

LEA Name: Bermudian Springs SD

Class: 3

AUN Number: 112011103

County:

Adams

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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Justin Peart
Contact Person

(717) 528-4113
Telephone

1713
Extension

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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>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	90,568
2 Estimated Beginning Fund Balance - Assigned	2,082,836
3 Estimated Beginning Fund Balance - Unassigned	2,066,766
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	4,240,170
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	14,114,473
7000 Revenue from State Sources	11,318,932
8000 Revenue from Federal Sources	360,578
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	25,793,983
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	30,034,153

2014-2015 Final General Fund Budget (PDE-2028)**AUN: 112011103 Bermudian Springs 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>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	9,869,594
6112	Interim Real Estate Taxes	23,770
6113	Public Utility Realty Tax	16,589
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	1,386
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	37,542
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	37,542
6150	Current Act 511 Taxes - Proportional Assessments	3,448,908
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	434,047
6500	Earnings on Investments	20,000
6700	Revenues from District Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	187,000
6910	Rentals	400
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	29,195
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	8,500
REVENUE FROM LOCAL SOURCES		14,114,473

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	5,879,865
7160	Tuition for Orphans and Children Placed in Private Homes	35,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	20,500
7240	Driver Education - Student	3,000
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,048,624
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)	1,168,626
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	474,299
7330	Health Services (Medical, Dental, Nurse, Act 25)	41,312
7340	State Property Tax Reduction Allocation	606,458
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	440,406
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	439,862
7820	State Share of Retirement Contributions	1,160,980
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		11,318,932

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<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	242,291
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	59,789
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	26,356
8517	NCLB, Title IV - 21st Century Schools	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	22,142
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)	10,000

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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

<u>Amounts</u>
0
0
360,578

2014-2015 Final General Fund Budget (PDE-2028)**AUN: 112011103 Bermudian Springs 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>
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		25,793,983

Act 1 Index (current): 2.8%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$9,869,594

Amount of Tax Relief for Homestead Exclusions + \$606,458

Total Approx. Tax Revenue: \$10,476,052

Approx. Tax Levy for Tax Rate Calculation: \$10,919,513

Adams

Total

2013-14 Data		
a. Assessed Value	\$1,053,571,900	\$1,053,571,900
b. Real Estate Mills	10.1071	
I. 2014-15 Data		
c. 2012 STEB Market Value	\$730,431,393	\$730,431,393
d. Assessed Value	\$1,059,170,000	\$1,059,170,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2013-14 Calculations		
f. 2013-14 Tax Levy	\$10,648,557	\$10,648,557
(a * b)		
2014-15 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2013-14 Tax Levy	\$10,648,557	\$10,648,557
(f Total * g)		
i. Base Mills Subject to Index	10.1071	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.70000%	95.70000%
k. Tax Levy Needed	\$10,919,513	\$10,919,513
(Approx. Tax Levy * g)		
III. I. 2014-15 Real Estate Tax Rate	10.3095	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$10,919,513	\$10,919,513
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,313,055
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,869,594
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.8%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$9,869,594

Amount of Tax Relief for Homestead Exclusions + \$606,458

Total Approx. Tax Revenue: \$10,476,052

Approx. Tax Levy for Tax Rate Calculation: \$10,919,513

Adams

Total

Index Maximums			
IV.	p. Maximum Mills Based On Index (i * (1 + Index))	10.3900	
	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	\$11,004,776	\$11,004,776
	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 * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief			
	Assessed Value Exclusion per Homestead	\$16,173	
	Number of Homestead/Farmstead Properties	3,609	3,609
V.	Median Assessed Value of Homestead Properties		\$194,200

Act 1 Index (current): 2.8%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$9,869,594

Amount of Tax Relief for Homestead Exclusions + \$606,458

Total Approx. Tax Revenue: \$10,476,052

Approx. Tax Levy for Tax Rate Calculation: \$10,919,513

Adams

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$606,458	Lowering RE Tax Rate	\$0	\$606,458
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$606,458</u>

