LEA Name: Kutztown Area SD | Class: 3 | AUN Number: 114064003 | County: Berks

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

Carl H Zinglow — President of the Board - Original Signature Required — Date: 6-23-14

Kerry J DeVaugh — Secretary of the Board - Original Signature Required — Date: 6/23/14

Katherine W. Metrick — Chief School Administrator - Original Signature Required — Date: 6/25/14

David Miller — Contact Person

(610) 683-7361 — Telephone — 140 — Extension

dmiller@kasd.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

Mailed 6/26/14

6/19/2014 4:03:23 PM

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Kutztown Area SD	Berks	114064003

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	$30,494,993.00
Ending Unassigned Fund Balance	$1,514,687.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.0%

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
Katherine H. Metrick	6/25/14

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

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: BUDGET SUMMARY

	ITEM	AMOUNTS	
	Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
1	Estimated Beginning Fund Balance - Committed	2,665,201	
2	Estimated Beginning Fund Balance - Assigned	271,170	
3	Estimated Beginning Fund Balance - Unassigned	1,694,979	
4	Nonspendable for Prepaid Expenditures	250,000	
5		0	
6		0	
	Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**4,881,350**
	Estimated Revenues And Other Financing Sources		
6000	Revenue from Local Sources	21,589,882	
7000	Revenue from State Sources	7,685,515	
8000	Revenue from Federal Sources	465,968	
9000	Other Financing Sources	500	
	Total Estimated Revenues And Other Financing Sources		**29,741,865**
	Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**34,623,215**

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM LOCAL SOURCES			
6111	Current Real Estate Taxes	18,620,232	
6112	Interim Real Estate Taxes	60,000	
6113	Public Utility Realty Tax	27,000	
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	12,000	
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0	
6120	Per Capita Taxes, Section 679	38,000	
6130	Taxpayer Relief Taxes - Proportional Assessments	0	
6140	Current Act 511 Taxes - Flat Rate Assessments	68,000	
6150	Current Act 511 Taxes - Proportional Assessments	1,584,000	
6160	Non-Real Estate Taxes - First Class Districts Only	0	
6400	Delinquencies on Taxes Levied / Assessed by LEA	806,000	
6500	Earnings on Investments	23,000	
6700	Revenues from District Activities	0	
6800	Revenue from Intermediary Sources / Pass-Through Funds	268,833	
6910	Rentals	37,800	
6920	Contributions/Donations/Grants From Private Sources	17,000	
6940	Tuition from Patrons	4,000	
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	24,017	
	REVENUE FROM LOCAL SOURCES		**21,589,882**

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM STATE SOURCES			
7110	Basic Education Funding (Gross)	3,129,935	
7160	Tuition for Orphans and Children Placed in Private Homes	16,000	
7170	School Improvement Grants	0	
7180	Staff and Program Development	0	
7220	Vocational Education	21,000	
7240	Driver Education - Student	0	
7250	Migratory Children	0	
7260	Workforce Investment Act	0	
7271	Special Education Funding for School Aged Pupils	862,363	
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)	625,000	
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	235,072	
7330	Health Services (Medical, Dental, Nurse, Act 25)	28,000	
7340	State Property Tax Reduction Allocation	611,053	
7350	Sewage Treatment Operations / Environmental Subsidies	0	
7360	Safe Schools	0	
7400	Vocational Training of the Unemployed	0	
7501	PA Accountability Grants	187,872	
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	500,000	
7820	State Share of Retirement Contributions	1,469,220	
7900	Revenue for Technology	0	
	REVENUE FROM STATE SOURCES		**7,685,515**

FUNCTION	DESCRIPTION	Amounts
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	225,617
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	49,692
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)	190,659

FUNCTION	DESCRIPTION	Amounts	
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0	
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0	
	REVENUE FROM FEDERAL SOURCES		**465,968**

FUNCTION	DESCRIPTION	Amounts	
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	500	
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		**500**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES			**29,741,865**

Act 1 Index (current): 2.1%

Calculation Method:		**Rate**
Approx. Tax Revenue from RE Taxes:		**$18,620,232**
Amount of Tax Relief for Homestead Exclusions	+	**$611,053**
Total Approx. Tax Revenue:		**$19,231,285**
Approx. Tax Levy for Tax Rate Calculation:		**$20,384,051**

