

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: 6/16/2014

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Elizabeth Holley  
Contact Person

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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

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
1 Estimated Beginning Fund Balance - Committed	1,215,000
2 Estimated Beginning Fund Balance - Assigned	3,474,588
3 Estimated Beginning Fund Balance - Unassigned	2,919,639
4	0
5	0
6	0
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>7,609,227</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	25,574,113
7000 Revenue from State Sources	11,062,847
8000 Revenue from Federal Sources	294,337
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>36,931,297</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>44,540,524</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	18,694,535
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	30,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	0
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	70,000
6150	Current Act 511 Taxes - Proportional Assessments	5,487,580
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	500,000
6500	Earnings on Investments	25,000
6700	Revenues from District Activities	60,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	516,998
6910	Rentals	25,000
6920	Contributions/Donations/Grants From Private Sources	25,000
6940	Tuition from Patrons	65,000
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	75,000
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>25,574,113</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	5,667,356
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	1,240,560
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)	546,765
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	432,221
7330	Health Services (Medical, Dental, Nurse, Act 25)	58,000
7340	State Property Tax Reduction Allocation	668,366
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	113,503
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	616,447
7820	State Share of Retirement Contributions	1,719,629
7900	Revenue for Technology	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>11,062,847</b>

2014-2015 Final General Fund Budget (PDE-2028)  
 AUN: 115212503 East Pennsboro Area SD  
 Printed 6/10/2014 9:13:09 AM v2.0

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM FEDERAL SOURCES</b>		0
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	234,053
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmt. of the Disadvantaged	60,284
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	0
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)	0

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	294,337

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>OTHER FINANCING SOURCES</b>		
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
	<b>OTHER FINANCING SOURCES</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>36,931,297</b>

Act 1 Index (current): 2.6%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:	\$18,694,535
Amount of Tax Relief for Homestead Exclusions +	<u>\$668,366</u>
<b>Total Approx. Tax Revenue:</b>	<b>\$19,362,901</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$19,941,082</b>
	<b>Cumberland</b>

Total

<b>2013-14 Data</b>		
a.	Assessed Value	\$1,757,434,500
b.	Real Estate Mills	10.8295
<b>I. 2014-15 Data</b>		
c.	2012 STEB Market Value	\$1,414,124,773
d.	Assessed Value	\$1,774,465,000
e.	Assessed Value of New Constr/ Renov	\$0
<b>2013-14 Calculations</b>		
f.	2013-14 Tax Levy (a * b)	\$19,032,137
<b>2014-15 Calculations</b>		
ii.	g. Percent of Total Market Value	100.00000%
	h. Rebalanced 2013-14 Tax Levy (f Total * g)	\$19,032,137
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	10.8295
<b>Calculation of Tax Rates and Levies Generated</b>		
j.	Weighted Avg. Collection Percentage	97.00000%
k.	Tax Levy Needed (Approx. Tax Levy * g)	\$19,941,082
iii.	<b>I. 2014-15 Real Estate Tax Rate</b> (k / d * 1000)	<b>11.2378</b>
m.	Tax Levy Generated by Mills (l / 1000 * d)	\$19,941,083
n.	Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$19,272,717
o.	Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$18,694,535



Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$18,694,535
Amount of Tax Relief for Homestead Exclusions +	<u>\$668,366</u>
Total Approx. Tax Revenue:	\$19,362,901
Approx. Tax Levy for Tax Rate Calculation:	\$19,941,082
	Cumberland

Total

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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	11.1110	
q. Mills In Excess of Index if (l > p), (l - p)	0.1268	0.1268
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$19,716,081	\$19,716,081
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$225,002	\$225,002
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$218,252	\$218,252

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Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$11,201	
Number of Homestead/Farmstead Properties	5,309	5,309
V. Median Assessed Value of Homestead Properties		\$171,150

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Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$18,694,535
Amount of Tax Relief for Homestead Exclusions +	<u>\$668,366</u>
Total Approx. Tax Revenue:	\$19,362,901
Approx. Tax Levy for Tax Rate Calculation:	\$19,941,082
	Cumberland

Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$668,366	Lowering RE Tax Rate	\$0	\$668,366
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$668,366</u>