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LOCAL EDUCATION AGENCY TAX DATA (TAXD)

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Adams	1,059,170,000	10.3095	10,919,513			95.70000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	1,059,170,000		10,919,513	- 606,458	= 10,313,055	95.70000%	= 9,869,594
				<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>				5.00			37,542

6140 Current Act 511 Taxes - Flat Rate Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	42,660	37,542
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$0.00	\$0.00	0	0
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			<u>42,660</u>	<u>37,542</u>

6150 Current Act 511 Taxes - Proportional Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	1.20%	0.00%	3,435,052	3,303,643
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	185,000	145,000
6154 Amusement Taxes	5.00%	0.00%	355	265
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>3,620,407</u>	<u>3,448,908</u>

Total Act 511, Current Taxes

Act 511 Tax Limit	---	730,431,393	X	12	8,765,177
		Market Value		Mills	(511 Limit)

[illegible]

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Bermudian Springs SD	Adams	112011103

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	\$25,875,579.00
Ending Unassigned Fund Balance	\$2,066,766.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

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

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	11,281,577	
1200	Special Programs - Elementary/Secondary	2,041,100	
1300	Vocational Education	857,386	
1400	Other Instructional Programs - Elementary/Secondary	267,534	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	2,453	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	14,450,050	
2000	Support Services		
2100	Support Services - Pupil Personnel	550,511	
2200	Support Services - Instructional Staff	861,493	
2300	Support Services - Administration	2,053,110	
2400	Support Services - Pupil Health	254,398	
2500	Support Services - Business	281,431	
2600	Operation & Maintenance of Plant Services	1,745,029	
2700	Student Transportation Services	1,700,146	
2800	Support Services - Central	0	
2900	Other Support Services	14,151	
	Total 2000 Support Services	7,460,269	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	779,300	
3300	Community Services	2,000	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	781,300	
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		22,691,619
5000	Other Expenditures and Financing Uses		
5100	Debt Service	3,098,010	
5200	Interfund Transfers - Out	5,950	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	80,000	
	Total Other Financing Uses	3,183,960	
	Total Estimated Expenditures and Other Financing Uses		25,875,579
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		25,875,579
	Ending Committed, Assigned and Unassigned Fund Balance		4,158,574

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	6,685,883
200	Personnel Services-Employee Benefits	3,596,580
300	Purchased Professional & Technical Services	137,000
400	Purchased Property Services	9,600
500	Other Purchased Services	652,920
600	Supplies	177,896
700	Property	15,290
800	Other Objects	6,408
	Total Regular Programs - Elementary/Secondary	11,281,577
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	904,424
200	Personnel Services-Employee Benefits	513,009
300	Purchased Professional & Technical Services	516,471
400	Purchased Property Services	0
500	Other Purchased Services	95,696
600	Supplies	7,350
700	Property	3,000
800	Other Objects	1,150
	Total Special Programs - Elementary/Secondary	2,041,100
1300	Vocational Education	
100	Personnel Services-Salaries	471,886
200	Personnel Services-Employee Benefits	248,963
300	Purchased Professional & Technical Services	2,050
400	Purchased Property Services	2,800
500	Other Purchased Services	49,800
600	Supplies	62,972
700	Property	15,250
800	Other Objects	3,665
	Total Vocational Education	857,386
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	140,534
200	Personnel Services-Employee Benefits	76,473
300	Purchased Professional & Technical Services	43,900
400	Purchased Property Services	0
500	Other Purchased Services	100
600	Supplies	6,427
700	Property	0
800	Other Objects	100
	Total Other Instructional Programs - Elementary/Secondary	267,534

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<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	2,000
200	Personnel Services-Employee Benefits	153
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	200
600	Supplies	100
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	2,453
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		14,450,050

