

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: 6/11/2014

Jeffrey D. Jr.

President of the Board - Original Signature Required

6/11/14

Date

Michelle R. Smithmyer

Secretary of the Board - Original Signature Required

6/11/14

Date

Rayleen Boyd

Chief School Administrator - Original Signature Required

6/11/14

Date

Michelle Smithmyer
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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

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2014-2015 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

SCHOOL DISTRICT NAME Claysburg-Kimmel SD	COUNTY NAME Blair	AUN 108071504
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the proposed general fund budget was prepared, presented and made available for public inspection using the Department of Education's form PDE-2028, General Fund Budget.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 6/11/14
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION
BUREAU OF BUDGET AND FISCAL MANAGEMENT
DIVISION OF SUBSIDY DATA AND ADMINISTRATION
333 MARKET STREET, 4th FLOOR
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	0
2 Estimated Beginning Fund Balance - Assigned	1,800,000
3 Estimated Beginning Fund Balance - Unassigned	1,576,504
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	3,376,504
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,059,361
7000 Revenue from State Sources	7,290,094
8000 Revenue from Federal Sources	341,279
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	10,690,734
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	14,067,238

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	2,280,598
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	3,143
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	1,655
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	14,400
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	34,200
6150	Current Act 511 Taxes - Proportional Assessments	418,500
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	150,000
6500	Earnings on Investments	500
6700	Revenues from District Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	155,865
6910	Rentals	0
6920	Contributions/Donations/Grants From Private Sources	0
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	500
REVENUE FROM LOCAL SOURCES		3,059,361

FUNCTION	DESCRIPTION	Amounts
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	5,055,482
7160	Tuition for Orphans and Children Placed in Private Homes	10,000
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	554,139
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	454,965
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	225,404
7330	Health Services (Medical, Dental, Nurse, Act 25)	15,520
7340	State Property Tax Reduction Allocation	340,857
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	68,359
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	149,575
7820	State Share of Retirement Contributions	415,793
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		7,290,094

FUNCTION	DESCRIPTION	Amounts
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. Achvmt. of the Disadvantaged	210,069
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	61,210
8516	NCLB, Title III - Language Instr. for LEP and Immigrant 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
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)	70,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		341,279

<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		10,690,734

Act 1 Index (current): 3.1%
 Calculation Method:
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$2,281,000
 Amount of Tax Relief for Homestead Exclusions + \$340,857
 Total Approx. Tax Revenue: \$2,621,857
 Approx. Tax Levy for Tax Rate Calculation: \$2,621,857

	Revenue	Section 672.1 Method Choice:	(a)(1)	Total
2013-14 Data				
a. Assessed Value	\$79,615,950	\$18,380,000		\$97,995,950
b. Real Estate Mills	8.1400	105.2600		
I. 2014-15 Data				
c. 2012 STEB Market Value	\$58,291,523	\$161,509,179		\$219,800,702
d. Assessed Value	\$79,615,950	\$18,380,000		\$97,995,950
e. Assessed Value of New Constr/ Renov	\$0	\$0		\$0
2013-14 Calculations				
f. 2013-14 Tax Levy (a * b)	\$648,074	\$1,934,679		\$2,582,753
2014-15 Calculations				
g. Percent of Total Market Value	26.52017%	73.47983%		100.000000%
h. Rebalanced 2013-14 Tax Levy (f Total * g)	\$684,950	\$1,897,803		\$2,582,753
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	8.6031	105.2600		
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	100.00000%			100.000000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$695,321	\$1,926,536		\$2,621,857
l. 2014-15 Real Estate Tax Rate (k / d * 1000)	8.7300	104.8100		
m. Tax Levy Generated by Mills (l / 1000 * d)	\$695,047	\$1,926,408		\$2,621,455
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)				\$2,280,598
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)				\$2,280,598

Act 1 Index (current): 3.1%
 Calculation Method: Revenue (a)(1)
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$2,281,000
 Amount of Tax Relief for Homestead Exclusions + \$340,857
 Total Approx. Tax Revenue: \$2,621,857
 Approx. Tax Levy for Tax Rate Calculation: \$2,621,857

