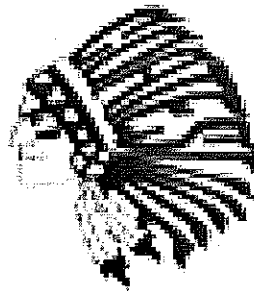


# COATESVILLE

## AREA SCHOOL DISTRICT

### SPECIAL BOARD MEETING

#### AGENDA & ENCLOSURES



**10 FEBRUARY 2015**

Board Directors

Dean A. Snyder, President  
Stuart C. N. Deets, Vice President  
Diane M. Brownfield  
James Hills  
Laurie C. Knecht  
Michele S. Maffei  
Deborah L. Thompson  
Ann Wuertz

Administration

Dr. Cathy Taschner, Superintendent  
Ronald Kabonick, Board Secretary  
Karen Jackson, Recording Secretary

Solicitor

Michael I. Levin, Esquire

**COATESVILLE AREA SCHOOL DISTRICT  
SPECIAL BOARD MEETING AGENDA  
FEBRUARY 10, 2015 - 6:00 PM  
9/10 Center Auditorium**

**OPENING ACTIVITIES**

**1. CALL TO ORDER**

**2. READING OF MISSION STATEMENT**

*THE MISSION OF THE COATESVILLE AREA SCHOOL DISTRICT, A LEARNING COMMUNITY RICH IN DIVERSITY AND COMMITTED TO EXCELLENCE, IS TO EDUCATE ALL STUDENTS BY PROVIDING RIGOROUS EDUCATIONAL OPPORTUNITIES TO BECOME RESPONSIBLE, PRODUCTIVE, LIFE-LONG LEARNERS IN A GLOBAL SOCIETY.*

**3. ADVISEMENT**

By notice of the President, Board Members are advised that all votes shall be regarded as roll call votes. The minutes should also note that public notice was given for this meeting in accordance with Act 93 of 1998, Section 1. School Board meetings shall proceed in accordance with School Board policy.

**4. ROLL CALL**

**Board of School Directors**

Dean A. Snyder, President	<i>(Finance &amp; Personnel Committee)</i>
Stuart C. N. Deets, Vice President	<i>(Operations and Finance &amp; Personnel Committees)</i>
Diane M. Brownfield	<i>(Education Committee)</i>
James Hills	<i>(Education and Operations Committees)</i>
Laurie C. Knecht	<i>(Operations Committee)</i>
Michele S. Maffei	<i>(Finance &amp; Personnel Committee)</i>
Deborah L. Thompson	<i>(Education and Policy Committees)</i>
Ann Wuertz	<i>(Policy Committee)</i>

**Solicitor**

Michael I. Levin, Esquire

**Administration**

Dr. Cathy Taschner, Superintendent of Schools  
Dr. Kimberly R. Donahue, Assistant to the Superintendent of Curriculum & Learning  
Ronald G. Kabonick, Director of Business Administration & School Board Secretary  
Erika Zeigler, Director of Human Resources  
John Reid, Director of Pupil Services, Data & Assessment  
Dave Krakower, Director of High School & Curriculum Instruction – Special Education (6-12)  
Jason Palaia, Director of Elementary Education & Special Education (K-5)

**5. MOMENT OF SILENCE AND SALUTE TO THE FLAG**

## ADDITIONS, DELETIONS OR MODIFICATIONS TO THE AGENDA

### PUBLIC COMMENT ON APPOINTMENT OF NEW BOARD MEMBER FOR REGION III

The Board has requested all persons making comments on agenda items to list their name, address, telephone number and motion item(s) on the sheet provided. There is a three (3) minute limit per person. The Board does not take action or discuss items not appearing on the agenda. The Board values public comments and wishes to convey that although Board members cannot discuss items that are not on the agenda, they listen carefully and appreciate and value input from the public.