		Berks	**Total**
	2013-14 Data		
	a. Assessed Value	$677,365,900	$677,365,900
	b. Real Estate Mills	29.2465	
I.	**2014-15 Data**		
	c. 2012 STEB Market Value	$958,281,877	$958,281,877
	d. Assessed Value	$680,505,000	$680,505,000
	e. Assessed Value of New Constr/ Renov	$0	$0
	2013-14 Calculations		
	f. 2013-14 Tax Levy (a * b)	$19,810,582	$19,810,582
	2014-15 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2013-14 Tax Levy (f Total * g)	$19,810,582	$19,810,582
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	29.2465	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	94.17000%	94.17000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$20,384,051	$20,384,051
III.	**I. 2014-15 Real Estate Tax Rate** (k / d * 1000)	**29.9543**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$20,384,051	$20,384,051
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$19,772,998
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$18,620,232

Act 1 Index (current): 2.1%

Calculation Method:		**Rate**
Approx. Tax Revenue from RE Taxes:		**$18,620,232**
Amount of Tax Relief for Homestead Exclusions	+	**$611,053**
Total Approx. Tax Revenue:		**$19,231,285**
Approx. Tax Levy for Tax Rate Calculation:		**$20,384,051**

		Berks	**Total**
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	29.8606	
	q. Mills In Excess of Index if (l > p), (l - p)	0.0937	0.0937
IV.	r. Maximum Tax Levy Based On Index (p / 1000) * d)	$20,320,288	$20,320,288
	s. Millage Rate within Index? (If l > p Then No)	No	
	t. Tax Levy In Excess of Index if (m > r), (m - r)	$63,763	$63,763
	u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$60,046	$60,046

	Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	$6,133	
	Number of Homestead/Farmstead Properties	3,327	3,327
V.	Median Assessed Value of Homestead Properties		$102,300

Act 1 Index (current): 2.1%

Calculation Method:		**Rate**
Approx. Tax Revenue from RE Taxes:		**$18,620,232**
Amount of Tax Relief for Homestead Exclusions	+	**$611,053**
Total Approx. Tax Revenue:		**$19,231,285**
Approx. Tax Levy for Tax Rate Calculation:		**$20,384,051**

	Berks			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$611,053	Lowering RE Tax Rate	$0	$611,053
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				$611,053

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
Berks	680,505,000	29.9543	20,384,051					94.17000%		
	0		0					0.00000%		
	0		0					0.00000%		
	0		0					0.00000%		
Totals:	680,505,000		20,384,051	-	611,053	=	19,772,998	94.17000%	=	18,620,232

		Rate	Estimated Revenue
6120	Per Capita Taxes, Section 679	5.00	38,000

		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments				
6141	Per Capita Taxes, Act 511	$5.00	$0.00	38,000	38,000
6142	Occupation Taxes - Flat Rate	$0.00	$0.00	0	0
6143	Local Services / Occupational Privilege Taxes	$5.00	$0.00	30,000	30,000
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			68,000	68,000

		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	Current Act 511 Taxes - Proportional Assessments				
6151	Earned Income Taxes, Act 511	0.50%	0.00%	1,400,000	1,400,000
6152	Occupation Taxes - Proportional Rate	0	0	0	0
6153	Real Estate Transfer Taxes	0.50%	0.00%	140,000	140,000
6154	Amusement Taxes	5.00%	0.00%	44,000	44,000
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			1,584,000	1,584,000
	Total Act 511, Current Taxes				**1,652,000**

Act 511 Tax Limit	--->	958,281,877	X	12		11,499,383
		Market Value		Mills		(511 Limit)

Tax Function	Description	Tax Rate Charged in: 2013-2014 (Rebalanced)	2014-2015	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2013-2014 (Rebalanced)	2014-2015	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Berks County	29.2465	29.9543	2.42%	No	2.1%				
6120	Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	2.1%				
	Act 1 EIT/PIT									
6131	Earned Income Taxes, Act 1									
6132	Personal Income Taxes, Act 1									
	Act 511 Flat Rate Taxes									
6141	Per Capita Taxes, Act 511	$5.00	$5.00	0.00%	Yes	2.1%				
6142	Occupation Taxes - Flat Rate									
6143	Local Services / Occupational Privilege Tax	$5.00	$5.00	0.00%	Yes	2.1%				
6144	Trailer Taxes									
6145	Business Privilege Taxes - Flat Rate									
6146	Mechanical Device Taxes - Flat Rate									
6149	Other Flat Rate Assessments									
	Act 511 Proportional Rate Taxes									
6151	Earned Income Taxes, Act 511	0.500%	0.500%	0.00%	Yes	2.1%				
6152	Occupation Taxes - Proportional Rate									
6153	Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.1%				
6154	Amusement Taxes	5.000%	5.000%	0.00%	Yes	2.1%				
6155	Business Privilege Taxes - Proportional Rate									
6156	Mechanical Device Taxes - Percentage									
6157	Mercantile Taxes									
6159	Other Proportional Assessments									

