemed an Improvement.

**Local Taxing Authority** – Allegheny County, the Township of North Versailles or the East Allegheny School District.

**Property Owner** – Any natural person, partnership, unincorporated association, limited liability company or corporation, nonprofit or otherwise. Whenever used in any provision of this Resolution, the word Property Owner as applied to partnerships shall mean and include all members thereof or as applied to corporations shall mean and include all officials or officers thereof. The term "property owner" used in this Resolution is synonymous with "taxpayer".

**Reconstruction** – The rebuilding or renovation of a building or buildings previously erected for the purpose of changing the economic use or amenity of such structure or to obtain higher standards of safety or health.

**School District** – The East Allegheny School District

**Tax Delinquency** – All School taxes, charges, fees, rents or claims due and unpaid by the owner of the Deteriorated Property or with respect to the Deteriorated Property as of the time of the application for an Exemption or at any time thereafter during the term of the Exemption. The term includes all penalties, additions, interest, attorney fees and costs due on such delinquent taxes, charges, rents or claims.

**Township**- The Township of North Versailles

### **SECTION 3: DETERIORATED AREAS**

All properties designated by the North Versailles Zoning Ordinance as General Retail, Office & Manufacturing or Mixed Use qualify as deteriorated property under the provisions of the LERTA.

### **SECTION 4: EXEMPTION**

Any Property Owner, who does not have a Tax Delinquency on any property located within North Versailles Township with East Allegheny School District, undertaking a Project within

the Deteriorated Area, which is qualified as a Construction, Reconstruction or Improvement(s) project may apply for and receive from the School District an Exemption from school real property taxes due to the increased or additional Assessed Valuation attributable to Construction, Reconstruction or Improvement(s), in the amounts and in accordance with the provisions and limitations set forth in this Resolution. The Exemption from school real estate taxes shall be specifically limited to the additional Assessed Valuation attributable to the actual costs of the Construction, Reconstruction or Improvement(s) to the Property within the Deteriorated Area. Any property with a Tax Delinquency is not eligible for the relief set forth in this Resolution.

## **SECTION 5: EXEMPTION SCHEDULE**

The Exemption from school real estate taxes granted to Construction, Reconstruction or Improvements to property within the Deteriorated Area shall be as follows:

- a. Years one (1) and two (2), the Exemption shall be one hundred percent (100%) of the Assessed Valuation attributable to the Construction, Reconstruction or Improvements;
- b. Years three (3) and four (4), the Exemption shall be eighty percent (80%) of the Assessed Valuation attributable to the Construction, Reconstruction or Improvements;
- c. Years five (5) and six (6), the Exemption shall be sixty percent (60%) of the Assessed Valuation attributable to the Construction, Reconstruction or Improvements;
- d. Years seven (7) and eight (8), the Exemption shall be forty percent (40%) of the Assessed Valuation attributable to the Construction, Reconstruction or Improvements;
- e. Years nine (9) and ten (10), the Exemption shall be twenty percent (20%) of the Assessed Valuation attributable to the Construction, Reconstruction or Improvements;
- f. Year eleven (11) and all succeeding years, the Exemption shall end and the property, land and building shall be fully taxable.

If the use of the property at the time the exemption is granted is modified, terminated or changed during the ten (10) year exemption period in any way which would have affected the exemption if the property had been so used when the exemption was granted, then, at the option of the School Board, the exemption shall terminate as of the date the use was modified or terminated if the School Board determines that the continuation of the exemption would be inconsistent with the purpose of this Resolution.

## **SECTION 6: PROCEDURE FOR OBTAINING EXEMPTION**

- A. Any applicant must own or have an equitable interest in real estate located within the boundaries of deteriorated properties.
- B. Any property owner qualifying under Section A immediately above must obtain and fill out an application form. This application form shall be available at the East Allegheny School District. The application shall be submitted at the time the

applicant secures the building permit, and a copy shall be forwarded to the Allegheny County Office of Property Assessment.

- C. After the application is filled out, it shall be delivered to the East Allegheny School District administrative offices.
- D. The Exemption Schedule for the property at issue shall not deviate from the Schedule adopted at the time of the motion passed to approve the application.
- E. After the motion is passed or the Resolution is adopted, the application shall be transferred to the Allegheny County Assessment office.
- F. Upon completion of the construction, reconstruction or improvements, the property owner shall notify the School District and Allegheny County Office of Property Assessment so that the Office of Property Assessment can establish a separate assessment for the qualifying improvements. This assessment shall be the basis upon which the amount of assessment eligible for exemption shall be based.
- G. In cases of new construction, the County shall assess separately the unit and the land upon which the new construction sits. No exemption shall be applied to the land.
- H. Allegheny County Assessment Office shall notify the property owner and taxing authorities of the new assessment. Appeals from the new assessed value may be taken by any party with standing as provided by law.

