

Check Number	Check Date	Vendor Name	Budget Unit	Account Code	Transaction Description	Transaction Amount
44310	04/21/2016	CARBON LEHIGH IU #21	1022700202051324	324	CONF FEE KONYAK	20.00
44311	04/21/2016	CLIFFORD HILL SANITATION SVC.	1032500002000000	440	RESTROOM SVC MAR-MAY	178.00
44312	04/21/2016	CURTIS BAY ENERGY, INC	1026200000000000	410	MED/WASTE DISPOSAL	57.46
44313	04/21/2016	HALYE'S AUTOMOTIVE	1026500000000000	430	MAINT MG7058H	73.00
44314	04/21/2016	HOGAN LEARNING ACADEMY, LLC	1012900003000000	567	SPEC ED TUITION SEC	23,625.00
44315	04/21/2016	SERVICE ELECTRIC TELEPHONE SVC	1023900000000000	530	ES PHONES 4/15-5/14	228.00
	HS PHONES 4/15-5/14				118.05	
	MS PHONES 4/15-5/14				528.97	
44316	04/21/2016	PSLA	1022700201021324	324	CONF FEE HEARN	115.00
44317	04/21/2016	READING EAGLE-TIMES	1023600000000000	640	SUBSCRIPTION SUPER	194.48
44318	04/21/2016	SAM'S CLUB/GECRB	1023800003081000	610	HS PRIN SUPPLY/FRIG	139.98
44319	04/21/2016	VALLEY HARDWARE & SUPPLY LLC	1026200002051000	610	MAINT SUPPLY/KEY	1.99
44320	04/21/2016	WILSON SCHOOL DISTRICT	1022700201021324	324	CONF FEE KRUMANOCKER	150.00
44321	04/21/2016	WILSON SCHOOL DISTRICT	1022700202051324	324	CONF FEE KONYAK	150.00
44322	04/25/2016	DIRECT ENERGY BUSINESS	1026200001021000	621	NAT GAS ES 3/18-4/18	81.80
	622			ES ELECT 3/18-4/13	1,898.63	
	04/25/2016		1026200002051000	621	NAT GAS MS 3/18-4/18	281.18
	04/25/2016			622	MS ELECT 3/18-4/13	8,479.42
	04/25/2016		1026200003081000	621	NAT GAS HS 3/18-4/18	221.85
	04/25/2016			622	HS ELECT 3/17-4/14	9,213.20
44323	04/25/2016	MET-ED	1026200001021000	622	ES ELECT 3/18-4/13	792.09
	04/25/2016		1026200002051000	622	MS ELECT 3/16-4/14	18.15
	04/25/2016				MS ELECT 3/17-4/13	18.38
	04/25/2016				MS ELECT 3/18-4/18	2,532.36
	04/25/2016		1026200003081000	622	HS ELECT 3/17-4/14	3,400.75
44324	04/25/2016	PETTY CASH-N BENTLEY	1012110003000000	610	LS GROCERIES HS	30.97
44325	04/26/2016	PEL	1023600000000000	810	PEL MTG POTTEIGER	20.00
44326	04/26/2016	PEL	1025110000000000	810	PEL MTG KRAUSS	20.00
44327	04/29/2016	CERIDIAN BENEFITS SERVICES	1025140000000000	810	BENEFIT SVC FEB	114.80
44328	04/29/2016	DISCOVER	1012430201000000	640	SPED SUBSCRIPTION	24.95
44329	04/29/2016	KRE SEC./INVESTIGATIONS INC.	1032500003000556	350	SECURITY HSBV 4/12/16	162.50
44330	04/29/2016	SCHOOL OPERATION SERVICES GROUP INC	10000	R6910	RENTAL RM108	(200.00)
	04/29/2016		1012110003000000	330	SEC LS SUPPORT	9,054.18
	04/29/2016		1012300001000000	330	ES AUTISTIC/EMOT SUP	10,814.72
	04/29/2016		1012300003000000	330	SEC AUTISTIC/EMOT SUP	7,796.66
	04/29/2016		1012410001000000	330	ES LEARNING SUPPORT	15,341.81
	04/29/2016		1012410003000000	330	SEC LEARNING SUPPORT	16,599.33
44331	04/29/2016	VERIZON	1022400200000120	530	BHVA CELL CHG APR	83.06
	04/29/2016		1023600000000000	530	SUPER CELL CHG APR	83.06
	04/29/2016		1026110000000000	530	MAINT CELL CHG APR	83.06
	04/29/2016		1032500000000000	530	ATHLETIC CELL CHG APR	83.06
44332	05/02/2016	LOSER'S MUSIC INC.	1011100002051000	430	INSTRUMENT REPAIR MS	75.00
44333	05/02/2016	ROBERT N. KASPROWICZ	1011100001051000	430	INSTRUMENT REPAIR IS	120.00
	05/02/2016		1011100002051000	430	INSTRUMENT REPAIR MS	65.00
44334	05/05/2016	BETTER BASEBALL-MARIETTA	1032500002000551	610	ATHLETIC SUPPLIES MSB	79.00
	05/05/2016		1032500003000551	610	ATHLETIC SUPPLIES HSB	79.00
44335	05/05/2016	CAPTAIN CLOG	1026200001021000	430	EMERGENCY CLOG/ES	600.00
44336	05/05/2016	CLIFFORD HILL SANITATION SVC.	1026200001021000	430	CLEAN GREASE TRAPS ES	120.00
44337	05/05/2016	CRYSTAL SPRINGS	1023800002051000	610	WATER MS	13.78
	05/05/2016		1023800003081000	610	WATER/COFFEE HS	147.70
44338	05/05/2016	FBLA ACTIVITY FUND	1032100003000000	580	REIMB ADVISORS FBLA	1,584.00
44339	05/05/2016	GOLDMAN & AXELMAN SPEECH	1021400001000000	330	EVALUATION ES	3,670.00
44340	05/05/2016	HEARTLINE FITNESS SYSTEMS	1032500003000000	430	MAINT AGRMT/WEIGHT RM	383.50
44341	05/05/2016	KRE SEC./INVESTIGATIONS INC.	1032500003000556	350	SECURITY HSBV 4/24/16	81.25
44342	05/05/2016	PETTY CASH-N BENTLEY	1012110003000000	610	LS GROCERIES HS	79.32
44343	05/05/2016	PETTY CASH - S. HERBINE	1012110003000000	610	LS GROCERIES HS	56.00
44344	05/05/2016	SCHOOL OPERATION SERVICES GROUP INC	1026200002051000	330	SUB CUSTODIAL MS	3,742.50
	05/05/2016		1026600000000000	330	SUB CROSSING GUARD	2,910.00
44345	05/05/2016	UGI UTILITIES, INC	1026200001021000	621	NAT GAS ES 3/17-4/18	1,614.58
	05/05/2016		1026200002051000	621	NAT GAS MS 3/17-4/18	2,608.41
	05/05/2016		1026200003081000	621	NAT GAS HS 3/17-4/18	2,369.79
44346	05/05/2016	WEIS MARKETS, INC	1011100003081000	610	FCS GROCERIES HS	419.99
44347	05/05/2016	WEX BANK	1026500000000000	626	MAINT GAS APR	342.04
	05/05/2016		1032500003000000	626	ATHLETIC GAS APR	273.60
44348	05/13/2016	BOROUGH OF TOPTON	1026200001021000	424	WATER/SEWER ES	2,430.30
	05/13/2016		1026200002051000	424	WATER/SEWER MS	3,042.05
	05/13/2016		1026200003081000	424	WATER/SEWER HS	1,179.25

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44350	05/13/2016	BRANDYWINE TRANSPORTATION, INC.	1011100001021000	513	TRANS KINDER CONCERT	72.44
	05/13/2016		1011100003081000	513	BBEC TRANS ALBRIGHT	152.34
	05/13/2016				BBEC TRANS ALVERNIA	189.56
	05/13/2016				BBEC TRANS PSU HS	168.72
	05/13/2016				BBEC TRANS RACC	174.12
	05/13/2016				TRANS 8TH GR ORIENT	125.40
	05/13/2016		1012410003000000	513	TRANS EXPO SPED	199.42
	05/13/2016		1027200000000901	513	BUS TRANS APR	74,724.27
	05/13/2016		1027200000000902	513	TRANS DIESEL APR	9,241.37
	05/13/2016		1027200000000905	513	TRANS GAS APR	2,183.19
	05/13/2016		1027200000000906	513	BUS TRANS CH SH APR	4,889.88
	05/13/2016		1027202700000000	513	BUS TRANS SPED APR	27,857.32
	05/13/2016		1027500000000915	513	NONPUBLIC TRANS APR	28,643.96
	05/13/2016		1032100003000000	513	TRANS BAND HS	58.12
	05/13/2016		1032500002000551	513	ATHLETIC TRANS MSB	1,018.56
	05/13/2016		1032500002000561	513	ATHLETIC TRANS MSSB	358.54
	05/13/2016		1032500003000551	513	ATHLETIC TRANS HSB	1,472.56
	05/13/2016		1032500003000556	513	ATHLETIC TRANS HSBV	810.78
05/13/2016	1032500003000560	513	ATHLETIC TRANS HST	1,774.44		
05/13/2016	1032500003000561	513	ATHLETIC TRANS HSSB	672.82		
44351	05/13/2016	KRE SEC./INVESTIGATIONS INC.	1032500003000556	350	SECURITY HSBV	81.25
44352	05/13/2016	PETTY CASH-N BENTLEY	1012110003000000	610	LS GROCERIES HS	13.37
44353	05/13/2016	SHRM	1028310000000000	810	HR MEMBERSHIP MOYER	190.00
44354	05/13/2016	UGI ENERGY SERVICES, INC	1026200001021000	621	NAT GAS ES 3/17-4/18	1,708.54
	05/13/2016		1026200002051000	621	NAT GAS MS 3/17-4/18	2,976.32
	05/13/2016		1026200003081000	621	NAT GAS HS 3/17-4/18	2,562.82
44355	05/13/2016	US BANK EQUIPMENT FINANCE	1011100001021000	440	COPIER RENTAL ES MAY	465.68
	05/13/2016		1011100001051000	440	COPIER RENTAL IS MAY	128.45
	05/13/2016		1011100002051000	440	COPIER RENTAL MS MAY	587.91
	05/13/2016		1011100003081000	440	COPIER RENTAL HS MAY	552.98
	05/13/2016		1022602700000000	440	COPIER RENTAL SP MAY	29.11
	05/13/2016		1023900000000000	440	COPIER RENTAL C&I/SUPER	93.13
	05/13/2016		1025110000000000	440	COPIER RENTAL BO MAY	23.28
	05/13/2016		1032500000000000	440	COPIER RENTAL ATH MAY	17.46
44356	05/17/2016	PETTY CASH-N BENTLEY	1012110003000000	635	LS TRIP READING PHILS	141.75
44357	06/06/2016	JASON ACKERMAN	1011100203081120	530	REIMB BHVA INTERNET	60.00
44358	06/06/2016	ALLIED 100, LLC	1024400001021000	610	NURSING SUPPLIES ES	400.45
	06/06/2016		1024400001051000	610	NURSING SUPPLIES IS	135.86
	06/06/2016		1024400002051000	610	NURSING SUPPLIES MS	135.86
	06/06/2016		1024400003081000	610	NURSING SUPPLIES HS	557.56
	06/06/2016		1032500000000000	610	ATHLETIC SUPPLIES	427.23
44359	06/06/2016	ANNE MOLL	1012410003000000	240	REIMB ALVERNIA	1,680.00
	06/06/2016		580	REIMB MILEAGE	88.14	
44360	06/06/2016	AUSTILL'S REHAB. SERV., INC.	1012600001000000	330	THERAPY SVC MAR ES	5,385.04
	06/06/2016		1012600003000000	330	THERAPY SVC MAR SEC	580.73
44361	06/06/2016	J. MARIE BALLANTYNE	1022500002051000	240	TUITION REIMB CLARION	1,138.00
44362	06/06/2016	BARNES & NOBLE.COM	1011101011021000	610	CLASS SUPPLIES ES	165.00
44363	06/06/2016	BERKS CAREER & TECH.	1012110003000000	564	SPED BCTC TUITION	14,250.90
	06/06/2016		1013900003081000	564	BCTC TUITION JUNE	50,066.58
44364	06/06/2016	BERKS COUNTY I. U. # 14	1012110001000000	322	SPED SVC MAR/JUN ES	211.58
	06/06/2016		1012110003000000	322	LS TUITION MAR SEC	5,671.36
	06/06/2016				SPED SVC MAR/JUN SEC	494.96
	06/06/2016		1012200001000000	322	SPED SVC MAR/JUN ES	2,790.46
	06/06/2016		1012800001000000	322	EI SERVICES MAR	1,885.50
	06/06/2016		1022700201021000	324	CONF FEE BOND/YEAKEL	60.00
	06/06/2016		1022700203081000	324	CONF FEE KOST/TIMMONS	60.00
	06/06/2016				CONF FEE TIMMONS	30.00
	06/06/2016				CONF SMALL/CASSARELLA	60.00
	06/06/2016		1028180100000000	538	INTERNET SVC MAY	3,497.75
44365	06/06/2016	BOROUGH OF TOPTON	1026200000000000	610	MAINT/SALT	960.00
44366	06/06/2016	BRANDYWINE HEIGHTS CAFE.ACCT.	1023800003081000	635	PRINCIPAL MTG	148.25
	06/06/2016				PROF DEV MTG	97.50
44367	06/06/2016	BRANDYWINE SPORTS BOOSTER CLUB	1032500003000552	390	TICKET SALES HSBB	270.00
	06/06/2016		1032500003000556	390	TICKET SALES HSBV	180.00
	06/06/2016		1032500003000557	390	TICKET SALES HSW	120.00
	06/06/2016		1032500003000562	390	TICKET SALES HSGB	210.00
	06/06/2016		1032500003000566	390	TICKET SALES HSGV	180.00
44368	06/06/2016	BRUMBACH, MANCUSO &	1023500000000000	330	LEGAL SVC APR	1,125.00
	06/06/2016				RETAINER JAN-JUN	4,750.00

