

Check Number	Check Date	Vendor Name	Budget Unit	Account Code	Transaction Description	Transaction Amount
45750	04/19/2017	PETTY CASH MELANIE SHEETZ	1012110003000000	610	LS GROCERIES SEC	59.51
45751	04/20/2017	BERKS CAREER & TECH.	1012110003000000	564	SPED BCTC TUITION	11,742.96
	04/20/2017		1013900003081000	564	BCTC TUITION MAY	50,634.42
45752	04/20/2017	BERKS SCHOOLS FACILITIES MGR ASSN	1026110000000000	810	DUES WETZEL 2016-17	20.00
45753	04/20/2017	BERKSHIRE SYSTEMS, INC.	1026200001021000	430	SVC WALL CLOCKS ES	359.84
45754	04/20/2017	BRUMBACH, MANCUSO &	1023500000000000	330	LEGAL SVC MAR	200.00
45755	04/20/2017	CARRIER CORPORATION	1026200001021000	430	HVAC MAINT AGRMT ES	1,425.00
	04/20/2017		1026200002051000	430	HVAC MAINT AGRMT MS	10,575.00
	04/20/2017		1026200003081000	430	HVAC MAINT AGRMT HS	6,500.00
45756	04/20/2017	CLIFFORD HILL SANITATION SVC.	1032500002000551	410	RESTROOM SVC MSB	208.00
	04/20/2017		1032500003000561	410	RESTROOM SVC HSSB	160.00
45757	04/20/2017	CURTIS BAY ENERGY, INC	1026200000000000	410	MED/WASTE DISPOSAL	58.89
45758	04/20/2017	DAUPHIN ELECTRIC SUPPLY	1026200003081000	610	ELECT SUPPLIES HS	260.00
45759	04/20/2017	EDGENUITY, INC	1011100202051120	323	BHVA TUITION MS	275.00
	04/20/2017		1011100203081120	323	BHVA TUITION HS	7,700.00
45760	04/20/2017	EVANS MECHANICAL, INC	1026200002051000	430	SVC MAINT HEATER MS	167.62
	04/20/2017				SVC WATER HEATER MS	722.63
45761	04/20/2017	FOLLETT SCHOOL SOLUTIONS, INC	1022500003081000	640	LIBRARY BOOKS HS	79.53
45762	04/20/2017	HALYE'S AUTOMOTIVE	1032500003000000	430	INSPECT MG5025E	95.88
45763	04/20/2017	SERVICE ELECTRIC TELEPHONE SVC	1023900000000000	530	ES PHONES 4/15-5/14	168.99
	04/20/2017				HS PHONES 4/15-5/14	331.07
	04/20/2017				MS PHONES 4/15-5/14	746.85
45764	04/20/2017	J.P. MASCARO & SONS	1026200001021000	410	TRASH HAULING ES	298.00
	04/20/2017		1026200002051000	410	TRASH HAULING MS	767.00
	04/20/2017		1026200003081000	410	TRASH HAULING HS	640.00
45765	04/20/2017	KURTZ BROS.	1011100001021000	610	SUPPLIES ES	149.59
45766	04/20/2017	NCS PEARSON, INC	1011100002051000	640	TEST BOOKLETS MS	660.88
	04/20/2017		1021400000000000	640	RESPONSE BOOKLET SPED	460.99
45767	04/20/2017	PERM AWARD	1032500003000000	610	ATHLETIC AWARDS SEC	199.08
45768	04/20/2017	QUILL CORPORATION	1025110000000000	610	BUS OFFICE SUPPLIES	43.74
45769	04/20/2017	RITA ROBERTSON	1012200001000000	330	VISION THERAPY ES	400.00
	04/20/2017		1012200003000000	330	VISION THERAPY SEC	900.00
45770	04/20/2017	STAPLES ADVANTAGE	1022400200000120	610	BHVA SUPPLIES	55.95
45771	04/20/2017	SDIC	1011100003081000	260	WORKERS COMP	80.32
45772	04/20/2017	SERVICE ELECTRIC COMMUNICATION	1028180100000000	530	INTERNET FIBER APR	605.00
45773	04/20/2017	SWEET, STEVENS, KATZ & WILLIAMS LLP	1023502700000000	330	SPED LEGAL SVC	377.50
45774	04/20/2017	VERITIV OPERATING COMPANY	1026200000000000	610	MAINT SUPPLIES	10,345.35
	04/20/2017		1026400000000000	610	MAINT SUPPLIES	1,453.20
45775	04/20/2017	ZONES, INC	1046000000000000	788	NETWORK UPGRADE	200,095.49
45776	04/21/2017	BLUE MOUNTAIN ATHLETICS	1032500003000561	810	TOURNAMENT FEE HSSB	100.00
	04/21/2017					(100.00)
45777	04/26/2017	PETTY CASH-N BENTLEY	1012110003000000	635	LS TRIP	149.11
45778	04/27/2017	AMERICAN-SEWING.COM	1011100203081000	610	C&I FCS SUPPLIES HS	2,990.00
45779	04/27/2017	ATLANTIC ROOFING CORP	1026200003081000	430	ROOFING REPAIR HS	1,379.25
45780	04/27/2017	AUSTILL'S REHAB. SERV., INC.	1012600001000000	330	THERAPY SVC MAR ES	5,053.28
	04/27/2017		1012600003000000	330	THERAPY SVC MAR SEC	830.69
45781	04/27/2017	BERKS COUNTY I. U. # 14	1022710201021000	324	CONF FEE KAUKER	30.00
	04/27/2017		1022710201021324	324	KAUKER/NORAKOVICH	200.00
	04/27/2017		1022710201051000	324	CONF FEE MOLIS	30.00
	04/27/2017		1022710202051324	324	DONATO/HUSTON/KERCHER	300.00
	04/27/2017		1022710203081324	324	CONF FEE PAXSON	100.00
45782	04/27/2017	CAROLINA BIOLOGICAL SUPPLY CO	1011100002051000	610	SCIENCE SUPPLIES MS	27.88
45783	04/27/2017	CLIFFORD HILL SANITATION SVC.	1026200001021000	430	CLEAN GREASE TRAPS	120.00
45784	04/27/2017	CONNECTIONS EDUCATION LLC	1011100203081120	323	BHVA TUITION HS	5,155.00
	04/27/2017		1012300203000120	323	BHVA TUITION SPED SEC	150.00
45785	04/27/2017	CRYSTAL SPRINGS	1023800002051000	610	WATER MS	15.18
	04/27/2017		1023800003081000	610	WATER HS	130.99
45786	04/27/2017	MELISSA KAY DELONG	1022900000000000	810	REIMB VOL CLEARANCE	8.00
45787	04/27/2017	FRED PRYOR SEMINARS	1028360200000000	324	CONF FEE IMOYER	99.00
45788	04/27/2017	DIRECT ENERGY BUSINESS	1026200001021000	621	NAT GAS ES 3/18-4/18	80.97
	04/27/2017		1026200002051000	621	NAT GAS MS 3/18-4/18	273.76
	04/27/2017		1026200003081000	621	NAT GAS HS 3/18-4/18	301.14
45789	04/27/2017	JANET HUSTON	1022710202051000	240	REIMB TUITION	400.00
45790	04/27/2017	K12 MANAGEMENT INC.	1011100201021120	323	BHVA TUITION ES	775.00
	04/27/2017		1011100201051120	323	BHVA TUITION IS	437.00
	04/27/2017		1011100202051120	323	BHVA TUITION MS	147.00