<u>CODE</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>
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>						
Cumberland	1,774,465,000	11.2378	19,941,083				97.00000%		
	0		0				0.00000%		
	0		0				0.00000%		
	0		0				0.00000%		
Totals:	1,774,465,000		19,941,083	-	668,366	= 19,272,717 X	97.00000%	= 18,694,535	
					<u>Rate</u>			<u>Estimated Revenue</u>	
					0.00			0	
6120	Per Capita Taxes, Section 679								

		<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6140	Current Act 511 Taxes - Flat Rate Assessments				
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	\$5.00	\$0.00	70,000	70,000
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			70,000	70,000
6150	Current Act 511 Taxes - Proportional Assessments				
6151	Earned Income Taxes, Act 511	1.10%	0.00%	5,227,250	5,227,250
6152	Occupation Taxes - Proportional Rate	0	0	0	0
6153	Real Estate Transfer Taxes	0.50%	0.00%	260,330	260,330
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			5,487,580	5,487,580
	Total Act 511, Current Taxes				5,557,580
	Act 511 Tax Limit			12	16,969,497
			1,414,124,773	X	(511 Limit)
			Market Value	Mills	



**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2014-2015 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME East Pennsboro Area SD	COUNTY NAME Cumberland	AUN 115212503
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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 2014-2015 (compared to 2013-2014) ?      Yes  No

If yes, see information below, taken from the 2014-2015 General Fund Budget.

Total Budgeted Expenditures	\$37,824,765.00
Ending Unassigned Fund Balance	\$2,661,171.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.1%

The Estimated Ending Unassigned Fund Balance      Yes   
is within the allowable limits.      No

**I hereby certify that the above information is accurate and complete.**

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2014

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

ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	16,744,598	
1200	Special Programs - Elementary/Secondary	5,459,963	
1300	Vocational Education	382,227	
1400	Other Instructional Programs - Elementary/Secondary	148,704	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	255,000	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>22,990,492</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,057,733	
2200	Support Services - Instructional Staff	715,338	
2300	Support Services - Administration	2,216,053	
2400	Support Services - Pupil Health	343,932	
2500	Support Services - Business	599,722	
2600	Operation & Maintenance of Plant Services	2,766,170	
2700	Student Transportation Services	1,582,101	
2800	Support Services - Central	476,948	
2900	Other Support Services	31,350	
	<b>Total 2000 Support Services</b>	<b>9,789,347</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	713,115	
3300	Community Services	12,000	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>725,115</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	300,000	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>300,000</b>	
	<b>Total Estimated Expenditures</b>		<b>33,804,954</b>
5000	Other Expenditures and Financing Uses		
5100	Debt Service	3,994,811	
5200	Interfund Transfers - Out	25,000	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	0	
	<b>Total Other Financing Uses</b>		<b>4,019,811</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>37,824,765</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>37,824,765</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>6,715,759</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000</b>	<b>INSTRUCTION</b>	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	9,901,631
200	Personnel Services-Employee Benefits	5,245,250
300	Purchased Professional & Technical Services	90,678
400	Purchased Property Services	13,702
500	Other Purchased Services	735,633
600	Supplies	489,662
700	Property	258,830
800	Other Objects	9,212
	Total Regular Programs - Elementary/Secondary	16,744,598
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,105,609
200	Personnel Services-Employee Benefits	1,296,596
300	Purchased Professional & Technical Services	1,960,436
400	Purchased Property Services	0
500	Other Purchased Services	22,360
600	Supplies	74,702
700	Property	0
800	Other Objects	260
	Total Special Programs - Elementary/Secondary	5,459,963
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	382,227
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	382,227
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	35,221
200	Personnel Services-Employee Benefits	17,710
300	Purchased Professional & Technical Services	5,150
400	Purchased Property Services	0
500	Other Purchased Services	90,100
600	Supplies	473
700	Property	0
800	Other Objects	50
	Total Other Instructional Programs - Elementary/Secondary	148,704

<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	255,000
600	Supplies	0
	Total Higher Education Programs	255,000
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
	<b>Total Instruction</b>	<b>22,990,492</b>