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44369	06/06/2016	CDWG GOVERNMENT INC.	1011100101021000	650	IT/ADAPTER ES	221.50
	06/06/2016		1011100101051000	650	IT/ADAPTER IS	221.50
	06/06/2016		1011100102051000	650	IT/ADAPTER MS	221.50
	06/06/2016		1011100103081000	650	IT/ADAPTER HS	664.50
44370	06/06/2016	CONNECTIONS EDUCATION LLC	1011100201051120	323	BHVA TUITION IS	600.00
	06/06/2016		1011100202051120	323	BHVA TUITION MS	2,400.00
	06/06/2016		1011100203081120	323	BHVA TUITION HS	3,515.00
	06/06/2016		1012300203000120	323	BHVA TUITION SPED SEC	300.00
	06/06/2016		1012410203000120	323	BHVA TUITION SPED SEC	150.00
44371	06/06/2016	HEATHER L DAMATO	1011100003081000	580	REIMB MILEAGE HS FCS	40.81
44372	06/06/2016	DAUPHIN ELECTRIC SUPPLY	1026200000000000	610	ELECT SUPPLIES	478.17
	06/06/2016		1026200001021000	610	ELECT SUPPLIES ES	36.78
	06/06/2016		1026200002051000	610	ELECT SUPPLIES MS	73.55
	06/06/2016		1026200003081000	610	ELECT SUPPLIES HS	73.55
44373	06/06/2016	DAWN SCHWENK	1022700202051324	580	REIM MILEAGE SCHWENK	81.54
44374	06/06/2016	DEMCO	1022500003081000	610	LIBRARY SUPPLIES HS	54.99
44375	06/06/2016	EDGENUITY, INC	1011100203081120	323	BHVA TUITION HS	1,200.00
44376	06/06/2016	ELLEN KWIATKOWSKI, MS CCC-SLP	1012200001000000	330	SPEECH THERAPY ES	1,350.00
	06/06/2016		1012200003000000	330	SPEECH THERAPY SEC	475.00
44377	06/06/2016	EVANS MECHANICAL, INC	1026200001021000	430	SVC BOILER ES	420.00
	06/06/2016		1026200002051000	430	SVC BOILER MS	800.00
	06/06/2016		1026200003081000	430	SVC BOILER HS	965.00
44378	06/06/2016	FOLLETT SCHOOL SOLUTIONS, INC	1011100201021000	640	LIBRARY BOOKS ES	1,130.18
44379	06/06/2016	GEIST SPORTING GOODS	1011100001051000	610	CLASS SUPPLIES IS	300.00
44380	06/06/2016	SARAH GIANNOTTI	1025140000000000	580	REIMB MILEAGE CBC	40.06
44381	06/06/2016	VIRGINIA GRIM	1012200001000000	330	SPEECH THERAPY ES	825.00
	06/06/2016		1012200003000000	330	SPEECH THERAPY SEC	425.00
44382	06/06/2016	LOIS R HALL, CRNP	1022602700000000	330	IEP REVIEWS-11	110.00
44383	06/06/2016	JUD FIRESTONE PLUMBING	1026200001021000	430	PLUMBING RPR ES	200.00
44384	06/06/2016	K12 MANAGEMENT INC.	1011100201021120	323	BHVA TUITION ES	726.00
	06/06/2016		1011100201051120	323	BHVA TUITION IS	242.00
	06/06/2016		1011100202051120	323	BHVA TUITION MS	340.00
	06/06/2016		1011100203081120	323	BHVA TUITION HS	74.00
44385	06/06/2016	NORTHEAST BERKS CHAMBER OF COMMERCE	1023600000000000	810	CH OF COMMERCE MTG	45.00
44386	06/06/2016	LEADER SERVICES	1022608900000000	340	SBAP SERVICES APR	141.40
44387	06/06/2016	LIBERTY ENGINEERING INC.	1044000003081000	330	DESIGN & BID PAVEMENT	2,549.80
44388	06/06/2016	LOSER'S MUSIC INC.	1011100003081000	640	MUSIC BOOKS HS	209.70
44389	06/06/2016	MEGAN TRUPP	1011100001021000	240	REIMB TUITION WILKES	1,314.00
44390	06/06/2016	MORNING CALL	1032500003000000	549	ADV ATHLETIC BID	256.63
44391	06/06/2016	PEAP	1023900003081000	610	SUPPLIES/AWARDS HS	165.00
44392	06/06/2016	OBERMAYER REBMANN MAXWELL & HIPPEL	1023500000000000	330	LEGAL SVC NEGOTIATION	3,001.00
44393	06/06/2016	ORIENTAL TRADING COMPANY, INC.	1026600200000000	610	SAFETY COMM SUPPLIES	62.93
44394	06/06/2016	PA DEPT OF LABOR&INDUSTRY-E	1026200001021000	430	BOILER INSPECT FEE ES	132.00
	06/06/2016		1026200002051000	430	BOILER INSPECT FEE MS	308.00
	06/06/2016		1026200003081000	430	BOILER INSPECT FEE HS	176.00
44395	06/06/2016	NCS PEARSON, INC	1021400001000000	640	SPED RESPONSE BOOK ES	217.04
	06/06/2016				SPED TEST BOOKLETS ES	761.67
	06/06/2016		1021400003000000	640	SPED RESPONSE BOOK SE	217.03
44396	06/06/2016	PERM AWARD	1032500000000000	610	ATHLETIC SUPPLIES	120.56
44397	06/06/2016	PETTY CASH - M.S.	1011100002051000	610	SUPPLIES MS	45.16
44398	06/06/2016	PETTY CASH-SPECIAL EDUCATION	1012410001000311	610	ESY SUPPLIES	30.50
	06/06/2016		1022602700000000	610	SPED SUPPLIES	10.00
	06/06/2016		1023900000000000	530	SPED POSTAGE	7.35
44399	06/06/2016	PROTECT ALARMS	1026200001021000	430	SVC ALARM SYS ES	110.00
	06/06/2016		1026200003081000	430	MONITOR SERVICE HS	504.00
44400	06/06/2016	QUILL CORPORATION	1011100203081120	610	SUPPLY/AWARDS BHVA HS	40.65
	06/06/2016		1023100000000000	610	BOARD SUPPLIES	48.80
	06/06/2016		1023600000000000	610	SUPER SUPPLIES	47.99
	06/06/2016		1023800003081000	610	HS PRIN/BULLETIN BD	153.99
	06/06/2016		1025110000000000	610	BO SUPPLY/CABINET	62.99
44401	06/06/2016	READING EAGLE-TIMES	1023100000000000	549	ADV PROP FINAL BUDGET	56.50
	06/06/2016		1032500003000000	549	ADV ATHLETIC BID	95.15
44402	06/06/2016	REGISTRY FOR EXCELLENCE	1023900003081000	610	SUPPLIES/AWARDS HS	150.50
44403	06/06/2016	RIVER ROCK ACADEMY	1012300003000000	568	SPED TUITION	3,045.00
44404	06/06/2016	RITA ROBERTSON	1012200001000000	330	VISION THERAPY ES	200.00
	06/06/2016		1012200003000000	330	VISION THERAPY SEC	575.00
44405	06/06/2016	JULIE BEHM	1025200000000000	580	REIMB MILEAGE	76.68
44406	06/06/2016	STAPLES ADVANTAGE	1021400000000000	610	SPEC ED SUPPLIES	29.37
	06/06/2016		1022602700000000	610	DIR OF SPED SUPPLIES	18.19
	06/06/2016			650	IT/CASSETTE SPED	226.90

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	06/06/2016		1025110000000000	610	BUS OFF SUPPLIES	11.24
44407	06/06/2016	SCHAEDLER YESCO DISTRIBUTION	1026200000000000	610	ELECT SUPPLIES	425.37
44408	06/06/2016	SERVICE ELECTRIC COMMUNICATION	1028180100000000	530	INTERNET FIBER MAY	605.00
44409	06/06/2016	SHARA SWINEHART	1022700203081324	324	REIM CONF SWINEHART	166.00
44410	06/06/2016	THE BARDMAN CO., LLC	1026200003081000	430	RPR HS AUD DOOR	2,344.00
44411	06/06/2016	JON TIMMONS	1022700203081324	324	REIMB MILEAGE TIMMONS	184.39
44412	06/06/2016	TWIN VALLEY SCHOOL DISTRICT	1011100203081000	561	TUITION HS	869.04
44413	06/06/2016	UNITED WAY OF BERKS COUNTY	1023600000000000	810	UW ANNUAL DINNER	50.00
44414	06/06/2016	MICHAEL WETZEL	1026110000000000	240	REIMB TUITION	1,900.00
44415	06/06/2016	VERITIV OPERATING COMPANY	1026200000000000	610	CUSTODIAL SUPPLIES	3,630.83
	06/06/2016				MAINT SUPPLY/HOSE	72.67
	06/06/2016		1026200001021000	610	CUSTODIAL SUPPLIES ES	1,730.32
	06/06/2016		1026200003081000	610	CUSTODIAL SUPPLIES HS	2,595.48
44416	06/06/2016	JOSH ZIATYK	1023800003081000	240	REIMB TUITION ES UNIV	2,456.00
	06/06/2016			580	REIMB MILEAGE FBLA	120.96
44417	05/18/2016	BERKS NOTARY	1026500000000000	810	TRUCK TITLE	234.00
44418	05/18/2016	BERKS PRODUCTS CORPORATION	1026200002051000	610	MAINT SUPPLIES MS	90.81
	05/18/2016		1026200003081000	610	MAINT SUPPLIES HS	90.81
44419	05/18/2016	CURTIS BAY ENERGY, INC	1026200000000000	410	MED/WASTE DISPOSAL	57.46
44420	05/18/2016	HALYE'S AUTOMOTIVE	1026500000000000	430	MAINT/INSPECT MG1396D	3,265.59
44421	05/18/2016	HOGAN LEARNING ACADEMY, LLC	1012900003000000	567	SPEC ED TUITION SEC	22,500.00
44422	05/18/2016	SERVICE ELECTRIC TELEPHONE SVC	1023900000000000	530	ES PHONES 5/15-6/14	229.48
	05/18/2016				HS PHONES 5/15-6/14	120.38
	05/18/2016				MS PHONES 5/15-6/14	529.05
44423	05/18/2016	J.P. MASCARO & SONS	1026200001021000	410	TRASH HAULING ES	298.00
	05/18/2016		1026200002051000	410	TRASH HAULING MS	767.00
	05/18/2016		1026200003081000	410	TRASH HAULING HS	640.00
44424	05/18/2016	KRE SEC./INVESTIGATIONS INC.	1023100000000000	350	SECURITY BD MEETING	106.25
	05/18/2016		1032500003000556	350	SECURITY HSBV	162.50
44425	05/18/2016	PASBO	1025140000000000	810	MEMBERSHIP GIANNOTTI	108.00
	05/18/2016		1025150000000000	810	MEMBERSHIP SITEMAN	145.00
	05/18/2016		1026110000000000	810	MEMBERSHIP WETZEL	175.00
	05/18/2016		1027110000000000	810	MEMBERSHIP BEHM	105.00
	05/18/2016		1028310000000000	810	MEMBERSHIP MOYER	105.00
44426	06/06/2016	ALLEGHENY ED SYSTEMS, INC	1011100003081000	650	IT/3D PRINTER HS	157.00
44427	06/06/2016	BERKS COUNTY 4-H DEV. COUNCIL	1011100001051000	610	EMBRYOLOGY PROJECT IS	900.00
44428	06/06/2016	HEATHER L DAMATO	1011100003081000	610	REIM FCS GROCERIES HS	222.33
44429	06/06/2016	CHARLIE DICARNE	1011100003081000	580	REIMB TRAVEL PMEA	72.47
	06/06/2016			810	CONCERT TICKETS	30.00
	06/06/2016		1022700203081324	580	REIM TRAVEL DICARNE	217.41
44430	06/06/2016	MATTHEW J DONATO	1011100002051000	240	REIMB TUITION BOISE	1,138.00
44431	06/06/2016	LISA M. EHRETS	1011100003081000	580	REIMB PARKING	20.00
44432	06/06/2016	HEFFNER PRINTING	1026600200000000	610	SAFETY COMM SUPPLIES	103.95
44433	06/06/2016	THE KUTZTOWN AREA PATRIOT	1023600000000000	640	SUBSC SUPER	45.00
44434	06/06/2016	PERM AWARD	1032500000000000	610	ATHLETIC AWARD	386.06
44435	06/06/2016	QUILL CORPORATION	1025110000000000	610	BO SUPPLIES/LABELS	14.06
	06/06/2016				BO SUPPLY/PCKT FILE	15.11
	06/06/2016				BUS OFF SUPPLIES	33.38
44436	06/06/2016	READING EAGLE-TIMES	1023100000000000	549	ADV FOOD SERVICE	104.35
44437	06/06/2016	VERITIV OPERATING COMPANY	1026200000000000	610	CUSTODIAL SUPPLIES	115.50
44438	05/23/2016	MET-ED	1026200001021000	622	ES ELECT 4/14-5/12	871.14
	05/23/2016		1026200002051000	622	MS ELECT 4/14-5/13	17.50
	05/23/2016				MS ELECT 4/15-5/12	17.72
	05/23/2016				MS ELECT 4/19-5/16	2,337.62
	05/23/2016		1026200003081000	622	HS ELECT 4/15-5/13	3,606.90
44439	06/06/2016	ATLANTIC ROOFING CORP	1026200003081000	430	INFRARED SCAN HS ROOF	1,500.00
44440	06/06/2016	DAUPHIN ELECTRIC SUPPLY	1026200000000000	610	ELECT SUPPLIES	124.40
44441	06/06/2016	HURSH'S LANDSCAPING, INC	1026300001021000	410	MOWING APR ES	315.00
	06/06/2016		1026300002051000	410	MOWING APR MS	2,205.00
	06/06/2016		1026300003081000	410	MOWING APR HS	2,646.00
	06/06/2016		1032500002000000	410	ATHLETIC FIELDS MS	1,790.10
	06/06/2016		1032500003000000	410	ATHLETIC FIELDS HS	2,169.90
44442	06/06/2016	KURTZ BROS.	1011100201021000	640	BOOKS ES	473.20
	06/06/2016		1011100201051000	640	BOOKS IS	299.36
	06/06/2016		1011100202051000	640	BOOKS MS	149.70
44443	06/06/2016	MORRIS BLACK & SONS INC	1026200002051000	610	MAINT/THRESHOLD MS	161.00
44444	06/06/2016	QUILL CORPORATION	1022400200000120	610	BHVA SUPPLIES	60.43
	06/06/2016		1023800003081000	610	PRIN SUPPLIES HS	9.99
44445	06/06/2016	SHERWIN WILLIAMS	1026200000000000	610	MAINT/PAINT	860.54
44446	06/06/2016	VERITIV OPERATING COMPANY	1026200000000000	610	CUSTODIAL SUPPLIES	1,661.16