	Blair	Bedford	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	108.5230	8.8697	
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)	\$1,994,653	\$706,170	\$2,700,823
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	Blair	Bedford	Total
Assessed Value Exclusion per Homestead	\$2,267	\$27,213	\$29,480
Number of Homestead/Farmstead Properties	63	25	88
V. Median Assessed Value of Homestead Properties	\$74,000		\$74,000

Act 1 Index (current): 3.1%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$2,281,000

Amount of Tax Relief for Homestead Exclusions + \$340,857

Total Approx. Tax Revenue: \$2,621,857

Approx. Tax Levy for Tax Rate Calculation:

Section 672.1 Method Choice:

(a)(1)

Revenue

2

\$2,281,000

\$340,857

\$2,621,857

Bedford

Blair

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

Amount of Tax Relief from State/Local Sources

\$340,857

\$0

\$0

\$340,857

\$0

\$340,857

CODE	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
6111	Bedford	79,615,950	8.7300	695,047				100.000000%	
	Blair	18,380,000	104.8100	1,926,408				100.000000%	
		0		0				0.000000%	
		0		0				0.000000%	
Totals:		97,995,950		2,621,455	340,857	2,280,598		100.000000%	2,280,598
6120	Per Capita Taxes, Section 679								Estimated Revenue 14,400

6140	Current Act 511 Taxes - Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Per Capita Taxes, Act 511	\$10.00	\$0.00	19,200	19,200
6142	Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143	Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	15,000	15,000
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			34,200	34,200

6150	Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Earned Income Taxes, Act 511	1.00%	0.00%	385,000	385,000
6152	Occupation Taxes - Proportional Rate	0	0	0	0
6153	Real Estate Transfer Taxes	1.00%	0.00%	33,500	33,500
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			418,500	418,500
	Total Act 511, Current Taxes				452,700
	Act 511 Tax Limit	---	219,800,702	X	2,637,608
	Market Value			12	(511 Limit)

ITEM		AMOUNTS
1000	Instruction	
1100	Regular Programs - Elementary/Secondary	4,219,276
1200	Special Programs - Elementary/Secondary	844,323
1300	Vocational Education	538,957
1400	Other Instructional Programs - Elementary/Secondary	280,928
1500	Nonpublic School Programs	0
1600	Adult Education Programs	0
1700	Higher Education Programs	0
1800	Pre-Kindergarten	0
	Total 1000 Instruction	5,883,484
2000	Support Services	
2100	Support Services - Pupil Personnel	137,600
2200	Support Services - Instructional Staff	277,414
2300	Support Services - Administration	760,988
2400	Support Services - Pupil Health	181,641
2500	Support Services - Business	127,860
2600	Operation & Maintenance of Plant Services	1,174,973
2700	Student Transportation Services	606,500
2800	Support Services - Central	325,962
2900	Other Support Services	2,201
	Total 2000 Support Services	3,595,139
3000	Operation of Non-instructional Services	
3100	Food Services	0
3200	Student Activities	0
3300	Community Services	1,900
3400	Scholarships and Awards	0
	Total 3000 Operation of Non-instructional Services	1,900
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	9,480,523
5000	Other Expenditures and Financing Uses	
5100	Debt Service	0
5200	Interfund Transfers - Out	1,205,006
5300	Transfers Involving Component Units	0
5900	Budgetary Reserve	50,000
	Total Other Financing Uses	1,255,006
	Total Estimated Expenditures and Other Financing Uses	10,735,529
	Appropriation of Prior Year Fund Balance	0
	Total Appropriations	10,735,529
	Ending Committed, Assigned and Unassigned Fund Balance	3,331,709

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,340,329
200	Personnel Services-Employee Benefits	1,436,730
300	Purchased Professional & Technical Services	500
400	Purchased Property Services	20,710
500	Other Purchased Services	190,900
600	Supplies	221,338
700	Property	8,769
800	Other Objects	0
	Total Regular Programs - Elementary/Secondary	4,219,276
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	246,679
200	Personnel Services-Employee Benefits	198,344
300	Purchased Professional & Technical Services	281,800
400	Purchased Property Services	0
500	Other Purchased Services	116,000
600	Supplies	1,500
700	Property	0
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	844,323
1300	Vocational Education	
100	Personnel Services-Salaries	115,471
200	Personnel Services-Employee Benefits	88,702
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	325,784
600	Supplies	9,000
700	Property	0
800	Other Objects	0
	Total Vocational Education	538,957
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	238,369
200	Personnel Services-Employee Benefits	35,834
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	6,725
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	280,928

