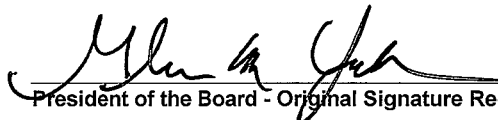


PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2014 - 06/30/2015

General Fund Budget Approval

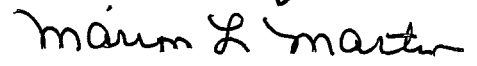
Date of Adoption of the General Fund Budget: 6/16/2014



President of the Board - Original Signature Required

6/23/14

Date



Secretary of the Board - Original Signature Required

6-16-2014

Date



Chief School Administrator - Original Signature Required

6/16/14

Date

Keith D. Ramsey, CFO

Contact Person

(717) 354-1507

Telephone Extension

keith_ramsey@elanco.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	4,066,000
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	3,549,349
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	7,615,349
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	35,705,832
7000 Revenue from State Sources	10,873,565
8000 Revenue from Federal Sources	1,441,580
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	48,020,977
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 55,636,326

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	28,700,787
6112	Interim Real Estate Taxes	130,000
6113	Public Utility Realty Tax	39,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	160,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	97,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	232,000
6150	Current Act 511 Taxes - Proportional Assessments	3,115,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	350,000
6500	Earnings on Investments	40,000
6700	Revenues from District Activities	50,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	437,730
6910	Rentals	21,500
6920	Contributions/Donations/Grants From Private Sources	84,000
6940	Tuition from Patrons	2,135,015
6960	Services Provided Other Local Governmental Units / LEAs	15,000
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	98,800
	REVENUE FROM LOCAL SOURCES	35,705,832

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	3,984,471
7160	Tuition for Orphans and Children Placed in Private Homes	70,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	50,000
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,624,896
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)	1,200,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	633,118
7330	Health Services (Medical, Dental, Nurse, Act 25)	74,000
7340	State Property Tax Reduction Allocation	443,751
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	101,355
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	678,767
7820	State Share of Retirement Contributions	2,013,207
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		10,873,565

<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	1,021,246
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	207,527
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	18,377
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)	194,430

<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	1,441,580

<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		48,020,977

Act 1 Index (current): 2.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$28,700,787
 Amount of Tax Relief for Homestead Exclusions + \$443,897
 Total Approx. Tax Revenue: \$29,144,684
 Approx. Tax Levy for Tax Rate Calculation: \$30,331,210
Lancaster

		Total
<hr/>		
2013-14 Data		
a. Assessed Value	\$2,072,379,700	\$2,072,379,700
b. Real Estate Mills	14.1177	
I. 2014-15 Data		
c. 2012 STEB Market Value	\$2,317,522,535	\$2,317,522,535
d. Assessed Value	\$2,104,273,600	\$2,104,273,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2013-14 Calculations		
f. 2013-14 Tax Levy (a * b)	\$29,257,235	\$29,257,235
2014-15 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2013-14 Tax Levy (f Total * g)	\$29,257,235	\$29,257,235
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	14.1177	
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.03000%	96.03000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$30,331,210	\$30,331,210
III. I. 2014-15 Real Estate Tax Rate (k / d * 1000)	14.4141	
m. Tax Levy Generated by Mills (I / 1000 * d)	\$30,331,210	\$30,331,210
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$29,887,313
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$28,700,787
<hr/>		

Act 1 Index (current): 2.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$28,700,787

Amount of Tax Relief for Homestead Exclusions + \$443,897

Total Approx. Tax Revenue: \$29,144,684

Approx. Tax Levy for Tax Rate Calculation: \$30,331,210
Lancaster

Total

Index Maximums

	p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	14.4141	
	q. Mills In Excess of Index if ($l > p$), ($l - p$)	0.0000	0.0000
	r. Maximum Tax Levy Based On Index ($p / 1000$) * d	\$30,331,210	\$30,331,210
IV.	s. Millage Rate within Index? (If $l > p$ Then No)	Yes	
	t. Tax Levy In Excess of Index if ($m > r$), ($m - r$)	\$0	\$0
	u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

	Assessed Value Exclusion per Homestead	\$4,487	
	Number of Homestead/Farmstead Properties	6,863	6,863
V.	Median Assessed Value of Homestead Properties		\$149,400

Act 1 Index (current): 2.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:	\$28,700,787
Amount of Tax Relief for Homestead Exclusions +	<u>\$443,897</u>
Total Approx. Tax Revenue:	\$29,144,684
Approx. Tax Levy for Tax Rate Calculation:	\$30,331,210
	Lancaster

				Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$443,751	Lowering RE Tax Rate	\$0	\$443,751
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$146			\$146
Amount of Tax Relief from State/Local Sources				\$443,897

