

LEA Name: Southern Tioga SD

Class: 3

AUN Number: 117597003

County:

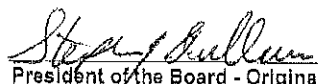
Tioga

**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: 6/11/2014



President of the Board - Original Signature Required

6-11-14

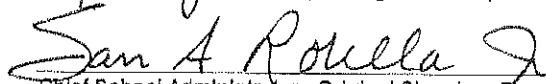
Date



Secretary of the Board - Original Signature Required

6-11-14

Date



Chief School Administrator - Original Signature Required

6-11-14

Date

Kathy Ciaciulli, Business Manager

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	3,980,178
3 Estimated Beginning Fund Balance - Unassigned	714,948
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>4,695,126</b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	12,870,356
7000 Revenue from State Sources	14,669,339
8000 Revenue from Federal Sources	1,136,420
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>28,676,115</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b>33,371,241</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	8,886,071
6112	Interim Real Estate Taxes	55,125
6113	Public Utility Realty Tax	14,030
6114	Payments In Lieu of Current Taxes - State / Local Reimbursement	102,006
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	0
6150	Current Act 511 Taxes - Proportional Assessments	3,021,482
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	635,043
6500	Earnings on Investments	10,000
6700	Revenues from District Activities	20,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	0
6910	Rentals	23,000
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	29,000
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	74,599
REVENUE FROM LOCAL SOURCES		12,870,366

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	8,399,417
7160	Tuition for Orphans and Children Placed in Private Homes	143,680
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	0
7250	Migratory Children	200
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,267,481
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	667,900
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	724,838
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	541,969
7330	Health Services (Medical, Dental, Nurse, Act 25)	40,255
7340	State Property Tax Reduction Allocation	655,624
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	443,477
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	469,928
7820	State Share of Retirement Contributions	1,314,570
7900	Revenue for Technology	0
<b>REVENUE FROM STATE SOURCES</b>		<b>14,669,339</b>

<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 EOM	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	383,510
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmt. of the Disadvantaged	543,836
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	118,074
8516	NCLB, Title III - Language Instr. for LEP and Immigrant 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)	90,000

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	1,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	1,136,420

<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		<u>28,676,115</u>

Act 1 Index (current): 2.8%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$8,886,074

Amount of Tax Relief for Homestead Exclusions +

\$855,624

Total Approx. Tax Revenue:

\$9,541,598

Approx. Tax Levy for Tax Rate Calculation:

\$10,529,040

Lycoming

Tioga

Total

<b>2013-14 Data</b>			
a. Assessed Value	\$79,754,190	\$577,476,917	\$657,231,107
b. Real Estate Mills	14.2878	15.1882	
<b>i. 2014-15 Data</b>			
c. 2012 STEB Market Value	\$92,859,739	\$732,795,067	\$825,654,806
d. Assessed Value	\$79,251,140	\$591,042,699	\$670,293,839
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2013-14 Calculations</b>			
f. 2013-14 Tax Levy	\$1,139,512	\$8,770,835	\$9,910,347
(a * b)			
<b>2014-15 Calculations</b>			
II. g. Percent of Total Market Value	11.24680%	88.75320%	100.00000%
h. Rebalanced 2013-14 Tax Levy	\$1,114,597	\$8,795,750	\$9,910,347
(f Total * g)			
i. Base Mills Subject to Index	14.2878	15.2313	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%	90.00000%
k. Tax Levy Needed	\$1,184,180	\$9,344,860	\$10,529,040
(Approx. Tax Levy * g)			
III. l. 2014-15 Real Estate Tax Rate	14.9421	15.8108	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$1,184,178	\$9,344,858	\$10,529,036
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$9,873,412
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$8,886,071
(n * Est. Pct. Collection)			



Act 1 Index (current): 2.8%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$8,886,074

Amount of Tax Relief for Homestead Exclusions +

\$655,624

Total Approx. Tax Revenue:

\$9,541,698

Approx. Tax Levy for Tax Rate Calculation:

