

LEA Name: Windber Area SD

Class: 3

AUN Number: 108569103

County: Somerset


**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: 6/17/2014

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

06-17-14  
\_\_\_\_\_  
Date

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

6-17-14  
\_\_\_\_\_  
Date

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

06-17-14  
\_\_\_\_\_  
Date

DENISE A LEHMAN  
\_\_\_\_\_  
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	0
2 Estimated Beginning Fund Balance - Assigned	7,861,378
3 Estimated Beginning Fund Balance - Unassigned	744,185
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>8,605,563</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	3,772,905
7000 Revenue from State Sources	11,713,236
8000 Revenue from Federal Sources	367,832
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>15,853,973</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>24,459,536</b>

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

AUN: 108569103 Windber Area SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	2,273,718
6112	Interim Real Estate Taxes	12,900
6113	Public Utility Realty Tax	2,903
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	17,400
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	11,500
6150	Current Act 511 Taxes - Proportional Assessments	648,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	161,600
6500	Earnings on Investments	83,000
6700	Revenues from District Activities	44,140
6800	Revenue from Intermediary Sources / Pass-Through Funds	298,764
6910	Rentals	2,600
6920	Contributions/Donations/Grants From Private Sources	215,000
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	1,380
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>3,772,905</b>

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	8,409,421
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	883,888
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)	445,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	199,369
7330	Health Services (Medical, Dental, Nurse, Act 25)	24,200
7340	State Property Tax Reduction Allocation	277,817
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	328,041
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	305,700
7820	State Share of Retirement Contributions	839,800
7900	Revenue for Technology	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>11,713,236</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM FEDERAL SOURCES</b>		
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	290,546
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	76,936
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

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

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	350
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>367,832</b>

<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>15,853,973</b>

Act 1 Index (current): 3.1%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$2,274,281
Amount of Tax Relief for Homestead Exclusions +	<u>\$277,817</u>
<b>Total Approx. Tax Revenue:</b>	<b>\$2,552,098</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$2,748,776</b>

Section 672.1 Method Choice: (a)(1)

	Cambria	Somerset	Total
<b>2013-14 Data</b>			
a. Assessed Value	\$3,990,200	\$115,537,770	\$119,527,970
b. Real Estate Mills	32.8500	19.2600	
<b>I. 2014-15 Data</b>			
c. 2012 STEB Market Value	\$16,287,995	\$285,998,894	\$302,286,889
d. Assessed Value	\$3,983,500	\$116,074,010	\$120,057,510
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2013-14 Calculations</b>			
f. 2013-14 Tax Levy (a * b)	\$131,078	\$2,225,257	\$2,356,335
<b>2014-15 Calculations</b>			
<b>II.</b> g. Percent of Total Market Value	5.38826%	94.61174%	100.00000%
h. Rebalanced 2013-14 Tax Levy (f Total * g)	\$126,965	\$2,229,370	\$2,356,335
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	32.8500	19.2955	
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	92.75000%	92.00000%	92.04041%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$148,111	\$2,600,665	\$2,748,776
<b>III. I. 2014-15 Real Estate Tax Rate</b> (k / d * 1000)	<b>37.1800</b>	<b>22.4000</b>	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$148,107	\$2,600,058	\$2,748,165
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$2,470,348
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$2,273,718



Act 1 Index (current): 3.1%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,274,281

Amount of Tax Relief for Homestead Exclusions +

\$277,817

Total Approx. Tax Revenue:

\$2,552,098

Approx. Tax Levy for Tax Rate Calculation:

\$2,748,776

Cambria

Somerset

Total

	Cambria	Somerset	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	33.8683	19.8936	
q. Mills In Excess of Index if (l > p), (l - p)	3.3117	2.5064	5.8181
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$134,914	\$2,309,130	\$2,444,044
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$13,193	\$290,928	\$304,121
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$12,237	\$267,654	\$279,891

<b>Information Related to Property Tax Relief</b>			
Assessed Value Exclusion per Homestead	\$2,878	\$4,777	
Number of Homestead/Farmstead Properties	233	2,376	2,609
V. Median Assessed Value of Homestead Properties			\$22,550

Act 1 Index (current): 3.1%

Calculation Method: Revenue  
 Number of Decimals For Tax Rate Calculation: 2  
 Approx. Tax Revenue from RE Taxes: \$2,274,281  
 Amount of Tax Relief for Homestead Exclusions + \$277,817  
 Total Approx. Tax Revenue: \$2,552,098  
 Approx. Tax Levy for Tax Rate Calculation: \$2,748,776

