

LEA Name: Jersey Shore Area SD

Class: 3

AUN Number: 117414003

County: Lycoming

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: 6/9/2014



President of the Board - Original Signature Required

6-9-14

Date



Secretary of the Board - Original Signature Required

6-9-14

Date



Chief School Administrator - Original Signature Required

6-9-14

Date

Adrienne Craig

Contact Person

(570) 398-5050

Telephone Extension

acraig@jsasd.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	4,080,000
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	2,764,215
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	6,844,215
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	15,883,790
7000 Revenue from State Sources	21,306,107
8000 Revenue from Federal Sources	697,324
9000 Other Financing Sources	10,000
Total Estimated Revenues And Other Financing Sources	37,897,221
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 44,741,436

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	10,531,679
6112	Interim Real Estate Taxes	25,000
6113	Public Utility Realty Tax	17,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	149,000
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	0
6150	Current Act 511 Taxes - Proportional Assessments	3,860,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	675,000
6500	Earnings on Investments	25,000
6700	Revenues from District Activities	59,500
6800	Revenue from Intermediary Sources / Pass-Through Funds	500,000
6910	Rentals	10,000
6920	Contributions/Donations/Grants From Private Sources	12,000
6940	Tuition from Patrons	0
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	19,611
REVENUE FROM LOCAL SOURCES		15,883,790

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	12,574,611
7160	Tuition for Orphans and Children Placed in Private Homes	200,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	166,361
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,664,821
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	157,200
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	1,158,785
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	720,545
7330	Health Services (Medical, Dental, Nurse, Act 25)	50,500
7340	State Property Tax Reduction Allocation	1,142,648
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	646,616
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	743,674
7820	State Share of Retirement Contributions	2,080,346
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		21,306,107

<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	488,922
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	123,996
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	34,406
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)	50,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	697,324

<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	10,000
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	10,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		37,897,221

Act 1 Index (current): 3.0%

Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 4
 Approx. Tax Revenue from RE Taxes: \$10,531,727
 Amount of Tax Relief for Homestead Exclusions + \$1,148,273
 Total Approx. Tax Revenue: \$11,680,000
 Approx. Tax Levy for Tax Rate Calculation: \$12,368,376

Section 672.1 Method Choice: (a)(1)

	Clinton	Lycoming	Total
2013-14 Data			
a. Assessed Value	\$195,309,900	\$633,081,460	\$828,391,360
b. Real Estate Mills	10.9673	15.6209	
I. 2014-15 Data			
c. 2012 STEB Market Value	\$158,746,660	\$731,837,612	\$890,584,272
d. Assessed Value	\$196,202,200	\$635,750,430	\$831,952,630
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2013-14 Calculations			
f. 2013-14 Tax Levy (a * b)	\$2,142,022	\$9,889,302	\$12,031,324
2014-15 Calculations			
II. g. Percent of Total Market Value	17.82500%	82.17500%	100.00000%
h. Rebalanced 2013-14 Tax Levy (f Total * g)	\$2,144,584	\$9,886,740	\$12,031,324
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	10.9804	15.6209	
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	93.86480%	93.86480%	93.86480%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$2,204,663	\$10,163,713	\$12,368,376
III. I. 2014-15 Real Estate Tax Rate (k / d * 1000)	11.2366	15.9869	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$2,204,646	\$10,163,679	\$12,368,325
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$11,220,052
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$10,531,679

Act 1 Index (current): 3.0%

Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 4
 Approx. Tax Revenue from RE Taxes: \$10,531,727
 Amount of Tax Relief for Homestead Exclusions + \$1,148,273
 Total Approx. Tax Revenue: \$11,680,000
 Approx. Tax Levy for Tax Rate Calculation: \$12,368,376

Section 672.1 Method Choice: (a)(1)

	Clinton	Lycoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	11.3098	16.0895	
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)	\$2,219,008	\$10,228,907	\$12,447,915
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 (l * Est. Pct. Collection)	\$0	\$0	\$0
Information Related to Property Tax Relief			
Assessed Value Exclusion per Homestead	\$21,678	\$15,224	
Number of Homestead/Farmstead Properties	1,290	3,512	4,802
V. Median Assessed Value of Homestead Properties			\$94,735