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Kutztown Area SD	Berks	114064003

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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	$30,494,993.00
Ending Unassigned Fund Balance	$1,514,687.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.0%

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

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

6/19/2014 4:10:56 PM

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: BUDGET SUMMARY

	ITEM		AMOUNTS			
1000	Instruction					
	1100	Regular Programs - Elementary/Secondary	11,969,814			
	1200	Special Programs - Elementary/Secondary	4,482,169			
	1300	Vocational Education	1,172,589			
	1400	Other Instructional Programs - Elementary/Secondary	195,694			
	1500	Nonpublic School Programs	0			
	1600	Adult Education Programs	4,904			
	1700	Higher Education Programs	0			
	1800	Pre-Kindergarten	0			
	Total 1000 Instruction		**17,825,170**			
2000	Support Services					
	2100	Support Services - Pupil Personnel	975,912			
	2200	Support Services - Instructional Staff	1,571,773			
	2300	Support Services - Administration	1,822,373			
	2400	Support Services - Pupil Health	360,994			
	2500	Support Services - Business	419,458			
	2600	Operation & Maintenance of Plant Services	2,852,876			
	2700	Student Transportation Services	1,300,973			
	2800	Support Services - Central	106,030			
	2900	Other Support Services	28,000			
	Total 2000 Support Services		**9,438,389**			
3000	Operation of Non-instructional Services					
	3100	Food Services	0			
	3200	Student Activities	555,491			
	3300	Community Services	19,650			
	3400	Scholarships and Awards	0			
	Total 3000 Operation of Non-instructional Services		**575,141**			
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			**27,838,700**		
5000	Other Expenditures and Financing Uses					
	5100	Debt Service	2,124,293			
	5200	Interfund Transfers - Out	532,000			
	5300	Transfers Involving Component Units	0			
	5900	Budgetary Reserve	0			
	Total Other Financing Uses			**2,656,293**		
	Total Estimated Expenditures and Other Financing Uses				**30,494,993**	
	Appropriation of Prior Year Fund Balance				**0**	
	Total Appropriations					**30,494,993**
	Ending Committed, Assigned and Unassigned Fund Balance					**3,878,222**

Function-Object	Description	Amounts
1000	**INSTRUCTION**	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	7,095,444
200	Personnel Services-Employee Benefits	3,412,829
300	Purchased Professional & Technical Services	20,500
400	Purchased Property Services	337,350
500	Other Purchased Services	737,582
600	Supplies	296,326
700	Property	69,783
800	Other Objects	0
	Total Regular Programs - Elementary/Secondary	11,969,814
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,346,508
200	Personnel Services-Employee Benefits	1,261,961
300	Purchased Professional & Technical Services	225,200
400	Purchased Property Services	0
500	Other Purchased Services	546,100
600	Supplies	32,900
700	Property	9,500
800	Other Objects	60,000
	Total Special Programs - Elementary/Secondary	4,482,169
1300	Vocational Education	
100	Personnel Services-Salaries	286,912
200	Personnel Services-Employee Benefits	124,027
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	751,000
600	Supplies	10,650
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,172,589
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	119,435
200	Personnel Services-Employee Benefits	50,609
300	Purchased Professional & Technical Services	25,000
400	Purchased Property Services	0
500	Other Purchased Services	650
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	195,694

Function-Object	Description	Amounts	
1500	Nonpublic School Programs		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Nonpublic School Programs	0	
1600	Adult Education Programs		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	4,904	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Adult Education Programs	4,904	
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			**17,825,170**

Function-Object		Description	Amounts
2000	**SUPPORT SERVICES**		
2100	Support Services - Pupil Personnel		
	100	Personnel Services-Salaries	644,131
	200	Personnel Services-Employee Benefits	302,576
	300	Purchased Professional & Technical Services	18,000
	400	Purchased Property Services	0
	500	Other Purchased Services	4,275
	600	Supplies	6,930
	700	Property	0
	800	Other Objects	0
	Total Support Services - Pupil Personnel		975,912
2200	Support Services - Instructional Staff		
	100	Personnel Services-Salaries	798,650
	200	Personnel Services-Employee Benefits	413,633
	300	Purchased Professional & Technical Services	110,000
	400	Purchased Property Services	0
	500	Other Purchased Services	60,125
	600	Supplies	188,855
	700	Property	0
	800	Other Objects	510
	Total Support Services - Instructional Staff		1,571,773
2300	Support Services - Administration		
	100	Personnel Services-Salaries	1,012,306
	200	Personnel Services-Employee Benefits	495,354
	300	Purchased Professional & Technical Services	187,822
	400	Purchased Property Services	3,200
	500	Other Purchased Services	53,338
	600	Supplies	39,567
	700	Property	4,286
	800	Other Objects	26,500
	Total Support Services - Administration		1,822,373
2400	Support Services - Pupil Health		
	100	Personnel Services-Salaries	183,739
	200	Personnel Services-Employee Benefits	88,125
	300	Purchased Professional & Technical Services	79,110
	400	Purchased Property Services	0
	500	Other Purchased Services	1,020
	600	Supplies	9,000
	700	Property	0
	800	Other Objects	0
	Total Support Services - Pupil Health		360,994