Section 672.1 Method Choice: (a)(1)

Cambria

Somerset

Total

	Cambria	Somerset		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$277,817	Lowering RE Tax Rate	\$277,817
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				<u>\$277,817</u>

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Cambria	3,983,500	37.1800	148,107			92.75000%	
Somerset	116,074,010	22.4000	2,600,058			92.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	120,057,510		2,748,164	- 277,817	= 2,470,348	92.04041%	= 2,273,718
				<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

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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	\$10.00	11,500	11,500
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			<u>11,500</u>	<u>11,500</u>

6150 Current Act 511 Taxes - Proportional Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.50%	0.00%	600,000	600,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	48,000	48,000
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			<u>648,000</u>	<u>648,000</u>

**Total Act 511, Current Taxes**

Act 511 Tax Limit	---	302,286,889	X	12	3,627,443
		Market Value		Mills	(511 Limit)

(511 Limit)





<b>ITEM</b>		<b>AMOUNTS</b>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	7,554,788	
1200	Special Programs - Elementary/Secondary	1,887,831	
1300	Vocational Education	704,635	
1400	Other Instructional Programs - Elementary/Secondary	10,670	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>10,157,924</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	333,478	
2200	Support Services - Instructional Staff	52,782	
2300	Support Services - Administration	1,245,194	
2400	Support Services - Pupil Health	189,149	
2500	Support Services - Business	298,508	
2600	Operation & Maintenance of Plant Services	1,714,762	
2700	Student Transportation Services	717,764	
2800	Support Services - Central	136,944	
2900	Other Support Services	7,500	
	<b>Total 2000 Support Services</b>	<b>4,696,081</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	556,139	
3300	Community Services	2,000	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>558,139</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>0</b>	
	<b>Total Estimated Expenditures</b>		<b>15,412,144</b>
5000	Other Expenditures and Financing Uses		
5100	Debt Service	1,550,242	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	300,000	
	<b>Total Other Financing Uses</b>		<b>1,850,242</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>17,262,386</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>17,262,386</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>7,197,150</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	3,895,357
200	Personnel Services-Employee Benefits	2,274,316
300	Purchased Professional & Technical Services	87,970
400	Purchased Property Services	300,458
500	Other Purchased Services	386,170
600	Supplies	382,223
700	Property	203,274
800	Other Objects	25,020
	Total Regular Programs - Elementary/Secondary	7,554,788
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	797,276
200	Personnel Services-Employee Benefits	446,890
300	Purchased Professional & Technical Services	360,000
400	Purchased Property Services	75,000
500	Other Purchased Services	174,000
600	Supplies	28,540
700	Property	5,000
800	Other Objects	1,125
	Total Special Programs - Elementary/Secondary	1,887,831
1300	Vocational Education	
100	Personnel Services-Salaries	113,500
200	Personnel Services-Employee Benefits	72,449
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	500
500	Other Purchased Services	512,911
600	Supplies	3,750
700	Property	0
800	Other Objects	1,525
	Total Vocational Education	704,635
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	4,000
200	Personnel Services-Employee Benefits	1,170
300	Purchased Professional & Technical Services	5,000
400	Purchased Property Services	0
500	Other Purchased Services	500
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	10,670

<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	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
<b>Total Instruction</b>		<b>10,157,924</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	196,926
200	Personnel Services-Employee Benefits	102,626
300	Purchased Professional & Technical Services	24,663
400	Purchased Property Services	0
500	Other Purchased Services	1,150
600	Supplies	6,643
700	Property	0
800	Other Objects	1,470
	Total Support Services - Pupil Personnel	333,478
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	10,815
200	Personnel Services-Employee Benefits	3,217
300	Purchased Professional & Technical Services	10,250
400	Purchased Property Services	0
500	Other Purchased Services	2,550
600	Supplies	20,950
700	Property	0
800	Other Objects	5,000
	Total Support Services - Instructional Staff	52,782
2300	Support Services - Administration	
100	Personnel Services-Salaries	555,826
200	Personnel Services-Employee Benefits	387,381
300	Purchased Professional & Technical Services	151,950
400	Purchased Property Services	30,721
500	Other Purchased Services	71,966
600	Supplies	23,700
700	Property	13,500
800	Other Objects	10,150
	Total Support Services - Administration	1,245,194
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	109,100
200	Personnel Services-Employee Benefits	54,731
300	Purchased Professional & Technical Services	20,370
400	Purchased Property Services	112
500	Other Purchased Services	1,050
600	Supplies	3,031
700	Property	0
800	Other Objects	755
	Total Support Services - Pupil Health	189,149