Act 1 Index (current): 3.0%

Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 4
 Approx. Tax Revenue from RE Taxes: \$10,531,727
 Amount of Tax Relief for Homestead Exclusions + \$1,148,273
 Total Approx. Tax Revenue: \$11,680,000
 Approx. Tax Levy for Tax Rate Calculation: \$12,368,376

Section 672.1 Method Choice: (a)(1)

	Clinton	Lycoming		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,142,648	Lowering RE Tax Rate	\$243
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$5,625		\$1,142,891
Amount of Tax Relief from State/Local Sources				\$5,625
				<u>\$1,148,516</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>
Clinton	196,202,200	11.2366	2,204,646			93.86480%	
Lycoming	635,750,430	15.9869	10,163,679			93.86480%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	831,952,630		12,368,324	- 1,148,273	= 11,220,052	93.86480%	= 10,531,679

	<u>Rate</u>	<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>	0.00	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	\$0.00	\$0.00	0	0
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			0	0

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	1.10%	0.00%	3,700,000	3,700,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	160,000	160,000
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			3,860,000	3,860,000

Total Act 511, Current Taxes

Act 511 Tax Limit	→	890,584,272	X	12	10,687,011
		Market Value		Mills	(511 Limit)

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	17,237,109	
1200	Special Programs - Elementary/Secondary	4,486,979	
1300	Vocational Education	992,121	
1400	Other Instructional Programs - Elementary/Secondary	265,572	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	157,200	
	Total 1000 Instruction	23,138,981	
2000	Support Services		
2100	Support Services - Pupil Personnel	928,761	
2200	Support Services - Instructional Staff	1,301,744	
2300	Support Services - Administration	1,946,666	
2400	Support Services - Pupil Health	327,928	
2500	Support Services - Business	803,469	
2600	Operation & Maintenance of Plant Services	3,175,066	
2700	Student Transportation Services	1,822,895	
2800	Support Services - Central	4,250	
2900	Other Support Services	0	
	Total 2000 Support Services	10,310,779	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	700,588	
3300	Community Services	0	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	700,588	
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		34,150,348
5000	Other Expenditures and Financing Uses		
5100	Debt Service	500	
5200	Interfund Transfers - Out	3,554,189	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	305,000	
	Total Other Financing Uses		3,859,689
	Total Estimated Expenditures and Other Financing Uses		38,010,037
	Appropriation of Prior Year Fund Balance		250,000
	Total Appropriations		38,260,037
	Ending Committed, Assigned and Unassigned Fund Balance		6,731,399

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	9,529,898
200	Personnel Services-Employee Benefits	5,519,540
300	Purchased Professional & Technical Services	79,050
400	Purchased Property Services	82,372
500	Other Purchased Services	1,346,310
600	Supplies	461,364
700	Property	216,000
800	Other Objects	2,575
	Total Regular Programs - Elementary/Secondary	17,237,109
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,331,322
200	Personnel Services-Employee Benefits	1,462,060
300	Purchased Professional & Technical Services	544,035
400	Purchased Property Services	500
500	Other Purchased Services	113,000
600	Supplies	29,562
700	Property	0
800	Other Objects	6,500
	Total Special Programs - Elementary/Secondary	4,486,979
1300	Vocational Education	
100	Personnel Services-Salaries	528,875
200	Personnel Services-Employee Benefits	312,211
300	Purchased Professional & Technical Services	1,075
400	Purchased Property Services	11,500
500	Other Purchased Services	5,100
600	Supplies	107,160
700	Property	25,000
800	Other Objects	1,200
	Total Vocational Education	992,121
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	75,631
200	Personnel Services-Employee Benefits	40,241
300	Purchased Professional & Technical Services	73,500
400	Purchased Property Services	0
500	Other Purchased Services	72,500
600	Supplies	3,700
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	265,572

<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	157,200
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	157,200
Total Instruction		23,138,981

