

LEA Name: Penn Cambria SD

Class: 3






AUN Number: 108116003

County: Cambria

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

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/23/2015

 _____ President of the Board - Original Signature Required	 _____ Date	
 _____ Secretary of the Board - Original Signature Required	 _____ Date	
 _____ Chief School Administrator - Original Signature Required	 _____ Date	
Sandra Evans _____ Contact Person	(814) 886-8121 _____ Telephone	1002 _____ 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	4,681,881
2 Estimated Beginning Fund Balance - Assigned	1,429,959
3 Estimated Beginning Fund Balance - Unassigned	0
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	6,111,840
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,993,623
7000 Revenue from State Sources	15,426,338
8000 Revenue from Federal Sources	650,885
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	23,070,846
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	29,182,686

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	4,394,092
6112	Interim Real Estate Taxes	25,000
6113	Public Utility Realty Tax	7,260
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	335,891
6910	Rentals	2,800
6920	Contributions/Donations/Grants From Private Sources	1,155
6940	Tuition from Patrons	93,000
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	327,875
	REVENUE FROM LOCAL SOURCES	6,993,623

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

AUN: 108116003 Penn Cambria SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	9,913,050
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	1,275,923
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	133,620
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	1,380,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	468,114
7330	Health Services (Medical, Dental, Nurse, Act 25)	36,000
7340	State Property Tax Reduction Allocation	452,507
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	0
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	413,164
7820	State Share of Retirement Contributions	1,353,960
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	15,426,338

<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	470,969
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	98,916
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
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)	75,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	6,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		650,885

<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		23,070,846

Act 1 Index (current): 2.7%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions +

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

2

\$4,394,800

\$452,572

\$4,847,372

\$5,336,767

Section 672.1 Method Choice:

(a)(1)

Blair

Cambria

Total

	Blair	Cambria	Total
2014-15 Data			
a. Assessed Value	\$485,270	\$99,862,880	\$100,348,150
b. Real Estate Mills	73.8100	52.8200	
I. 2015-16 Data			
c. 2013 STEB Market Value	\$3,090,602	\$461,308,585	\$464,399,187
d. Assessed Value	\$485,270	\$100,349,540	\$100,834,810
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2014-15 Calculations			
f. 2014-15 Tax Levy (a * b)	\$35,818	\$5,274,757	\$5,310,575
2015-16 Calculations			
II. g. Percent of Total Market Value	0.66551%	99.33449%	100.00000%
h. Rebalanced 2014-15 Tax Levy (f Total * g)	\$35,342	\$5,275,233	\$5,310,575
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	73.8100	52.8247	
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	87.00000%	90.00000%	89.98003%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$35,517	\$5,301,250	\$5,336,767
III. I. 2015-16 Real Estate Tax Rate (k / d * 1000)	73.1900	52.8200	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$35,517	\$5,300,463	\$5,335,980
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$4,883,408
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$4,394,092

Act 1 Index (current): 2.7%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$4,394,800
Amount of Tax Relief for Homestead Exclusions +	<u>\$452,572</u>
Total Approx. Tax Revenue:	\$4,847,372
Approx. Tax Levy for Tax Rate Calculation:	\$5,336,767

Section 672.1 Method Choice: (a)(1)

	Blair	Cambria	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	75.8028	54.2509	
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	\$36,785	\$5,444,053	\$5,480,838
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	\$1,665	\$2,307	
Number of Homestead/Farmstead Properties	42	3,681	3,723
V. Median Assessed Value of Homestead Properties			\$13,880

Act 1 Index (current): 2.7%

Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$4,394,800
 Amount of Tax Relief for Homestead Exclusions + \$452,572
 Total Approx. Tax Revenue: \$4,847,372
 Approx. Tax Levy for Tax Rate Calculation: \$5,336,767

Section 672.1 Method Choice: (a)(1)