#### **SECTION 7: Revocation of LERTA Exemption**

The exemption from real estate taxes provided for herein shall be forfeited by the applicant and/or any subsequent owner of the real estate for the failure to pay any non-exempt real estate taxes by the last day of the time period to pay such taxes in the penalty. Upon receipt of the notice of non-payment of non-exempt real estate taxes, the East Allegheny School District shall discontinue the LERTA exemption, and shall notify the Allegheny County Tax Assessment Office of such discontinuance.

#### **SECTION 8: Non-Permissible Exemptions**

No exemption will be given to residential homes, apartments or other living establishments, except hotels and motels which rent rooms to travelers on a short-term basis, senior living facilities, and personal care homes.

#### **SECTION 9: TRANSFERABILITY**

The Exemption from taxes authorized by this Resolution shall be upon the property exempted and shall not terminate upon sale or exchange of the property.

#### **SECTION 10: CONFLICT**

Any Resolution or part thereof in conflict herewith, is hereby repealed to the extent of said conflict.

**SECTION 11: AUTHORIZATION**

The School Board for the East Allegheny School District is hereby authorized and directed to execute any and all documents necessary to effectuate the purposes of this Resolution.

Resolved and Enacted by the School Board of the East Allegheny School District this Day of 13 day of June, 2016.

**ATTEST**

**EAST ALLEGHENY SCHOOL DISTRICT**

\_\_\_\_\_  
Toni Valicenti, Secretary  
East Allegheny School Board

By: \_\_\_\_\_  
Gerri McCullough, President  
East Allegheny School Board

**EAST ALLEGHENY SCHOOL DISTRICT**

**LERTA APPLICATION**

**EXPLANATION FOR EXEMPTION**

**Application for Exemption from Real Estate Taxes on Improvements to Commercial Properties**

1. Property Location: \_\_\_\_\_ 2. Parcel ID#: \_\_\_\_\_

3. Property Owner (if joint ownership, provide all owners): \_\_\_\_\_

4. Property Owner(s) Mailing Address: \_\_\_\_\_ 5. Phone Number: \_\_\_\_\_

6. Property Assessment Prior to Work Starting: \_\_\_\_\_ \$  
{Please attach a copy of tax assessment card or current bill}

7. Start Date of Improvements: \_\_\_\_\_ 8. Estimated Cost of Improvements: \$ \_\_\_\_\_

9. Description of Improvements: \_\_\_\_\_

10. Property Assessment AFTER Completion of Work: \_\_\_\_\_ \$  
{Please attach a copy of your NEW tax assessment card}

11. I/We apply for exemption from any additional assessment (assessed value) for Real Estate Taxes that may result from the above-described improvements. I/We understand that such exemption will be valid only upon completion of all listed improvements and completion of all required applications and approvals for a period not to exceed ten (10) years. I/We understand that any appeal on the assessed value for the parcel at issue filed by the LERTA participant during the term in LERTA shall result in immediate removal from the LERTA program.

I/We are the property owner(s) certify that:

I/We apply in good faith at the first opportunity that we are aware of the program.  
All listed improvements must be completed and a reassessment must take place before exemptions will be granted.  
All necessary required permits and certificates (i.e. CO) have been obtained from the local municipality.  
Copies of previous and new tax assessment card/bills have been properly filed.  
All taxes and charges against the property are current.  
Interim bills are NOT a part of this program.  
First cycle of billing for LERTA will commence with the next full tax year.  
(Municipal/County- February; School -July)  
I/We understand that failure to pay real estate taxes within the calendar year in which they are due will result in the property being dismissed from the LERTA program.

