

LEA Name: Penn Cambria SD

Class: 3

AUN Number: 108116003

County: Cambria

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2014 - 06/30/2015

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2014



President of the Board - Original Signature Required



Date



Secretary of the Board - Original Signature Required



Date



Chief School Administrator - Original Signature Required



Date

Sandra L. Evans

Contact Person

(814) 886-8121 1002

Telephone Extension

EvansSL@pcam.org

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>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	4,804,036
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	1,430,889
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	6,234,925
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,028,869
7000 Revenue from State Sources	14,550,454
8000 Revenue from Federal Sources	732,123
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	22,311,446
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 28,546,371

2014-2015 Final General Fund Budget (PDE-2028)

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	4,416,215
6112	Interim Real Estate Taxes	35,000
6113	Public Utility Realty Tax	7,350
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	14,650
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	36,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	78,000
6150	Current Act 511 Taxes - Proportional Assessments	1,255,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	311,000
6500	Earnings on Investments	13,000
6700	Revenues from District Activities	25,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	350,241
6910	Rentals	2,800
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	112,000
6960	Services Provided Other Local Governmental Units / LEAs	73,900
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	298,713
	REVENUE FROM LOCAL SOURCES	7,028,869

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	9,279,077
7160	Tuition for Orphans and Children Placed in Private Homes	0
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	1,147,929
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	128,170
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	1,439,500
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	466,914
7330	Health Services (Medical, Dental, Nurse, Act 25)	36,000
7340	State Property Tax Reduction Allocation	452,649
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	121,843
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	404,006
7820	State Share of Retirement Contributions	1,074,366
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	14,550,454

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
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. Achvmnt. of the Disadvantaged	559,048
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	95,075
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	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
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8709	ARRA - Education Jobs Fund (EdJobs)	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8734	ARRA - Race to the Top	0
8799	ARRA - Miscellaneous Revenue	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	75,000

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	3,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	732,123

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
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
	OTHER FINANCING SOURCES	0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		22,311,446

Act 1 Index (current): 3.0%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$4,417,000

Amount of Tax Relief for Homestead Exclusions +

\$452,649

Total Approx. Tax Revenue:

\$4,869,649

Approx. Tax Levy for Tax Rate Calculation:

\$5,311,439

	Blair	Cambria	Total
2013-14 Data			
a. Assessed Value	\$485,270	\$99,353,720	\$99,838,990
b. Real Estate Mills	77.8000	51.2500	
I. 2014-15 Data			
c. 2012 STEB Market Value	\$3,090,602	\$455,219,851	\$458,310,453
d. Assessed Value	\$485,270	\$99,862,880	\$100,348,150
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2013-14 Calculations			
f. 2013-14 Tax Levy (a * b)	\$37,754	\$5,091,878	\$5,129,632
2014-15 Calculations			
II.			
g. Percent of Total Market Value	0.67435%	99.32565%	100.00000%
h. Rebalanced 2013-14 Tax Levy (f Total * g)	\$34,592	\$5,095,040	\$5,129,632
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	77.8000	51.2818	
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	87.58000%	90.93000%	90.90741%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$35,818	\$5,275,621	\$5,311,439
III. I. 2014-15 Real Estate Tax Rate			
(k / d * 1000)	73.8100	52.8200	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$35,818	\$5,274,757	\$5,310,575
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$4,857,926
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$4,416,215

Act 1 Index (current): 3.0%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$4,417,000
Amount of Tax Relief for Homestead Exclusions +	<u>\$452,649</u>
Total Approx. Tax Revenue:	\$4,869,649
Approx. Tax Levy for Tax Rate Calculation:	\$5,311,439

Section 672.1 Method Choice: (a)(1)

	Blair	Cambria	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	80.1340	52.8202	
q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000	0.0000
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$38,887	\$5,274,777	\$5,313,664
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
Assessed Value Exclusion per Homestead	\$1,646	\$2,301	
Number of Homestead/Farmstead Properties	3,690	44	3,734
V. Median Assessed Value of Homestead Properties			\$13,800