	Blair	Cambria		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$452,507	Lowering RE Tax Rate	\$452,507
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$65		\$65
Amount of Tax Relief from State/Local Sources				<u>\$452,572</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>
Blair	485,270	73.1900	35,517			87.00000%	
Cambria	100,349,540	52.8200	5,300,463			90.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	100,834,810		5,335,980	- 452,572	= 4,883,408	X 89.98003%	= 4,394,092

<u>6120 Per Capita Taxes, Section 679</u>	<u>Rate</u>	<u>Estimated Revenue</u>
	5.00	36,000

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	\$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

	<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%	1,200,000	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			1,255,000	1,255,000

Total Act 511, Current Taxes

Act 511 Tax Limit	---	464,399,187	X	12	5,572,790
		Market Value		Mills	(511 Limit)

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2015-2016 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Penn Cambria SD	Cambria	108116003

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 2015-2016 (compared to 2014-2015)? Yes
No

If yes, see information below, taken from the 2015-2016 General Fund Budget.

Total Budgeted Expenditures	\$24,079,357.00
Ending Unassigned Fund Balance	\$1,064,498.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.5%

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 6/24/2015
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DUE DATE: AUGUST 15, 2015

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>	
1000 Instruction		
1100 Regular Programs - Elementary/Secondary	9,561,314	
1200 Special Programs - Elementary/Secondary	3,499,943	
1300 Vocational Education	475,000	
1400 Other Instructional Programs - Elementary/Secondary	345,935	
1500 Nonpublic School Programs	38,491	
1600 Adult Education Programs	0	
1700 Higher Education Programs	0	
1800 Pre-Kindergarten	151,157	
Total 1000 Instruction	14,071,840	
2000 Support Services		
2100 Support Services - Pupil Personnel	625,339	
2200 Support Services - Instructional Staff	722,306	
2300 Support Services - Administration	1,893,157	
2400 Support Services - Pupil Health	368,393	
2500 Support Services - Business	347,386	
2600 Operation & Maintenance of Plant Services	1,927,608	
2700 Student Transportation Services	1,583,895	
2800 Support Services - Central	310,842	
2900 Other Support Services	4,600	
Total 2000 Support Services	7,783,526	
3000 Operation of Non-instructional Services		
3100 Food Services	0	
3200 Student Activities	567,288	
3300 Community Services	250	
3400 Scholarships and Awards	0	
Total 3000 Operation of Non-instructional Services	567,538	
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	22,422,904	
5000 Other Expenditures and Financing Uses		
5100 Debt Service	0	
5200 Interfund Transfers - Out	1,556,453	
5300 Transfers Involving Component Units	0	
5500 Special and Extraordinary Items	0	
5900 Budgetary Reserve	100,000	
Total Other Financing Uses	1,656,453	
Total Estimated Expenditures and Other Financing Uses		24,079,357
Appropriation of Prior Year Fund Balance		0
Total Appropriations		24,079,357
Ending Committed, Assigned and Unassigned Fund Balance		5,103,329

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	5,339,824
200	Personnel Services-Employee Benefits	3,583,170
300	Purchased Professional & Technical Services	390
400	Purchased Property Services	60,618
500	Other Purchased Services	271,260
600	Supplies	261,892
700	Property	43,580
800	Other Objects	580
	Total Regular Programs - Elementary/Secondary	9,561,314
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,600,703
200	Personnel Services-Employee Benefits	1,143,055
300	Purchased Professional & Technical Services	491,160
400	Purchased Property Services	0
500	Other Purchased Services	252,120
600	Supplies	12,195
700	Property	0
800	Other Objects	710
	Total Special Programs - Elementary/Secondary	3,499,943
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	475,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	475,000
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	104,426
200	Personnel Services-Employee Benefits	35,834
300	Purchased Professional & Technical Services	75,000
400	Purchased Property Services	0
500	Other Purchased Services	130,000
600	Supplies	675
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	345,935