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45791	04/27/2017	KRE SECURITY LLC	1032500003000556	350	SECURITY HSBV	262.50		
45792	04/27/2017	MCANDREWS LAW OFFICES, P.C.	1023102700000000	820	SETTLEMENT LEGAL FEES	6,000.00		
45793	04/27/2017	NCS PEARSON, INC	1021400001000000	610	SPED TEST BOOKLETS ES	533.82		
45794	04/27/2017	PSBA INSURANCE TRUST	1025140000000000	330	ANNUAL ADMIN FEE 2017	757.35		
45795	04/27/2017	QUILL CORPORATION	1022400200000120	610	BHVA SUPPLIES	73.35		
	650			IT/MOUSE BHVA	10.11			
				RETURNED MOUSE BHVA	(9.99)			
45796	04/27/2017	RIVER ROCK ACADEMY	1012300003000000	568	SPED TUITION SEC	2,381.88		
45797	04/27/2017	SCHAEDLER YESCO DISTRIBUTION	1026200002051000	610	ELECT SUPPLY MS	80.18		
45798	04/27/2017	SCHLEGEL'S ELECTRICAL WORK	1032500003000551	430	SVC SCOREBOARD HSB	37.50		
	1032500003000561		430	SVC SCOREBOARD HSSB	37.50			
45799	04/27/2017	SHRM	1028310000000000	810	HR MEMBERSHIP MOYER	199.00		
45800	04/27/2017	SWEET, STEVENS, KATZ & WILLIAMS LLP	1023502700000000	330	SPED LEGAL SVC	91.80		
45801	04/27/2017	TRINITY 3 LLC	1011100101021000	438	COMPUTER RPR ES	178.00		
	04/27/2017		1011100101051000	438	COMPUTER RPR IS	614.00		
	04/27/2017		1011100102051000	438	COMPUTER RPR MS	790.00		
	04/27/2017		1011100103081000	438	COMPUTER RPR HS	1,212.00		
45802	04/27/2017	USATESTPREP, INC	1011100003081000	650	TEST PREP HS	121.88		
45803	04/27/2017	WARD'S NATURAL SCIENCE	1011100002051000	610	CLASS SUPPLY MS	77.17		
45804	05/01/2017	CARBON LEHIGH IU #21	1022710201021000	324	CONF FEE KRUMANOCKER	25.00		
	05/01/2017		1022710202051000	324	CONF FEE KONYAK	25.00		
	05/01/2017		1022710203081000	324	CONF FEE KISTLER	25.00		
	05/01/2017		1028340200000000	324	CONF FEE HANYCH-FITCH	25.00		
45805	05/01/2017	PEL	1023600000000000	810	PEL MTG POTTEIGER	20.00		
45806	05/01/2017	PEL	1023600000000000	810	PEL MTG PAWLING	20.00		
45807	05/01/2017	SCHOOL OPERATION SERVICES GROUP INC	10000	R6910	RENTAL RM108	(200.00)		
	05/01/2017		1011100001000153	330	ESL SUPPORT ES	766.69		
	05/01/2017		1011100003000153	330	ESL SUPPORT SEC	766.69		
	05/01/2017		1012110003000000	330	SEC LS SUPPORT	6,133.52		
	05/01/2017		1012300001000000	330	ES AUTISTIC/EMOT SUP	12,267.04		
	05/01/2017		1012300003000000	330	SEC AUTISTIC/EMOT SUP	4,600.14		
	05/01/2017		1012410001000000	330	ES LEARNING SUPPORT	19,933.94		
	05/01/2017		1012410003000000	330	SEC LEARNING SUPPORT	16,867.18		
	05/01/2017		1026200000000000	330	SUB CROSSING GUARD	1,920.00		
	05/01/2017		1026200001021000	330	SUB CUSTODIAL ES	1,045.16		
	05/01/2017		1026200002051000	330	SUB CUSTODIAL MS	4,874.76		
	05/01/2017		1026200003081000	330	SUB CUSTODIAL HS	122.96		
	45808		05/01/2017	WEX BANK	1026500000000000	626	MAINT GAS APR	350.54
			05/01/2017		1032500003000000	626	ATHLETIC GAS APR	388.45
45809	05/02/2017	PETTY CASH-N BENTLEY	1012110003000000	610	LS GROCERIES SEC	58.29		
45810	05/05/2017	BERKS COUNTY I. U. # 14	1012110003000000	322	LS TUITION MAR SEC	2,376.14		
45811	05/05/2017	BOUNTIFUL BOOKS	1022500001051000	640	LIBRARY BOOKS IS	320.64		
45812	05/05/2017	BRANDYWINE TRANSPORTATION INC.	1011100003081000	513	BBEC TRANS ALBRIGHT	160.13		
	05/05/2017				BBEC TRANS KUTZTOWN	107.24		
	05/05/2017		1032100002000000	513	MUSIC TRANS MS	186.01		
	05/05/2017		1032100003000000	513	BAND TRANS HS	218.76		
	05/05/2017		1032500003000551	513	ATHLETIC TRANS HSB	345.25		
	05/05/2017		1032500003000556	513	ATHLETIC TRANS HSBV	528.83		
	05/05/2017		1032500003000561	513	ATHLETIC TRANS HSSB	485.24		
45813	05/05/2017	COMMUNICATION SYSTEMS, INC.	1026200003081000	430	SECURITY SVC HS	57.50		
45814	05/05/2017	GENERAL RECREATION INC	1026300000000000	610	MAINT/RUBBER MULCH	5,690.00		
45815	05/05/2017	INSTRUMENTALIST AWARDS LLC	1011100003081000	610	MUSIC SUPPLIES HS	135.00		
45816	05/05/2017	J.W. PEPPER & SON, INC.	1011100002051000	640	MUSIC BOOKS MS	261.99		
45817	05/05/2017	JGF FUNDING, LLC	1011100001021000	438	COPIER CONT ES JUN	793.88		
	05/05/2017		1011100001051000	438	COPIER CONT IS JUN	202.40		
	05/05/2017		1011100002051000	438	COPIER CONT MS JUN	996.28		
	05/05/2017		1011100003081000	438	COPIER CONT HS JUN	1,198.68		
	05/05/2017		1021200003081000	438	COPIER CONT HS GD JUN	172.05		
	05/05/2017		1022600200000000	438	COPIER CONT C&I JUN	295.56		
	05/05/2017		1022602700000000	438	COPIER CONT SPED JUN	209.75		
	05/05/2017		1023800001021000	438	COPIER CONT ES PR JUN	283.79		
	05/05/2017		1023800002051000	438	COPIER CONT MS PR JUN	283.79		
	05/05/2017		1023800003081000	438	COPIER CONT HS PR JUN	283.79		
	05/05/2017		1025110000000000	438	COPIER CONT BO JUN	209.75		
	05/05/2017		1026110000000000	438	COPIER CONT MAINT JUN	207.53		
	05/05/2017		1028180100000000	348	WEB DESIGN JUNE	125.00		
	05/05/2017		1032500000000000	438	COPIER CONT ATHL JUN	209.75		

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45818	05/05/2017	MARTIN'S FLOORING INC.	1026200002051000	430	FLOOR RPR MS	4,912.60
45819	05/05/2017	MET-ED	1026200001021000	622	ES ELECT 3/16-4/13	2,544.08
	05/05/2017		1026200002051000	622	MS ELECT 3/16-4/13	22.85
	05/05/2017				MS ELECT 3/16-4/14	23.26
	05/05/2017				MS ELECT 3/17-4/17	9,756.77
	05/05/2017		1026200003081000	622	HS ELECT 3/16-4/14	15,249.61
45820	05/05/2017	QUILL CORPORATION	1023600000000000	610	SUPER SUPPLIES	47.98
45821	05/05/2017	HM HARCOURT PUBLISHING CO	1021400001000000	640	TEST RECORDS SPED ES	209.12
45822	05/05/2017	RITA ROBERTSON	1012200001000000	330	VISION THERAPY ES	650.00
	05/05/2017		1012200003000000	330	VISION THERAPY SEC	800.00
45823	05/05/2017	ROCKLAND EMBROIDERY	1032500002000000	610	ATHLETIC SUPPLIES ES	156.25
	05/05/2017		1032500003000000	610	ATHLETIC SUPPLIES SEC	941.50
45824	05/05/2017	UGI UTILITIES, INC	1026200001021000	621	NAT GAS ES 3/17-4/18	4,038.99
	05/05/2017		1026200002051000	621	NAT GAS MS 3/17-4/18	280.03
	05/05/2017		1026200003081000	621	NAT GAS HS 3/17-4/18	3,804.80
45825	05/05/2017	UGI ENERGY SERVICES, INC	1026200001021000	621	NAT GAS ES 3/17-4/17	575.81
	05/05/2017		1026200002051000	621	NAT GAS MS 3/17-4/17	1,474.19
	05/05/2017		1026200003081000	621	NAT GAS HS 3/17-4/17	2,004.77
45826	05/11/2017	AT&T MOBILITY	1022400200000120	530	BHVA CELL CHG APR	74.44
	05/11/2017		1023600000000000	530	SUPER CELL CHG APR	54.93
	05/11/2017		1026110000000000	530	MAINT CELL CHG APR	54.93
	05/11/2017		1032500000000000	530	ATHLETIC CELL CHG APR	34.26
45827	05/11/2017	BERKS CAREER & TECH.	1012110003000000	564	SPED BCTC TUITION	11,742.96
	05/11/2017		1013900003081000	564	BCTC TUITION JUNE	50,634.42
45828	05/11/2017	BOROUGH OF TOPTON	1026200001021000	424	WATER/SEWER ES	3,197.70
	05/11/2017		1026200002051000	424	WATER/SEWER MS	3,938.50
	05/11/2017		1026200003081000	424	WATER/SEWER HS	4,487.80
45829	05/11/2017	BRUMBACH, MANCUSO &	1023500000000000	330	LEGAL SVC APR	312.50
	05/11/2017				RETAINER JAN-JUNE	4,750.00
45830	05/11/2017	ANGELA M BUCCI-HERB	1022710201021000	240	REIMB TUITION WILKES	1,362.00
45831	05/11/2017	CDWG GOVERNMENT INC.	1011100103081000	650	IT/ACTIVPEN HS	206.94
45832	05/11/2017	VIRGINIA GRIM	1012200001000000	330	SPEECH THERAPY ES	325.00
	05/11/2017		1012200003000000	330	SPEECH THERAPY SEC	675.00
45833	05/11/2017	KURTZ BROS.	1011100001021000	610	SUPPLIES ES	52.40
45834	05/11/2017	LOSER'S MUSIC INC.	1011100003081000	610	MUSIC SUPPLIES HS	60.00
45835	05/11/2017	QUILL CORPORATION	1011100003081000	610	SUPPLIES HS	387.80
	05/11/2017		1023800003081000	610	PRIN SUPPLIES HS	52.88
45836	05/11/2017	REGISTRY FOR EXCELLENCE	1023900003081000	610	GRADUATION SUPPLIES	2,024.28
45837	05/11/2017	RIKKI SAVIDGE	1022710201021000	240	REIMB TUITION WILKES	1,362.00
45838	05/11/2017	STEPHANIE RINDA	1022710202051000	240	REIMB TUITION WC UN	1,449.00
45839	05/11/2017	SIMPLEXGRINNELL LP	1026200003081000	430	SVC FIRE ALARM HS	637.29
45840	05/11/2017	THRIVEWORKS-READING	1021400003000000	330	EVALUATION	3,000.00
45841	05/11/2017	WEIS MARKETS, INC	1011100003081000	610	FCS GROCERIES HS	189.95
	05/11/2017		1023100000000000	635	BOARD MTG	11.97
	05/11/2017		1023600000000000	610	ADMIN SUPPLIES	9.28
	05/11/2017			635	CLERGY MTG	28.75
45842	05/15/2017	BRANDYWINE TRANSPORTATION INC.	1027200000000901	513	BUS TRANS APR	58,493.20
	05/15/2017		1027200000000902	513	TRANS DIESEL APR	6,056.75
	05/15/2017		1027200000000905	513	TRANS GAS APR	2,619.54
	05/15/2017		1027200000000906	513	BUS TRANS CHSH APR	4,674.63
	05/15/2017		1027202700000000	513	BUS TRANS SPED APR	23,869.28
	05/15/2017		1027500000000915	513	NON PUBLIC TRANS APR	24,308.56
	05/15/2017		1032500003000560	513	ATHLETIC TRANS HST	1,139.51
45843	05/16/2017	GARY J BILANSKY	1032500002000561	390	MSSB OFFICIAL 5/12	57.00
45844	05/16/2017	DAVID CUMMINGS	1032500003000551	390	HSB OFFICIAL 5/8	74.00
45845	05/16/2017	DONALD H SHOFF JR	1032500002000561	390	MSSB OFFICIAL 5/12	57.00
45846	05/16/2017	STEVEN DYMECK	1032500002000551	390	MSB OFFICIAL 5/9	57.00
45847	05/16/2017	RANDY D GASTON	1032500002000551	390	MSB OFFICIAL 5/11	57.00
	05/16/2017				MSB OFFICIAL 5/8	57.00
45848	05/16/2017	CHARLES GRAHAM	1032500002000551	390	MSB OFFICIAL 5/12	57.00
45849	05/16/2017	COLLIN LANDIS	1032500002000561	390	MSSB OFFICIAL 5/11	57.00
45850	05/16/2017	JOEL MARINO	1032500002000561	390	MSSB OFFICIAL 5/11	57.00
45851	05/16/2017	ROBERT F OTT	1032500003000551	390	HSB OFFICIAL 5/9	74.00
45852	05/16/2017	JOHN D PIHO	1032500002000551	390	MSB OFFICIAL 5/12	57.00
	05/16/2017				MSB OFFICIAL 5/8	57.00
45853	05/16/2017	TIMOTHY S SITARIK	1032500003000551	390	HSB OFFICIAL 5/9	74.00
45854	05/16/2017	ROBERT STOUTD	1032500002000551	390	MSB OFFICIAL 5/9	60.00
45855	05/16/2017	DENNIS WOODRING	1032500002000551	390	MSB OFFICIAL 5/11	57.00
45856	05/16/2017	CLARK ZIMMERMAN	1032500003000551	390	HSB OFFICIAL 5/8	74.00