\_\_\_\_\_  
Owner

\_\_\_\_\_  
Joint Owner

\_\_\_\_\_  
Joint Owner

\_\_\_\_\_  
Date



## LERTA APPLICATION

### EXPLANATION FOR EXEMPTION

**APPLICANT PLEASE DO NOT COMPLETE ANY INFORMATION BELOW  
FOR ASSESSMENT DEPARTMENT ONLY**

---

12. Application Sent/Given to Applicant By:

13. Date:

---

14. Building Permit Information:

15. Date of Issue:

---

16. Final Certificate of Use & Occupancy (CO) Issued By:

17. Date:

---

Approved by:

18. Date:

---

19. Tax Assessment Cards & Application Received by:

20. Date:

---

21. Application & Assessment Card Sent to Treasurer's Office By:

22. Date:

---

23. Application Number:

---

**OFFICIAL  
EAST ALLEGHENY SCHOOL DISTRICT  
ALLEGHENY COUNTY, PENNSYLVANIA  
RESOLUTION NO. 06062016-01**

A RESOLUTION OF THE EAST ALLEGHENY SCHOOL DISTRICT, ALLEGHENY COUNTY, PENNSYLVANIA, ADOPTING A PLAN FOR PROVIDING AN OPTION FOR INSTALLMENT PAYMENTS OF REAL ESTATE TAXES BY TAXPAYERS PURSUANT TO ACT 25 OF 2011.

WHEREAS, the Board of School Directors of the East Allegheny School District is required to adopt a Plan for providing an option for installment payments of real estate taxes by taxpayers pursuant to Act 25 of 2011.

NOW, THEREFORE, BE IT RESOLVED AND ADOPTED By the Board of School Directors of the East Allegheny School District, Allegheny County, Pennsylvania, and IT IS HEREBY RESOLVED and ADOPTED by authority of the same, that:

The Board of School Directors of the East Allegheny School District hereby adopts a plan for providing an option for installment payments of real estate taxes by taxpayers pursuant to Act 25 of 2011, as follows:

1. Installment Payment Dates. A taxpayer electing the installment payment option may pay the real estate tax in three (3) equal installment payments of one-third (1/3) of the full tax amount. The installments are due on or before August 31, October 31, and December 31 of the year in which the tax is levied. Any installment not paid in full by these dates is delinquent.

2. Taxpayer election of installment payment option. Payment of the first installment in full by August 31 will constitute a taxpayer election to pay real estate taxes in installments. Installment payment is permitted if the taxpayer elects by paying the first installment payment in full by August 31. If the taxpayer fails to pay the first installment payment by August 31, the taxpayer may nevertheless elect to pay the tax in installments by paying on or before October 31 the delinquent first installment payment, together with a penalty in the amount of 10% of the amount of the installment payment, and paying the second installment payment in full. If the taxpayer fails to meet these requirements, the full amount of the real estate tax is due on or before October 31, and the real estate tax is delinquent if not paid in full on or before October 31.

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3. No discount. No discount applies to installment payments.

4. Penalty on delinquent installments. If a taxpayer makes the first installment payment by August 31 and fails to pay in full any subsequent installment by the installment due date, the installment not paid by the due date is delinquent, and a penalty will be added to the tax in the amount of ten (10%) percent of the amount of the installment not paid by the installment due date, without regard to any partial payment of the installment.

5. Ineligibility. A taxpayer who is delinquent by more than ten (10) days on all installment payments is ineligible for the installment payment option in the following school year.

6. Severability. If any provision of this Resolution shall be determined to be unlawful, invalid, or unenforceable, then that provision shall be considered severable from the remaining provisions of this Resolution which shall be in full force and effect.

7. Effective Date. This plan will become effective July 1, 2012, and will continue in effect thereafter for real estate taxes levied for the school year beginning July 1, 2012, and for real estate taxes levied for future years, until amended or repealed.

RESOLVED AND ADOPTED by the Board of School Directors of the East Allegheny School District, Allegheny County, Pennsylvania, meeting in regular and public session, this 6<sup>th</sup> day of June, 2016.

ATTEST:

EAST ALLEGHENY SCHOOL DISTRICT

\_\_\_\_\_  
Toni Valicenti  
Secretary

By: \_\_\_\_\_  
Gerri C. McCullough, President  
Board of School Directors

EAST ALLEGHENY SCHOOL DISTRICT

**2016 Homestead and Farmstead Exclusion Resolution**

**RESOLUTION NO. 06062016-02**

**RESOLVED**, by the Board of School Directors of East Allegheny School District, that homestead and farmstead exclusion real estate tax assessment reductions are authorized for the school year beginning July 1, 2007, under the provisions of the Homestead Property Exclusion Program Act (part of Act 50 of 1998) and the Taxpayer Relief Act (Act 1 of 2006), as follows:

1. **Aggregate amount available for homestead and farmstead real estate tax reduction.** The following amounts are available for homestead and farmstead real estate tax reduction for the school year beginning July 1, 2007:

a. **Gambling tax funds.** The Pennsylvania Department of Education (PDE) has notified the School District that PDE will pay to the School District during the school year pursuant to Act 1, 53 P.S. § 6926.505(b), as a property tax reduction allocation funded by gambling tax funds, the amount of \$960,372.67.

b. **Tax shifting funds.** Based on the voter referendum directing School District levy of an increased earned income tax, and on calculations provided by the School District Business Office from the best available information and carefully evaluated by the School Board estimating Act 1 earned income tax receipts for real estate tax reduction of \$N/A, minus \$N/A representing 2% of such receipts retained to offset School District expenses, funds will be available from tax shifting during the school year for real estate tax reduction pursuant to Act 1, 53 P.S. § 6926.334(a)(3) or (4), in the amount of \$N/A. *The East Allegheny School District Board of School Directors chose not to go this route.*

c. **Other sources.** Funds will be available during the school year for real estate reduction from other sources, namely \_\_\_\_\_, in the amount of \$\_\_\_\_\_. *Not Applicable.*

d. **Aggregate amount available.** Adding these amounts, the aggregate amount available during the school year for real estate tax reduction is \$960,372.67.

2. **Homestead/farmstead numbers.** Pursuant to Act 50, 54 Pa. C.S. § 8584(i), and Act 1, 53 P.S. § 6926.341(g)(3), the County has provided the School District with a certified report listing approved homesteads and approved farmsteads as follows:

a. **Homestead property number.** The number of approved homesteads within the School District is 3,794.

b. **Farmstead property number.** The number of approved farmsteads within the School District is 0.

c. **Homestead/farmstead combined number.** Adding these numbers, the aggregate number of approved homesteads and approved farmsteads is 3,794.

**Real estate tax reduction calculation.** The school board has decided that the homestead exclusion amount and the farmstead exclusion amount shall be equal. Dividing the paragraph 1(e) aggregate amount available during the school year for real estate tax reduction of \$960,372.67 by the paragraph 2(c) aggregate number of approved homesteads and approved farmsteads of 3,794, the maximum real estate tax reduction amount applicable to each approved homestead and to each approved farmstead is \$253.00.

**Homestead exclusion calculation.** Dividing the paragraph 3 maximum real estate tax reduction amount of \$253.00 by the School District real estate tax rate of .0269722 mills (\$9,380.03), the maximum real estate assessed value reduction to be reflected on tax notices as a homestead exclusion for each approved homestead is \$253.00, and the maximum real estate assessed value reduction to be reflected on tax notices as a farmstead exclusion for each approved farmstead is \$253.00.

**Homestead/farmstead exclusion authorization – July 1 tax bills.** The tax notice issued to the owner of each approved homestead within the School District shall reflect a homestead exclusion real estate assessed value reduction equal to the lesser of: (a) the County-established assessed value of the homestead, or (b) the paragraph 4 maximum real estate assessed value reduction of \$9,380.03. The tax notice issued to the owner of each approved farmstead within the School District shall reflect an additional farmstead exclusion real estate assessed value reduction equal to the lesser of: (a) the County-established assessed value of the farmstead, or (b) the paragraph 4 maximum real estate assessed value reduction of \$9,380.03. For purposes of this Resolution, “approved homestead” and “approved farmstead” shall mean homesteads and farmsteads listed in the report referred to in paragraph 2 above and received by the School District from the County Assessment Office on or before May 1 pursuant to Act 1, 53 P.S. § 6926.341(g)(3), based on homestead/farmstead applications filed with the County Assessment Office on or before March 1. This paragraph 5 will apply to tax notices issued based on the initial tax duplicate used in issuing initial real estate tax notices for the school year, which will be issued on or promptly after July 1, and will not apply to interim real estate tax bills.

**DULY RESOLVED AND ADOPTED** by the Board of School Directors of the East Allegheny School District, Allegheny County, Pennsylvania in lawful session assembled this 6<sup>th</sup> day of June, 2016.