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	23,827
200	Personnel Services-Employee Benefits	14,664
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	38,491
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	89,000
200	Personnel Services-Employee Benefits	62,157
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	151,157
Total Instruction		14,071,840

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	338,475
200	Personnel Services-Employee Benefits	259,244
300	Purchased Professional & Technical Services	6,100
400	Purchased Property Services	0
500	Other Purchased Services	4,110
600	Supplies	16,910
700	Property	0
800	Other Objects	500
	Total Support Services - Pupil Personnel	625,339
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	397,924
200	Personnel Services-Employee Benefits	246,812
300	Purchased Professional & Technical Services	12,875
400	Purchased Property Services	1,505
500	Other Purchased Services	10,255
600	Supplies	49,380
700	Property	0
800	Other Objects	3,555
	Total Support Services - Instructional Staff	722,306
2300	Support Services - Administration	
100	Personnel Services-Salaries	805,671
200	Personnel Services-Employee Benefits	919,718
300	Purchased Professional & Technical Services	64,140
400	Purchased Property Services	10,090
500	Other Purchased Services	44,405
600	Supplies	29,628
700	Property	0
800	Other Objects	19,505
	Total Support Services - Administration	1,893,157
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	154,569
200	Personnel Services-Employee Benefits	117,844
300	Purchased Professional & Technical Services	77,700
400	Purchased Property Services	600
500	Other Purchased Services	1,200
600	Supplies	5,380
700	Property	11,100
800	Other Objects	0
	Total Support Services - Pupil Health	368,393

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	169,842
200	Personnel Services-Employee Benefits	111,969
300	Purchased Professional & Technical Services	17,315
400	Purchased Property Services	12,565
500	Other Purchased Services	17,080
600	Supplies	14,265
700	Property	0
800	Other Objects	4,350
	Total Support Services - Business	347,386
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	503,869
200	Personnel Services-Employee Benefits	432,179
300	Purchased Professional & Technical Services	18,020
400	Purchased Property Services	468,320
500	Other Purchased Services	88,850
600	Supplies	410,780
700	Property	0
800	Other Objects	5,590
	Total Operation & Maintenance of Plant Services	1,927,608
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	98,747
200	Personnel Services-Employee Benefits	65,555
300	Purchased Professional & Technical Services	14,755
400	Purchased Property Services	25,900
500	Other Purchased Services	32,815
600	Supplies	67,760
700	Property	5,050
800	Other Objects	260
	Total Support Services - Central	310,842

<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	7,783,526
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	247,307
200	Personnel Services-Employee Benefits	100,771
300	Purchased Professional & Technical Services	47,775
400	Purchased Property Services	14,065
500	Other Purchased Services	92,490
600	Supplies	55,250
700	Property	730
800	Other Objects	8,900
	Total Student Activities	567,288

<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	567,538
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	1,556,453
	Total Interfund Transfers - Out	1,556,453

<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	100,000	
	Total Budgetary Reserve	100,000	
	Total Other Expenditures and Financing Uses		1,656,453
TOTAL EXPENDITURES			24,079,357

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	7,500,000	6,500,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	110,000	110,000
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	640,000	450,000
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	180,000	145,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	28,000	30,000
Total Cash and Short-Term Investments	8,458,000	7,235,000
<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	8,458,000	7,235,000

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	15,565,000	14,170,000
Other Long-Term Liabilities	0	0
Bonds Payable	0	0
Lease-Purchase Obligations	43,991	6,053
Accumulated Compensated Absences	450,000	460,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	16,058,991	14,636,053
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u>16,058,991</u>	<u>14,636,053</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: 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>	4,038,831
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Available for any purpose in the General Fund; appropriable for expenditure for which the board has made no specific plans or policy decisions.</i>	1,064,498
Total Ending Fund Balance - Committed, Assigned, and Unassigned		5,103,329
5900	Budgetary Reserve <i>Explanation: Budget shortfalls and unanticipated expenditures.</i>	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		5,203,329
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0