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45857	05/18/2017	BERKS COUNTY I. U. # 14	1012110001000000	322	SPED SVC DEC/FEB ES	109.08
	05/18/2017		1012110003000000	322	SPED SVC DEC/FEB SEC	654.50
	05/18/2017		1012200001000000	322	SPED SVC DEC/FEB ES	44.63
	05/18/2017		1012200003000000	322	SPED SVC DEC/FEB SEC	3,272.50
45858	05/18/2017	BRANDYWINE TRANSPORTATION INC.	1032100002000000	513	MUSIC TRANS MS	172.34
	05/18/2017		1032100003000000	513	MUSIC TRANS HS	187.71
	05/18/2017		1032500002000552	513	ATHLETIC TRANS MSB	285.73
	05/18/2017				ATHLETIC TRANS MSBB	184.31
	05/18/2017		1032500002000557	513	ATHLETIC TRANS MSW	271.82
	05/18/2017		1032500002000562	513	ATHLETIC TRANS MSGB	658.40
	05/18/2017		1032500003000552	513	ATHLETIC TRANS HSBB	718.34
	05/18/2017		1032500003000562	513	ATHLETIC TRANS HSGB	414.72
45859	05/18/2017	CHRISTOPHER REED	1022710203081000	240	REIMB TUITION JH UNIV	2,500.00
45860	05/18/2017	CURTIS BAY ENERGY, INC	1026200000000000	410	MED/WASTE DISPOSAL	58.89
45861	05/18/2017	MATTHEW J DONATO	1022710202051000	240	REIMB TUITION BOISE	1,308.00
45862	05/18/2017	EDGENUITY, INC	1011100202051120	323	BHVA TUITION MS	1,100.00
	05/18/2017		1011100203081120	323	BHVA TUITION HS	4,675.00
45863	05/18/2017	GEIST SPORTING GOODS	1032500002000551	610	SUPPLIES MSB	372.00
	05/18/2017		1032500003000551	610	SUPPLIES HSB	70.00
	05/18/2017		1032500003000555	610	SUPPLIES HSBT	552.00
45864	05/18/2017	THE HILLSIDE SCHOOL	1012410001000000	567	TUITION SPEC ED	11,550.00
45865	05/18/2017	HOGAN LEARNING ACADEMY, LLC	1012900003000000	567	SPEC ED TUITION SEC	16,720.00
	05/18/2017				SPED ED TUITION SEC	8,360.00
45866	05/18/2017	SERVICE ELECTRIC TELEPHONE SVC	1023900000000000	530	ES PHONES 5/15-6/14	170.31
	05/18/2017				HS PHONES 5/15-6/14	313.88
	05/18/2017				MS PHONES 5/15-6/14	746.85
45867	05/18/2017	J.P. MASCARO & SONS	1026200001021000	410	TRASH HAULING ES	256.00
	05/18/2017		1026200002051000	410	TRASH HAULING MS	664.00
	05/18/2017		1026200003081000	410	TRASH HAULING HS	560.00
45868	05/18/2017	JACOBS MUSIC COMPANY	1011100003081000	430	PIANO TUNING HS	115.00
45869	05/18/2017	JENNIFER S LESHAR MS MA	1021500003000000	330	SPEECH EVALUATION	3,200.00
45870	05/18/2017	KRE SECURITY LLC	1032500003000556	350	SECURITY HSBV	100.00
45871	05/18/2017	LFCAA	1032500003000561	440	FIELD USAGE HSSB	150.00
45872	05/18/2017	NICOLE KONYAK	1022710202051000	240	REIMB TUITION	2,500.00
45873	05/18/2017	HM HARCOURT PUBLISHING CO	1021400001000000	640	SPED TEST RECORDS ES	15.48
45874	05/18/2017	SAM'S CLUB/GECRB	1023800002051000	610	PRIN SUPPLY MS	59.98
45875	05/18/2017	STAPLES ADVANTAGE	1025110000000000	610	BUSINESS OFF SUPPLY	51.20
45876	05/18/2017	SDIC	1011100003081000	260	WORKERS COMP	17.65
45877	05/18/2017	SERVICE ELECTRIC COMMUNICATION	1028180100000000	530	INTERNET FIBER MAY	605.00
45878	05/18/2017	VALLEY HARDWARE & SUPPLY LLC	1026200002051000	610	MAINT SUPPLIES MS	14.98
45879	05/18/2017	JOSH ZIATYK	1028340200000000	240	REIMB TUITION ES UNIV	1,449.00
45880	06/05/2017	ANNE MOLL	1012410003000000	580	REIMB MILEAGE APR	84.28
	06/05/2017				REIMB MILEAGE MAR	69.55
45881	06/05/2017	JULIA BEHM	1025200000000000	580	REIMB MILEAGE	18.19
	06/05/2017		1027110000000000	580	REIMB MILEAGE	20.33
45882	06/05/2017	BENJAMIN STEPHENS	1032500003000000	626	REIMB GAS ATHLETICS	10.01
45883	06/05/2017	HEATHER L DAMATO	1011100002051000	580	REIMB MILEAGE FCS	53.94
45884	06/05/2017	JENNIFER FODOR	1024400003081000	580	REIMB MILEAGE JAN-MAR	65.25
45885	06/05/2017	LISA M. EHRETS	1011100003081000	580	REIMB PARKING	17.75
	06/05/2017		1032500003000000	626	REIMB ATHLETIC GAS	30.01
45886	06/05/2017	FOUNDATIONS BEHAVIORAL HEALTH	1012300003000000	568	TUTORING FOR ESY	125.00
45887	06/05/2017	JENNIFER SNYDER	1011100001051000	580	REIMB MILEAGE APR	8.13
45888	06/05/2017	KAREN KRUMANOCKER	1011100001021000	580	REIMB MILEAGE APR	10.24
	06/05/2017				REIMB MILEAGE MAR	12.80
45889	06/05/2017	MICHAEL KISTLER	1011100003081000	580	REIMB MILEAGE APR	240.75
	06/05/2017				REIMB MILEAGE MAR	54.68
	06/05/2017		1022710203081000	580	REIMB MILEAGE CONF	213.47
45890	06/05/2017	PETTY CASH	1023100000000000	635	BOARD MTG	54.65
	06/05/2017		1023600000000000	610	ADMIN SUPPLIES	76.28
	06/05/2017			635	CLERGY/ADMIN MTG	50.28
	06/05/2017		1023900000000000	530	BOARD POSTAGE	15.72
45891	05/23/2017	PETTY CASH-N BENTLEY	1012110003000000	610	LS GROCERIES SEC	68.75
ACH00070	05/03/2017	HIGHER INFORMATION GROUP LLC	1028180100000000	348	IT SUPPORT MAY	18,880.13
	05/03/2017			448	EQUIP LEASE	4,186.01

Check Number	Check Date	Vendor Name	Budget Unit	Account Code	Transaction Description	Transaction Amount
ACH00071	04/25/2017	STS, INC	1011100001021000	329	SUB TEACHER CONTRACT	2,777.20
	04/25/2017		1011100001051000	329	SUB TEACHER CONTRACT	419.20
	04/25/2017		1011100002051000	329	SUB TEACHER CONTRACT	478.15
	04/25/2017		1011100003081000	329	SUB TEACHER CONTRACT	2,325.25
	04/25/2017		1012110003000000	329	SUB TEACHER CONTRACT	936.65
	04/25/2017		1012300001000000	329	SUB TEACHER CONTRACT	72.05
	04/25/2017		1012300003000000	329	SUB TEACHER CONTRACT	144.10
	04/25/2017		1012410003000000	329	SUB TEACHER CONTRACT	262.00
	04/25/2017		1022500001021000	329	SUB TEACHER CONTRACT	393.00
	04/25/2017		1022500002051000	329	SUB TEACHER CONTRACT	144.10
ACH00072	05/09/2017	STS, INC	1011100001021000	329	SUB TEACHER CONTRACT	2,672.40
	05/09/2017		1011100001051000	329	SUB TEACHER CONTRACT	772.90
	05/09/2017		1011100002051000	329	SUB TEACHER CONTRACT	1,768.50
	05/09/2017		1011100003081000	329	SUB TEACHER CONTRACT	4,938.70
	05/09/2017		1012300003000000	329	SUB TEACHER CONTRACT	72.05
	05/09/2017		1012410001000000	329	SUB TEACHER CONTRACT	432.30
	05/09/2017		1012430001000000	329	SUB TEACHER CONTRACT	131.00
	05/09/2017		1022500001021000	329	SUB TEACHER CONTRACT	596.05
	05/09/2017		1022500002051000	329	SUB TEACHER CONTRACT	131.00
	05/09/2017		1022500003081000	329	SUB TEACHER CONTRACT	216.15
	05/09/2017		1022710203081000	329	SUB TEACHER CONTRACT	720.50
	05/09/2017		1022710203081000	329	SUB TEACHER CONTRACT	720.50
ACH00073	05/23/2017	STS, INC	1011100001021000	329	SUB TEACHER CONTRACT	3,799.00
	05/23/2017		1011100001051000	329	SUB TEACHER CONTRACT	975.95
	05/23/2017		1011100002051000	329	SUB TEACHER CONTRACT	1,722.65
	05/23/2017		1011100003081000	329	SUB TEACHER CONTRACT	4,061.00
	05/23/2017		1012110003000000	329	SUB TEACHER CONTRACT	144.10
	05/23/2017		1012300003000000	329	SUB TEACHER CONTRACT	275.10
	05/23/2017		1012410001000000	329	SUB TEACHER CONTRACT	622.25
	05/23/2017		1012410003000000	329	SUB TEACHER CONTRACT	203.05
	05/23/2017		1012430003000000	329	SUB TEACHER CONTRACT	288.20
	05/23/2017		1022500001021000	329	SUB TEACHER CONTRACT	589.50
	05/23/2017		1022500003081000	329	SUB TEACHER CONTRACT	360.25
	05/23/2017		1022500003081000	329	SUB TEACHER CONTRACT	360.25
ACH00074	06/02/2017	HIGHER INFORMATION GROUP LLC	1028180100000000	348	IT SUPPORT JUNE	18,880.13
	06/02/2017		448		0.00	
	06/02/2017				EQUIP LEASE JUNE	4,186.01
V11476	04/20/2017	CLEAN IMAGE INC.	1026400000000000	430	MAINT/SVC VAC	658.51
V11477	04/20/2017	CM3 BUILDING SOLUTIONS INC.	1026200003081000	430	MAIN AGRMT 4TH QRT HS	7,906.00
V11478	05/11/2017	COMMERCE BANK VISA	1011100101021000	650	IT/CABLE ES	42.95
	05/11/2017				IT/CHARGE STATION ES	59.99
	05/11/2017		1011100102051000	650	IT/HDMI CABLE MS	57.28
	05/11/2017		1011100103081000	650	IT/HDMI CABLE HS	31.16
	05/11/2017		1022710202051000	324	CONF FEE KERCHER	465.00
	05/11/2017		1025130000000000	610	BO SUPPLY/BATTERY	21.50
	05/11/2017		1028340200000000	324	CONF FEE PAWLING	80.00
	05/11/2017				CONF FEE WETZEL	1,395.00
V11479	05/05/2017	THYSSENKRUPP ELEVATOR, INC.	1026200001021000	430	MAINT AGRMT ES	259.11
	05/05/2017		1026200002051000	430	MAINT AGRMT MS	259.12
V11480	05/05/2017	WEAVER'S HARDWARE CO.	1026200000000000	610	MAINT SUPPLIES	124.22
	05/05/2017				MAINT/ROCK SALT	1,862.00
	05/05/2017		1026200001021000	610	MAINT SUPPLIES ES	13.98
	05/05/2017		1026200002051000	610	MAINT SUPPLIES MS	57.19
	05/05/2017		1026200003081000	610	MAINT SUPPLIES HS	39.20
V11481	05/11/2017	KIDSPEACE CORP	1011100003000000	568	TUITION HS	807.65
V11482	05/18/2017	PLUMMASTER	1026200000000000	610	PLUMBING SUPPLIES	375.28
<b>Total</b>						<b>850,265.71</b>