Check Number	Check Date	Vendor Name	Budget Unit	Account Code	Transaction Description	Transaction Amount
44447	05/25/2016	GEIST SPORTING GOODS	103250002000551	610	ATHLETIC SUPPLIES MSB	34.50
	05/25/2016		103250003000551	610	ATHLETIC SUPPLIES HSB	34.50
44448	05/25/2016	DIRECT ENERGY BUSINESS	1026200001021000	621	NAT GAS ES 4/19-5/17	81.80
	05/25/2016			622	ES ELECT 4/14-5/12	2,326.10
	05/25/2016		1026200002051000	621	NAT GAS MS 4/19-5/17	276.07
	05/25/2016			622	MS ELECT 4/19-5/16	6,486.22
	05/25/2016		1026200003081000	621	NAT GAS HS 4/19-5/17	221.36
	05/25/2016			622	HS ELECT 4/15-5/13	10,045.65
44449	05/25/2016	JGF FUNDING, LLC	1011100001021000	438	PRINTER CONT ES JUN	130.92
	05/25/2016		1011100001051000	438	PRINTER CONT IS JUN	226.93
	05/25/2016		1011100002051000	438	PRINTER CONT MS JUN	340.39
	05/25/2016		1011100003081000	438	PRINTER CONT HS JUN	960.08
	05/25/2016		1022600200000000	438	PRINTER CONT C&I JUN	43.64
	05/25/2016		1022602700000000	438	PRINTER CONT SPED JUN	43.64
	05/25/2016		1023800001051000	438	PRINTR CONT IS PR JUN	65.46
	05/25/2016		1023800101021000	438	PRINTR CONT ES PR JUN	87.28
	05/25/2016		1023800102051000	438	PRINTR CONT MS PR JUN	65.46
	05/25/2016		1023800103081000	438	PRINTR CONT HS PR JUN	130.92
	05/25/2016		1025110000000000	438	PRINTER CONT BO JUN	174.36
	05/25/2016		1026110000000000	438	PRINTER CONT MAIN JUN	43.64
	05/25/2016		1028180100000000	348	WEB DESIGN APR	125.00
	05/25/2016				WEB DESIGN FEB	125.00
	05/25/2016				WEB DESIGN JUNE	125.00
	05/25/2016				WEB DESIGN MAR	125.00
	05/25/2016				WEB DESIGN MAY	125.00
	05/25/2016		1032500000000000	438	PRINTER CONT ATHL JUN	87.28
44450	05/25/2016	PETTY CASH - S. HERBINE	1012110003000000	610	LS GROCERIES HS	60.10
ACH00033	05/04/2016	HIGHER INFORMATION GROUP LLC	1028180100000000	348	IT SUPPORT	15,380.13
	05/04/2016			448	EQUIP LEASE	4,186.01
ACH00034	04/26/2016	S4TEACHERS LLC	1011100001021000	329	SUB TEACHER CONTRACT	1,883.55
	04/26/2016		1011100001051000	329	SUB TEACHER CONTRACT	64.95
	04/26/2016		1011100002051000	329	SUB. TEACHER CONTRACT	129.90
	04/26/2016		1011100003081000	329	SUB. TEACHER CONTRACT	1,877.06
	04/26/2016		1012110003000000	329	SUB. TEACHER CONTRACT	64.95
	04/26/2016		1012410003000000	329	SUB. TEACHER CONTRACT	64.95
	04/26/2016		1022500003081000	329	SUB TEACHER CONTRACT	116.91
ACH00035	05/03/2016	S4TEACHERS LLC	1011100001051000	329	SUB. TEACHER CONTRACT	25.98
	05/03/2016		1011100002051000	329	SUB. TEACHER CONTRACT	12.99
ACH00036	05/05/2016	S4TEACHERS LLC	1011100001021000	329	SUB. TEACHER CONTRACT	1,883.55
	05/05/2016		1011100001051000	329	SUB. TEACHER CONTRACT	129.90
	05/05/2016		1011100002051000	329	SUB. TEACHER CONTRACT	389.70
	05/05/2016		1011100003081000	329	SUB. TEACHER CONTRACT	1,480.86
	05/05/2016		1012110003000000	329	SUB. TEACHER CONTRACT	129.90
	05/05/2016		1012300003000000	329	SUB. TEACHER CONTRACT	129.90
	05/05/2016		1012410003000000	329	SUB. TEACHER CONTRACT	129.90
	05/05/2016		1022500003081000	329	SUB. TEACHER CONTRACT	129.90
ACH00037	05/13/2016	S4TEACHERS LLC	1011100001000000	329	SUB. TEACHER CONTRACT	64.95
	05/13/2016		1011100001021000	329	SUB. TEACHER CONTRACT	584.55
	05/13/2016		1011100001051000	329	SUB. TEACHER CONTRACT	324.75
	05/13/2016		1011100002051000	329	SUB. TEACHER CONTRACT	519.60
	05/13/2016		1011100003081000	329	SUB. TEACHER CONTRACT	1,675.71
	05/13/2016		1012110003000000	329	SUB. TEACHER CONTRACT	129.90
	05/13/2016		1012300003000000	329	SUB. TEACHER CONTRACT	324.75
	05/13/2016		1012410001000000	329	SUB. TEACHER CONTRACT	64.95
	05/13/2016		1012430003000000	329	SUB. TEACHER CONTRACT	64.95
	05/13/2016		1022500003081000	329	SUB. TEACHER CONTRACT	129.90
ACH00038	05/16/2016	S4TEACHERS LLC	1011100001021000	329	SUB. TEACHER CONTRACT	1,428.90
	05/16/2016		1011100001051000	329	SUB. TEACHER CONTRACT	1,104.15
	05/16/2016		1011100002051000	329	SUB. TEACHER CONTRACT	259.80
	05/16/2016		1011100003081000	329	SUB. TEACHER CONTRACT	961.26
	05/16/2016		1012300001000000	329	SUB. TEACHER CONTRACT	389.70
ACH00039	06/03/2016	HIGHER INFORMATION GROUP LLC	1028180100000000	348	IT SUPPORT	23,255.13
	06/03/2016			448	EQUIP LEASE	4,186.01
ACH00040	05/24/2016	S4TEACHERS LLC	1011100001021000	329	SUB. TEACHER CONTRACT	779.40
	05/24/2016		1011100001051000	329	SUB. TEACHER CONTRACT	448.16
	05/24/2016		1011100002051000	329	SUB. TEACHER CONTRACT	896.31
	05/24/2016		1011100003081000	329	SUB. TEACHER CONTRACT	2,117.37
	05/24/2016		1012110003000000	329	SUB. TEACHER CONTRACT	259.80
	05/24/2016		1022500002051000	329	SUB. TEACHER CONTRACT	129.90
05/24/2016	1022500003081000	329	SUB. TEACHER CONTRACT	129.90		

Check Number	Check Date	Vendor Name	Budget Unit	Account Code	Transaction Description	Transaction Amount
V11340	05/11/2016	COMMERCE BANK VISA	1012110003000000	810	LS TRIP SEC	153.00
	05/11/2016		1022602700000000	610	REFUND TAX PO160858	(1.62)
	05/11/2016		1022700203081324	324	CONF FEE DICARNE	175.00
	05/11/2016				CONF FEE TIMMONS	175.00
	05/11/2016		1025140000000000	610	BUSINESS OFF SUPPLY	8.87
	05/11/2016			751	BUSINESS OFFICE DESK	804.00
	05/11/2016		1026200000000000	610	MAINT SUPPLIES/TOOLS	41.83
	05/11/2016		1026200002051000	610	MAINT/TOOLS/DOOR MS	131.70
	05/11/2016		1026200003081000	610	MAINT/FENCE/SHED HS	193.85
	05/11/2016				MAINT/SHED HS	17.76
	05/11/2016		1026300000000000	610	MAINT SUPPLIES/FLAGS	471.11
	05/11/2016		1026400002051000	610	MAINT/TOOL MS	205.99
	V11341		05/05/2016	WEAVER'S HARDWARE CO.	1026200000000000	610
05/05/2016					MAINT SUPPLIES	329.94
05/05/2016		1026200002051000	610		MAINT SUPPLIES MS	125.39
05/05/2016		1026200003081000	610		MAINT SUPPLIES HS	355.28
V11342	05/13/2016	EDWARDS BUSINESS SYSTEMS	1011100001021000	440	MAINT AGRMT ES JUN	422.68
	05/13/2016		1011100001051000	440	MAINT AGRMT IS JUN	163.79
	05/13/2016		1011100002051000	440	MAINT AGRMT MS JUN	533.64
	05/13/2016		1011100003081000	440	COLOR COPY CHG HS	573.09
	05/13/2016				MAINT AGRMT HS JUN	501.94
	05/13/2016		1022602700000000	440	MAINT AGRMT SPED JUN	26.43
	05/13/2016		1023900000000000	440	COLOR COPY CHG C&I	38.01
	05/13/2016				MAINT AGRMT C&I/SUPER	84.54
	05/13/2016		1025110000000000	440	MAINT AGRMT BO JUN	21.13
	05/13/2016		1032500000000000	440	MAINT AGRMT ATHL JUN	15.85
V11343	06/06/2016	FLINN SCIENTIFIC INC.	1011100002051000	610	CLASS SUPPLES MS	20.05
	06/06/2016				CLASS SUPPLIES MS	85.60
V11344	06/06/2016	PIONEER MANUFACTURING	1032500003000000	610	ATHLETIC SUPPLIES HS	388.25
V11345	06/06/2016	PLUMBMASTER	1026200000000000	610	PLUMBING SUPPLIES	2,326.93
V11346	06/06/2016	THYSSENKRUPP ELEVATOR, INC.	1026200001021000	430	MAINT AGRMT ES	250.46
	06/06/2016		1026200002051000	430	MAINT AGRMT MS	250.47
V11347	06/06/2016	PIONEER MANUFACTURING	1032500002000551	610	ATHLETIC SUPPLY MSB	153.00
	06/06/2016		1032500002000561	610	ATHLETIC SUPPLY MSSB	153.00
	06/06/2016		1032500003000551	610	ATHLETIC SUPPLY HSB	153.00
	06/06/2016		1032500003000561	610	ATHLETIC SUPPLY HSSB	153.00
<b>Total</b>						<b>610,057.43</b>
<b>Transfers and Electronic Payments</b>						
	4/25/16	UNITED CONCORDIA	10	046215	DENTAL INSURANCE	1,166.00
	4/29/16	UNITED CONCORDIA	10	046215	DENTAL INSURANCE	470.80
	5/3/16	UNITED CONCORDIA	10	046215	DENTAL INSURANCE	2,488.40
	5/10/16	CAPITAL BLUE CROSS	10	046213	MEDICAL INSURANCE	192,687.44
	5/9/16	UNITED CONCORDIA	10	046215	DENTAL INSURANCE	1,849.00
	5/17/16	UNITED CONCORDIA	10	046215	DENTAL INSURANCE	2,420.21
	5/25/16	WELLS FARGO	1051100000000000	832	DEBT SERVICE PAYMENT	15,192.69
	5/25/16	UNITED CONCORDIA	10	046215	DENTAL INSURANCE	2,695.00
	4/30/16	ATHLETIC C/D	1032500002000551	390	ATHLETIC DEPT EXPENSES	570.00
	4/30/16	ATHLETIC C/D	1032500002000561	390	ATHLETIC DEPT EXPENSES	427.50
	4/30/16	ATHLETIC C/D	1032500003000551	390	ATHLETIC DEPT EXPENSES	1,348.00
	4/30/16	ATHLETIC C/D	1032500003000556	390	ATHLETIC DEPT EXPENSES	680.00
	4/30/16	ATHLETIC C/D	1032500003000561	390	ATHLETIC DEPT EXPENSES	981.00
	4/30/16	ATHLETIC C/D	1032500003000562	390	ATHLETIC DEPT EXPENSES	75.00
	04/29/16	PAYROLL TRANSFER				472,663.67
	05/13/16	PAYROLL TRANSFER				480,359.07
	05/27/16	PAYROLL TRANSFER				449,442.79
<b>Total Transfers and Electronic Payments</b>						<b>1,625,516.57</b>
<b>Total Expenditures</b>						<b>2,235,574.00</b>

Check Number	Check Date	Vendor Name	Budget Unit	Account Code	Transaction Description	Transaction Amount
3635	04/29/2016	SCHOOL OPERATION SERVICES GROUP INC	5031000000000000	330	FOOD SVC AGRMT APR	3,500.00
3636	05/05/2016	SCHOOL OPERATION SERVICES GROUP INC	5031000000000000	330	FOOD SVC	735.00
3637	05/05/2016	WEX BANK	5031000000000000	626	CAFE GAS APR	38.16
3638	05/10/2016	CAMDEN BAG & PAPER CO. LLC	5031000002051000	610	SUPPLIES MS	12.23
3639	05/10/2016	CLOVER FARMS DAIRY CO	5031000001021000	631	FOOD/BEVERAGES ES	1,199.45
	5031000002051000		631	FOOD/BEVERAGES IS/MS	1,336.10	
	5031000003081000		631	FOOD/BEVERAGES HS	865.19	
3640	05/10/2016	CRYSTAL CHEMICAL CO, INC	5031000001021000	610	SUPPLIES ES	166.81
	5031000002051000		610	SUPPLIESIS/ MS	140.29	
	5031000003081000		610	SUPPLIES HS	189.30	
3641	05/10/2016	DPSG OF EASTERN PA (LV)	5031000002051000	631	FOOD/BEVERAGES IS/MS	104.00
	5031000003081000		631	FOOD/BEVERAGES HS	289.00	
3642	05/10/2016	ECOLAB	5031000001021000	610	SUPPLIES ES	13.28
	5031000002051000		610	SUPPLIESIS/ MS	13.28	
	5031000003081000		610	SUPPLIES HS	13.28	
3643	05/10/2016	ETTLINE FOODS CORP	5031000003081000	631	FOOD HS	103.23
3644	05/10/2016	LEHIGH VALLEY DAIRIES	5031000003081000	631	FOOD/BEVERAGES HS	72.60
3645	05/10/2016	MORABITO BAKING CO. INC.	5031000001021000	631	FOOD ES	454.75
	5031000002051000		631	FOOD IS/MS	538.07	
	5031000003081000		631	FOOD HS	440.16	
3646	05/10/2016	SIMCO LOGISTICS/JACK & JILL	5031000002051000	631	FOOD/BEVERAGES IS/MS	437.18
3647	05/10/2016	U.S. FOOD SERVICE, INC. TM	5031000001021000	610	SUPPLIES ES	49.04
	631			FOOD ES	5,035.80	
	5031000002051000		610	SUPPLIESIS/ MS	312.55	
	631		FOOD IS/MS	7,026.55		
	5031000003081000		610	SUPPLIES HS	228.67	
V1127	05/10/2016	J. C. EHRlich, INC	5031000001021000	430	PEST CONTROL ES	89.00
	5031000002051000		430	PEST CONTROL IS/MS	109.00	
	5031000003081000		430	PEST CONTROL HS	108.00	
<b>Total</b>						<b>27,365.66</b>

June 6, 2016

**BRANDYWINE HEIGHTS ASD  
REVENUE, EXPENDITURES, AND FUND BALANCE  
APRIL 30, 2016**

Budget - C.1.