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
Lancaster	2,104,273,600	14.4141	30,331,210			96.03000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	<u>2,104,273,600</u>		<u>30,331,210</u>	<u>443,897</u>	<u>29,887,313</u> X	<u>96.03000%</u>	<u>28,700,787</u>

	Rate	Estimated Revenue
6120 <u>Per Capita Taxes, Section 679</u>	5.00	97,000

6140 <u>Current Act 511 Taxes - Flat Rate Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	110,110	97,000
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$10.00	\$0.00	135,000	135,000
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			<u>245,110</u>	<u>232,000</u>

6150 <u>Current Act 511 Taxes - Proportional Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.50%	0.00%	2,735,000	2,735,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	380,000	380,000
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>3,115,000</u>	<u>3,115,000</u>

Total Act 511, Current Taxes				<u>3,347,000</u>
Act 511 Tax Limit --->	2,317,522,535	X	12	<u>27,810,270</u>
	Market Value		Mills	(511 Limit)

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME Eastern Lancaster County SD	COUNTY NAME Lancaster	AUN 113362303
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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%

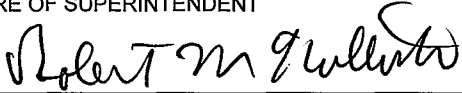
Did you raise property taxes in SY 2014-2015 (compared to 2013-2014)? Yes
No

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

Total Budgeted Expenditures	\$48,020,977.00
Ending Unassigned Fund Balance	\$3,549,349.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.4%

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

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/16/14
--	---------------------

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

<u>ITEM</u>	<u>AMOUNTS</u>
1000 Instruction	
1100 Regular Programs - Elementary/Secondary	20,697,120
1200 Special Programs - Elementary/Secondary	5,728,932
1300 Vocational Education	1,442,390
1400 Other Instructional Programs - Elementary/Secondary	295,269
1500 Nonpublic School Programs	59,545
1600 Adult Education Programs	127,407
1700 Higher Education Programs	0
1800 Pre-Kindergarten	0
Total 1000 Instruction	28,350,663
2000 Support Services	
2100 Support Services - Pupil Personnel	1,752,911
2200 Support Services - Instructional Staff	2,276,270
2300 Support Services - Administration	2,415,764
2400 Support Services - Pupil Health	964,937
2500 Support Services - Business	616,709
2600 Operation & Maintenance of Plant Services	3,630,675
2700 Student Transportation Services	2,614,353
2800 Support Services - Central	1,005,439
2900 Other Support Services	36,225
Total 2000 Support Services	15,313,283
3000 Operation of Non-instructional Services	
3100 Food Services	0
3200 Student Activities	953,788
3300 Community Services	19,013
3400 Scholarships and Awards	0
Total 3000 Operation of Non-instructional Services	972,801
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	44,636,747
5000 Other Expenditures and Financing Uses	
5100 Debt Service	3,384,230
5200 Interfund Transfers - Out	0
5300 Transfers Involving Component Units	0
5900 Budgetary Reserve	0
Total Other Financing Uses	3,384,230
Total Estimated Expenditures and Other Financing Uses	48,020,977
Appropriation of Prior Year Fund Balance	0
Total Appropriations	48,020,977
Ending Committed, Assigned and Unassigned Fund Balance	7,615,349

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	10,786,482
200	Personnel Services-Employee Benefits	6,823,922
300	Purchased Professional & Technical Services	602,499
400	Purchased Property Services	76,600
500	Other Purchased Services	1,214,538
600	Supplies	537,949
700	Property	653,250
800	Other Objects	1,880
	Total Regular Programs - Elementary/Secondary	20,697,120
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,858,419
200	Personnel Services-Employee Benefits	971,579
300	Purchased Professional & Technical Services	2,528,799
400	Purchased Property Services	2,000
500	Other Purchased Services	310,835
600	Supplies	56,300
700	Property	1,000
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	5,728,932
1300	Vocational Education	
100	Personnel Services-Salaries	117,831
200	Personnel Services-Employee Benefits	84,387
300	Purchased Professional & Technical Services	5,322
400	Purchased Property Services	250
500	Other Purchased Services	1,227,100
600	Supplies	7,500
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,442,390
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	128,236
200	Personnel Services-Employee Benefits	36,543
300	Purchased Professional & Technical Services	18,189
400	Purchased Property Services	0
500	Other Purchased Services	111,501
600	Supplies	800
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	295,269

<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	59,545
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	59,545
1600	Adult Education Programs	
100	Personnel Services-Salaries	80,860
200	Personnel Services-Employee Benefits	41,064
300	Purchased Professional & Technical Services	5,100
400	Purchased Property Services	0
500	Other Purchased Services	383
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	127,407
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		28,350,663