### MOTION ITEMS FOR APPROVAL

1. Appointment of New School Board Director (*Enclosure 1*)
  - Tom Siedenbuehl
  - Gregory Wynn
2. Executive Session Recess to Brief New Board Member
3. Audit Presentation
4. 2013-2014 Audit Report  
**RECOMMENDED MOTION:** That the Board of School Directors accept the 2013-2014 audit report as presented.
5. Budget Presentation
6. 2015-2016 Preliminary General Fund Budget  
**RECOMMENDED MOTION:** That the Board of School Directors approve the 2015-2016 Preliminary General Fund Budget in the amount of \$151,606,287.00, as presented. (*Enclosure 2*)
7. Microsys Information Systems, Microsys and Simon Abboud  
**RECOMMENDED MOTION:** That the Board of School Directors authorize and direct the Levin Legal Group, P.C., to file suit against Microsys Information Systems, Microsys, and Simon Abboud, and to take all actions necessary to protect the school district's interests, including the filing of discovery, motions, pleadings, appeals and any other action required to advance the district's interests."

### PUBLIC COMMENT

The Board has requested that all persons making comments of public concern to list their name, address, telephone number and topic(s) on the sheet provided. There is a three (3) minute time limit per person.

### ADDITIONAL BOARD MEMBERS' REPORTS

**INFORMATION ITEMS**

**ADJOURNMENT**

Motion: \_\_\_\_\_ Second: \_\_\_\_\_ Time: \_\_\_\_\_

*Notice of this public meeting was advertised in the Daily Local News on February 6, 2015.  
Copies of the minutes will be maintained in the Office of the Board Secretary.*

*Special Meeting*  
*( Confidential )*  
*Enclosure #1*

*Special Meeting*

*Enclosure #2*

LEA Name: Coatesville Area SD

Class: 2

AUN Number: 124151902

County: Chester

**PDE-2028 - PRELIMINARY GENERAL FUND BUDGET  
Fiscal Year 07/01/2015 - 06/30/2016**

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 2/10/2015

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

Ronald Kabonick

Contact Person

(610) 466-2400

Telephone

2403

Extension

Kabonickr@coatesville.k12.pa.us

E-mail Address

Return to: Pennsylvania Department of Education  
Bureau of Budget and Fiscal Management  
Division of Subsidy Data and Administration  
333 Market Street  
Harrisburg, PA 17126-0333

<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>	
1 Estimated Beginning Fund Balance - Committed	5,085,000
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	2,091,793
4	0
5	0
6	0
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>7,176,793</b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	104,925,498
7000 Revenue from State Sources	43,850,401
8000 Revenue from Federal Sources	2,830,388
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>151,606,287</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b>158,783,080</b>



<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	91,044,865
6112	Interim Real Estate Taxes	650,000
6113	Public Utility Realty Tax	110,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	0
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	81,000
6150	Current Act 511 Taxes - Proportional Assessments	8,425,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	3,000,000
6500	Earnings on Investments	38,000
6700	Revenues from District Activities	97,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,062,000
6910	Rentals	75,000
6920	Contributions/Donations/Grants From Private Sources	10,000
6940	Tuition from Patrons	263,000
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	69,633
<b>REVENUE FROM LOCAL SOURCES</b>		<b>104,925,498</b>

2015-2016 Preliminary General Fund Budget (PDE-2028)

AUN: 124151902 Coatesville Area SD

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FUNCTION                      DESCRIPTION

REVENUE FROM STATE SOURCES

Amounts

7110	Basic Education Funding (Gross)	23,465,397
7160	Tuition for Orphans and Children Placed in Private Homes	140,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	0
7272	Early Intervention	4,572,128
7280	Adult Literacy	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	0
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	5,700,779
7330	Health Services (Medical, Dental, Nurse, Act 25)	746,377
7340	State Property Tax Reduction Allocation	139,850
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7505	Ready to Learn Block Grant	887,929
7509	Supplemental Equipment Grants	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	0
7820	State Share of Retirement Contributions	1,872,628
7900	Revenue for Technology	6,325,315
		0