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>VARIANCE</b>	
	<b>2015-16</b>	<b>2015-16</b>	<b>2015-16</b>	<b>% Rec'd/Exp</b>
<b>REVENUE</b>				
CURRENT REAL ESTATE	17,635,163	17,580,453	54,710	99.69%
INTERIM REAL ESTATE	38,000	29,019	8,981	76.37%
PER CAPITA	72,000	67,554	4,446	93.83%
LOCAL SERVICES TAX	16,200	13,341	2,859	82.35%
EARNED INCOME TAX	1,616,000	1,228,034	387,966	75.99%
RE TRANSFER	130,000	113,763	16,237	87.51%
DELINQUENT TAXES	727,000	428,725	298,275	58.97%
PUBLIC UTILITY	24,328	23,372	956	96.07%
INTEREST	50,000	35,208	14,792	70.42%
OTHER	444,977	253,748	191,229	57.02%
<b>LOCAL REVENUE</b>	<b>20,753,668</b>	<b>19,773,217</b>	<b>980,451</b>	<b>95.28%</b>
BASIC SUBSIDY	4,237,303	2,916,609	1,320,694	68.83%
SPECIAL EDUCATION	1,074,174	779,755	294,419	72.59%
TRANSPORTATION	650,000	495,329	154,671	76.20%
RENTALS & BONDS	294,234	0	294,234	0.00%
OTHER STATE	2,876,811	1,968,448	908,363	68.42%
<b>STATE REVENUE</b>	<b>9,132,522</b>	<b>6,160,141</b>	<b>2,972,381</b>	<b>67.45%</b>
<b>FEDERAL REVENUE</b>	<b>409,000</b>	<b>221,436</b>	<b>187,564</b>	<b>54.14%</b>
<b>TOTAL REVENUE</b>	<b>30,295,190</b>	<b>26,154,794</b>	<b>4,140,396</b>	<b>86.33%</b>
			13.67%	
<b>EXPENDITURES</b>				
REGULAR INSTRUCTION	12,047,332	8,604,535	3,442,797	71.42%
SPECIAL EDUCATION	4,262,402	2,962,878	1,299,524	69.51%
VOCATIONAL EDUCATION	699,648	552,540	147,108	78.97%
OTHER INSTRUCTION	24,526	4,360	20,166	17.78%
NON PUBLIC SCHOOL PROGRAM	4,500	0	4,500	0.00%
PUPIL SUPPORT SERVICES	1,024,763	729,402	295,361	71.18%
STAFF SUPPORT SERVICES	1,168,763	830,394	338,369	71.05%
ADMINISTRATION SERVICES	1,431,523	1,105,337	326,186	77.21%
HEALTH SERVICES	367,046	255,397	111,649	69.58%
BUSINESS SERVICES	492,246	418,792	73,454	85.08%
MAINTENANCE SERVICES	2,411,256	1,828,292	582,964	75.82%
STUDENT TRANSPORTATION	1,463,522	1,053,968	409,554	72.02%
SUPPORT SERVICES	500,637	440,888	59,749	88.07%
BCIU ADMINISTRATION	23,368	22,670	698	97.01%
STUDENT ACTIVITIES	65,513	6,226	59,287	9.50%
SCHOOL ATHLETICS	567,713	460,317	107,396	81.08%
COMMUNITY SERVICES	500	0	500	0.00%
FACILITIES CONSTRUCTION/IMPROV	275,000	202,428	72,572	73.61%
DEBT SERVICE & RESERVE	3,664,232	3,403,573	260,659	92.89%
CAPITAL PROJECT FUND TRANSFER	0	723,813	-723,813	
REFUND OF PRIOR YEAR RECEIPTS	700	0	700	0.00%
<b>TOTAL EXPENDITURES</b>	<b>30,495,190</b>	<b>23,605,810</b>	<b>6,889,380</b>	<b>77.41%</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>-200,000</b>	<b>2,548,984</b>	<b>22.59%</b>	
<b>BEGINNING FUND BALANCE 7-1</b>	<b>8,896,685</b>	<b>9,808,509</b>		
<b>ENDING FUND BALANCE</b>	<b>8,696,685</b>	<b>12,357,493</b>		



Brandywine Heights Area S D  
Food Service Fund  
Revenue/Expenditure Report  
April 30, 2016  
Cash Basis

	BUDGET	ACTUAL	VARIANCE	
	2015-16	2015-16	2015-16	% Rec'd/Exp
<b>REVENUE</b>				
REIMBURSABLE STUDENT SALES	279,100	173,942	105,158	62.32%
NON-REIMBURSABLE STUDENT SALES	103,500	86,198	17,302	83.28%
ADULT SALES	15,000	10,653	4,347	71.02%
SPECIAL FUNCTIONS	9,000	3,506	5,494	38.96%
STATE SUBSIDIES*	48,200	10,333	37,867	21.44%
FEDERAL SUBSIDIES*	182,190	129,935	52,255	71.32%
VALUE DONATED COMMODITIES	30,000	0	30,000	0.00%
INTEREST	25	122	-97	488.00%
GAIN/LOSS ON SALE OF FIXED ASSETS	0	0	0	
CONTRIBUTIONS/DONATIONS/GRANTS	500	1,800	-1,300	
REFUNDS & MISC REVENUE	500	145	355	29.00%
<b>TOTAL REVENUE</b>	<b>668,015</b>	<b>416,634</b>	<b>251,381</b>	<b>62.37%</b>
<b>EXPENDITURES</b>				
SALARIES	193,500	160,151	33,349	82.77%
BENEFITS	102,500	82,611	19,889	80.60%
PROFESSIONAL SERVICES	45,000	35,600	9,400	79.11%
SUPPLIES	25,000	16,145	8,855	64.58%
ADMINISTRATIVE SOFTWARE	0	1,488	-1,488	
FOOD	228,000	145,075	82,925	63.63%
DONATED COMMODITIES/INVENTORY	30,000	0	30,000	0.00%
REPAIR & MAINTENANCE	25,400	19,269	6,131	75.86%
INSURANCE	805	300	505	37.27%
GASOLINE	500	146	354	29.20%
DEPRECIATION	7,000	0	7,000	0.00%
EQUIPMENT	7,000	13,014	-6,014	185.91%
EMPLOYEE TRAINING & DEVELOPMENT	2,000	0	2,000	0.00%
PRINTING	700	0	700	0.00%
TRAVEL	200	0	200	0.00%
FEES	410	269	141	65.61%
<b>TOTAL EXPENDITURES</b>	<b>668,015</b>	<b>474,068</b>	<b>193,947</b>	<b>70.97%</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>0</b>	<b>-57,434</b>	<b>57,434</b>	
* Federal/State Lunch Reimbursement Subsidy Outstanding		51,748.00		

**BRANDYWINE HEIGHTS AREA SCHOOL DISTRICT  
STUDENT ACTIVITY FUND  
AND TRUST FUND  
April 30, 2016**

<b>STUDENT ACTIVITY FUND</b>					
	<b>3/31/2016</b>	<b>RECEIPTS</b>	<b>DISBURSEMENTS</b>	<b>TRANSFERS</b>	<b>4/30/2016</b>
<b>HIGH SCHOOL</b>					
ANIME CLUB	15.00				15.00
ART CLUB	2,615.95		5.27		2,610.68
ASIAN CLUB	0.00				0.00
ATHLETIC TRAINING CLUB	294.79				294.79
BASEBALL ENTHUSIAST CLUB	1,585.21				1,585.21
BOYS BASKETBALL ENTHUSIAST CLUB	55.62				55.62
BRANDYWINE BROADCASTING NETWORK	727.04				727.04
CASCADE BRIGADE JUGGLING CLUB	4,104.68				4,104.68
CLASS 2015	0.00				0.00
CLASS 2016	13,609.52	3,240.00	3,902.00		12,947.52
CLASS 2017	4,633.26	20,000.00	452.93		24,180.33
CLASS 2018	507.14	2,382.50	777.60		2,112.04
CLASS 2019	4,937.00	1,032.00	954.00		5,015.00
DEBATE CLUB	14.99				14.99
DRAMA CLUB	3,180.40				3,180.40
ECO-ACTION CLUB	891.83				891.83
FBLA	5,271.96	457.65	802.29		4,927.32
FUTURE EDUCATOR'S ASSOCIATION	455.46				455.46
GERMAN CLUB	244.75				244.75
GERMAN HONOR SOCIETY	87.68				87.68
HIGH SCHOOL BAND	1,768.99	89.00	175.70		1,682.29
HIGH SCHOOL CHEERLEADING ENTHUSIAST CL	568.44				568.44
HIGH SCHOOL CONCERT CHOIR	2,577.22		148.04		2,429.18
HIGH SCHOOL KEY CLUB	2,334.61		70.00		2,264.61
HIGH SCHOOL STUDENT COUNCIL	10,868.14	3,250.00	228.18		13,889.96
INTEREST	(76.73)	5.18	55.95		(127.50)
LITERARY ARTS CLUB	83.30				83.30
NATIONAL HONOR SOCIETY	4,230.16		668.25		3,561.91
NEWSPAPER CLUB	196.55				196.55
POWER CLUB	739.18				739.18
SADD	31,680.42	2,350.00	5,176.46		28,853.96
SPANISH CLUB	518.85				518.85
SPORTSMANS' CLUB	1,263.60				1,263.60
TRACER YEARBOOK	9,249.77				9,249.77
WORLD AFFAIRS	452.28				452.28
<b>TOTAL HIGH SCHOOL</b>	<b>109,687.06</b>	<b>32,806.33</b>	<b>13,416.67</b>	<b>0.00</b>	<b>129,076.72</b>
<b>MIDDLE SCHOOL</b>					
MIDDLE SCHOOL KEY CLUB	3,885.25				3,885.25
MIDDLE SCHOOL MUSIC	1,162.88				1,162.88
MIDDLE SCHOOL STUDENT COUNCIL	9,794.32	3,900.00	5,191.44		8,502.88
MIDDLE SCHOOL YEARBOOK	4,456.47		1,300.00		3,156.47
<b>TOTAL MIDDLE SCHOOL</b>	<b>19,298.92</b>	<b>3,900.00</b>	<b>6,491.44</b>	<b>0.00</b>	<b>16,707.48</b>
<b>ELEMENTARY SCHOOL STUDENT ACTIVITIES</b>	<b>5,805.01</b>				<b>5,805.01</b>
<b>INTERMEDIATE ACCOUNT</b>	<b>4,275.61</b>				<b>4,275.61</b>
<b>TOTAL STUDENT ACTIVITY FUND</b>	<b>139,066.60</b>	<b>36,706.33</b>	<b>19,908.11</b>	<b>0.00</b>	<b>155,864.82</b>
<b>TRUST FUND</b>					
	<b>3/31/2016</b>	<b>RECEIPTS</b>	<b>DISBURSEMENTS</b>	<b>TRANSFERS</b>	<b>4/30/2016</b>
ALUMNI SCHOLARSHIP	41.41				41.41
ARLINE LONG KLINE	1,419.69				1,419.69
CHRISTOPHER M. COLE-KU MUSIC	0.00				0.00
KYLE BENWARE	0.00				0.00
CYNTHIA R. LAVENDOSKI	4,867.88				4,867.88
FAYE MOHLER BORDNER	47.02				47.02
GLENN REIFINGER	34.86				34.86
M&M SCHOLARSHIP	0.00				0.00
MARY R. SENG	1,910.10				1,910.10
ROBERT MOSSER-FOREIGN LANGUAGE	31.35				31.35
SCHWOYER MUSIC SCHOLARSHIP	3,115.67				3,115.67
ZACHARY SMITH	256.66				256.66
SCHOLARSHIP ACCOUNTS	3,157.18	10,600.00			13,757.18
INTEREST	10.09	3.19			13.28
<b>TOTAL TRUST FUND</b>	<b>14,891.91</b>	<b>10,603.19</b>	<b>0.00</b>	<b>0.00</b>	<b>25,495.10</b>

June 6, 2016

**Brandywine Heights Area School District  
General Fund Investment Schedule at 4-30-2016**

Budget - C.4.