Act 1 Index (current): 3.0%

Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$4,417,000
 Amount of Tax Relief for Homestead Exclusions + \$452,649
 Total Approx. Tax Revenue: \$4,869,649
 Approx. Tax Levy for Tax Rate Calculation: \$5,311,439

Section 672.1 Method Choice: (a)(1)

	Blair	Cambria		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$452,649	Lowering RE Tax Rate	\$452,649
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				<u>\$452,649</u>

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LOCAL EDUCATION AGENCY TAX DATA (TAXD)

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Blair	485,270	73.8100	35,818			87.58000%	
Cambria	99,862,880	52.8200	5,274,757			90.93000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	100,348,150		5,310,575	- 452,649	= 4,857,926	X 90.90741%	= 4,416,215
				Rate			Estimated Revenue
6120 <u>Per Capita Taxes, Section 679</u>				5.00			36,000

6140 Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	36,000	36,000
6142 Occupation Taxes - Flat Rate	\$5.00	\$0.00	22,000	22,000
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	20,000	20,000
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
Total Current Act 511 Taxes - Flat Rate Assessments			78,000	78,000

6150 Current Act 511 Taxes - Proportional Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.50%	0.00%	12,000,000	1,200,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	55,000	55,000
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
Total Current Act 511 Taxes - Proportional Assessments			12,055,000	1,255,000

Total Act 511, Current Taxes

Act 511 Tax Limit --->	458,310,453	X	12	5,499,725
	Market Value		Mills	(511 Limit)

ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	9,327,319	
1200	Special Programs - Elementary/Secondary	3,326,091	
1300	Vocational Education	450,000	
1400	Other Instructional Programs - Elementary/Secondary	356,759	
1500	Nonpublic School Programs	42,062	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	136,969	
	Total 1000 Instruction	13,639,200	
2000	Support Services		
2100	Support Services - Pupil Personnel	610,529	
2200	Support Services - Instructional Staff	721,719	
2300	Support Services - Administration	1,697,547	
2400	Support Services - Pupil Health	343,521	
2500	Support Services - Business	330,220	
2600	Operation & Maintenance of Plant Services	1,917,208	
2700	Student Transportation Services	1,583,895	
2800	Support Services - Central	305,789	
2900	Other Support Services	4,600	
	Total 2000 Support Services	7,515,028	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	552,536	
3300	Community Services	250	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	552,786	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	Total 4000 Facilities Acquisition, Construction and Improvement	0	
	Total Estimated Expenditures		21,707,014
5000	Other Expenditures and Financing Uses		
5100	Debt Service	0	
5200	Interfund Transfers - Out	1,563,515	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	125,000	
	Total Other Financing Uses		1,688,515
	Total Estimated Expenditures and Other Financing Uses		23,395,529
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		23,395,529
	Ending Committed, Assigned and Unassigned Fund Balance		5,150,842

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	5,443,018
200	Personnel Services-Employee Benefits	3,320,100
300	Purchased Professional & Technical Services	360
400	Purchased Property Services	59,545
500	Other Purchased Services	261,250
600	Supplies	195,621
700	Property	46,495
800	Other Objects	930
	Total Regular Programs - Elementary/Secondary	9,327,319
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,495,731
200	Personnel Services-Employee Benefits	964,330
300	Purchased Professional & Technical Services	545,720
400	Purchased Property Services	0
500	Other Purchased Services	305,995
600	Supplies	12,475
700	Property	1,130
800	Other Objects	710
	Total Special Programs - Elementary/Secondary	3,326,091
1300	Vocational Education	
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	450,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	450,000
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	113,720
200	Personnel Services-Employee Benefits	34,124
300	Purchased Professional & Technical Services	75,000
400	Purchased Property Services	1,000
500	Other Purchased Services	130,370
600	Supplies	2,545
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	356,759

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	26,907
200	Personnel Services-Employee Benefits	15,155
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	42,062
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	88,014
200	Personnel Services-Employee Benefits	48,955
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	136,969
Total Instruction		13,639,200