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	590,733
200	Personnel Services-Employee Benefits	310,504
300	Purchased Professional & Technical Services	10,000
400	Purchased Property Services	250
500	Other Purchased Services	4,875
600	Supplies	11,930
700	Property	0
800	Other Objects	469
	Total Support Services - Pupil Personnel	928,761
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	533,000
200	Personnel Services-Employee Benefits	478,189
300	Purchased Professional & Technical Services	67,850
400	Purchased Property Services	27,850
500	Other Purchased Services	69,350
600	Supplies	97,655
700	Property	25,250
800	Other Objects	2,600
	Total Support Services - Instructional Staff	1,301,744
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,069,166
200	Personnel Services-Employee Benefits	582,917
300	Purchased Professional & Technical Services	205,800
400	Purchased Property Services	520
500	Other Purchased Services	52,538
600	Supplies	16,845
700	Property	0
800	Other Objects	18,880
	Total Support Services - Administration	1,946,666
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	179,925
200	Personnel Services-Employee Benefits	142,628
300	Purchased Professional & Technical Services	500
400	Purchased Property Services	300
500	Other Purchased Services	150
600	Supplies	4,160
700	Property	265
800	Other Objects	0
	Total Support Services - Pupil Health	327,928

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	383,258
200	Personnel Services-Employee Benefits	259,111
300	Purchased Professional & Technical Services	32,000
400	Purchased Property Services	56,600
500	Other Purchased Services	38,000
600	Supplies	16,700
700	Property	0
800	Other Objects	17,800
	Total Support Services - Business	803,469
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,051,751
200	Personnel Services-Employee Benefits	724,906
300	Purchased Professional & Technical Services	5,240
400	Purchased Property Services	734,489
500	Other Purchased Services	154,900
600	Supplies	458,830
700	Property	42,600
800	Other Objects	2,350
	Total Operation & Maintenance of Plant Services	3,175,066
2700	Student Transportation Services	
100	Personnel Services-Salaries	66,669
200	Personnel Services-Employee Benefits	37,931
300	Purchased Professional & Technical Services	5,000
400	Purchased Property Services	150
500	Other Purchased Services	1,712,745
600	Supplies	400
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	1,822,895
2800	Support Services - Central	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	1,500
400	Purchased Property Services	0
500	Other Purchased Services	2,500
600	Supplies	250
700	Property	0
800	Other Objects	0
	Total Support Services - Central	4,250

<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
	Total Support Services	10,310,779
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	354,950
200	Personnel Services-Employee Benefits	141,304
300	Purchased Professional & Technical Services	32,265
400	Purchased Property Services	11,445
500	Other Purchased Services	92,550
600	Supplies	55,024
700	Property	3,500
800	Other Objects	9,550
	Total Student Activities	700,588

<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	0
700	Property	0
800	Other Objects	0
	Total Community Services	0
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	700,588
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	500
900	Other Uses of Funds	0
	Total Debt Service	500
5200	Interfund Transfers - Out	
900	Other Uses of Funds	3,554,189
	Total Interfund Transfers - Out	3,554,189

<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	305,000	
	Total Budgetary Reserve	305,000	
	Total Other Expenditures and Financing Uses		3,859,689
TOTAL EXPENDITURES			38,010,037

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	8,500,000	8,250,000
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	2,900,000	2,600,000
Capital Projects Fund – Other	2,000,000	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	160,000	160,000
Agency Fund	160,000	160,000
Total Cash and Short-Term Investments	13,720,000	11,170,000
<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	13,720,000	11,170,000

	<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	41,120,000	38,845,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	800,000	800,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	41,920,000	39,645,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	400,000	400,000
Other Funds	15,000	15,000
TOTAL SHORT-TERM PAYABLES	415,000	415,000
TOTAL INDEBTEDNESS	<u>42,335,000</u>	<u>40,060,000</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Committed for future PSERS and health insurance increases</i>	3,830,000
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Prudent fiscal management</i>	2,901,399
Total Ending Fund Balance - Committed, Assigned, and Unassigned		6,731,399
5900	Budgetary Reserve <i>Explanation: Prudent fiscal management</i>	305,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		7,036,399
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0