<b>INSTITUTION</b>	<b>MATURITY</b>	<b>RATE</b>	<b>PRIN.</b>	<b>TERM</b>	<b>INT. REC'D</b>
PSDLAF Pool - None					
CD's					
Univest Bank & Trust FHLB Letter of Credit	3/4/2016	0.50%	2,010,870	180 days	4,964.00
Univest Bank & Trust FHLB Letter of Credit	8/31/2016	0.50%	2,015,834	180 days	
PSDLAF Fixed Income Collateralized Pool	5/18/2016	0.60%	1,000,000	365 days	
PSDLAF Fixed Income Collateralized Pool	5/19/2016	0.60%	1,000,000	365 days	
<b>OUTSTANDING INVESTMENTS</b>	<b>AMOUNT</b>	<b>RATE</b>			
WSFS Business Money Market	698,009	0.35%			
National Penn Sweep Account	1,552,667	0.12%			
Univest Bank & Trust	252,261	0.40%			
Univest Bank & Trust ICS Money Market	4,571,292	0.35%			
Univest Bank & Trust FHLB Letter of Credit	2,015,834	0.50%			
Athletic PSDLAF Max Money Market	4,093	0.24%			
General PSDLAF Max Money Market	2,783,128	0.24%			
Construction PSDLAF Max Money Market	165,272	0.24%			
PSDLAF Fixed Income Collateralized Pool	1,000,000	0.60%			
PSDLAF Fixed Income Collateralized Pool	1,000,000	0.60%			
<b>TOTAL</b>	<b>14,042,556</b>				

June 6, 2016

Brandywine Heights Area S D  
Capital Project Fund  
April 30, 2016

Budget - C.5.

	YTD
<b>REVENUE</b>	
INTEREST INCOME	31
GENERAL FUND TRANSFER	723,813
<b>TOTAL REVENUE</b>	<b>723,844</b>
<b>EXPENDITURES</b>	
CONSTRUCTION - IMPROVEMENTS	558,572
<b>TOTAL EXPENDITURES</b>	<b>558,572</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>165,272</b>

**BRANDYWINE HEIGHTS AREA SCHOOL DISTRICT**  
**Final Budget 2016-2017**  
**June 6, 2016**

**Comparative Statement by Expenditure Object - Page 1**  
**Comparative Statement by Expenditure Function - Page 2**  
**Detailed Revenue Report - Page 3 & 4**  
**Real Estate Tax Analysis - Page 5**  
**Five-Year Budget and Fund Balance Projection - Page 6**  
**PDE 2028 Mandated Report -Follows Page 6**

**Copies of the Document**

Posted to Distirct website: [www.bhasd.org](http://www.bhasd.org)  
Displayed at: Brandywine Heights Area School District Business Office  
200 W Weis St, Topton, PA 19562

**For Additional Information**

**Nancy Krauss, Business Manager**  
**(610) 682-5141**  
**[nankra@bhasd.org](mailto:nankra@bhasd.org)**

**BRANDYWINE HEIGHTS AREA SCHOOL DISTRICT  
BUDGET TO ESTIMATE COMPARATIVE STATEMENT  
OF  
REVENUE, EXPENDITURE AND FUND BALANCE AT JUNE 30, 2017  
BY OBJECT ACCOUNT**

	Actual 2014-15	Budget 2015-16	Estimate 2015-16	Prelim Budget 1-25-16 2016-17	Changes	Proposed Final Budget 6-2-16 2016-17	Changes	Final Budget 6-6-16 2016-17	Budget 16-17 less Budget 15-16	bud v est	bud v bud
<b>CURRENT REVENUE</b>											
LOCAL	20,736,911	20,751,668	20,802,644	22,373,156	(1,322,052)	21,051,104	(75,786)	20,976,318	223,650	0.83%	1.08%
STATE	8,539,995	8,132,522	8,948,950	8,624,801	769,793	9,394,594	20,414	9,415,008	282,486	5.23%	3.09%
FEDERAL	363,664	409,000	353,259	260,000	28,000	288,000	37,685	325,685	(83,315)	-7.81%	-20.37%
OTHER	15,729	2,000	5,598	2,000		2,000		2,000	0	-64.27%	0.00%
<b>TOTAL REVENUE</b>	<b>29,656,299</b>	<b>30,295,190</b>	<b>30,108,451</b>	<b>31,259,957</b>	<b>(624,259)</b>	<b>30,735,698</b>	<b>(17,687)</b>	<b>30,718,011</b>	<b>422,821</b>	<b>2.02%</b>	<b>1.40%</b>
<b>CURRENT EXPENDITURES</b>											
SALARIES	12,069,999	12,516,627	12,109,745	12,601,939	(110,450)	12,491,489		12,491,489	(25,138)	3.15%	-0.20%
BENEFITS	5,733,274	6,675,033	6,313,859	7,228,498	(78,539)	7,149,959		7,149,959	474,926	13.24%	7.11%
CONTRACT TECHNICAL	1,472,085	1,549,773	1,717,654	1,809,041	7,500	1,816,541	(10,000)	1,806,541	256,768	5.17%	16.57%
CONTRACT PROPERTY	818,087	1,033,146	1,028,004	1,055,122	(20,750)	1,034,372		1,034,372	1,226	0.62%	0.12%
OTHER CONTRACTS	3,212,658	3,264,054	3,172,081	3,313,553	(58,070)	3,255,483		3,255,483	(8,571)	2.63%	-0.26%
SUPPLIES	1,237,737	1,432,674	1,318,792	1,447,267	(66,900)	1,380,367		1,380,367	(52,307)	4.67%	-3.65%
EQUIPMENT	195,505	305,550	371,165	230,500	324,800	555,300	(7,687)	547,613	242,063	47.54%	79.22%
RESERVE GENERAL	0	200,000	0	200,000		200,000		200,000	0	0.00%	0.00%
DUES, INTEREST, RESERVE	840,783	803,333	764,349	729,037	(197,050)	531,987		531,987	(271,346)	-30.40%	-33.78%
TRANSFER TO CONSTRUCT FND	0	0	723,813	1,000,000	150,000	1,150,000		1,150,000	1,150,000	58.88%	
FINANCING USES	2,600,000	2,715,000	2,720,000	2,845,000		2,845,000		2,845,000	130,000	4.60%	4.79%
<b>TOTAL EXPENDITURES</b>	<b>28,180,128</b>	<b>30,495,190</b>	<b>30,239,462</b>	<b>32,459,957</b>	<b>(49,459)</b>	<b>32,410,498</b>	<b>(17,687)</b>	<b>32,392,811</b>	<b>1,897,621</b>	<b>7.12%</b>	<b>6.22%</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>1,476,171</b>	<b>(200,000)</b>	<b>(131,011)</b>	<b>(1,200,000)</b>		<b>(1,674,800)</b>		<b>(1,674,800)</b>			
<b>BEGINNING AVAILABLE FUND BALANCE</b>	<b>8,332,336</b>	<b>8,896,685</b>	<b>9,788,921</b>	<b>9,710,010</b>		<b>9,657,910</b>		<b>9,657,910</b>			
<b>DESIGNATED FUND BALANCE</b>	<b>4,810,000</b>	<b>7,066,000</b>	<b>7,066,000</b>	<b>6,508,000</b>		<b>7,922,000</b>		<b>7,930,000</b>			
<b>UNDESIGNATED FUND BALANCE</b>	<b>4,998,509</b>	<b>1,630,685</b>	<b>2,691,910</b>	<b>2,002,010</b>		<b>61,110</b>		<b>63,110</b>			
	17.7%	5.3%	8.6%	6.2%		0.2%		0.2%			
<b>Assigned/Committed Fund Balance</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2016-17</b>	<b>2016-17</b>							
<b>Committed</b>	<b>Estimate</b>	<b>Preliminary</b>	<b>Proposed Final</b>	<b>Final</b>							
PSERS Employer Rate Increases	\$3,156,000	\$1,598,000	\$1,624,000	\$1,624,000							Projected increases for PSERS rate projections (3 yrs)
Total Committed Fund Balance	\$3,156,000	\$1,598,000	\$1,624,000	\$1,624,000							
<b>Assigned</b>											
Deferred Maintenance Projects	\$3,000,000	\$3,000,000	\$ -	\$ -							
Phase 2 Air Conditioning/ESCO			\$1,850,000	\$1,850,000							Per project documents (MS AC, HS Hot Water) 2017/18
Technology Plan	\$257,000	\$257,000	\$228,000	\$228,000							Equipment Amount from 4-Year Technology Cycle
Potential Litigation/Arbitration	\$100,000	\$100,000	\$60,000	\$60,000							Amount reserved for insurance deductibles and settlement costs
State-mandated Healthcare Bene	\$53,000	\$53,000	\$53,000	\$53,000							1 year of 6/30/14 actuarial accrued liability
Early Education Start-up	\$225,000	\$225,000	\$225,000	\$225,000							Estimated cost to start a pre-school program
Innovative Programs Initiative	\$75,000	\$75,000	\$75,000	\$75,000							Estimated cost to implement hybrid learning model
State Budget Delay Reserve			\$2,132,000	\$2,140,000							40% State BEF and Special Education Subsidy
Amount Needed to Balance Budget	\$200,000	\$1,200,000	\$1,675,000	\$1,675,000							Budgeted excess expenditures over revenue
Total Assigned Fund Balance	\$3,910,000	\$4,910,000	\$6,298,000	\$6,306,000							
<b>Total Fund Balance Designation</b>	<b>\$7,066,000</b>	<b>\$6,508,000</b>	<b>\$7,922,000</b>	<b>\$7,930,000</b>							

**BRANDYWINE HEIGHTS AREA SCHOOL DISTRICT  
BUDGET TO ESTIMATE COMPARATIVE STATEMENT  
OF  
REVENUE, EXPENDITURES AND FUND BALANCE AT JUNE 30, 2017  
BY FUNCTION**

	Actual	Budget	Estimate	Prelim Budget	Proposed		Final Budget	Budget 16-17	bud v est	bud v bud	
	2014-16	2015-16	2016-16	2016-17	Changes	2016-17	Changes	2016-17			less
<b>CURRENT REVENUE</b>											
LOCAL	20,736,911	20,751,668	20,802,644	22,373,156	(1,322,052)	21,051,104	(75,786)	20,976,318	223,650	0.83%	1.08%
STATE	8,539,995	9,132,522	8,946,950	8,624,801	769,793	9,394,694	20,414	9,416,008	282,486	5.23%	3.09%
FEDERAL	363,664	409,000	353,259	260,000	28,000	288,000	37,685	326,685	(83,315)	-7.81%	-20.37%
OTHER	15,729	2,000	5,598	2,000	0	2,000	0	2,000	0	-64.27%	0.00%
<b>TOTAL REVENUE</b>	<b>29,656,299</b>	<b>30,295,190</b>	<b>30,108,451</b>	<b>31,269,957</b>	<b>(524,259)</b>	<b>30,735,698</b>	<b>(17,687)</b>	<b>30,718,011</b>	<b>422,821</b>	<b>2.02%</b>	<b>1.40%</b>
<b>CURRENT EXPENDITURES</b>											
REG. INSTRUCTION	11,270,469	12,047,332	11,686,314	12,546,333	(154,941)	12,391,392		12,391,392	344,060	6.03%	2.86%
SPECIAL EDUCATION	4,105,641	4,262,402	4,101,107	4,285,258	(54,032)	4,231,226		4,231,226	(31,176)	3.17%	-0.73%
VOCATIONAL EDUCATION	695,690	699,648	699,648	715,000	(15,717)	699,283		699,283	(365)	-0.05%	-0.05%
OTHER INSTRUCTION	9,014	29,026	27,839	32,053	500	32,553		32,553	3,527	16.93%	12.15%
STUDENT SUPPORT SERVICES	912,458	1,024,763	1,004,247	1,078,693	9,451	1,088,144		1,088,144	63,381	8.35%	6.18%
INST. STAFF SUPPORT SERVICES	1,022,583	1,168,763	1,131,403	1,191,430	(15,802)	1,175,628	(10,000)	1,165,628	(3,135)	3.03%	-0.27%
ADMIN. SUPPORT SERVICES	1,271,774	1,431,523	1,375,438	1,459,387	(2,000)	1,457,387		1,457,387	25,864	5.96%	1.81%
STUDENT HEALTH SERVICES	382,312	367,046	348,061	362,432	2,820	365,352		365,352	(1,694)	4.97%	-0.46%
BUSINESS SERVICES	461,262	492,246	519,183	549,585	(11,761)	537,824		537,824	45,578	3.59%	9.26%
OPERATIONS & MAINTENANCE	2,112,411	2,411,256	2,368,436	2,599,395	(62,350)	2,537,045	(7,687)	2,529,358	118,102	6.88%	4.90%
STUDENT TRANSPORTATION	1,372,566	1,463,522	1,405,895	1,448,729	(27,000)	1,421,729		1,421,729	(41,793)	1.13%	-2.86%
CENTRAL SUPPORT SERVICES	452,142	500,637	507,894	582,479	322,423	904,902		904,902	404,265	78.17%	80.75%
BCIU SUPPORT	22,887	23,368	23,312	23,755		23,755		23,755	387	1.90%	1.66%
STUDENT ATHLETICS & BAND	574,045	633,226	596,844	676,262		676,262		676,262	43,036	13.31%	6.80%
COMMUNITY SERVICE	40	500	500	500		500		500	0	0.00%	0.00%
FACILITIES IMPROVEMENT	113,261	275,000	206,293	187,000		187,000		187,000	(88,000)	-9.35%	-32.00%
DEBT SERVICE	3,392,779	3,464,232	3,464,232	3,520,966	(191,150)	3,329,816		3,329,816	(134,416)	-3.88%	-3.88%
REFUND PRIOR YRS RECEIPTS	8,794	700	700	700		700		700	0	0.00%	0.00%
FOOD SERVICE FUND TRANSFER	0	0	0	0		0		0	0	0.00%	0.00%
CAPITAL PROJECT TRANSFER	0	0	600,000	1,000,000	150,000	1,150,000		1,150,000	1,150,000	91.67%	
GENERAL BUDGET RESERVE	0	200,000	0	200,000		200,000		200,000	0		0.00%
<b>TOTAL EXPENDITURES</b>	<b>28,180,128</b>	<b>30,495,190</b>	<b>30,065,346</b>	<b>32,459,957</b>	<b>(49,459)</b>	<b>32,410,498</b>	<b>(17,687)</b>	<b>32,392,811</b>	<b>1,897,621</b>	<b>7.74%</b>	<b>6.22%</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>1,476,171</b>	<b>(200,000)</b>	<b>43,105</b>	<b>(1,200,000)</b>		<b>(1,674,800)</b>		<b>(1,674,800)</b>			
<b>BEGINNING FUND BALANCE</b>	<b>8,332,338</b>	<b>8,898,685</b>	<b>9,788,921</b>	<b>9,710,010</b>		<b>9,657,910</b>		<b>9,657,910</b>			
<b>DESIGNATED FUND BALANCE</b>	<b>4,810,000</b>	<b>7,066,000</b>	<b>7,066,000</b>	<b>6,508,000</b>		<b>7,922,000</b>		<b>7,930,000</b>			
<b>UNRESERVED FUND BALANCE</b>	<b>4,998,609</b>	<b>1,630,585</b>	<b>2,766,026</b>	<b>2,002,010</b>		<b>61,110</b>		<b>63,110</b>			
	17.7%	5.3%	9.2%	6.2%		0.2%		0.2%			
<b>Assigned/Committed Fund Balance</b>											
<b>Committed</b>	<b>Estimate</b>	<b>Preliminary</b>	<b>Proposed Final</b>	<b>Final</b>							
PSERS Employer Rate Increases	\$ 3,158,000	\$ 1,598,000	\$ 1,624,000	\$ 1,624,000							Projected increases for PSERS rate projections (3 yrs)
Total Committed Fund Balance	\$ 3,158,000	\$ 1,598,000	\$ 1,624,000	\$ 1,624,000							
<b>Assigned</b>											
Deferred Maintenance Projects	\$ 3,000,000	\$ 3,000,000	\$ -	\$ -							
Phase 2 Air Conditioning/ESCO	\$ -	\$ -	\$ 1,850,000	\$ 1,850,000							Per project documents (MS AC, HS Hot Water) 2017/18
Technology Plan	\$ 257,000	\$ 257,000	\$ 228,000	\$ 228,000							Equipment Amount from 4-Year Technology Cycle
Potential Litigation/Arbitration	\$ 100,000	\$ 100,000	\$ 60,000	\$ 60,000							Amount reserved for insurance deductibles and settlement costs
State-mandated Healthcare Bene	\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000							1 year of 6/30/14 actuarial accrued liability
Early Education Start-up	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000							Estimated cost to start a pre-school program
Innovative Programs Initiative	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000							Estimated cost to implement hybrid learning model
State Budget Delay Reserve	\$ -	\$ -	\$ 2,132,000	\$ 2,140,000							40% State BEF and Special Education Subsidy
Amount Needed to Balance Budget	\$ 200,000	\$ 1,200,000	\$ 1,675,000	\$ 1,675,000							Budgeted excess expenditures over revenue
Total Assigned Fund Balance	\$ 3,910,000	\$ 4,910,000	\$ 6,298,000	\$ 6,308,000							
<b>Total Fund Balance Designation</b>	<b>\$ 7,066,000</b>	<b>\$ 6,508,000</b>	<b>\$ 7,922,000</b>	<b>\$ 7,930,000</b>							

