

**AMHERST COUNTY PUBLIC SCHOOLS
FY18 SCHOOL OPERATIONAL BUDGET**

Debt Service and Fund Transfer

6.7000 - A number of outlays of governmental funds are not properly classified as expenditures, but still require budgetary or accounting control. These include debt service payments (principal and interest) and certain transfers of monies from one fund to another. These accounts are not used with proprietary funds. Debt Service payments made by the local governing body on behalf of the school division (i.e., the funding is not appropriated to the school division budget) should not be reported as debt service payments on the ASRFIN. Only the debt service/capital funds appropriated to and paid directly by the school division should be reported.

Debt Service and Fund Transfers (7000)	ACTUAL 2013-14	ACTUAL 2014-15	ACTUAL 2015-16	BUDGET 2016-17	BUDGET 2017-18	INCREASE/ DECREASE	%
OBJ							

6.7100 Debt Service - Include payments for both principal and interest that service the debt of the LEA. Include only those funds appropriated to and paid by the school board.

Other Charges:	2013-14	2014-15	2015-16	2016-17	2017-18	DECREASE	%
5800 Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Debt (principal and interest):							
9100 Redemption of Principal	\$ 1,373,798	\$ 1,356,739	\$ 1,359,833	\$ -	\$ -	\$ -	#DIV/0!
9200 Interest	\$ 433,855	\$ 452,473	\$ 379,775	\$ -	\$ -	\$ -	#DIV/0!
9250 Capitalized Lease Pmts - Lease/Purchase	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
9300 Fund Transfers - Principal & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
9300 Fund Transfers - Principal & Interest	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Totals	\$ 1,807,653	\$ 1,809,212	\$ 1,739,608	\$ -	\$ -	\$ -	#DIV/0!

6.7200 Intra-agency Fund Transfers - Include transactions that withdraw money from one fund and place it in another without resource within an LEA. For example, transfer of funds to a lottery escrow account or a textbook fund.

Escrows (trusts):	2013-14	2014-15	2015-16	2016-17	2107-18	DECREASE	%
9400 Fund Transfers - Deposits to Escrow (Excluding 9410 & 9420)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
9410 Fund Transfers - State Funds Paid to Escrow from Additional Support for School Construction & Operating Costs and School Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
9420 Fund Transfers - Local Funds Paid to Escrow from Additional Support for School Construction & Operating Costs and School Construction	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

Transfers to Other Funds - LEA Expenditures:	2013-14	2014-15	2015-16	2016-17	2017-18	DECREASE	%
9500 Fund Transfers - Service/Non-Capital Provided by Locality	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
9550 Fund Transfers - Service/Non-Capital Provided by Other Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
9600 Fund Transfers - Capital Purchased by Locality	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Transfers to Other Funds - Resource Reallocation:							
9700 Fund Transfers - Transfer to Inter-Agency Fund(Exclude Regional Programs)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
9710 Fund Transfers - Regional Alternative Education Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
9720 Fund Transfers - Regional Governor's School	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
9730 Fund Transfers - Regional Career & Technical Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
9740 Fund Transfers - Regional Special Education Program	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
9800 Fund Transfers - Transfer to Intra-Agency Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!
Total 6.7300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!

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