Check Number	Check Date	Vendor Name	Budget Unit	Account Code	Transaction Description	Transaction Amount
<b>Transfers and Electronic Payments</b>						
	04/24/2017	UNITED CONCORDIA	10	046215	DENTAL INSURANCE	4,148.12
	04/24/2017	UNITED CONCORDIA	10	046215	DENTAL INSURANCE	5,853.80
	05/01/2017	UNITED CONCORDIA	10	046215	DENTAL INSURANCE	2,706.63
	05/01/2017	UNITED CONCORDIA	10	046215	DENTAL INSURANCE	459.80
	05/02/2017	CAPITAL BLUE CROSS	10	046213	MEDICAL INSURANCE	203,253.85
	05/15/2017	M&T Bank-BCTC	1013900003081000	564	BCTC Rental Pymt	90,456.38
	05/09/2017	UNITED CONCORDIA	10	046215	DENTAL INSURANCE	2,895.96
	05/22/2017	UNITED CONCORDIA	10	046215	DENTAL INSURANCE	3,243.92
	04/30/2017	MS BOYS BASEBALL	1032500002000551	390	ATHLETIC DEPT OFFICIALS	228.00
	04/30/2017	MS GIRLS BASEBALL	1032500002000561	390	ATHLETIC DEPT OFFICIALS	370.50
	04/30/2017	HS BOYS BASEBALL	1032500003000551	390	ATHLETIC DEPT OFFICIALS	680.00
	04/30/2017	HS SOFTBALL	1032500003000561	390	ATHLETIC DEPT OFFICIALS	710.00
	04/30/2017	HS BOYS VOLLEYBALL	1032500003000556	390	ATHLETIC DEPT OFFICIALS	713.00
	05/05/2017	MS BOYS BASEBALL	1032500002000551	390	ATHLETIC DEPT OFFICIALS	427.50
	05/05/2017	MS GIRLS SOFTBALL	1032500002000561	390	ATHLETIC DEPT OFFICIALS	114.00
	05/05/2017	HS BOYS BASEBALL	1032500003000551	390	ATHLETIC DEPT OFFICIALS	233.50
	05/05/2017	HS BOYS VOLLEYBALL	1032500003000556	390	ATHLETIC DEPT OFFICIALS	372.00
	05/05/2017	HS SOFTBALL	1032500003000561	390	ATHLETIC DEPT OFFICIALS	444.00
	04/28/2017	PAYROLL TRANSFER				485,245.92
	05/12/2017	PAYROLL TRANSFER				487,567.40
	05/26/2017	PAYROLL TRANSFER				452,324.50
<b>Total Transfers and Electronic Payments</b>						<b>1,742,448.78</b>
<b>Total Expenditures</b>						<b>2,592,714.49</b>

Check Number	Check Date	Vendor Name	Budget Unit	Account Code	Transaction Description	Transaction Amount
3819	04/26/2017	PETTY CASH-CAFETERIA	50	010200	REGISTER CHANGE	200.00
3820	05/01/2017	SCHOOL OPERATION SERVICES GROUP INC	5031000000000000	330	FOOD SVC AGRMT APR	3,600.00
3821	05/01/2017	WEX BANK	5031000000000000	626	CAFE GAS APR	56.64
3822	05/02/2017	ATV BAKERY INC	5031000001021000	631	FOOD ES	288.01
	5031000002051000		631	FOOD MS	328.51	
	5031000003081000		631	FOOD HS	283.59	
3823	05/02/2017	CAMDEN BAG & PAPER CO. LLC	5031000001021000	610	SUPPLIES ES	287.90
	05/02/2017		5031000002051000	610	SUPPLIES MS	258.23
	05/02/2017		5031000003081000	610	SUPPLIES HS	375.09
3824	05/02/2017	CLOVER FARMS DAIRY CO	5031000001021000	631	FOOD/BEVERAGES ES	998.55
	05/02/2017		5031000002051000	631	FOOD/BEVERAGES MS	1,051.98
	05/02/2017		5031000003081000	631	FOOD/BEVERAGES HS	598.70
3825	05/02/2017	CRYSTAL CHEMICAL CO, INC	5031000002051000	610	SUPPLIES MS	225.22
3826	05/02/2017	K & D FACTORY SERV. INC.	5031000002051000	430	SVC STEAMER MS	444.47
	610			SUPPLIES MS	149.70	
	05/02/2017		5031000003081000	430	SVC KETTLE HS	1,015.51
3827	05/02/2017	KEYCO DISTRIBUTORS INC	5031000003081000	631	FOOD HS	103.23
3828	05/02/2017	LEHIGH VALLEY DAIRIES	5031000003081000	631	FOOD/BEVERAGES HS	64.00
3829	05/02/2017	LONGACRE ELECTRICAL SERV INC.	5031000002051000	430	SVC COOLER MS	793.45
3830	05/02/2017	SIMCO LOGISTICS/JACK & JILL	5031000002051000	631	FOOD/BEVERAGES MS	146.00
3831	05/02/2017	U.S. FOOD SERVICE, INC. TM	5031000001021000	631	FOOD ES	3,604.14
	05/02/2017		5031000002051000	610	SUPPLIES MS	52.30
	05/02/2017			631	FOOD MS	3,266.79
	05/02/2017		5031000003081000	631	FOOD HS	1,640.33
3832	05/11/2017	JEREMY & PAULA FEGELY	50	049100	REFUND PAID LUNCHES	62.90
V1139	05/02/2017	J. C. EHRLICH, INC	5031000001021000	430	PEST CONTROL ES	89.00
	05/02/2017		5031000002051000	430	PEST CONTROL MS	109.00
	05/02/2017		5031000003081000	430	PEST CONTROL HS	108.00
<b>Total</b>						<b>20,201.24</b>

June 5, 2017

**BRANDYWINE HEIGHTS AREA SD  
REVENUE, EXPENDITURES, AND FUND BALANCE  
April 30, 2017**

Budget - C.1.

	<b>BUDGET 2016-17</b>	<b>ACTUAL 2016-17</b>	<b>ACTUAL 2015-16</b>	<b>ACTUAL DIFFERENCE TO PRIOR YEAR</b>	<b>ACTUAL TO BUDGET 2016-17</b>
<b>REVENUE</b>					
CURRENT REAL ESTATE	17,707,748	17,713,196	17,580,453	132,743	5,448
INTERIM REAL ESTATE	52,030	6,814	29,019	-22,205	-45,216
PUBLIC UTILITY REALTY TAX	23,372	22,708	23,372	-664	-664
PER CAPITA	72,000	67,357	67,554	-197	-4,643
LOCAL SERVICES TAX	19,000	11,454	13,341	-1,887	-7,546
EARNED INCOME TAX	1,717,000	1,253,575	1,228,034	25,541	-463,425
RE TRANSFER	165,000	139,187	113,763	25,424	-25,813
DELINQUENT TAXES	720,000	397,241	428,725	-31,484	-322,759
INTEREST	55,000	45,804	35,208	10,596	-9,196
OTHER	446,168	256,104	253,748	2,356	-190,064
<b>LOCAL REVENUE</b>	<b>20,977,318</b>	<b>19,913,439</b>	<b>19,773,217</b>	<b>140,222</b>	<b>-1,063,879</b>
BASIC SUBSIDY	4,275,809	2,959,450	2,916,609	42,841	-1,316,359
SPECIAL EDUCATION	1,074,174	785,095	779,755	5,340	-289,079
TRANSPORTATION	630,000	479,451	495,329	-15,878	-150,549
RENTALS & BONDS	291,498	346	0	346	-291,152
SOCIAL SECURITY	479,452	168,108	300,930	-132,822	-311,344
RETIREMENT	1,820,740	756,992	669,810	87,182	-1,063,748
OTHER STATE	843,335	995,555	997,708	-2,153	152,220
<b>STATE REVENUE</b>	<b>9,415,008</b>	<b>6,144,997</b>	<b>6,160,141</b>	<b>-15,144</b>	<b>-3,270,011</b>
<b>FEDERAL REVENUE</b>	<b>325,685</b>	<b>217,883</b>	<b>221,436</b>	<b>-3,553</b>	<b>-107,802</b>
<b>TOTAL REVENUE</b>	<b>30,718,011</b>	<b>26,276,320</b>	<b>26,154,794</b>	<b>121,526</b>	<b>-4,441,692</b>
<b>EXPENDITURES</b>					
REGULAR INSTRUCTION	12,391,392	8,768,817	8,604,535	164,282	-3,622,575
SPECIAL EDUCATION	4,231,226	2,900,858	2,962,878	-62,020	-1,330,368
VOCATIONAL EDUCATION	699,283	558,192	552,540	5,652	-141,091
OTHER INSTRUCTION	28,053	1,678	4,360	-2,682	-26,375
NON PUBLIC SCHOOL PROGRAM	4,500	0	0	0	-4,500
PUPIL SUPPORT SERVICES	1,088,144	800,238	729,402	70,836	-287,906
STAFF SUPPORT SERVICES	1,165,628	923,239	830,394	92,845	-242,389
ADMINISTRATION SERVICES	1,457,387	1,149,908	1,105,337	44,571	-307,479
HEALTH SERVICES	365,352	265,925	255,397	10,528	-99,427
BUSINESS SERVICES	537,824	431,773	418,792	12,981	-106,051
MAINTENANCE SERVICES	2,529,358	1,734,282	1,828,292	-94,010	-795,076
STUDENT TRANSPORTATION	1,421,729	1,082,389	1,053,968	28,421	-339,340
SUPPORT SERVICES	904,902	375,342	440,888	-65,546	-529,560
BCIU ADMINISTRATION	23,755	23,445	22,670	775	-310
STUDENT ACTIVITIES	66,731	6,665	6,226	439	-60,066
SCHOOL ATHLETICS	609,531	451,170	460,317	-9,147	-158,361
COMMUNITY SERVICES	500	0	0	0	-500
FACILITIES CONSTRUCTION/IMPROV	187,000	317,322	202,428	114,894	130,322
DEBT SERVICE & RESERVE	3,529,816	3,281,801	3,403,573	-121,772	-248,015
FUND TRANSFERS	1,150,000	1,209,367	723,813	485,554	59,367
REFUND OF PRIOR YEAR RECEIPTS	700	0	0	0	-700
<b>TOTAL EXPENDITURES</b>	<b>32,392,811</b>	<b>24,282,412</b>	<b>23,605,810</b>	<b>676,602</b>	<b>27,523,902</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>-1,674,800</b>	<b>1,993,908</b>			84.97%
<b>BEGINNING FUND BALANCE 7/1</b>	<b>9,865,329</b>	<b>9,865,329</b>			
<b>ENDING FUND BALANCE</b>	<b>8,190,529</b>	<b>11,859,237</b>			