Brandywine Heights Area School District  
2016-2017 Final Revenue Budget Detail

CURRENT REVENUE LOCAL (6000)	ACCT	Actual 2014-15	Budget 2015-16	Estimate 2015-16	Prelim 2016-17	Changes	Proposed Final 2016-17	Budget vs Budget
Current Real Estate Tax	6111	17,519,015.30	17,635,163	17,580,453	19,112,585	(1,404,837)	17,707,748	0.41%
Interim RE tax	6112	52,127.72	38,000	48,000	50,030	2,000	52,030	36.92%
Public Utility Realty Tax	6113	24,328.15	24,328	23,372	23,372		23,372	-3.93%
Payments in Lieu of Taxes	6114	168.72	169	169	169	(1)	168	-0.59%
Per Capita 679	6120	34,871.00	36,000	33,777	36,000		36,000	0.00%
							0	
Per Capita 511	6141	34,871.00	36,000	33,777	36,000		36,000	0.00%
LST 511	6143	18,779.41	16,200	18,000	19,000		19,000	17.28%
Sub Total 511 Per Capita Taxes	6140	53,650.41	52,200	51,777	55,000	0	55,000	5.36%
Earned Income Tax	6151	1,685,078.35	1,616,000	1,700,000	1,717,000		1,717,000	6.25%
Real Estate Transfer Tax	6153	165,023.83	130,000	165,000	160,000	5,000	165,000	26.92%
Subtotal 511 Proportional Taxes	6150	1,850,102.18	1,746,000	1,865,000	1,877,000	5,000	1,882,000	7.79%
Delinquent Real Estate	6411	703,408.63	722,000	710,000	715,000		715,000	-0.97%
Delinquent Per Capita 679	6420	2,423.00	2,500	2,500	2,500		2,500	0.00%
Delinquent Per Capita 511	6441	2,423.00	2,500	2,500	2,500		2,500	0.00%
Subtotal Delinquent Taxes	6400	708,254.63	727,000	715,000	720,000	0	720,000	-0.96%
Interest	6510	59,529.28	50,000	50,000	55,000		55,000	10.00%
Gate Receipts	6710	28,800.35	28,000	25,000	30,000		30,000	7.14%
Activity Fee/Student Fee	6740	65,491.50	59,000	67,400	65,000		65,000	10.17%
Other Student Income	6790	650.00	1,000	0	1,000		1,000	0.00%
Subtotal Activity Receipts	6700	94,941.85	88,000	92,400	96,000	0	96,000	9.09%
State Rev thru Other PA Schools	6821	0.00	0	0	0		0	
Fed IDEA thru Other PA Schools	6831	503.00	0	1,228	0		0	
Fed IDEA thru BCIU	6832	262,599.40	263,808	259,468	255,000		255,000	-3.34%
subtotal pass thru	6830	263,102.40	263,808	260,696	255,000	0	255,000	-3.34%
Rentals	6910	45,375.54	46,800	46,000	46,800		46,800	0.00%
Donations	6920	3,574.18	7,200	6,000	7,200		7,200	0.00%
Summer School Tuition	6942	9,550.00	8,000	10,000	10,000		10,000	25.00%
Tuition Regular Day	6941	0.00	0	0	0		0	
Misc Expense/Refund Prior Yrs	6991	18,319.38	29,000	20,000	29,000		29,000	0.00%
Subtotal Other Receipts	6900	76,819.10	91,000	82,000	93,000	0	93,000	2.20%
<b>Total Local</b>	<b>6000</b>	<b>20,736,910.74</b>	<b>20,751,668</b>	<b>20,802,644</b>	<b>22,373,156</b>	<b>(1,397,838)</b>	<b>20,975,318</b>	<b>1.08%</b>
<b>% of Total Budget</b>		<b>69.92%</b>	<b>68.50%</b>	<b>69.09%</b>	<b>71.57%</b>		<b>68.28%</b>	



Brandywine Heights Area School District  
2016-2017 Final Revenue Budget Detail

CURRENT REVENUE	ACCT	Actual 2014-15	Budget 2015-16	Estimate 2015-16	Prelim 2016-17	Changes	Proposed Final 2016-17	Budget vs Budget
<b>STATE (7000)</b>								
Basic Ed Subsidy	7110	3,932,993.86	4,212,303	4,005,057	4,256,730	19,079	4,275,809	1.51%
Tuition Reim for Court Placed	7160	27,740.64	25,000	25,000	25,000		25,000	0.00%
Special Education Subsidy	7271	1,013,771.88	1,074,174	1,032,384	1,074,174		1,074,174	0.00%
Tranportation Subsidy	7310	627,246.28	650,000	592,349	630,000		630,000	-3.08%
Rentals - Debt Service	7320	287,421.74	294,234	293,948	293,948	(2,450)	291,498	-0.93%
Health Services	7330	28,624.85	29,700	27,415	28,000		28,000	-5.72%
Property Tax Rebate	7340	787,573.24	788,786	788,786	0	790,335	790,335	0.20%
Accountability Block Grant	7501	0.00	0	0	0		0	
Ready to Learn	7505	163,502.00	0	205,220	0		0	
Other State Revenue	7599	0.00	0	0	0		0	
State Share Social Security	7810	428,313.99	478,890	462,036	481,711	(2,259)	479,452	0.12%
State Share Retire	7820	1,242,806.34	1,579,435	1,514,755	1,835,238	(14,498)	1,820,740	15.28%
<b>Total State</b>	<b>7000</b>	<b>8,539,994.82</b>	<b>9,132,522</b>	<b>8,946,950</b>	<b>8,624,801</b>	<b>790,207</b>	<b>9,415,008</b>	<b>3.09%</b>
<b>% of Total Budget</b>		<b>28.80%</b>	<b>30.15%</b>	<b>29.72%</b>	<b>27.59%</b>		<b>30.65%</b>	
<b>FEDERAL (8000)</b>								
Title 1	8514	198,951.00	200,000	191,757	192,000	37,685	229,685	14.84%
Title 2	8515	68,172.00	68,000	67,902	68,000		68,000	0.00%
ACCESS	8810	96,125.95	140,000	93,000	0	28,000	28,000	-80.00%
Medical Assistance Reim	8820	415.06	1,000	600	0		0	-100.00%
<b>Total Federal</b>	<b>8000</b>	<b>363,664.01</b>	<b>409,000</b>	<b>353,259</b>	<b>260,000</b>	<b>65,685</b>	<b>325,685</b>	<b>-20.37%</b>
<b>% of Total Budget</b>		<b>1.23%</b>	<b>1.35%</b>	<b>1.17%</b>	<b>0.83%</b>		<b>1.06%</b>	
<b>OTHER (9000)</b>								
Sale of Fixed Assets	9400	15,729.00	2,000	5,598	2,000	0	2,000	0.00%
<b>Total Other Revenue Sources</b>		<b>15,729.00</b>	<b>2,000</b>	<b>5,598</b>	<b>2,000</b>	<b>0</b>	<b>2,000</b>	<b>0.00%</b>
<b>% of Total Budget</b>		<b>0.05%</b>	<b>0.01%</b>	<b>0.02%</b>	<b>0.01%</b>		<b>0.01%</b>	
<b>TOTAL REVENUE</b>		<b>29,656,298.57</b>	<b>30,295,190</b>	<b>30,108,451</b>	<b>31,259,957</b>	<b>(541,946)</b>	<b>30,718,011</b>	<b>1.40%</b>

2016-17 Final Budget  
June 6, 2016

Budget D.1.

Tax Rate 2015-16	0.03230000			
Tax Rate 2016-17	0.03230000	0.0000000	0.0%	Act 1 Index BHASD 2.9%
Collectable Percent	0.960			
Gaming Revenue	790,335			

	7/1/2015	Interims est	7/1/2016	RE TAX 32.3	BUDGET 2016-17	
PARCELS	ASSESSMENT	ASSESSMENT	ASSESSMENT	COLLECTABLE	RE TAX 32.3 COLLECTABLE	
DISTRICT	704	73,996,900	450,000	74,446,900	2,308,449	2,308,449
LONGSWAMP	2,494	245,145,900	575,000	245,720,900	7,619,314	7,619,314
ROCKLAND	1,674	197,642,600	435,000	198,077,600	6,141,990	6,141,990
TOPTON	754	78,313,000	0	78,313,000	2,428,330	2,428,330
<b>TOTAL</b>	<b>5,626</b>	<b>595,098,400</b>	<b>1,460,000</b>	<b>596,558,400</b>	<b>18,498,083</b>	<b>18,498,083</b>
Gaming Assessment Reduction						790,335
Revenue After Gaming Reduction				596,558,400		17,707,748

Additional Real Estate Tax	74,134	74,134
Value of Tax Increase	0	0
Value of Assessment Increases	74,134	74,134

INFORMATION	ACTUAL 32.30 MILLS 2014-15	ESTIMATE 32.30 MILLS 2015-16	BUDGET 32.30 MILLS 2016-17	BUDGET 32.3 MILLS 2016-17
GROSS VALUE PER MILL	592,434	595,098	596,558	596,558
COLLECTABLE %	0.956	0.960	0.960	0.960
COLLECTABLE VALUE PER MILL	566,366	571,294	572,696	572,696
VALUE PER MILL INCREASE	-593	4,928	1,402	1,402
AVERAGE ASSESSMENT	105,408	105,776	106,036	106,036
MILLAGE	32.30	32.30	32.30	32.30
AVERAGE TAX	3,405	3,417	3,425	3,425
AVERAGE \$ TAX INCREASE	99	12	8	8
AVERAGE % TAX INCREASE	3.0%	0.3%	0.2%	0.2%
MILLAGE \$ INCREASE	186	0	0	0
MILLAGE % INCREASE	5.8%	0.0%	0.0%	0.0%