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	928,230
200	Personnel Services-Employee Benefits	440,452
300	Purchased Professional & Technical Services	286,503
400	Purchased Property Services	1,133
500	Other Purchased Services	9,680
600	Supplies	86,628
700	Property	249
800	Other Objects	36
	Total Support Services - Pupil Personnel	1,752,911
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,459,091
200	Personnel Services-Employee Benefits	624,802
300	Purchased Professional & Technical Services	73,739
400	Purchased Property Services	1,925
500	Other Purchased Services	46,826
600	Supplies	63,275
700	Property	3,589
800	Other Objects	3,023
	Total Support Services - Instructional Staff	2,276,270
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,407,121
200	Personnel Services-Employee Benefits	682,432
300	Purchased Professional & Technical Services	194,600
400	Purchased Property Services	5,549
500	Other Purchased Services	59,781
600	Supplies	43,507
700	Property	2,000
800	Other Objects	20,774
	Total Support Services - Administration	2,415,764
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	345,578
200	Personnel Services-Employee Benefits	171,754
300	Purchased Professional & Technical Services	444,882
400	Purchased Property Services	175
500	Other Purchased Services	551
600	Supplies	1,997
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	964,937

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	350,406
200	Personnel Services-Employee Benefits	138,253
300	Purchased Professional & Technical Services	3,000
400	Purchased Property Services	26,000
500	Other Purchased Services	16,000
600	Supplies	37,050
700	Property	10,000
800	Other Objects	36,000
	Total Support Services - Business	616,709
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	617,587
200	Personnel Services-Employee Benefits	295,628
300	Purchased Professional & Technical Services	113,500
400	Purchased Property Services	1,890,960
500	Other Purchased Services	135,450
600	Supplies	568,550
700	Property	5,000
800	Other Objects	4,000
	Total Operation & Maintenance of Plant Services	3,630,675
2700	Student Transportation Services	
100	Personnel Services-Salaries	86,560
200	Personnel Services-Employee Benefits	54,794
300	Purchased Professional & Technical Services	170,000
400	Purchased Property Services	750
500	Other Purchased Services	2,264,049
600	Supplies	37,000
700	Property	0
800	Other Objects	1,200
	Total Student Transportation Services	2,614,353
2800	Support Services - Central	
100	Personnel Services-Salaries	495,831
200	Personnel Services-Employee Benefits	230,495
300	Purchased Professional & Technical Services	27,087
400	Purchased Property Services	25,000
500	Other Purchased Services	181,720
600	Supplies	43,496
700	Property	200
800	Other Objects	1,610
	Total Support Services - Central	1,005,439

<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	36,225
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	36,225
	Total Support Services	15,313,283
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	636,558
200	Personnel Services-Employee Benefits	80,211
300	Purchased Professional & Technical Services	48,387
400	Purchased Property Services	24,250
500	Other Purchased Services	90,924
600	Supplies	29,355
700	Property	35,000
800	Other Objects	9,103
	Total Student Activities	953,788

<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	4,000
400	Purchased Property Services	0
500	Other Purchased Services	10,213
600	Supplies	1,000
700	Property	0
800	Other Objects	3,800
	Total Community Services	19,013
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	972,801
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	739,230
900	Other Uses of Funds	2,645,000
	Total Debt Service	3,384,230
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	0
	Total Budgetary Reserve	0
	Total Other Expenditures and Financing Uses	3,384,230
TOTAL EXPENDITURES		48,020,977

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	10,731,967	10,731,967
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	3,500,000	2,000,000
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	493,052	493,052
Internal Service Fund	6,519,030	6,519,030
Fiduciary Trust Fund (Investment, Pension)	56,600	56,600
Agency Fund	68,000	68,000
Total Cash and Short-Term Investments	21,368,649	19,868,649
<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	21,368,649	19,868,649

	<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	144,952	144,952
Bonds Payable	25,955,000	23,310,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	607,887	607,887
Authority Lease Obligations	594,932	594,932
TOTAL LONG-TERM INDEBTEDNESS	27,302,771	24,657,771
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u>27,302,771</u>	<u>24,657,771</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: This is the total amount committed at the end of the 2014-15 fiscal year to help offset future employer obligations for PSERS due to rate increases.</i>	4,066,000
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: The unassigned fund balance is necessary to maintain stability over a period of years to protect the District from unknown items or temporary shortfalls in cash flows. This amount represents 7.40% of the total budgeted expenditures and other financing uses.</i>	3,549,349
	Total Ending Fund Balance - Committed, Assigned, and Unassigned	7,615,349
5900	Budgetary Reserve	0
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	7,615,349
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation	0