June 5, 2017

**BRANDYWINE HEIGHTS AREA SD  
FOOD SERVICE FUND  
REVENUE, EXPENDITURES, AND FUND BALANCE  
April 30, 2017**

Budget - C.2.

	<b>BUDGET <u>2016-17</u></b>	<b>ACTUAL <u>2016-17</u></b>	<b>ACTUAL <u>2015-16</u></b>	<b>ACTUAL DIFFERENCE TO <u>PRIOR YEAR</u></b>	<b>ACTUAL TO BUDGET <u>2016-17</u></b>
<b>REVENUE</b>					
REIMBURSABLE STUDENT SALES	233,800	158,142	173,942	-15,801	-75,659
NON-REIMBURSABLE STUDENT SALES	105,000	84,959	86,198	-1,239	-20,041
ADULT SALES	15,000	9,705	10,653	-948	-5,295
SPECIAL FUNCTIONS	9,000	4,666	3,506	1,160	-4,334
STATE SUBSIDIES	49,430	11,553	10,333	1,220	-37,877
FEDERAL SUBSIDIES	215,780	143,493	129,935	13,558	-72,287
VALUE DONATED COMMODITIES	40,000	0	0	0	-40,000
INTEREST	170	103	122	-19	-67
CONTRIBUTIONS/DONATIONS/GRANTS	500	7	1,800	-1,793	-493
REFUNDS & MISC REVENUE	450	2,274	145	2,129	1,824
<b>TOTAL REVENUE</b>	<b><u>669,130</u></b>	<b><u>414,901</u></b>	<b><u>416,634</u></b>	<b><u>-1,733</u></b>	<b><u>-254,229</u></b>
<b>EXPENDITURES</b>					
SALARIES	192,000	156,388	160,151	-3,763	-35,612
BENEFITS	104,760	90,512	82,611	7,901	-14,248
EMPLOYEE TRAINING & DEVELOPMENT	2,000	0	0	0	-2,000
PROFESSIONAL SERVICES	45,300	34,565	35,600	-1,036	-10,736
REPAIR & MAINTENANCE	25,400	18,305	19,269	-964	-7,095
INSURANCE	320	526	300	226	206
PRINTING	500	0	0	0	-500
TRAVEL	200	0	0	0	-200
SUPPLIES	24,000	14,651	16,145	-1,495	-9,350
ADMINISTRATIVE SOFTWARE	0	337	1,488	-1,151	337
GASOLINE	300	143	146	-3	-157
FOOD	220,000	159,338	145,075	14,263	-60,662
DONATED COMMODITIES/INVENTORY	40,000	0	0	0	-40,000
DEPRECIATION	7,000	0	0	0	-7,000
EQUIPMENT	7,000	0	13,014	-13,014	-7,000
FEES	350	142	269	-127	-208
<b>TOTAL EXPENDITURES</b>	<b><u>669,130</u></b>	<b><u>474,905</u></b>	<b><u>474,068</u></b>	<b><u>837</u></b>	<b><u>-194,225</u></b>
<b>REVENUE LESS EXPENDITURES</b>	<b>0</b>	<b>-60,004</b>	<b>-57,434</b>		29.03%

June 5, 2017

Brandywine Heights Area SD  
Construction Fund  
April 30, 2017

Budget - C.3.

	YTD
<b>REVENUE</b>	
INTEREST INCOME	643
FUND TRANSFERS	<u>1,207,979</u>
<b>TOTAL REVENUE</b>	<b><u>1,208,622</u></b>
<b>EXPENDITURES</b>	
CONSTRUCTION - IMPROVEMENTS - ES	632,112
CONSTRUCTION - IMPROVEMENTS - IS/MS	255,555
CONSTRUCTION - IMPROVEMENTS - HS	<u>199,663</u>
<b>TOTAL EXPENDITURES</b>	<b><u>1,087,330</u></b>
<b>REVENUE LESS EXPENDITURES</b>	<b><u>121,292</u></b>

June 5, 2017

**Brandywine Heights Area School District  
Investment Schedule at 4-30-2017**

Budget - C.4.

<b>INSTITUTION</b>	<b>MATURITY</b>	<b>RATE</b>	<b>PRIN.</b>	<b>TERM</b>	<b>INT. REC'D</b>
<b>LONG TERM INVESTMENTS</b>					
PSDLAF Fixed Income Collateralized Pool	5/18/2017	0.75%	1,000,000	365 days	
PSDLAF Fixed Income Collateralized Pool	5/18/2017	0.75%	1,000,000	365 days	
PSDLAF Fixed Income Collateralized Pool	6/7/2017	0.58%	490,000	180 days	
PSDLAF Fixed Income Collateralized Pool	12/7/2017	0.83%	1,470,000	365 days	
PSDLAF Fixed Income Collateralized Pool	6/14/2018	1.10%	240,000	545 days	
PSDLAF Fixed Income Collateralized Pool	12/10/2018	1.28%	480,000	730 days	
<b>GF CURRENT INVESTMENTS</b>					
	<b>AMOUNT</b>	<b>RATE</b>			
WSFS Business Money Market	700,841	0.90%			
BB&T Sweep Account	846,149	0.12%			
Univest Bank & Trust	253,270	0.40%			
Univest Bank & Trust ICS Money Market	525,800	0.35%			
Athletic PSDLAF Max Money Market	6,967	0.52%			
General PSDLAF Max Money Market	1,522,496	0.52%			
First Priority Bank Money Market	2,008,931	0.45%			
Royal Bank Money Market	1,000,852	0.60%			
PSDLAF Fixed Income Collateralized Pool - FLEX	1,100,000	0.70%			
PSDLAF Fixed Income Collateralized Pool	1,000,000	0.75%			
PSDLAF Fixed Income Collateralized Pool	1,000,000	0.75%			
PSDLAF Fixed Income Collateralized Pool	490,000	0.58%			
PSDLAF Fixed Income Collateralized Pool	1,470,000	0.83%			
PSDLAF Fixed Income Collateralized Pool	240,000	1.10%			
PSDLAF Fixed Income Collateralized Pool	480,000	1.28%			
<b>TOTAL</b>	12,645,305				
<b>CON. FUND OUTSTANDING INVESTMENTS</b>					
	<b>AMOUNT</b>	<b>RATE</b>			
Construction PSDLAF Max Money Market	121,292	0.52%			
<b>TOTAL</b>	121,292				
<b>FS FUND OUTSTANDING INVESTMENTS</b>					
	<b>AMOUNT</b>	<b>RATE</b>			
PSDLAF Food Service Max Money Market	30,071	0.52%			
BB&T Food Service Checking	40,113	0.04%			
<b>TOTAL</b>	70,184				