REVENUE FROM STATE SOURCES

43,850,401

2015-2016 Preliminary General Fund Budget (PDE-2028)

AUN: 124151902 Coatesville Area SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM FEDERAL SOURCES</b>		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmt. of the Disadvantaged	1,721,383
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	455,743
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	83,262
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V - Promoting Informed Parental Choice And Innovative Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	500,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	70,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>2,830,388</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>OTHER FINANCING SOURCES</b>		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
	<b>OTHER FINANCING SOURCES</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>151,606,287</b>

Act 1 Index (current): 2.4%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$91,044,865

Amount of Tax Relief for Homestead Exclusions + \$0

Total Approx. Tax Revenue: \$91,044,865

Approx. Tax Levy for Tax Rate Calculation: \$97,270,155  
Chester

		Total
<hr/>		
<b>2014-15 Data</b>		
a. Assessed Value	\$2,881,658,864	\$2,881,658,864
b. Real Estate Mills	32.0036	
<b>i. 2015-16 Data</b>		
c. 2013 STEB Market Value	\$4,030,076,198	\$4,030,076,198
d. Assessed Value	\$2,891,356,697	\$2,891,356,697
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
<b>2014-15 Calculations</b>		
f. 2014-15 Tax Levy (a * b)	\$92,223,458	\$92,223,458
<b>2015-16 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2014-15 Tax Levy (f Total * g)	\$92,223,458	\$92,223,458
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	32.0036	
<hr/>		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	93.60000%	93.60000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$97,270,155	\$97,270,155
<b>l. 2015-16 Real Estate Tax Rate</b> (k / d * 1000)	<b>33.6417</b>	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$97,270,155	\$97,270,155
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$97,270,155
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$91,044,865
<hr/>		

Act 1 Index (current): 2.4%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$91,044,865

Amount of Tax Relief for Homestead Exclusions + \$0

Total Approx. Tax Revenue: \$91,044,865

Approx. Tax Levy for Tax Rate Calculation: \$97,270,155  
Chester

			Total
<hr/>			
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	32.7716		
q. Mills In Excess of Index if (l > p), (l - p)	0.8701		0.8701
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$94,754,385		\$94,754,385
IV. s. Millage Rate within Index? (if l > p Then No)	No		
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$2,515,770		\$2,515,770
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$2,354,761		\$2,354,761
<hr/>			

<hr/>			
<b>Information Related to Property Tax Relief</b>			
Assessed Value Exclusion per Homestead	\$0		
Number of Homestead/Farmstead Properties	0		
V. Median Assessed Value of Homestead Properties			0
			\$0
<hr/>			

Act 1 Index (current): 2.4%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$91,044,865

Amount of Tax Relief for Homestead Exclusions + \$0

Total Approx. Tax Revenue: \$91,044,865

Approx. Tax Levy for Tax Rate Calculation: \$97,270,155

Chester

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$0</u>

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>
Chester	2,891,356,697	33.6417	97,270,155			93.60000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
<b>Totals:</b>	<b>2,891,356,697</b>		<b>97,270,155</b>	<b>0</b>	<b>= 97,270,155</b>	<b>93.60000%</b>	<b>= 91,044,865</b>

6120 Per Capita Taxes, Section 679

Rate  
0.00

Estimated Revenue  
0

6140 Current Act 511 Taxes - Flat Rate Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Per Capita Taxes, Act 511	\$0.00	\$0.00	0	0
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	81,000	81,000
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>81,000</b>	<b>81,000</b>

6150 Current Act 511 Taxes - Proportional Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	0.50%	0.00%	7,350,000	7,350,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	1,075,000	1,075,000
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>8,425,000</b>	<b>8,425,000</b>

**Total Act 511, Current Taxes**

**8,508,000**

Act 511 Tax Limit -->

4,030,076,198  
Market Value

X

12  
Mills

48,360,914  
(511 Limit)





ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	62,066,649	
1200	Special Programs - Elementary/Secondary	27,884,949	
1300	Vocational Education	3,425,918	
1400	Other Instructional Programs - Elementary/Secondary	288,573	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>93,666,089</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	4,593,783	
2200	Support Services - Instructional Staff	3,646,537	
2300	Support Services - Administration	6,845,010	
2400	Support Services - Pupil Health	1,004,915	
2500	Support Services - Business	1,276,626	
2600	Operation & Maintenance of Plant Services	10,855,631	
2700	Student Transportation Services	8,195,901	
2800	Support Services - Central	1,549,202	
2900	Other Support Services	0	
	<b>Total 2000 Support Services</b>	<b>37,967,605</b>	
3000	Operation of Non-Instructional Services		
3100	Food Services	0	
3200	Student Activities	1,177,584	
3300	Community Services	54,549	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-Instructional Services</b>	<b>1,232,133</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>0</b>	
	<b>Total Estimated Expenditures</b>		<b>132,865,827</b>
5000	Other Expenditures and Financing Uses		
5100	Debt Service	15,149,625	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5500	Special and Extraordinary Items	0	
5900	Budgetary Reserve	3,590,835	
	<b>Total Other Financing Uses</b>		<b>18,740,460</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>151,606,287</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>151,606,287</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>7,176,793</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000</b>	<b>INSTRUCTION</b>	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	27,301,351
200	Personnel Services-Employee Benefits	16,372,037
300	Purchased Professional & Technical Services	558,788
400	Purchased Property Services	189,184
500	Other Purchased Services	17,127,075
600	Supplies	491,574
700	Property	26,550
800	Other Objects	90
	Total Regular Programs - Elementary/Secondary	62,066,649
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	5,932,239
200	Personnel Services-Employee Benefits	3,545,099
300	Purchased Professional & Technical Services	10,903,647
400	Purchased Property Services	0
500	Other Purchased Services	7,333,795
600	Supplies	55,941
700	Property	13,478
800	Other Objects	100,750
	Total Special Programs - Elementary/Secondary	27,884,949
1300	Vocational Education	
100	Personnel Services-Salaries	513,334
200	Personnel Services-Employee Benefits	287,479
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	3,900
500	Other Purchased Services	2,590,805
600	Supplies	27,400
700	Property	3,000
800	Other Objects	0
	Total Vocational Education	3,425,918
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	169,469
200	Personnel Services-Employee Benefits	59,104
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	60,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	288,573

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	0
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
<b>Total Instruction</b>		<b>93,666,089</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	2,738,619
200	Personnel Services-Employee Benefits	1,682,524
300	Purchased Professional & Technical Services	86,800
400	Purchased Property Services	0
500	Other Purchased Services	3,450
600	Supplies	80,450
700	Property	0
800	Other Objects	1,940
	Total Support Services - Pupil Personnel	4,593,783
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	2,017,171
200	Personnel Services-Employee Benefits	1,217,071
300	Purchased Professional & Technical Services	1,100
400	Purchased Property Services	0
500	Other Purchased Services	4,000
600	Supplies	402,645
700	Property	3,550
800	Other Objects	1,000
	Total Support Services - Instructional Staff	3,646,537
2300	Support Services - Administration	
100	Personnel Services-Salaries	3,515,740
200	Personnel Services-Employee Benefits	1,886,105
300	Purchased Professional & Technical Services	797,000
400	Purchased Property Services	3,600
500	Other Purchased Services	73,930
600	Supplies	34,960
700	Property	2,900
800	Other Objects	530,775
	Total Support Services - Administration	6,845,010
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	595,062
200	Personnel Services-Employee Benefits	358,353
300	Purchased Professional & Technical Services	19,500
400	Purchased Property Services	5,000
500	Other Purchased Services	0
600	Supplies	25,000
700	Property	2,000
800	Other Objects	0
	Total Support Services - Pupil Health	1,004,915