<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	668,173
200	Personnel Services-Employee Benefits	369,278
300	Purchased Professional & Technical Services	9,500
400	Purchased Property Services	0
500	Other Purchased Services	2,010
600	Supplies	8,622
700	Property	0
800	Other Objects	150
	Total Support Services - Pupil Personnel	1,057,733
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	431,695
200	Personnel Services-Employee Benefits	231,831
300	Purchased Professional & Technical Services	1,876
400	Purchased Property Services	0
500	Other Purchased Services	3,025
600	Supplies	46,236
700	Property	0
800	Other Objects	675
	Total Support Services - Instructional Staff	715,338
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,180,578
200	Personnel Services-Employee Benefits	648,041
300	Purchased Professional & Technical Services	254,616
400	Purchased Property Services	3,700
500	Other Purchased Services	68,702
600	Supplies	41,432
700	Property	0
800	Other Objects	18,984
	Total Support Services - Administration	2,216,053
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	227,286
200	Personnel Services-Employee Benefits	110,828
300	Purchased Professional & Technical Services	925
400	Purchased Property Services	0
500	Other Purchased Services	400
600	Supplies	4,493
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	343,932

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	241,818
200	Personnel Services-Employee Benefits	125,516
300	Purchased Professional & Technical Services	169,538
400	Purchased Property Services	0
500	Other Purchased Services	1,500
600	Supplies	61,000
700	Property	0
800	Other Objects	350
	Total Support Services - Business	599,722
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	335,778
200	Personnel Services-Employee Benefits	190,035
300	Purchased Professional & Technical Services	919,878
400	Purchased Property Services	541,437
500	Other Purchased Services	88,592
600	Supplies	680,300
700	Property	10,000
800	Other Objects	150
	Total Operation & Maintenance of Plant Services	2,766,170
2700	Student Transportation Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	20,041
400	Purchased Property Services	0
500	Other Purchased Services	1,561,810
600	Supplies	250
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	1,582,101
2800	Support Services - Central	
100	Personnel Services-Salaries	180,760
200	Personnel Services-Employee Benefits	111,631
300	Purchased Professional & Technical Services	135,697
400	Purchased Property Services	0
500	Other Purchased Services	2,000
600	Supplies	36,860
700	Property	10,000
800	Other Objects	0
	Total Support Services - Central	476,948

<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	31,350	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	31,350	
	<b>Total Support Services</b>		<b>9,789,347</b>
3000	<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>		
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	361,067	
200	Personnel Services-Employee Benefits	138,072	
300	Purchased Professional & Technical Services	45,985	
400	Purchased Property Services	20,000	
500	Other Purchased Services	60,211	
600	Supplies	87,780	
700	Property	0	
800	Other Objects	0	
	Total Student Activities	713,115	

<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	12,000	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Community Services	12,000	
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		725,115
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	300,000	
	Total Facilities Acquisition, Construction and Improvement Services		300,000
5000	OTHER EXPENDITURES AND FINANCING USES		
5100	Debt Service		
800	Other Objects	521,003	
900	Other Uses of Funds	3,473,808	
	Total Debt Service	3,994,811	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	25,000	
	Total Interfund Transfers - Out	25,000	

<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	0	
	Total Budgetary Reserve	0	
	Total Other Expenditures and Financing Uses	4,019,811	
<b>TOTAL EXPENDITURES</b>			<u><u>37,824,765</u></u>

06/30/2014 Estimate                      06/30/2015 Projection

CASH AND SHORT-TERM INVESTMENTS

General Fund	2,874,203	2,446,857
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	75,000	75,000
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	1,818,280	1,819,280
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	50,000	50,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
<b>Total Cash and Short-Term Investments</b>	<b>4,817,483</b>	<b>4,391,137</b>

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
<b>Total Long-Term Investments</b>	<b>0</b>	<b>0</b>

<b>TOTAL CASH AND INVESTMENTS</b>	<b>4,817,483</b>	<b>4,391,137</b>
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	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	4,089,978	3,916,586
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	468,849	468,849
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	4,558,827	4,385,435
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
<b>TOTAL INDEBTEDNESS</b>	<u><u>4,558,827</u></u>	<u><u>4,385,435</u></u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: This is reserved for the South Central Trust (medical) liability</i>	1,215,000
0840	Estimated Ending Assigned Fund Balance <i>Explanation: This is the reserve for PSERS contribution</i>	2,839,588
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: This is the unreserved fund balance per board policy</i>	2,661,171
	<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>6,715,759</b>
5900	Budgetary Reserve	0
	<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>6,715,759</b>
	<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>	<b>0</b>