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	364,951
200	Personnel Services-Employee Benefits	167,949
300	Purchased Professional & Technical Services	6,000
400	Purchased Property Services	900
500	Other Purchased Services	2,350
600	Supplies	7,100
700	Property	51
800	Other Objects	1,210
	Total Support Services - Pupil Personnel	550,511
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	374,568
200	Personnel Services-Employee Benefits	214,127
300	Purchased Professional & Technical Services	51,873
400	Purchased Property Services	1,850
500	Other Purchased Services	17,250
600	Supplies	97,575
700	Property	102,000
800	Other Objects	2,250
	Total Support Services - Instructional Staff	861,493
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,073,759
200	Personnel Services-Employee Benefits	564,487
300	Purchased Professional & Technical Services	138,380
400	Purchased Property Services	52,765
500	Other Purchased Services	114,810
600	Supplies	64,839
700	Property	12,020
800	Other Objects	32,050
	Total Support Services - Administration	2,053,110
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	158,635
200	Personnel Services-Employee Benefits	86,088
300	Purchased Professional & Technical Services	500
400	Purchased Property Services	275
500	Other Purchased Services	2,600
600	Supplies	5,100
700	Property	1,000
800	Other Objects	200
	Total Support Services - Pupil Health	254,398

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	152,323
200	Personnel Services-Employee Benefits	87,208
300	Purchased Professional & Technical Services	30,000
400	Purchased Property Services	1,000
500	Other Purchased Services	1,400
600	Supplies	7,500
700	Property	1,000
800	Other Objects	1,000
	Total Support Services - Business	281,431
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	502,126
200	Personnel Services-Employee Benefits	429,170
300	Purchased Professional & Technical Services	5,000
400	Purchased Property Services	376,500
500	Other Purchased Services	48,233
600	Supplies	363,000
700	Property	20,000
800	Other Objects	1,000
	Total Operation & Maintenance of Plant Services	1,745,029
2700	Student Transportation Services	
100	Personnel Services-Salaries	45,331
200	Personnel Services-Employee Benefits	30,942
300	Purchased Professional & Technical Services	2,400
400	Purchased Property Services	1,000
500	Other Purchased Services	1,619,473
600	Supplies	500
700	Property	0
800	Other Objects	500
	Total Student Transportation Services	1,700,146
2800	Support Services - Central	
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 Support Services - Central	0

<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	14,151	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	14,151	
Total Support Services			7,460,269
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	465,625	
200	Personnel Services-Employee Benefits	180,792	
300	Purchased Professional & Technical Services	11,000	
400	Purchased Property Services	11,000	
500	Other Purchased Services	26,333	
600	Supplies	65,050	
700	Property	7,500	
800	Other Objects	12,000	
	Total Student Activities	779,300	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	2,000
	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
	Total Operation of Non-instructional Services	781,300
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	521,013
900	Other Uses of Funds	2,576,997
	Total Debt Service	3,098,010
5200	Interfund Transfers - Out	
900	Other Uses of Funds	5,950
	Total Interfund Transfers - Out	5,950

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<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	80,000	
	Total Budgetary Reserve	80,000	
	Total Other Expenditures and Financing Uses	3,183,960	
TOTAL EXPENDITURES			25,875,579

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	4,018,725	3,918,725
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	105,000	85,000
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	397,000	197,000
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	50,000	35,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	45,000	42,000
Agency Fund	100,000	98,000
Total Cash and Short-Term Investments	4,715,725	4,375,725
<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	4,715,725	4,375,725

	<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	72,138	76,500
Bonds Payable	21,940,000	19,445,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	1,029,893	1,169,632
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	23,042,031	20,691,132
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u>23,042,031</u>	<u>20,691,132</u>

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Fund Balance Summary (FBS)

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Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>Money committed to the agriculture program from a District resident</i>	90,568
0840	Estimated Ending Assigned Fund Balance Explanation: <i>Funds set aside by Board Resolution to fund future increases in employee retirement and healthcare costs.</i>	2,001,240
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>Funds accumulated through prior budget years for use as the Board deems acceptable</i>	2,066,766
Total Ending Fund Balance - Committed, Assigned, and Unassigned		4,158,574
5900	Budgetary Reserve Explanation: <i>Funds set aside for unanticipated expenditures</i>	80,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		4,238,574
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0