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	661,944
200	Personnel Services-Employee Benefits	400,931
300	Purchased Professional & Technical Services	78,000
400	Purchased Property Services	44,080
500	Other Purchased Services	64,671
600	Supplies	12,000
700	Property	0
800	Other Objects	15,000
	Total Support Services - Business	1,276,626
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	4,403,100
200	Personnel Services-Employee Benefits	2,971,614
300	Purchased Professional & Technical Services	88,300
400	Purchased Property Services	1,848,013
500	Other Purchased Services	329,550
600	Supplies	1,134,404
700	Property	78,850
800	Other Objects	1,800
	Total Operatlon & Maintenance of Plant Services	10,855,631
2700	Student Transportation Services	
100	Personnel Services-Salaries	118,470
200	Personnel Services-Employee Benefits	85,131
300	Purchased Professional & Technical Services	2,300
400	Purchased Property Services	0
500	Other Purchased Services	7,985,700
600	Supplies	2,500
700	Property	1,500
800	Other Objects	300
	Total Student Transportation Services	8,195,901
2800	Support Services - Central	
100	Personnel Services-Salaries	389,276
200	Personnel Services-Employee Benefits	214,426
300	Purchased Professional & Technical Services	23,300
400	Purchased Property Services	198,000
500	Other Purchased Services	49,300
600	Supplies	572,500
700	Property	100,000
800	Other Objects	2,400
	Total Support Services - Central	1,549,202

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	0
	<b>Total Support Services</b>	<b>37,967,605</b>
3000	<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	601,774
200	Personnel Services-Employee Benefits	253,096
300	Purchased Professional & Technical Services	55,562
400	Purchased Property Services	28,470
500	Other Purchased Services	112,532
600	Supplies	51,000
700	Property	58,950
800	Other Objects	16,200
	Total Student Activities	1,177,584

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	54,549
700	Property	0
800	Other Objects	0
	Total Community Services	54,549
3400	Scholarships and Awards	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	0
	<b>Total Operation of Non-instructional Services</b>	<b>1,232,133</b>
4000	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT</b>	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>0</b>
5000	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	7,351,510
900	Other Uses of Funds	7,798,115
	Total Debt Service	15,149,625
5200	Interfund Transfers - Out	
900	Other Uses of Funds	0
	Total Interfund Transfers - Out	0



<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
5300	Transfers Involving Component Units	
900	Other Uses of Funds	0
	Total Transfers Involving Component Units	0
5500	Special and Extraordinary Items	
800	Other Objects	0
900	Other Uses of Funds	0
	Total Special and Extraordinary Items	0
5900	Budgetary Reserve	
800	Other Objects	3,590,835
	Total Budgetary Reserve	3,590,835
	<b>Total Other Expenditures and Financing Uses</b>	<b>18,740,460</b>
<b>TOTAL EXPENDITURES</b>		<b>151,606,287</b>

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	6,000,000	6,000,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	80,000	60,000
Capital Projects Fund – Other	10,000,000	8,000,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
<b>Total Cash and Short-Term Investments</b>	<b>16,080,000</b>	<b>14,060,000</b>
<b><u>LONG-TERM INVESTMENTS</u></b>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
<b>Total Long-Term Investments</b>	<b>0</b>	<b>0</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>16,080,000</b>	<b>14,060,000</b>

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	188,713,703	182,756,323
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	0	0
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	188,713,703	182,756,323
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
<b>TOTAL INDEBTEDNESS</b>	<b><u>188,713,703</u></b>	<b><u>182,756,323</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Unanticipated expenditures for sprcial education services, transportation, charter schools tuition, and leagl fees.</i>	7,176,793
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>7,176,793</b>
5900	<b>Budgetary Reserve</b> <i>Explanation: Unanticipated expenditures for special education services, transportation, legal fees, and charter schools.</i>	<b>3,590,835</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>10,767,628</b>
<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>		<b>0</b>