	Actual 2014-15	BUDGET 2015-16	ESTIMATE 2015-16	BUDGET 2016-17 Proposed Final	% Inc Bud v Est	BUDGET 2017-18 (Projected)	% Inc Bud v Bud	BUDGET 2018-19 (Projected)	% Inc Bud v Bud	BUDGET 2019-20 (Projected)	% Inc Bud v Bud	BUDGET 2020-21 (Projected)	% Inc Bud v Bud	BUDGET 2021-22 (Projected)	% Inc Bud v Bud	BUDGET 2022-23 (Projected)	% Inc Bud v Bud
<b>CURRENT REVENUE</b>																	
LOCAL (6000)	20,736,911	20,751,668	20,802,644	20,975,318	0.83%	21,396,500	2.01%	21,824,734	2.00%	22,262,395	2.01%	22,712,692	2.02%	23,177,823	2.05%	23,242,646	0.28%
STATE (7000)	8,539,995	9,132,522	8,946,950	9,415,008	5.23%	9,769,453	3.76%	10,061,230	2.99%	10,321,801	2.59%	10,476,570	1.50%	10,708,884	2.22%	10,736,643	0.26%
FEDERAL (8000)	363,664	409,000	353,259	325,685	-7.81%	297,685	-8.60%	297,685	0.00%	297,685	0.00%	297,685	0.00%	297,685	0.00%	297,685	0.00%
OTHER (9000)	15,729	2,000	5,598	2,000	-64.27%	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%	2,000	0.00%
<b>TOTAL REVENUE</b>	<b>29,656,299</b>	<b>30,295,190</b>	<b>30,108,461</b>	<b>30,718,011</b>	<b>2.02%</b>	<b>31,465,639</b>	<b>2.43%</b>	<b>32,185,650</b>	<b>2.29%</b>	<b>32,883,881</b>	<b>2.17%</b>	<b>33,488,947</b>	<b>1.84%</b>	<b>34,186,392</b>	<b>2.08%</b>	<b>34,278,975</b>	<b>0.27%</b>
<b>CURRENT EXPENDITURES</b>																	
SALARIES (100)	12,069,999	12,516,627	12,109,745	12,491,489	3.15%	12,763,877	2.18%	12,977,636	1.67%	13,247,757	2.08%	13,415,381	1.27%	13,685,405	1.86%	13,968,628	2.22%
BENEFITS (200)	5,733,274	6,675,033	6,313,859	7,149,959	13.24%	7,698,319	7.67%	8,113,391	5.39%	8,523,525	5.06%	8,694,630	2.01%	9,003,211	3.55%	9,379,595	4.18%
CONTRACT TECHNICAL (300)	1,472,085	1,549,773	1,717,654	1,806,541	5.17%	1,834,670	1.56%	1,873,607	2.12%	1,913,520	2.13%	1,954,434	2.14%	1,996,378	2.15%	2,039,379	2.15%
CONTRACT PROPERTY (400)	818,087	1,033,146	1,028,004	1,034,372	0.62%	1,051,784	1.68%	1,051,510	-0.03%	1,067,880	1.56%	1,084,644	1.57%	1,101,814	1.58%	1,122,579	1.88%
OTHER CONTRACTS (500)	3,212,658	3,264,054	3,172,081	3,255,483	2.63%	3,331,887	2.35%	3,410,238	2.35%	3,490,592	2.36%	3,580,423	2.57%	3,665,104	2.37%	3,751,969	2.37%
SUPPLIES (600)	1,237,737	1,432,674	1,318,792	1,380,367	4.67%	1,362,533	-1.29%	1,345,072	-1.28%	1,327,979	-1.27%	1,325,014	-0.22%	1,322,817	-0.17%	1,321,393	-0.11%
EQUIPMENT (700)	195,505	305,550	371,165	547,613	47.54%	688,313	25.69%	654,313	-4.94%	662,313	1.22%	684,313	3.32%	640,313	-6.43%	685,313	7.03%
RESERVE GENERAL (800)	0	200,000	0	200,000		200,000	0.00%	200,000	0.00%	200,000	0.00%	200,000	0.00%	200,000	0.00%	200,000	0.00%
DUES, INTEREST, RESERVE (800)	840,783	803,333	764,349	531,987	-30.40%	458,547	-13.80%	482,042	5.12%	367,719	-23.72%	252,260	-31.40%	147,972	-41.34%	65,178	-55.95%
FOOD SERVICE FUND TRANSFER (900)	0	0	0	0		0		0		0		0		0		0	
CONSTRUCTION FUND TRANSFER (900)	0	0	723,813	1,150,000		1,850,000		0		0		0		0		1,400,000	
FINANCING USES (900) Debt Service	2,600,000	2,715,000	2,720,000	2,845,000	9.42%	2,980,000	4.75%	3,005,000	0.84%	3,185,000	5.99%	3,300,000	3.61%	3,175,000	-3.79%	460,000	-85.51%
<b>TOTAL EXPENDITURES</b>	<b>28,180,128</b>	<b>30,495,190</b>	<b>30,239,462</b>	<b>32,392,811</b>	<b>7.12%</b>	<b>34,219,930</b>	<b>5.64%</b>	<b>33,112,810</b>	<b>-3.24%</b>	<b>33,986,285</b>	<b>2.64%</b>	<b>34,491,099</b>	<b>1.49%</b>	<b>34,918,015</b>	<b>1.24%</b>	<b>34,394,034</b>	<b>-1.50%</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>1,476,171</b>	<b>(200,000)</b>	<b>(131,011)</b>	<b>(1,674,800)</b>		<b>(2,754,291)</b>		<b>(927,160)</b>		<b>(1,102,404)</b>		<b>(1,002,162)</b>		<b>(731,623)</b>		<b>(115,059)</b>	
<b>BEGINNING FUND BALANCE*</b>	<b>8,332,338</b>	<b>8,896,585</b>	<b>9,788,921</b>	<b>9,657,910</b>		<b>7,983,110</b>		<b>6,228,819</b>		<b>4,301,659</b>		<b>3,199,255</b>		<b>2,197,103</b>		<b>1,465,480</b>	
<b>ENDING FUND BALANCE</b>	<b>9,808,509</b>	<b>8,696,585</b>	<b>9,657,910</b>	<b>7,983,110</b>		<b>5,228,819</b>		<b>4,301,659</b>		<b>3,199,255</b>		<b>2,197,103</b>		<b>1,465,480</b>		<b>1,350,421</b>	
<b>FUND BALANCE DESIGNATION:</b>																	
DESIGNATED FUND BALANCE	7,066,000	7,066,000	7,066,000	7,969,000		4,399,000		3,380,000		2,708,000		2,081,000		1,423,000		806,000	
UNDESIGNATED FUND BALANCE	2,742,509	1,630,585	2,591,910	14,110		829,819		921,659		491,255		116,103		42,480		544,421	
UNDESIGNATED % OF EXPENDITURES	9.7%	5.3%	8.6%	0.0%		2.4%		2.8%		1.4%		0.3%		0.1%	1.6%		
<b>Fund Balance Designation</b>																	
<b>Committed</b>																	
Medical Insurance Start-up	\$ -	\$ -	\$ -	\$ -		\$ -		\$ -		\$ -		\$ -		\$ -		\$ -	
PSERS Employer Rate Increases	\$ 3,156,000	\$ 3,156,000	\$ 3,156,000	\$ 1,663,000		\$ 1,004,000		\$ 588,000		\$ 139,000		\$ -		\$ -		\$ -	
Total Committed Fund Balance	\$ 3,156,000	\$ 3,156,000	\$ 3,156,000	\$ 1,663,000		\$ 1,004,000		\$ 588,000		\$ 139,000		\$ -		\$ -		\$ -	
<b>Assigned</b>																	
Deferred Maintenance Projects	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ -		\$ -		\$ 1,164,000		\$ 776,000		\$ 388,000		\$ -		\$ -	
Air Conditioning/ESCO Project				\$ 1,850,000													
Technology Plan	\$ 257,000	\$ 257,000	\$ 257,000	\$ 228,000		\$ 228,000		\$ 288,000		\$ 288,000		\$ 288,000		\$ 288,000		\$ 288,000	
Potential Litigation	\$ 100,000	\$ 100,000	\$ 100,000	\$ 60,000		\$ 60,000		\$ 60,000		\$ 50,000		\$ 50,000		\$ 50,000		\$ 50,000	
State-mandated Healthcare Bene	\$ 53,000	\$ 53,000	\$ 53,000	\$ 53,000		\$ 53,000		\$ 53,000		\$ 53,000		\$ 53,000		\$ 53,000		\$ 53,000	
Early Education Start-up	\$ 225,000	\$ 225,000	\$ 225,000	\$ 225,000		\$ 225,000		\$ 225,000		\$ 225,000		\$ 225,000		\$ 225,000		\$ 225,000	
Innovative Programs Initiative	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000		\$ 75,000		\$ 75,000		\$ 75,000		\$ 75,000		\$ 75,000		\$ 75,000	
State Budget Delay Reserve				\$ 2,140,000		\$ -											
Amount Needed to Balance Budget	\$ 200,000	\$ 200,000	\$ 200,000	\$ 1,675,000		\$ 2,754,000		\$ 927,000		\$ 1,102,000		\$ 1,002,000		\$ 732,000		\$ 115,000	
Total Assigned Fund Balance	\$ 3,910,000	\$ 3,910,000	\$ 3,910,000	\$ 6,306,000		\$ 3,395,000		\$ 2,792,000		\$ 2,569,000		\$ 2,081,000		\$ 1,423,000		\$ 806,000	
Total Fund Balance Designation	\$ 7,066,000	\$ 7,066,000	\$ 7,066,000	\$ 7,969,000		\$ 4,399,000		\$ 3,380,000		\$ 2,708,000		\$ 2,081,000		\$ 1,423,000		\$ 806,000	

# FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/06/2016

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

Nancy Krauss

(610)682-5141

Extn :

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

nankra@bhasd.org

\_\_\_\_\_  
Email Address

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET**

Budget D.1.

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Brandywine Heights Area SD	<b>County :</b> Berks	<b>AUN Number :</b> 114060853
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

**I hereby certify that the above information is accurate and complete.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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**DUE DATE:           IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2016-2017 GENERAL FUND BUDGET**

Budget D.1.

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Brandywine Heights Area SD	COUNTY : Berks	AUN : 114060853
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2016-2017 (compared to 2015-2016 )?      Yes       No

If yes, see information below, taken from the 2016-2017 General Fund Budget.

Total Budgeted Expenditures	\$32392811
Ending Unassigned Fund Balance	\$53110
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.2%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.      Yes       No

**I hereby certify that the above information is accurate and complete.**

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2016

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	19,588
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,156,000
0840 Assigned Fund Balance	3,910,000
0850 Unassigned Fund Balance	2,591,910
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>9,657,910</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	20,975,318
7000 Revenue from State Sources	9,415,008
8000 Revenue from Federal Sources	325,685
9000 Other Financing Sources	2,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>30,718,011</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>40,375,921</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	17,707,748
6112 Interim Real Estate Taxes	52,030
6113 Public Utility Realty Taxes	23,372
6114 Payments in Lieu of Current Taxes - State / Local	168
6120 Current Per Capita Taxes, Section 679	36,000
6140 Current Act 511 Taxes - Flat Rate Assessments	55,000
6150 Current Act 511 Taxes - Proportional Assessments	1,882,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	720,000
6500 Earnings on Investments	55,000
6700 Revenues from LEA Activities	96,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	255,000
6910 Rentals	46,800
6920 Contributions and Donations from Private Sources	7,200
6940 Tuition from Patrons	10,000
6990 Refunds and Other Miscellaneous Revenue	29,000

**REVENUE FROM LOCAL SOURCES 20,975,318**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	4,275,809
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	1,074,174
7310 Transportation (Pupil and Nonpublic/CS)	630,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	291,498
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,000
7340 State Property Tax Reduction Allocation	790,335
7810 State Share of Social Security and Medicare Taxes	479,452
7820 State Share of Retirement Contributions	1,820,740

**REVENUE FROM STATE SOURCES 9,415,008**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	229,685
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	68,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	28,000

**REVENUE FROM FEDERAL SOURCES 325,685**



Amount

**OTHER FINANCING SOURCES**

9400 Sale of or Compensation for Loss of Fixed Assets 2,000

**OTHER FINANCING SOURCES 2,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 30,718,011**

Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$17,707,748
Amount of Tax Relief for Homestead Exclusions	<u>\$790,335</u>
Total Approx. Tax Revenue:	\$18,498,083
Approx. Tax Levy for Tax Rate Calculation:	\$19,268,836

Berks

Total

<b>2015-16 Data</b>		
a. Assessed Value	\$594,167,600	\$594,167,600
b. Real Estate Mills	32.3000	
<b>I. 2016-17 Data</b>		
c. 2014 STEB Market Value	\$854,814,435	\$854,814,435
d. Assessed Value	\$596,558,400	\$596,558,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2015-16 Calculations</b>		
f. 2015-16 Tax Levy	\$19,191,613	\$19,191,613
(a * b)		
<b>2016-17 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$19,191,613	\$19,191,613
(f Total * g)		
i. Base Mills Subject to Index	32.3000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.82892%	95.82892%
k. Tax Levy Needed	\$19,268,836	\$19,268,836
(Approx. Tax Levy * g)		
<b>I. 2016-17 Real Estate Tax Rate</b>	<b>32.3000</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$19,268,836	\$19,268,836
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,478,501
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$17,707,748
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$17,707,748</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$790,335</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$18,498,083</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$19,268,836</b>	
	<b>Berks</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	33.2367	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,827,633	\$19,827,633
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$7,021	
Number of Homestead/Farmstead Properties	3485	3485
Median Assessed Value of Homestead Properties		\$114,200

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Act 1 Index (current): 2.9%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$17,707,748</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$790,335</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$18,498,083</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$19,268,836</b>

<b>Berks</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$790,335	Lowering RE Tax Rate	\$0	\$790,335
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$790,335</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Berks	596,558,400	32.3000	19,268,836			95.82892%	
<b>Totals:</b>	<b>596,558,400</b>		<b>19,268,836</b>	<b>790,335</b>	<b>18,478,501</b>	<b>95.82892%</b>	<b>17,707,748</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		36,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	36,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	19,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 55,000 55,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,717,000	1,717,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	165,000	165,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 1,882,000 1,882,000**