**BRANDYWINE HEIGHTS AREA SCHOOL DISTRICT  
STUDENT ACTIVITY FUND  
AND TRUST FUND  
April 30, 2017**

<b>STUDENT ACTIVITY FUND</b>					
	<u>3/31/2016</u>	<u>RECEIPTS</u>	<u>DISBURSEMENTS</u>	<u>TRANSFERS</u>	<u>4/30/2017</u>
<b>HIGH SCHOOL</b>					
ANIME CLUB	114.99				114.99
ART CLUB	1,985.24	12.00	242.59		1,754.65
BASEBALL ENTHUSIAST CLUB	1,759.65				1,759.65
BOYS BASKETBALL ENTHUSIAST CLUB	569.67				569.67
BRANDYWINE BROADCASTING NETWORK	623.78		102.99		520.79
CASCADE BRIGADE JUGGLING CLUB	4,427.69		139.41		4,288.28
CLASS 2017	7,871.05		1,230.50		6,640.55
CLASS 2018	3,582.45	15,805.00	1,243.52		18,143.93
CLASS 2019	2,047.11	5,308.50	4,748.00		2,607.61
CLASS 2020	6,801.87		2,192.00		4,609.87
DRAMA CLUB	4,293.27				4,293.27
ECO-ACTION CLUB	860.66				860.66
FBLA	5,349.85	288.00	521.41		5,116.44
FUTURE EDUCATOR'S ASSOCIATION	353.21				353.21
GERMAN CLUB	245.07				245.07
GERMAN HONOR SOCIETY	82.58				82.58
HIGH SCHOOL BAND	1,562.56	1,689.75	1,689.75		1,562.56
HIGH SCHOOL CHEERLEADING ENTHUSIAST CLUB	567.72				567.72
HIGH SCHOOL CONCERT CHOIR	1,513.18				1,513.18
HIGH SCHOOL DEBATE CLUB	463.91				463.91
HIGH SCHOOL KEY CLUB	2,019.38		50.00		1,969.38
HIGH SCHOOL STUDENT COUNCIL	13,758.45	2,699.32	975.02		15,482.75
INTEREST	(472.28)	4.22			(468.06)
LITERARY ARTS CLUB	82.96				82.96
NATIONAL HONOR SOCIETY	4,135.05		1,102.75		3,032.30
NEWSPAPER CLUB	541.22				541.22
POWER CLUB	735.72				735.72
SADD	20,096.59	3,162.00	72.53		23,186.06
SPANISH CLUB	816.52				816.52
SPORTSMANS' CLUB	1,613.20	155.00	427.11		1,341.09
TRACER YEARBOOK	12,431.36				12,431.36
WORLD AFFAIRS	0.00				0.00
<b>TOTAL HIGH SCHOOL</b>	<b>100,833.68</b>	<b>29,123.79</b>	<b>14,737.58</b>	<b>0.00</b>	<b>115,219.89</b>
<b>MIDDLE SCHOOL</b>					
MIDDLE SCHOOL KEY CLUB	3,881.88				3,881.88
MIDDLE SCHOOL MUSIC	1,095.68	400.00	400.00		1,095.68
MIDDLE SCHOOL STUDENT COUNCIL	5,613.85	4,014.70	117.00		9,511.55
MIDDLE SCHOOL YEARBOOK	4,102.42	1,400.00	1,256.00		4,246.42
<b>TOTAL MIDDLE SCHOOL</b>	<b>14,693.83</b>	<b>5,814.70</b>	<b>1,773.00</b>	<b>0.00</b>	<b>18,735.53</b>
<b>ELEMENTARY SCHOOL STUDENT ACTIVITIES</b>	<b>5,100.28</b>		<b>814.52</b>		<b>4,285.76</b>
<b>INTERMEDIATE ACCOUNT</b>	<b>4,793.55</b>				<b>4,793.55</b>
<b>TOTAL STUDENT ACTIVITY FUND</b>	<b>125,421.34</b>	<b>34,938.49</b>	<b>17,325.10</b>	<b>0.00</b>	<b>143,034.73</b>
<b>TRUST FUND</b>					
	<u>3/31/2016</u>	<u>RECEIPTS</u>	<u>DISBURSEMENTS</u>	<u>TRANSFERS</u>	<u>4/30/2017</u>
ALUMNI SCHOLARSHIP	0.00				0.00
ARLINE LONG KLINE	1,171.57				1,171.57
CHRISTOPHER M. COLE-KU MUSIC	0.00				0.00
KYLE BENWARE	0.00				0.00
CYNTHIA R. LAVENDOSKI	4,874.52				4,874.52
FAYE MOHLER BORDNER	47.08				47.08
GLENN REIFINGER	184.94				184.94
M&M SCHOLARSHIP	0.00				0.00
MARY R. SENG	1,912.93				1,912.93
ROBERT MOSSER-FOREIGN LANGUAGE	31.39				31.39
SCHWOYER MUSIC SCHOLARSHIP	3,119.92				3,119.92
ZACHARY SMITH	257.01				257.01
SCHOLARSHIP ACCOUNTS	2,701.50				2,701.50
INTEREST	40.14	6.18			46.32
<b>TOTAL TRUST FUND</b>	<b>14,341.00</b>	<b>6.18</b>	<b>0.00</b>	<b>0.00</b>	<b>14,347.18</b>

**BHASD 2017-18 Summary of All Funds**

	<b>General Fund</b>	<b>Capital Projects Fund</b>	<b>Total Governmental</b>
<b>Revenue</b>			
Local Sources	\$ 21,309,242	\$ -	\$ 21,309,242
State Sources	9,717,633	-	9,717,633
Federal Sources	295,000	-	295,000
Other Sources	2,000	-	
<b>Total Revenue</b>	<b>31,323,875</b>	<b>-</b>	<b>31,323,875</b>
<b>Expenditures</b>			
Salaries	12,649,294	-	12,649,294
Benefits	7,584,565	-	7,584,565
Purchased Prof. Services	1,927,970	-	1,927,970
Purchased Property Services	1,036,250	1,485,600	2,521,850
Other Purchased Services	3,355,695	-	3,355,695
Supplies and Books	1,459,115	-	1,459,115
Property and Equipment	75,000	-	75,000
Other Objects	626,551	-	626,551
Other Uses of Funds	4,460,600	-	4,460,600
<b>Total Expenditures</b>	<b>33,175,040</b>	<b>1,485,600</b>	<b>34,660,640</b>
<b>Excess of Revenue Over (Under) Expenditures</b>	<b>(1,851,165)</b>	<b>(1,485,600)</b>	<b>(3,336,765)</b>
Other Financing Sources		1,485,600	1,485,600
<b>Net Change in Fund Balance</b>	<b>(1,851,165)</b>	<b>-</b>	<b>(1,851,165)</b>
<b>Fund Balance July 1, 2017</b>	<b>8,190,529</b>	<b>-</b>	<b>8,190,529</b>
<b>Fund Balance June 30, 2018</b>	<b>\$ 6,339,364</b>	<b>\$ -</b>	<b>\$ 6,339,364</b>

### BHASD 2017-18 General Fund Summary

	Budget 2016-2017	Budget 2017-2018	Dollar Change	Percentage Change
<b>Fund Balance July 1, 20XX</b>	\$ 9,865,329	\$ 8,190,529	\$ (1,674,800)	
<b>Revenue</b>				
Local Sources	20,975,318	21,309,242	333,924	1.59%
State Sources	9,415,008	9,717,633	302,625	3.21%
Federal Sources	325,685	295,000	(30,685)	-9.42%
Other Sources	2,000	2,000	-	
<b>Total Revenue</b>	30,718,011	31,323,875	605,864	1.97%
<b>Expenditures</b>				
Salaries	12,491,489	12,649,294	157,805	1.26%
Benefits	7,149,959	7,584,565	434,606	6.08%
Purchased Prof. Services	1,806,541	1,927,970	121,429	6.72%
Purchased Prop. Services	1,034,372	1,036,250	1,878	0.18%
Other Purchased Services	3,255,483	3,355,695	100,212	3.08%
Supplies and Books	1,380,367	1,459,115	78,748	5.70%
Property and Equipment	547,613	75,000	(472,613)	-86.30%
Other Objects	731,987	626,551	(105,436)	-14.40%
Other Uses of Funds	2,845,000	2,975,000	130,000	4.57%
<b>Total Expenditures</b>	\$ 31,242,811	\$ 31,689,440	\$ 446,629	1.43%
<b>Excess of Revenue Over (Under) Expenditures</b>	(524,800)	(365,565)		
Fund Transfers	(1,150,000)	(1,485,600)		
<b>Net Change in Fund Balance</b>	(1,674,800)	(1,851,165)		
<b>Fund Balance June 30, 20XX</b>	\$ 8,190,529	\$ 6,339,364		



**BHASD 2017-18 Budget Change Summary**

Initial Budget Revenues 31,188,373

**Changes**

Description	Function	Object	Department	Date	Amount
Increase to earned income tax based on current year projections	R6151			3/2/2017	25,000
Increase current R/E taxes based on updated abstract report	R6111			3/7/2017	3,733
Increase special education subsidy to reflect \$25mm increase in Gov. budget	R7271			3/27/2017	48,000
Increase basic education subsidy to reflect \$100mm increase in Gov. budget	R7110			3/27/2017	19,000
Increase in real estate transfer tax based on current year projections	R6150			4/7/2017	10,000
Increase in transportation subsidy based on preliminary 16-17 subsidy	R7310			4/7/2017	30,000
Homestead/Farmstead actual allocation	R7340			5/15/2017	(1,096)
Increase in current R/E taxes for H/F allocation and unused funds	R6111			42,879	865

**Updated Budget Revenues 31,323,875**

Initial Budget Expenditures 33,414,310

**Changes**

Description	Function	Object	Department	Date	Amount
Reduction of regular education charter school tuitions by 2 due to graduating students	1110	562	Districtwide	2/13/2017	(29,000)
Reduction of special education portion of CTC budget	1211	564	Special Ed	2/13/2017	(20,000)
Reduction of regular education transportation costs	2720	513	Districtwide	3/2/2017	(20,000)
Reduction of special education transportation costs	2720	513	Districtwide	3/2/2017	(10,000)
Remove access control/security camera project - install in 16-17	2620	430	Maintenance	3/2/2017	(76,000)
Remove new front end loader - purchase in 16-17	2640	752	Maintenance	3/2/2017	(27,000)
Remove 3/8 middle school english teacher	1110	misc.	Middle School	3/6/2017	(24,700)
Reduction of insurance services based on CBIZ quote	misc.	520	Various	3/7/2017	(5,665)
Reduction of HS art teacher from 1.0 FTE to .5 FTE	1110	misc.	High School	3/8/2017	(40,905)
Removal of replacement truck	2650	752	Maintenance	4/7/2017	(46,000)
Addition of special education placement - Emotional Support	1230	567	Special Ed	4/7/2017	80,000
Addition to workers compensation based on final rates	misc.	260	Various	4/7/2017	5,000
Reduction for final health care cost (NTE 5.5%)	1110	271	Various	5/15/2017	(22,000)
Reduction for opt out from final health care cost	1110	126	Various	5/15/2017	(3,000)

**Updated Budget Expenditures 33,175,040**

Total Deficit (1,851,165)