\$10,529,040

Lycoming

Tioga

Total

Index Maximums			
p. Maximum Mills Based On Index ( $l * (1 + \text{Index})$ )	14.6878	15.6577	
q. Mills In Excess of Index If ( $l > p$ ), ( $l - p$ )	0.2543	0.1531	0.4074
r. Maximum Tax Levy Based On Index ( $p / 1000$ ) * d)	\$1,164,025	\$9,254,369	\$10,418,394
IV. s. Millage Rate within Index? (If $l > p$ Then No)	No	No	
t. Tax Levy In Excess of Index If ( $m > r$ ), ( $m - r$ )	\$20,153	\$90,489	\$110,642
u. Tax Revenue In Excess of Index ( $t * \text{Est. Pct. Collection}$ )	\$18,138	\$81,440	\$99,578

Information Related to Property Tax Relief			
Assessed Value Exclusion per Homestead	\$13,181	\$12,457	
Number of Homestead/Farmstead Properties	393	2,889	3,382
V. Median Assessed Value of Homestead Properties			\$83,465

Act 1 Index (current): 2.8%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$8,886,074

Amount of Tax Relief for Homestead Exclusions +

\$655,624

Total Approx. Tax Revenue:

\$9,541,698

Approx. Tax Levy for Tax Rate Calculation:

\$10,629,040

Lycoming

Tioga

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$655,624	Lowering RE Tax Rate	\$0	\$655,624
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$655,624</u>

CODE6111 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>
Lycoming	79,251,140	14.9421	1,184,178			90.00000%	
Tloga	591,042,699	15.8108	9,344,858			90.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	670,293,839		10,529,036	- 655,624	= 9,873,412	90.00000%	= 8,886,071
				<u>Rate</u>			<u>Estimated Revenue</u>
				0.00			0

6120 Per Capita Taxes, Section 6796140 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	\$0.00	\$0.00	0	0
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			0	0

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%	225,000,000	2,700,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	64,296,400	321,482
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			289,296,400	3,021,482
Total Act 511, Current Taxes				3,021,482

Act 511 Tax Limit	---	825,654,806	X	12	9,907,858
		Market Value		Mills	(511 Limit)

[illegible]

ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	13,271,864	
1200	Special Programs - Elementary/Secondary	4,063,878	
1300	Vocational Education	0	
1400	Other Instructional Programs - Elementary/Secondary	104,250	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	649,047	
	<b>Total 1000 Instruction</b>	<b>18,088,839</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	697,862	
2200	Support Services - Instructional Staff	751,814	
2300	Support Services - Administration	1,597,861	
2400	Support Services - Pupil Health	163,566	
2500	Support Services - Business	392,846	
2600	Operation & Maintenance of Plant Services	1,936,635	
2700	Student Transportation Services	1,252,961	
2800	Support Services - Central	480,004	
2900	Other Support Services	0	
	<b>Total 2000 Support Services</b>	<b>7,273,549</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	626,379	
3300	Community Services	14,500	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>640,879</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>26,003,267</b>
5000	Other Expenditures and Financing Uses		
5100	Debt Service	3,098,125	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	500,000	
	<b>Total Other Financing Uses</b>		<b>3,598,125</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>29,601,392</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>29,601,392</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>3,769,849</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	7,322,100
200	Personnel Services-Employee Benefits	4,803,259
300	Purchased Professional & Technical Services	35,000
400	Purchased Property Services	45,168
500	Other Purchased Services	672,651
600	Supplies	393,486
700	Property	0
800	Other Objects	0
	Total Regular Programs - Elementary/Secondary	13,271,664
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,118,421
200	Personnel Services-Employee Benefits	1,275,866
300	Purchased Professional & Technical Services	275,500
400	Purchased Property Services	0
500	Other Purchased Services	372,126
600	Supplies	20,950
700	Property	0
800	Other Objects	1,015
	Total Special Programs - Elementary/Secondary	4,063,878
1300	Vocational Education	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	0
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	79,314
200	Personnel Services-Employee Benefits	24,936
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 Other Instructional Programs - Elementary/Secondary	104,250