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Toni Valicenti, Secretary  
Board of School Directors

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Gerri McCullough, President  
Board of School Directors

## REIMBURSEMENT AGREEMENT

This Reimbursement Agreement (this "Agreement") is made as of the 6th day of June, 2016, by and between Castle in Wilmerding, LLC, a Pennsylvania limited liability company (the "Company") and East Allegheny School District, a public school district organized under the laws of the Commonwealth of Pennsylvania (the "School District").

### WITNESSETH:

WHEREAS, the real property located at 325 Commerce Street, Wilmerding, PA 15148 and known as Lot and Block No. 546-B-235 (the "Property") was exposed to a free and clear tax sale by Allegheny County in October, 2015 for an upset price (\$540,014.38); there were no bidders at that tax sale; and

WHEREAS, the principal of the Company approached the taxing bodies, including the School District, and requested that the taxing bodies agree to set \$100,000.00 as the minimum bid for a rescheduled free and clear tax sale of the Property based, *inter alia*, upon the current deteriorated condition of the Property; and

WHEREAS, the School District is currently owed in excess of \$375,000.00 in school district real estate taxes on Property (the "Delinquent Taxes"); and

WHEREAS, at the school board meeting in January, 2016 when the principal of the Company presented the Company's plans for development of the Property and made the minimum bid request, the School District was concerned that the Company might acquire the Property free and clear for \$100,000.00 and, instead of developing the Property, sell the Property in a for a quick gain (a "Flip") and asked the principal of the Company to agree to reimburse the School District for Delinquent taxes it was potentially set to lose if the Property was acquired by the Company for the minimum bid of \$100,000.00 and then flipped; to which the Company agreed; and

WHEREAS, the Property was exposed to a free and clear tax sale by Allegheny County in May, 2016 for a minimum bid of \$100,000.00; there were no bidders at that tax sale;

WHEREAS, the Property was exposed to a rescheduled free and clear tax sale by Allegheny County for a minimum bid of \$100,000.00 on June 6, 2016 (the "Purchase Date") where the Company was the successful bidder and acquired the Property for \$\_\_\_\_\_ (the "Purchase Price"); and

WHEREAS, School District and the Company desire to memorialize their oral agreement in regards to the potential reimbursement.

NOW THEREFORE, in consideration of the foregoing premises, and the mutual agreement contained herein, and with the intent to be legally bound thereby, the parties covenant and agree as follows:

1. The Company agrees that if the Company sells Property at arm's length to a third party within four (4) years of Purchase Date for an amount in excess of the Purchase Price, the Company shall reimburse the School District an amount equal to the lesser of (i) \$250,000.00 minus the portion of the Purchase Price that was paid to the School District for a proportion of the Delinquent Taxes, or (ii) the amount of the sales price over the Purchase Price (the "Reimbursement Amount"); provided, however, that the Reimbursement Amount shall not be due in the event that:
  - (a) the Company has taken affirmative steps to develop the Property which shall include without limitation (1) obtaining any financing for redevelopment/ development purposes or (2) invests at least \$50,000.00 in repairs/improvements to the Property, or
  - (b) Company sells, conveys, assigns, and/or transfers the Property to Related Party; where a "Related Party" shall be any parent and/or affiliate of the Company or any entity owned and/or controlled, in whole or in part, by the Company or John E. Graf, and is intended to be a successor entity for purposes of development of Property; or
  - (c) School District agrees, in writing, that the spirit of the agreement has been met and releases Company from this Agreement.
2. After the earlier of (i) June 6, 2020 or (ii) upon the occurrence of any of the items set forth in Section 1(a) above, this Agreement shall be null and void and terminate by its own accord and the Company shall no longer be subject to any potential reimbursement to School District for the Reimbursement Amount. Anything to the contrary notwithstanding, the School District agrees to execute any reasonable documentation requested by the Company to document the automatic termination of the agreement by the conditions precedent herein.
3. This Agreement will have no force or effect if for any reason legal transfer of the Property to the Company is not consummated.
4. This Agreement shall be governed by the substantive laws of the Commonwealth of Pennsylvania.
5. The invalidity or unenforceability of any provision of this Agreement shall not affect the validity or enforceability of any other provision of this Agreement.

[Signature Page to Follow]

WITNESS the due execution hereof as of the day and date first above written by the parties hereto.

WITNESS:

Castle in Wilmerding, LLC

By: \_\_\_\_\_  
Print Name: \_\_\_\_\_

By: \_\_\_\_\_  
Print Name: John E. Graf  
Title: Managing Member

ATTEST/WITNESS:

East Allegheny School District

By: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_

By: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_