Less ESCO Transfer 1,485,600

**Total Operating Deficit (365,565)**

	<u>ACTUAL</u> <u>2015-16</u>	<u>BUDGET</u> <u>2016-17</u>	<u>PROJECTED</u> <u>2016-17</u>	<u>BUDGET</u> <u>2017-18</u>	<u>PROJECTED</u> <u>2018-19</u>	<u>PROJECTED</u> <u>2019-20</u>	<u>PROJECTED</u> <u>2020-21</u>	<u>PROJECTED</u> <u>2021-22</u>	<u>PROJECTED</u> <u>2022-23</u>	<u>PROJECTED</u> <u>2023-24</u> 1.5%
<b>CURRENT REVENUE</b>										
LOCAL (6000)	20,857,594	20,975,318	20,996,574	21,309,242	21,730,837	22,172,408	22,623,087	23,083,064	23,552,531	23,899,282
STATE (7000)	9,006,062	9,415,008	9,432,884	9,717,633	9,875,011	10,059,691	10,203,483	10,363,918	10,260,091	10,394,130
FEDERAL (8000)	318,354	325,685	341,979	295,000	297,950	300,930	303,939	306,978	310,048	313,148
OTHER (9000)	5,598	2,000	15,920	2,000	2,000	2,000	2,000	2,000	2,000	2,000
<b>TOTAL REVENUE</b>	<b>30,187,608</b>	<b>30,718,011</b>	<b>30,787,357</b>	<b>31,323,875</b>	<b>31,905,798</b>	<b>32,535,028</b>	<b>33,132,509</b>	<b>33,755,960</b>	<b>34,124,670</b>	<b>34,608,561</b>
<b>CURRENT EXPENDITURES</b>										
SALARIES (100)	11,968,670	12,491,489	12,221,270	12,649,294	12,946,406	13,247,748	13,556,127	13,871,707	14,194,657	14,525,148
BENEFITS (200)	6,177,104	7,149,959	6,818,007	7,584,565	8,040,556	8,504,169	8,867,191	9,251,803	9,593,031	9,951,181
CONTRACT TECHNICAL (300)	1,604,579	1,806,541	1,759,335	1,927,970	1,967,230	2,007,460	2,048,685	2,090,935	2,134,236	2,178,618
CONTRACT PROPERTY (400)	928,918	1,034,372	1,005,642	1,036,250	1,039,752	1,056,412	1,073,364	1,090,613	1,108,165	1,126,026
OTHER CONTRACTS (500)	3,320,980	3,255,483	3,250,898	3,355,695	3,279,621	3,353,517	3,429,147	3,506,555	3,585,784	3,666,879
SUPPLIES (600)	1,242,469	1,380,367	1,323,913	1,459,115	1,469,082	1,479,130	1,489,262	1,499,476	1,509,776	1,520,160
EQUIPMENT (700)	376,287	547,613	521,407	75,000	321,000	321,000	321,000	321,000	321,000	321,000
BUDGETARY RESERVE (800)	0	200,000	0	200,000	200,000	200,000	200,000	200,000	200,000	200,000
DUES, FESS, INTEREST (800)	761,547	531,987	485,651	426,551	361,803	301,248	216,699	143,320	60,433	49,241
CONSTRUCTION FUND TRANSFER (900)	1,030,234	1,150,000	1,207,979	1,485,600	0	0	0	0	957,587	1,070,307
FINANCING USES (900) Debt Service	2,720,000	2,845,000	2,865,000	2,975,000	3,095,000	3,260,000	3,340,000	3,175,000	460,000	0
<b>TOTAL EXPENDITURES</b>	<b>30,130,788</b>	<b>32,392,811</b>	<b>31,459,102</b>	<b>33,175,040</b>	<b>32,720,450</b>	<b>33,730,684</b>	<b>34,541,475</b>	<b>35,150,411</b>	<b>34,124,670</b>	<b>34,608,561</b>
<b>REVENUE LESS EXPENDITURES</b>	<b>56,820</b>	<b>(1,674,800)</b>	<b>(671,745)</b>	<b>(1,851,165)</b>	<b>(814,652)</b>	<b>(1,195,656)</b>	<b>(1,408,966)</b>	<b>(1,394,451)</b>	<b>0</b>	<b>0</b>
<b>BEGINNING FUND BALANCE</b>	<b>9,808,509</b>	<b>9,865,329</b>	<b>9,865,329</b>	<b>9,193,584</b>	<b>7,342,419</b>	<b>6,527,767</b>	<b>5,332,111</b>	<b>3,923,145</b>	<b>2,528,694</b>	<b>2,528,694</b>
<b>ENDING FUND BALANCE</b>	<b>9,865,329</b>	<b>8,190,529</b>	<b>9,193,584</b>	<b>7,342,419</b>	<b>6,527,767</b>	<b>5,332,111</b>	<b>3,923,145</b>	<b>2,528,694</b>	<b>2,528,694</b>	<b>2,528,694</b>
<b>FUND BALANCE DESIGNATION:</b>										
<b>DESIGNATED FUND BALANCE</b>	<b>7,066,000</b>	<b>7,930,000</b>	<b>7,930,000</b>	<b>6,064,000</b>	<b>4,812,000</b>	<b>4,158,000</b>	<b>3,346,000</b>	<b>2,032,000</b>	<b>638,000</b>	<b>607,000</b>
<b>UNDESIGNATED FUND BALANCE</b>	<b>2,799,329</b>	<b>260,529</b>	<b>1,263,584</b>	<b>1,278,419</b>	<b>1,715,767</b>	<b>1,174,111</b>	<b>577,145</b>	<b>496,694</b>	<b>1,890,694</b>	<b>1,921,694</b>
<b>UNDESIGNATED % OF EXPENDITURES</b>	<b>9.3%</b>	<b>0.8%</b>	<b>4.0%</b>	<b>3.9%</b>	<b>5.2%</b>	<b>3.5%</b>	<b>1.7%</b>	<b>1.4%</b>	<b>5.5%</b>	<b>5.6%</b>
<b>Fund Balance Designation</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>BUDGET</b>	<b>PROJECTED</b>	<b>PROJECTED</b>	<b>PROJECTED</b>	<b>PROJECTED</b>	<b>PROJECTED</b>	<b>PROJECTED</b>
<b>Committed</b>	<u>2015-16</u>	<u>2016-17</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
PSERS Employer Rate Increases	3,156,000	1,624,000	1,624,000	1,624,000	1,349,000	1,074,000	799,000	-	-	-
Total Committed Fund Balance	3,156,000	1,624,000	1,624,000	1,624,000	1,349,000	1,074,000	799,000	-	-	-
<b>Assigned</b>										
Deferred Maintenance Projects	3,000,000	-	-	500,000	500,000	250,000	-	-	-	-
Air Conditioning/ESCO Project	-	1,850,000	1,850,000	-	-	-	-	-	-	-
Technology Plan	257,000	228,000	228,000	228,000	288,000	288,000	288,000	288,000	288,000	257,000
Potential Litigation	100,000	60,000	60,000	60,000	60,000	50,000	50,000	50,000	50,000	50,000
State-mandated Healthcare Bene	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	2,140,000	1,500,000	1,500,000	1,000,000	500,000	-	-	-
Amount Needed to Balance Budget	200,000	1,675,000	1,675,000	1,852,000	815,000	1,196,000	1,409,000	1,394,000	-	-
Total Assigned Fund Balance	3,910,000	6,306,000	6,306,000	4,440,000	3,463,000	3,084,000	2,547,000	2,032,000	638,000	607,000
Total Fund Balance Designation	7,066,000	7,930,000	7,930,000	6,064,000	4,812,000	4,158,000	3,346,000	2,032,000	638,000	607,000

# FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

## General Fund Budget Approval

**Date of Adoption of the General Fund Budget:**

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Brian Pawling

(610)682-5141

Extn :

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

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

\_\_\_\_\_  
bripaw@bhasd.org

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

# CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2017-2018 GENERAL FUND BUDGET

Budget G.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 2017-2018 (compared to 2016-2017)?

Yes

No

If yes, see information below, taken from the 2017-2018 General Fund Budget.

Total Budgeted Expenditures	\$33175040
Ending Unassigned Fund Balance	\$1278419
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.9%

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, 2017

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET**

Budget G.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>
--	-------------

**DUE DATE:           IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budget contingency for unforeseen expenditures.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Unassigned fund balance to use for future expenditures and reserve. Amount is under the 8% limit.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance to be used for PSERS employer rate increases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance to be used for identified areas of need such as deferred maintenance projects and state budget delay reserves.



<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,624,000
0840 Assigned Fund Balance	6,306,000
0850 Unassigned Fund Balance	1,263,584
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$9,193,584</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	21,309,242
7000 Revenue from State Sources	9,717,633
8000 Revenue from Federal Sources	295,000
9000 Other Financing Sources	2,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$31,323,875</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$40,517,459</u></b>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	18,031,374
6112 Interim Real Estate Taxes	50,000
6113 Public Utility Realty Taxes	23,000
6114 Payments in Lieu of Current Taxes - State / Local	168
6120 Current Per Capita Taxes, Section 679	35,500
6140 Current Act 511 Taxes - Flat Rate Assessments	54,000
6150 Current Act 511 Taxes - Proportional Assessments	1,900,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	730,000
6500 Earnings on Investments	60,000
6700 Revenues from LEA Activities	88,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	250,000
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	7,200
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	25,000

**REVENUE FROM LOCAL SOURCES \$21,309,242****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	4,149,458
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,067,536
7311 Pupil Transportation Subsidy	570,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	60,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	290,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,000
7340 State Property Tax Reduction Allocation	788,717
7501 PA Accountability Grants	205,220
7810 State Share of Social Security and Medicare Taxes	482,067
7820 State Share of Retirement Contributions	2,056,635

**REVENUE FROM STATE SOURCES \$9,717,633****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	225,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	70,000

**REVENUE FROM FEDERAL SOURCES \$295,000**

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 31,323,875**

Act 1 Index (current): 3.0%

Budget G.1.

Calculation Method:	Rate	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$18,031,374</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$788,904</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$18,820,278</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$19,571,585</b>	
	<b>Berks</b>	<b>Total</b>
<hr/>		
<b>2016-17 Data</b>		
a. Assessed Value	\$596,558,400	\$596,558,400
b. Real Estate Mills	32.3000	
<b>I. 2017-18 Data</b>		
c. 2015 STEB Market Value	\$857,114,781	\$857,114,781
d. Assessed Value	\$596,976,780	\$596,976,780
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2016-17 Calculations</b>		
f. 2016-17 Tax Levy	\$19,268,836	\$19,268,836
(a * b)		
<b>2017-18 Calculations</b>		
<b>II.</b> g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$19,268,836	\$19,268,836
(f Total * g)		
i. Base Mills Subject to Index	32.3000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$19,571,585	\$19,571,585
(Approx. Tax Levy * g)		
<b>I. 2017-18 Real Estate Tax Rate</b>	<b>32.7845</b>	
(k / d * 1000)		
<b>III.</b> m. Tax Levy Generated by Mills	\$19,571,585	\$19,571,585
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$18,782,681
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$18,031,374
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Budget G.1.

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$18,031,374

Amount of Tax Relief for Homestead Exclusions

\$788,904

Total Approx. Tax Revenue:

\$18,820,278

Approx. Tax Levy for Tax Rate Calculation:

\$19,571,585

Berks

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	33.2690	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,860,820	\$19,860,820
IV. 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

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$6,947	
Number of Homestead/Farmstead Properties	3473	3473
Median Assessed Value of Homestead Properties		\$109,400

Act 1 Index (current): 3.0%

Budget G.1.

