

PCA Citizens Budget Oversight Committee
Meeting Minutes
February 19th, 2026
2:00 p.m.
Meeting was conducted through a Zoom Video Call

Present: Bill Bentz, Denise Stouffer, Brandon Paris, Jeanine Martin, Rachael Straightiff, Joe Rogerson, Richard Riggs, Kale English

Revenue:

- PCA has received 97% of its revenue for this fiscal year.
- PCA anticipates to receive all projected additional revenue with the exception of State Substitute Reimbursement Family Leave (05389). This appropriation is for state-funded substitutes for teachers on Paid Parental Leave. PCA does not anticipate any additional expenses in this line, which will reduce the revenue as well.
- PCA carried last year's mid-year unit count budget due to its first year of implementation. PCA has completed the mid-year unit count and anticipates receiving additional funding due to students identified with special education needs throughout the year.
- PCA has reviewed the participation and revenue related to the cafe. PCA's participation in breakfast has increased from an average of 100 students per day to 170 students per day. Additionally, PCA is receiving higher than anticipated revenue per student due to the state providing free breakfast for students and continuation of federal reimbursement programs. It is important to note that increased participation has also caused increased expenditure.
- PCA has a preliminary contingency that increased to \$350,135.03 which is \$89,841.70 above the required contingency of \$260,293.33.
- PCA has reviewed the following revenue accounts which should reflect a zero balance for next month's report: Unfunded Payroll, School Safety, Enhanced MCI, Rural and Low-Income, and IDEA Preschool (FY25).
- PCA was awarded the Cell Phone Pilot Grant which is reflected in the Equipment appropriation. PCA anticipates that this money will be expended for April's report.

Expenditures:

- PCA is 58.3% into the fiscal year, and overall expenditures are at 55%, which is approximately 3.3% under the actual percentage for this month.
 - PCA's overall expenditures were at 50% last month, which was approximately 2% under the actual percentage for this month.
- In the Transportation Department, expenditures are currently at 66%, which is 7.7% over the actual percentage for this month in the Charter Transportation (05177) budget. This is largely due to the department being charged 100% of annual costs for items such as administration, clerical, custodial, and computer services along with the purchase of two school buses.
 - PCA provided an analysis of transportation fuel costs and telecommunication costs. The increase in fuel expenditure is due to an increase in diesel fuel cost from the prior

- fiscal year. Telecommunication is at a higher percentage than other categories due to the purchase of additional radios.
- There is \$85,328.27 in unallocated funds for transportation. This is anticipated to be expended fully with the revised salary scale which is being voted on by the Board of Directors next week and summer payrolls.
 - In the Cafeteria Department, expenditure is currently at 57%, which is 1.3% under the actual percentage for this month.
 - PCA provided an analysis of cafe costs to ensure that costs are aligned with participation and revenue increases.
 - Food is running higher than anticipated due to the increased participation in the breakfast program.
 - Custodial supplies is running higher than anticipated due to the increased usage of wipes and higher cost of the product. PCA is currently working with a different vendor to get wipes for a reduced cost.
 - Computer supplies are higher than normal due to the implementation of the Infinite Campus POS system.
 - Cafe equipment and maintenance are higher than normal due to replacing failing equipment (warmer and dual oven) and repairing existing equipment.
 - PCA was recently alerted to an internal processing error that resulted in a decimal point being missed, resulting in the bill being processed for \$1,329,750 instead of \$13,297.50. This error was identified prior to the funds leaving the account. PCA has since received the funds back in the school's local funds account where it was originally expended, which will be noted in next month's CBOC. An analysis of this error determined the root causes were the utilization of the BAM exception, lack of purchase order, and lack of internal communication. This has since been addressed to ensure it does not occur in the future.

PNC Bank:

- The PNC Bank Statements were reviewed for this month.

P-Card:

- PCA PCard Reconciliation was reviewed for this month.

Next Meeting: March 26th, 2026 at 2:00 p.m.