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	122,977
200	Personnel Services-Employee Benefits	92,256
300	Purchased Professional & Technical Services	18,700
400	Purchased Property Services	14,000
500	Other Purchased Services	23,725
600	Supplies	7,500
700	Property	5,000
800	Other Objects	14,350
	Total Support Services - Business	298,508
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	505,051
200	Personnel Services-Employee Benefits	346,216
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	514,500
500	Other Purchased Services	137,475
600	Supplies	194,700
700	Property	16,500
800	Other Objects	320
	Total Operation & Maintenance of Plant Services	1,714,762
2700	Student Transportation Services	
100	Personnel Services-Salaries	12,845
200	Personnel Services-Employee Benefits	3,819
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	2,000
500	Other Purchased Services	625,600
600	Supplies	44,000
700	Property	28,000
800	Other Objects	1,500
	Total Student Transportation Services	717,764
2800	Support Services - Central	
100	Personnel Services-Salaries	19,050
200	Personnel Services-Employee Benefits	5,664
300	Purchased Professional & Technical Services	72,500
400	Purchased Property Services	36,930
500	Other Purchased Services	2,000
600	Supplies	200
700	Property	0
800	Other Objects	600
	Total Support Services - Central	136,944

<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	7,500
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	7,500
<b>Total Support Services</b>		<b>4,696,081</b>
<b>3000</b>	<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	179,461
200	Personnel Services-Employee Benefits	67,353
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	133,560
500	Other Purchased Services	96,015
600	Supplies	62,025
700	Property	0
800	Other Objects	17,725
	Total Student Activities	556,139

<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	2,000
700	Property	0
800	Other Objects	0
	Total Community Services	2,000
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
	<b>Total Operation of Non-instructional Services</b>	<b>558,139</b>
<b>4000</b>	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT</b>	
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
	<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>0</b>
<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	235,242
900	Other Uses of Funds	1,315,000
	Total Debt Service	1,550,242
5200	Interfund Transfers - Out	
900	Other Uses of Funds	0
	Total Interfund Transfers - Out	0

<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	300,000	
	Total Budgetary Reserve	300,000	
	<b>Total Other Expenditures and Financing Uses</b>	<b>1,850,242</b>	
<b>TOTAL EXPENDITURES</b>			<b>17,262,386</b>

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	3,692,700	3,088,300
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	809,700	530,200
Capital Projects Fund – Other	5,798,356	1,155,108
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	255,000	253,300
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	128,000	134,600
<b>Total Cash and Short-Term Investments</b>	<b>10,683,756</b>	<b>5,161,508</b>
<b><u>LONG-TERM INVESTMENTS</u></b>		
General Fund	5,099,500	4,264,900
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	1,321,100	865,100
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	27,100	27,600
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	152,200	195,400
<b>Total Long-Term Investments</b>	<b>6,599,900</b>	<b>5,353,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>17,283,656</b>	<b>10,514,508</b>

	<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	8,665,000	7,275,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	357,625	381,348
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	9,022,625	7,656,348
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	1,533,742	1,598,390
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	1,533,742	1,598,390
<b>TOTAL INDEBTEDNESS</b>	<b><u>10,556,367</u></b>	<b><u>9,254,738</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance Explanation: <i>The District will assign an amount to cover currently estimated health care expense for 3 years and retirement expense for 1 year.</i>	7,086,776
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>The District retains a buffer against possible decreases in projected revenues due to instability in the financial market (low interest rates), unforeseen increases in uncontrollable costs (particularly fuel, transportation and special education) and decreases and/or delays in subsidy allocation and/or disbursements.</i>	110,374
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>7,197,150</b>
<b>5900</b>	<b>Budgetary Reserve</b> Explanation: <i>The budgetary reserve is intended to help the District avoid liquidation of assets to cover unanticipated expenses during the year that might not otherwise be absorbed in the budget.</i>	<b>300,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>7,497,150</b>
<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>		<b>0</b>