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$18,031,374</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$788,904</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$18,820,278</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$19,571,585</b>

<b>Berks</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$788,717	Lowering RE Tax Rate	\$0	\$788,717
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$187			\$187
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$788,904</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	596,976,780	32.7845	19,571,585			96.00000%	
<b>Totals:</b>	<b>596,976,780</b>		<b>19,571,585</b>	<b>788,904</b>	<b>18,782,681</b>	<b>96.00000%</b>	<b>18,031,374</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		35,500
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	35,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	18,500
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 54,000 54,000**

	<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%	1,725,000	1,725,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	175,000	175,000
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 1,900,000 1,900,000**

**Total Act 511, Current Taxes 1,954,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>857,114,781 X</b>	<b>12</b>	<b>10,285,377</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
		2016-17 (Rebalanced)	2017-18	Percent Change in Rate			2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u>									
	Berks	32.3000	32.7845	1.50%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	12,834,527
1200 Special Programs - Elementary / Secondary	4,342,475
1300 Vocational Education	680,335
1400 Other Instructional Programs - Elementary / Secondary	21,817
1500 Nonpublic School Programs	4,500
<b>Total Instruction</b>	<b>\$17,883,654</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,172,330
2200 Support Services - Instructional Staff	1,254,489
2300 Support Services - Administration	1,551,327
2400 Support Services - Pupil Health	354,332
2500 Support Services - Business	555,898
2600 Operation and Maintenance of Plant Services	2,577,315
2700 Student Transportation Services	1,435,971
2800 Support Services - Central	537,044
2900 Other Support Services	24,000
<b>Total Support Services</b>	<b>\$9,462,706</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	708,132
3300 Community Services	500
<b>Total Operation of Non-Instructional Services</b>	<b>\$708,632</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	87,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$87,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,347,448
5200 Interfund Transfers - Out	1,485,600
5900 Budgetary Reserve	200,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,033,048</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$33,175,040</b>

2017-2018 Final General Fund Budget

LEA : 114060853 Brandywine Heights Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,190,361
200 Personnel Services - Employee Benefits	4,307,758
300 Purchased Professional and Technical Services	335,000
400 Purchased Property Services	253,700
500 Other Purchased Services	323,350
600 Supplies	423,090
800 Other Objects	1,268
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$12,834,527</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,683,961
200 Personnel Services - Employee Benefits	1,029,414
300 Purchased Professional and Technical Services	906,500
500 Other Purchased Services	688,800
600 Supplies	33,800
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,342,475</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	680,335
<b>Total Vocational Education</b>	<b>\$680,335</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,500
200 Personnel Services - Employee Benefits	4,317
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	3,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$21,817</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	4,500
<b>Total Nonpublic School Programs</b>	<b>\$4,500</b>
<b>Total Instruction</b>	<b>\$17,883,654</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	701,452
200 Personnel Services - Employee Benefits	391,118
300 Purchased Professional and Technical Services	12,400
400 Purchased Property Services	5,000
500 Other Purchased Services	2,100
600 Supplies	59,840
800 Other Objects	420
<b>Total Support Services - Students</b>	<b>\$1,172,330</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	649,398
200 Personnel Services - Employee Benefits	456,593

2017-2018 Final General Fund Budget

LEA : 114060853 Brandywine Heights Area SD

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	58,350
400 Purchased Property Services	8,650
500 Other Purchased Services	8,100
600 Supplies	70,753
800 Other Objects	2,645
<b>Total Support Services - Instructional Staff</b>	<b>\$1,254,489</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	819,018
200 Personnel Services - Employee Benefits	459,267
300 Purchased Professional and Technical Services	106,700
400 Purchased Property Services	22,725
500 Other Purchased Services	74,050
600 Supplies	39,652
800 Other Objects	29,915
<b>Total Support Services - Administration</b>	<b>\$1,551,327</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	217,130
200 Personnel Services - Employee Benefits	131,972
300 Purchased Professional and Technical Services	300
400 Purchased Property Services	150
600 Supplies	4,450
800 Other Objects	330
<b>Total Support Services - Pupil Health</b>	<b>\$354,332</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	333,807
200 Personnel Services - Employee Benefits	166,841
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	4,400
500 Other Purchased Services	2,200
600 Supplies	38,450
800 Other Objects	5,200
<b>Total Support Services - Business</b>	<b>\$555,898</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	649,032
200 Personnel Services - Employee Benefits	436,213
300 Purchased Professional and Technical Services	112,910
400 Purchased Property Services	646,950
500 Other Purchased Services	89,760
600 Supplies	641,950
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,577,315</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	30,150
200 Personnel Services - Employee Benefits	30,121
500 Other Purchased Services	1,367,400

<u>Description</u>	<u>Amount</u>
600 Supplies	8,150
800 Other Objects	150
<b>Total Student Transportation Services</b>	<b>\$1,435,971</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	43,862
200 Personnel Services - Employee Benefits	28,902
300 Purchased Professional and Technical Services	270,600
400 Purchased Property Services	55,000
500 Other Purchased Services	40,550
600 Supplies	97,630
800 Other Objects	500
<b>Total Support Services - Central</b>	<b>\$537,044</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	24,000
<b>Total Other Support Services</b>	<b>\$24,000</b>
<b>Total Support Services</b>	<b>\$9,462,706</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	320,623
200 Personnel Services - Employee Benefits	142,049
300 Purchased Professional and Technical Services	99,710
400 Purchased Property Services	39,675
500 Other Purchased Services	52,050
600 Supplies	40,850
800 Other Objects	13,175
<b>Total Student Activities</b>	<b>\$708,132</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	500
<b>Total Community Services</b>	<b>\$500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$708,632</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	12,000
700 Property	75,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$87,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$87,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	372,448
900 Other Uses of Funds	2,975,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,347,448</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	1,485,600
<b>Total Interfund Transfers - Out</b>	<b>\$1,485,600</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	200,000
<b>Total Budgetary Reserve</b>	<b>\$200,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$5,033,048</b>
<b>TOTAL EXPENDITURES</b>	<b>\$33,175,040</b>

**Cash and Short-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	8,187,196	7,270,685
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	50,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	75,000	65,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	17,665	17,004
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	114,280	110,707
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$8,444,141</b>	<b>\$7,463,396</b>

**Long-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	2,680,000	3,000,000
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

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$2,680,000</b>	<b>\$3,000,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$11,124,141</b>	<b>\$10,463,396</b>

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	13,330,000	10,235,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	145,000	150,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	445,000	450,000
0599 Other Long-Term Liabilities	550,000	550,000
<b>Total General Fund</b>	<b>\$14,470,000</b>	<b>\$11,385,000</b>

<b>Public Purpose (Expendable) 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 Public Purpose (Expendable) Trust Fund</b>		

<b>Other Comptroller-Approved Special Revenue 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 Comptroller-Approved Special Revenue Funds</b>		

<b>Athletic / School-Sponsored Extra Curricular Activities 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 Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 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

**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Long-Term Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations 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 Child Care Operations Fund**

**Other Enterprise 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 Enterprise Funds**

**Internal 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 Internal Service Fund**

**Private Purpose 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 Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 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

06/30/2017 Estimate

06/30/2018 Projection

- 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 Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$14,470,000</b>	<b>\$11,385,000</b>

**Short-Term Payables**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	2,900,000	3,000,000
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		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$2,900,000</b>	<b>\$3,000,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$17,370,000</b>	<b>\$14,385,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,624,000
0840 Assigned Fund Balance	4,440,000
0850 Unassigned Fund Balance	1,278,419
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,342,419</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>\$7,542,419</b>



**Brandywine Heights Area School District  
TAX RESOLUTIONS 2017-18**

Budget G.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 32.7845 mills for the fiscal year 2017-18 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 \$32.78 on each \$1,000.00 of assessed value of taxable property. The amount of anticipated revenue from this tax is approximately \$18,031,374.

**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 2017-18 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 \$35,500.

**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 2016-17 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, 2017 for the fiscal year 2017-18, without any substantial change. It is estimated that the amount of revenue from this tax will amount to approximately \$35,500. 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 2016-17 be re-enacted by the Board of Directors for the Brandywine Heights Area School District, effective July 1, 2017 for the fiscal year 2017-18 without any substantial change. It is estimated that the amount of revenue from this tax will amount to approximately \$18,500. 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 2016-17 be re-enacted by the Board of Directors for the Brandywine Heights Area School District effective July 1, 2017 for the fiscal year 2017-18 without any substantial change. It is estimated that the amount of revenue from this tax will amount to approximately \$1,725,000. 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 2016-17 be re-enacted by the Board of Directors for the Brandywine Heights Area School District effective July 1, 2017, for the fiscal year 2017-18 without any substantial change. It is estimated that the amount of revenue from this tax will amount to approximately \$175,000. This Resolution is passed in accordance with Act 511, which amended Act 481 of 1947.

**BRANDYWINE HEIGHTS AREA SCHOOL DISTRICT**

**2017-18 Homestead and Farmstead Exclusion Resolution**

The Brandywine Heights Area School Board, at their meeting held June 5, 2017, on a motion by \_\_\_\_\_, seconded by \_\_\_\_\_, passed the following **2017-18 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, 2017:

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 \$781,905.51.

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 \$6,811.26.

c. **Prior year under-distribution of property tax reduction funds.** Funds are available for property tax reduction as a result of an undistributed amount remaining from property tax reduction funds PDE paid to the School District in the 2016-2017 school year. This amount from the prior year will add to the property tax reduction allocation for this school year the amount of \$187.16.

d. **Aggregate amount available.** Adding these amounts, the aggregate amount available during the school year for real estate tax reduction is \$788,903.93.

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 3,363.

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 3,473.

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(d) aggregate amount available during the school year for real estate tax reduction of \$788,903.93 by the paragraph 2(c) aggregate number of approved homesteads and farmsteads of 3,473 (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 \$227.16.

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 \$2,082.90 will be available during the school year for real estate tax reduction applicable to approximately 3,434 homesteads and farmsteads, resulting in an additional real estate tax reduction amount available for each homestead and farmstead of \$0.59. Adding this additional amount to the preliminary calculation of the maximum real estate tax reduction amount of \$227.16, the final maximum real estate tax reduction amount applicable to each approved homestead and to each approved farmstead is \$227.75.

4. **Homestead exclusion calculation.** Dividing the paragraph 3 maximum real estate tax reduction amount of \$227.75 by the School District real estate tax rate of 32.7845 mills (.0327845), the maximum real estate assessed value reduction to be reflected on tax notices as a homestead exclusion for each approved homestead is \$6,947, and the maximum real estate assessed value reduction to be reflected on tax notices as a farmstead exclusion for each approved farmstead is \$6,947.

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 \$6,947. 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 \$6,947. 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.

Roll call was taken to approve the tax resolutions for the 2017-2018 budget.

Yeas:

Nays:

Absent:

Motion carried.

By: \_\_\_\_\_

Brian R. Pawling, Board Secretary

**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