**Total Act 511, Current Taxes 1,937,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>854,814,435</b>	<b>12</b>	<b>10,257,773</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2015-16 (Rebalanced)	2016-17	Percent Change in Rate			2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u>									
	Berks	32.3000	32.3000	0.00%	Yes	2.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	2.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	2.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.9%				
6144	Current Act 511 Trailer Taxes					2.9%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.9%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.9%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					2.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6152	Current Act 511 Occupation Taxes					2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6154	Current Act 511 Amusement Taxes					2.9%				
6155	Current Act 511 Business Privilege Taxes					2.9%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.9%				
6157	Current Act 511 Mercantile Taxes					2.9%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.9%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	12,391,392
1200 Special Programs - Elementary / Secondary	4,231,226
1300 Vocational Education	699,283
1400 Other Instructional Programs - Elementary / Secondary	28,053
1500 Nonpublic School Programs	4,500
<b>Total Instruction</b>	<b>17,354,454</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,088,144
2200 Support Services - Instructional Staff	1,165,628
2300 Support Services - Administration	1,457,387
2400 Support Services - Pupil Health	365,352
2500 Support Services - Business	537,824
2600 Operation and Maintenance of Plant Services	2,529,358
2700 Student Transportation Services	1,421,729
2800 Support Services - Central	904,902
2900 Other Support Services	23,755
<b>Total Support Services</b>	<b>9,494,079</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	676,262
3300 Community Services	500
<b>Total Operation of Non-Instructional Services</b>	<b>676,762</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	187,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>187,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,330,516
5200 Interfund Transfers - Out	1,150,000
5900 Budgetary Reserve	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>4,680,516</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>32,392,811</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	7,012,225
200 Personnel Services - Employee Benefits	4,046,317
300 Purchased Professional and Technical Services	315,100
400 Purchased Property Services	294,450
500 Other Purchased Services	339,805
600 Supplies	376,239
700 Property	5,000
800 Other Objects	2,256
<b>Total Regular Programs - Elementary / Secondary</b>	<b>12,391,392</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,727,918
200 Personnel Services - Employee Benefits	1,011,484
300 Purchased Professional and Technical Services	874,100
500 Other Purchased Services	557,324
600 Supplies	60,400
<b>Total Special Programs - Elementary / Secondary</b>	<b>4,231,226</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	699,283
<b>Total Vocational Education</b>	<b>699,283</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	10,500
200 Personnel Services - Employee Benefits	4,053
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	3,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>28,053</b>
<b>1500 Nonpublic School Programs</b>	
500 Other Purchased Services	4,500
<b>Total Nonpublic School Programs</b>	<b>4,500</b>
<b>Total Instruction</b>	<b>17,354,454</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	673,304
200 Personnel Services - Employee Benefits	350,202
300 Purchased Professional and Technical Services	13,000
500 Other Purchased Services	1,650
600 Supplies	49,663
800 Other Objects	325
<b>Total Support Services - Students</b>	<b>1,088,144</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	643,754



<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	367,843
300 Purchased Professional and Technical Services	56,050
400 Purchased Property Services	3,805
500 Other Purchased Services	8,490
600 Supplies	82,336
800 Other Objects	3,350
<b>Total Support Services - Instructional Staff</b>	<b>1,165,628</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	784,707
200 Personnel Services - Employee Benefits	427,529
300 Purchased Professional and Technical Services	103,000
400 Purchased Property Services	15,451
500 Other Purchased Services	76,600
600 Supplies	31,210
800 Other Objects	18,890
<b>Total Support Services - Administration</b>	<b>1,457,387</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	215,387
200 Personnel Services - Employee Benefits	144,005
300 Purchased Professional and Technical Services	1,100
600 Supplies	4,700
800 Other Objects	160
<b>Total Support Services - Pupil Health</b>	<b>365,352</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	313,553
200 Personnel Services - Employee Benefits	164,071
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	4,500
500 Other Purchased Services	700
600 Supplies	38,400
800 Other Objects	8,600
<b>Total Support Services - Business</b>	<b>537,824</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	687,542
200 Personnel Services - Employee Benefits	428,183
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	643,300
500 Other Purchased Services	97,620
600 Supplies	594,900
700 Property	42,313
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>2,529,358</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	44,007
200 Personnel Services - Employee Benefits	23,292

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,346,350
600 Supplies	7,950
800 Other Objects	130
<b>Total Student Transportation Services</b>	<b>1,421,729</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	83,988
200 Personnel Services - Employee Benefits	44,621
300 Purchased Professional and Technical Services	262,560
400 Purchased Property Services	51,000
500 Other Purchased Services	43,358
600 Supplies	94,075
700 Property	324,800
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>904,902</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	23,755
<b>Total Other Support Services</b>	<b>23,755</b>
<b>Total Support Services</b>	<b>9,494,079</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	294,604
200 Personnel Services - Employee Benefits	138,359
300 Purchased Professional and Technical Services	112,131
400 Purchased Property Services	21,866
500 Other Purchased Services	57,048
600 Supplies	39,994
700 Property	500
800 Other Objects	11,760
<b>Total Student Activities</b>	<b>676,262</b>
<b>3300 Community Services</b>	
600 Supplies	500
<b>Total Community Services</b>	<b>500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>676,762</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
300 Purchased Professional and Technical Services	12,000
700 Property	175,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>187,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>187,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	485,516
900 Other Uses of Funds	2,845,000

<u>Description</u>	<u>Amount</u>
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>3,330,516</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	1,150,000
<b>Total Interfund Transfers - Out</b>	<b>1,150,000</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	200,000
<b>Total Budgetary Reserve</b>	<b>200,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>4,680,516</b>
<b>TOTAL EXPENDITURES</b>	<b>32,392,811</b>

**Cash and Short-Term Investments**

**06/30/2016 Estimate**

**06/30/2017 Projection**

General Fund	6,994,041	5,363,857
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund	165,241	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	69,944	70,354
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	22,232	20,232
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	111,487	107,487
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>7,362,945</b>	<b>5,561,930</b>

**Long-Term Investments**

**06/30/2016 Estimate**

**06/30/2017 Projection**

General Fund	4,580,000	4,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

**Long-Term Investments**

**06/30/2016 Estimate**

**06/30/2017 Projection**

Permanent Fund

<b>Total Long-Term Investments</b>	<b>4,580,000</b>	<b>4,000,000</b>
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<b>TOTAL CASH AND INVESTMENTS</b>	<b>11,942,945</b>	<b>9,561,930</b>
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**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

**General Fund**

0510 Bonds Payable	16,105,000	13,125,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	144,574	145,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	445,333	445,000
0599 Other Long-Term Liabilities		

<b>Total General Fund</b>	<b>16,694,907</b>	<b>13,715,000</b>
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**Public Purpose (Expendable) Trust Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

**Total Public Purpose (Expendable) Trust Fund**

**Other Comptroller-Approved Special Revenue Funds**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

**Total Other Comptroller-Approved Special Revenue Funds**

**Athletic / School-Sponsored Extra Curricular Activities Fund**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

**Total Athletic / School-Sponsored Extra Curricular Activities Fund**

**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities	553,561	553,561
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>553,561</b>	<b>553,561</b>
<b>Child Care Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total Child Care Operations Fund</b>		
<b>Other Enterprise Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total Other Enterprise Funds</b>		
<b>Internal Service Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total Internal Service Fund</b>		
<b>Private Purpose Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total Private Purpose Trust Fund</b>		



**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

**Long-Term Indebtedness**

**06/30/2016 Estimate**

**06/30/2017 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

**Total Permanent Fund**

**Total Long-Term Indebtedness**

17,248,468

14,268,561

**Short-Term Payables**

**06/30/2016 Estimate**

**06/30/2017 Projection**

General Fund	2,845,000	2,980,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>2,845,000</b>	<b>2,845,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>20,093,468</b>	<b>17,248,561</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	19,588
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,624,000
0840 Assigned Fund Balance	6,306,000
0850 Unassigned Fund Balance	53,110
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>8,002,698</b>
<b>5900 Budgetary Reserve</b>	<b>200,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>8,202,698</b>

**Brandywine Heights Area School District  
TAX RESOLUTIONS 2016-17**

Budget D.2.

**RESOLUTION - 1**

On motion of \_\_\_\_\_, seconded by \_\_\_\_\_, it was moved that a tax shall be levied upon all real estate situated in the Brandywine Heights Area School District at the rate of 32.30 mills for the fiscal year 2016-17 on the assessed valuation of all property taxable for school purposes; said taxes shall be for the purpose of providing for the payment of salaries for the teaching and supervisory staff, the payment of rentals due any municipal authority, the payment of sinking fund charges, the payment of amortization of a bond issue, and any and all other proper and necessary expenses for the operation of said School District. Said rate of millage shall be equivalent to \$32.30 on each \$1,000.00 of assessed value of taxable property. The amount of anticipated revenue from this tax is approximately \$17,707,748.

**RESOLUTION - 2**

On motion of \_\_\_\_\_, seconded by \_\_\_\_\_, it was moved that a Five Dollar (\$5.00) per capita tax be levied upon each resident or inhabitant over the age of nineteen (19) years, residing in the Brandywine Heights Area School District for the fiscal year 2016-17 in accordance with P. L. 30, Article 6, Section 679, as amended. It is estimated that the amount of revenue from this tax will amount to approximately \$36,000.

**RESOLUTION - 3**

On motion of \_\_\_\_\_, seconded by \_\_\_\_\_, it was moved that the \$5.00 Residence Tax enacted by the Brandywine Heights Area School District for the fiscal year 2015-16 and levied upon each resident or inhabitant over the age of nineteen (19) years residing therein be re-enacted by the Board of Directors for the Brandywine Heights Area School District effective July 1, 2016 for the fiscal year 2016-17, without any substantial change. It is estimated that the amount of revenue from this tax will amount to approximately \$36,000. This Resolution is passed in accordance with Act 511, which amended Act 481 of 1947.

**RESOLUTION - 4**

On motion of \_\_\_\_\_, seconded by \_\_\_\_\_, it was moved that the \$10.00 Occupation Tax enacted by the Brandywine Heights Area School District for the fiscal year 2015-16 be re-enacted by the Board of Directors for the Brandywine Heights Area School District, effective July 1, 2016 for the fiscal year 2016-17 without any substantial change. It is estimated that the amount of revenue from this tax will amount to approximately \$19,000. This resolution is passed in accordance with Act 511, which amended Act 481 of 1947.

**RESOLUTION - 5**

On motion of \_\_\_\_\_, seconded by \_\_\_\_\_, it was moved that the one per cent (1%) Earned Income Tax enacted by the Brandywine Heights Area School District for the fiscal year 2015-16 be re-enacted by the Board of Directors for the Brandywine Heights Area School District effective July 1, 2016, for the fiscal year 2016-17 without any substantial change. It is estimated that the amount of revenue from this tax will amount to approximately \$1,717,000. This Resolution is passed in accordance with Act 511, which amended Act 481 of 1947.

**RESOLUTION - 6**

On motion of \_\_\_\_\_, seconded by \_\_\_\_\_, it was moved that the one per cent (1%) Realty Transfer Tax enacted by the Brandywine Heights Area School District for the fiscal year 2015-16 be re-enacted by the Board of Directors for the Brandywine Heights Area School District effective July 1, 2016, for the fiscal year 2016-17 without any substantial change. It is estimated that the amount of revenue from this tax will amount to approximately \$165,000. This Resolution is passed in accordance with Act 511, which amended Act 481 of 1947.

**BRANDYWINE HEIGHTS AREA SCHOOL DISTRICT**

**2016-17 Homestead and Farmstead Exclusion Resolution**

**RESOLVED**, by the Board of School Directors of Brandywine Heights Area 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, 2016:

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 \$781,955.87.

b. **Philadelphia tax credit reimbursement funds.** 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. § 6926.324(3), as reimbursement for Philadelphia tax credits claimed against the School District earned income tax by School District resident taxpayers, the amount of \$8,379.28.

c. **Aggregate amount available.** Adding these amounts, the aggregate amount available during the school year for real estate tax reduction is \$790,335.15.

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 farmsteads as follows:

a. **Homestead property number.** The number of approved homesteads within the School District is 3,375.

b. **Farmstead property number.** The number of approved farmsteads within the School District is 110.

c. **Homestead/farmstead combined number.** Adding these numbers, the aggregate number of approved homesteads and farmsteads is 3,485.

3. **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(c) aggregate amount available during the school year for real estate tax reduction of \$790,335.15 by the paragraph 2(c) aggregate number of approved homesteads and farmsteads of 3,485 (before considering the assessed value of approved homesteads and farmsteads having an assessed value below the preliminary calculation of the maximum real estate assessed value reduction amount to be established as the homestead and farmstead exclusion amount), the preliminary calculation of the maximum real estate tax reduction amount applicable to each approved homestead and to each approved farmstead is \$226.78.

Based on calculations provided by the School District Business Office from the best available information and carefully evaluated by the School Board, considering the assessed value of approved homesteads and farmsteads having an assessed value below the preliminary calculation of the maximum real estate assessed value reduction amount to be established as the homestead exclusion and the farmstead exclusion amount, an additional aggregate amount of \$2,375.60 will be available during the school year for real estate tax reduction applicable to approximately 3,441 homesteads and farmsteads, resulting in an additional real estate tax reduction amount available for each homestead and farmstead of \$0.68. Adding this additional amount to the preliminary calculation of the maximum real estate tax reduction amount of \$226.78, the final maximum real estate tax reduction amount applicable to each approved homestead and to each approved farmstead is \$227.46.

4. **Homestead exclusion calculation.** Dividing the paragraph 3 maximum real estate tax reduction amount of \$227.46 by the School District real estate tax rate of 32.30 mills (.03230), the maximum real estate assessed value reduction to be reflected on tax notices as a homestead exclusion for each approved homestead is \$7,042, and the maximum real estate assessed value reduction to be reflected on tax notices as a farmstead exclusion for each approved farmstead is \$7,042.

5. **Homestead/farmstead exclusion authorization.** 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 \$7,042. 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 \$7,042. The homestead exclusion and farmstead exclusion real estate assessed value reduction will apply only 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.

**BRANDYWINE HEIGHTS AREA SCHOOL DISTRICT**

**Real Estate Tax Installment Payment Plan Resolution**

RESOLVED, by the Board of School Directors of Brandywine Heights Area School District, that a plan is adopted providing an option for installment payment of real estate taxes pursuant to the Taxpayer Relief Act (Act 1 of 2006), as follows:

**Real Estate Tax Installment Payment Plan**

For the real estate tax levied by the School District, other than interim real estate tax, taxpayers may elect an installment payment option under the following rules:

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 taxpayer election to pay the tax in installments. Installment payment is permitted only if the taxpayer elects by paying the first installment payment in full by August 31. If the taxpayer fails to meet this requirement, 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.
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 percent (10%) of the amount of the installment not paid by the installment due date, without regard to any partial payment of the installment.
5. **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.

Board Approved June 4, 2012