<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	15,260
200	Personnel Services-Employee Benefits	4,798
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	628,989
	Total Pre-Kindergarten	649,047
Total Instruction		18,088,839

<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	426,387
200	Personnel Services-Employee Benefits	246,975
300	Purchased Professional & Technical Services	16,500
400	Purchased Property Services	500
500	Other Purchased Services	2,500
600	Supplies	5,000
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Personnel	697,862
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	390,384
200	Personnel Services-Employee Benefits	282,630
300	Purchased Professional & Technical Services	9,000
400	Purchased Property Services	4,200
500	Other Purchased Services	14,600
600	Supplies	16,500
700	Property	0
800	Other Objects	34,500
	Total Support Services - Instructional Staff	751,814
2300	Support Services - Administration	
100	Personnel Services-Salaries	810,181
200	Personnel Services-Employee Benefits	550,566
300	Purchased Professional & Technical Services	71,950
400	Purchased Property Services	52,500
500	Other Purchased Services	86,064
600	Supplies	14,100
700	Property	0
800	Other Objects	12,500
	Total Support Services - Administration	1,597,861
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	119,093
200	Personnel Services-Employee Benefits	37,443
300	Purchased Professional & Technical Services	2,300
400	Purchased Property Services	500
500	Other Purchased Services	1,230
600	Supplies	3,000
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	163,566



<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	190,584
200	Personnel Services-Employee Benefits	154,919
300	Purchased Professional & Technical Services	28,885
400	Purchased Property Services	7,986
500	Other Purchased Services	7,572
600	Supplies	2,500
700	Property	0
800	Other Objects	400
	Total Support Services - Business	392,846
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	571,159
200	Personnel Services-Employee Benefits	454,938
300	Purchased Professional & Technical Services	3,500
400	Purchased Property Services	406,521
500	Other Purchased Services	119,782
600	Supplies	379,835
700	Property	0
800	Other Objects	900
	Total Operation & Maintenance of Plant Services	1,936,635
2700	Student Transportation Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	1,800
500	Other Purchased Services	1,244,161
600	Supplies	7,000
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	1,252,961
2800	Support Services - Central	
100	Personnel Services-Salaries	122,638
200	Personnel Services-Employee Benefits	117,198
300	Purchased Professional & Technical Services	35,000
400	Purchased Property Services	45,168
500	Other Purchased Services	47,000
600	Supplies	43,000
700	Property	70,000
800	Other Objects	0
	Total Support Services - Central	480,004

<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	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	0
	Total Support Services	7,273,549
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	285,048
200	Personnel Services-Employee Benefits	83,331
300	Purchased Professional & Technical Services	55,000
400	Purchased Property Services	22,500
500	Other Purchased Services	140,000
600	Supplies	42,000
700	Property	15,000
800	Other Objects	3,500
	Total Student Activities	626,379

<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	14,500	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Community Services	14,500	
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		640,879
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	2,363,675	
900	Other Uses of Funds	714,450	
	Total Debt Service	3,098,125	
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	500,000		
	Total Budgetary Reserve	500,000		
	Total Other Expenditures and Financing Uses		3,698,125	
TOTAL EXPENDITURES				29,601,392

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
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 Cash and Short-Term Investments	<u>0</u>	<u>0</u>
<b><u>LONG-TERM INVESTMENTS</u></b>		
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	<u>0</u>	<u>0</u>
<b>TOTAL CASH AND INVESTMENTS</b>	<u><u>0</u></u>	<u><u>0</u></u>

	<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	0	0
Bonds Payable	0	0
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	0	0
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	0	0
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u>0</u>	<u>0</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance Explanation: <i>PSERS \$ 2,105,793; HC \$500,000</i>	2,605,793
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>Working Capital</i>	1,164,056
	Total Ending Fund Balance - Committed, Assigned, and Unassigned	3,769,849
5900	Budgetary Reserve Explanation: <i>Unforeseen expenses</i>	500,000
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	4,269,849
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation	0