Function-Object	Description	Amounts
2500	Support Services - Business	
100	Personnel Services-Salaries	192,047
200	Personnel Services-Employee Benefits	129,858
300	Purchased Professional & Technical Services	84,490
400	Purchased Property Services	7,100
500	Other Purchased Services	1,500
600	Supplies	2,963
700	Property	1,000
800	Other Objects	500
	Total Support Services - Business	419,458
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	828,002
200	Personnel Services-Employee Benefits	597,323
300	Purchased Professional & Technical Services	11,100
400	Purchased Property Services	855,591
500	Other Purchased Services	130,193
600	Supplies	389,667
700	Property	40,000
800	Other Objects	1,000
	Total Operation & Maintenance of Plant Services	2,852,876
2700	Student Transportation Services	
100	Personnel Services-Salaries	110,580
200	Personnel Services-Employee Benefits	66,233
300	Purchased Professional & Technical Services	5,000
400	Purchased Property Services	8,500
500	Other Purchased Services	1,045,075
600	Supplies	36,185
700	Property	29,000
800	Other Objects	400
	Total Student Transportation Services	1,300,973
2800	Support Services - Central	
100	Personnel Services-Salaries	53,259
200	Personnel Services-Employee Benefits	50,521
300	Purchased Professional & Technical Services	800
400	Purchased Property Services	0
500	Other Purchased Services	550
600	Supplies	600
700	Property	100
800	Other Objects	200
	Total Support Services - Central	106,030

Function-Object	Description	Amounts	
2900	Other Support Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	28,000	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	28,000	
Total Support Services			**9,438,389**
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	317,446	
200	Personnel Services-Employee Benefits	109,731	
300	Purchased Professional & Technical Services	37,250	
400	Purchased Property Services	0	
500	Other Purchased Services	48,800	
600	Supplies	36,364	
700	Property	0	
800	Other Objects	5,900	
	Total Student Activities	555,491	

Function-Object	Description	Amounts	
3300	Community Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	19,650	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Community Services	19,650	
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			**575,141**
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	594,293	
900	Other Uses of Funds	1,530,000	
	Total Debt Service	2,124,293	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	532,000	
	Total Interfund Transfers - Out	532,000	

Function-Object	Description	Amounts		
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			**2,656,293**	
TOTAL EXPENDITURES				**30,494,993**

	06/30/2014 Estimate	06/30/2015 Projection
CASH AND SHORT-TERM INVESTMENTS		
General Fund	5,607,908	5,324,681
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	700,000	10,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	250,000	250,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Cash and Short-Term Investments	**6,557,908**	**5,584,681**
LONG-TERM INVESTMENTS		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund -- Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	**0**	**0**
TOTAL CASH AND INVESTMENTS	**6,557,908**	**5,584,681**

	06/30/2014 Estimate	06/30/2015 Projection
LONG-TERM INDEBTEDNESS		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	941,627	1,043,661
Bonds Payable	17,685,000	16,155,000
Lease-Purchase Obligations	550,944	278,113
Accumulated Compensated Absences	0	0
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	19,177,571	17,476,774
SHORT-TERM PAYABLES		
General Fund	3,000,000	3,000,000
Other Funds	30,000	30,000
TOTAL SHORT-TERM PAYABLES	3,030,000	3,030,000
TOTAL INDEBTEDNESS	**22,207,571**	**20,506,774**

Account	Description	Amounts	
0830	Estimated Ending Committed Fund Balance	2,113,535	
	Explanation: *Future Capital Projects $900,000; Future PSERS Contributions $1,060,310; Amounts due Technical School $153,225*		
0840	Estimated Ending Assigned Fund Balance	250,000	
	Explanation: *2015-16 Budget Deficit of $250,000 (projecting that this will be the deficit in next budget we have to do)*		
0850	Estimated Ending Unassigned Fund Balance	1,514,687	
	Explanation: *ending balance*		
	Total Ending Fund Balance - Committed, Assigned, and Unassigned		**3,878,222**
5900	**Budgetary Reserve**		**0**
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**3,878,222**
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		**250,000**
	Explanation: *Prepaid Expenses $250,000*		