Function-Object	Description	Amounts
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
	Total Instruction	5,883,484

Function-Object	Description	Amounts
2000 SUPPORT SERVICES		
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	90,839
200	Personnel Services-Employee Benefits	41,545
300	Purchased Professional & Technical Services	1,987
400	Purchased Property Services	0
500	Other Purchased Services	1,170
600	Supplies	1,459
700	Property	600
800	Other Objects	0
	Total Support Services - Pupil Personnel	137,600
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	150,831
200	Personnel Services-Employee Benefits	97,082
300	Purchased Professional & Technical Services	7,975
400	Purchased Property Services	1,200
500	Other Purchased Services	4,500
600	Supplies	15,826
700	Property	0
800	Other Objects	0
	Total Support Services - Instructional Staff	277,414
2300	Support Services - Administration	
100	Personnel Services-Salaries	326,016
200	Personnel Services-Employee Benefits	171,098
300	Purchased Professional & Technical Services	169,212
400	Purchased Property Services	0
500	Other Purchased Services	61,462
600	Supplies	30,200
700	Property	3,000
800	Other Objects	0
	Total Support Services - Administration	760,988
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	81,522
200	Personnel Services-Employee Benefits	51,346
300	Purchased Professional & Technical Services	42,273
400	Purchased Property Services	0
500	Other Purchased Services	1,500
600	Supplies	4,000
700	Property	1,000
800	Other Objects	0
	Total Support Services - Pupil Health	181,641

Function-Object	Description	Amounts
2500	Support Services - Business	
100	Personnel Services-Salaries	84,927
200	Personnel Services-Employee Benefits	42,933
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 Support Services - Business	127,860
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	354,744
200	Personnel Services-Employee Benefits	223,930
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	126,000
500	Other Purchased Services	34,300
600	Supplies	435,999
700	Property	0
800	Other Objects	0
	Total Operation & Maintenance of Plant Services	1,174,973
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	0
500	Other Purchased Services	606,500
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	606,500
2800	Support Services - Central	
100	Personnel Services-Salaries	83,581
200	Personnel Services-Employee Benefits	48,600
300	Purchased Professional & Technical Services	6,000
400	Purchased Property Services	60,000
500	Other Purchased Services	1,500
600	Supplies	20,000
700	Property	106,281
800	Other Objects	0
	Total Support Services - Central	325,962

Function-Object	Description	Amounts
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	2,201
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	2,201
	Total Support Services	3,595,139
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	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 Student Activities	0

Function-Object	Description	Amounts
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	1,900
	Scholarships and Awards	1,900
3400		
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	1,900
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	1,205,006
	Total Interfund Transfers - Out	1,205,006

<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	50,000
	Total Budgetary Reserve	50,000
	Total Other Expenditures and Financing Uses	1,255,006
	TOTAL EXPENDITURES	10,735,529

CASH AND SHORT-TERM INVESTMENTS

General Fund	1,500,000	1,500,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	30,000	30,000
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)	500	500
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Cash and Short-Term Investments	1,530,500	1,530,500

LONG-TERM INVESTMENTS

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	1,530,500	1,530,500

	<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	12,220,000	11,670,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	0	0
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	12,220,000	11,670,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u>12,220,000</u>	<u>11,670,000</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance Explanation: Assigned for Bldg/Renovation \$223,000; Assigned for Retirement Contribution Expense \$2,000,000; Assigned for Health Insurance \$218,000	2,441,000
0850	Estimated Ending Unassigned Fund Balance Explanation: 8% of Budgeted Expenses	890,709
	Total Ending Fund Balance - Committed, Assigned, and Unassigned	3,331,709
5900	Budgetary Reserve Explanation: Reserved for unforeseen expense	50,000
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	3,381,709
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation	0