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	366,745
200	Personnel Services-Employee Benefits	216,689
300	Purchased Professional & Technical Services	4,300
400	Purchased Property Services	0
500	Other Purchased Services	3,580
600	Supplies	18,820
700	Property	0
800	Other Objects	395
	Total Support Services - Pupil Personnel	610,529
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	405,092
200	Personnel Services-Employee Benefits	248,282
300	Purchased Professional & Technical Services	6,905
400	Purchased Property Services	1,505
500	Other Purchased Services	7,940
600	Supplies	46,855
700	Property	0
800	Other Objects	5,140
	Total Support Services - Instructional Staff	721,719
2300	Support Services - Administration	
100	Personnel Services-Salaries	735,291
200	Personnel Services-Employee Benefits	790,157
300	Purchased Professional & Technical Services	75,385
400	Purchased Property Services	10,040
500	Other Purchased Services	37,825
600	Supplies	28,184
700	Property	0
800	Other Objects	20,665
	Total Support Services - Administration	1,697,547
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	157,368
200	Personnel Services-Employee Benefits	100,198
300	Purchased Professional & Technical Services	77,700
400	Purchased Property Services	600
500	Other Purchased Services	1,650
600	Supplies	6,005
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	343,521

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	161,689
200	Personnel Services-Employee Benefits	102,711
300	Purchased Professional & Technical Services	17,080
400	Purchased Property Services	12,625
500	Other Purchased Services	16,745
600	Supplies	14,975
700	Property	0
800	Other Objects	4,395
	Total Support Services - Business	330,220
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	495,498
200	Personnel Services-Employee Benefits	437,755
300	Purchased Professional & Technical Services	18,020
400	Purchased Property Services	459,135
500	Other Purchased Services	86,235
600	Supplies	414,980
700	Property	0
800	Other Objects	5,585
	Total Operation & Maintenance of Plant Services	1,917,208
2700	Student Transportation Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	3,095
500	Other Purchased Services	1,579,150
600	Supplies	1,650
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	1,583,895
2800	Support Services - Central	
100	Personnel Services-Salaries	96,186
200	Personnel Services-Employee Benefits	59,313
300	Purchased Professional & Technical Services	14,755
400	Purchased Property Services	35,900
500	Other Purchased Services	26,565
600	Supplies	67,760
700	Property	5,050
800	Other Objects	260
	Total Support Services - Central	305,789

<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	4,600
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	4,600
Total Support Services		7,515,028
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES	
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	242,539
200	Personnel Services-Employee Benefits	89,812
300	Purchased Professional & Technical Services	45,750
400	Purchased Property Services	13,715
500	Other Purchased Services	90,815
600	Supplies	60,975
700	Property	725
800	Other Objects	8,205
	Total Student Activities	552,536

<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	250
700	Property	0
800	Other Objects	0
	Total Community Services	250
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
	Total Operation of Non-instructional Services	552,786
4000	FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT	
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
	Total Facilities Acquisition, Construction and Improvement Services	0
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	0
900	Other Uses of Funds	0
	Total Debt Service	0
5200	Interfund Transfers - Out	
900	Other Uses of Funds	1,563,515
	Total Interfund Transfers - Out	1,563,515

<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
5900	Budgetary Reserve	
800	Other Objects	125,000
	Total Budgetary Reserve	125,000
	Total Other Expenditures and Financing Uses	1,688,515
TOTAL EXPENDITURES		23,395,529

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	7,000,000	5,900,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	115,000	115,000
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	692,300	420,000
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	185,000	185,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	27,000	28,000
Total Cash and Short-Term Investments	8,019,300	6,648,000
<u>LONG-TERM INVESTMENTS</u>		
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
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	8,019,300	6,648,000

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	16,900,000	15,565,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	440,000	450,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	17,340,000	16,015,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u>17,340,000</u>	<u>16,015,000</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>Established by the board of directors for the following purposes: future debt service, compensated absences, technology, retirement payouts and related unanticipated expenses and PSERS set-aside.</i>	4,121,917
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>Available for any purpose in the General Fund; appropriable for expenditure for which the board has made no specific plans or policy decisions.</i>	1,028,925
Total Ending Fund Balance - Committed, Assigned, and Unassigned		5,150,842
5900	Budgetary Reserve Explanation: <i>Budget shortfalls and unanticipated expenditures.</i>	125,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		5,275,842
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0