

LEA Name: York Suburban SD

Class: 3

AUN Number: 112679403

County:

York

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:



President of the Board - Original Signature Required

5/27/14

Date



Secretary of the Board - Original Signature Required

5/27/14

Date



Chief School Administrator - Original Signature Required

5/28/14

Date

Corinne D Mason

Contact Person

(717) 885-1124

Telephone Extension

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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	0
2 Estimated Beginning Fund Balance - Assigned	479,000
3 Estimated Beginning Fund Balance - Unassigned	2,383,801
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	2,862,801
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	41,223,006
7000 Revenue from State Sources	7,885,200
8000 Revenue from Federal Sources	350,936
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	49,459,142
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 52,321,943

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	36,086,803
6112	Interim Real Estate Taxes	125,000
6113	Public Utility Realty Tax	51,600
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	130,000
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	3,331,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	615,800
6500	Earnings on Investments	80,000
6700	Revenues from District Activities	82,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	393,803
6910	Rentals	40,000
6920	Contributions/Donations/Grants From Private Sources	1,000
6940	Tuition from Patrons	170,000
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	25,000
6990	Refunds and Other Miscellaneous Revenue	91,000
	REVENUE FROM LOCAL SOURCES	41,223,006

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	1,746,057
7160	Tuition for Orphans and Children Placed in Private Homes	11,500
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,101,000
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)	562,500
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	469,260
7330	Health Services (Medical, Dental, Nurse, Act 25)	62,000
7340	State Property Tax Reduction Allocation	663,523
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	46,195
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	847,425
7820	State Share of Retirement Contributions	2,375,740
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	7,885,200

<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. Achvmt. of the Disadvantaged	276,249
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	56,835
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	17,852
8517	NCLB, Title IV - 21st Century Schools	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8709	ARRA - Education Jobs Fund (EdJobs)	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8734	ARRA - Race to the Top	0
8799	ARRA - Miscellaneous Revenue	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	0

<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	350,936

<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		49,459,142

Act 1 Index (current): 2.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$36,086,803
Amount of Tax Relief for Homestead Exclusions +	<u>\$663,523</u>
Total Approx. Tax Revenue:	\$36,750,326
Approx. Tax Levy for Tax Rate Calculation:	\$38,411,225
	York

Total

2013-14 Data			
a.	Assessed Value	\$1,783,637,351	\$1,783,637,351
b.	Real Estate Mills	21.0381	
I. 2014-15 Data			
c.	2012 STEB Market Value	\$1,730,521,184	\$1,730,521,184
d.	Assessed Value	\$1,788,240,407	\$1,788,240,407
e.	Assessed Value of New Constr/ Renov	\$0	\$0
2013-14 Calculations			
f.	2013-14 Tax Levy (a * b)	\$37,524,341	\$37,524,341
2014-15 Calculations			
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2013-14 Tax Levy (f Total * g)	\$37,524,341	\$37,524,341
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	21.0381	
Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	95.60000%	95.60000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	\$38,411,225	\$38,411,225
III.	I. 2014-15 Real Estate Tax Rate (k / d * 1000)	21.4799	
	m. Tax Levy Generated by Mills (l / 1000 * d)	\$38,411,225	\$38,411,225
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$37,747,702
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$36,086,803

Act 1 Index (current): 2.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$36,086,803

Amount of Tax Relief for Homestead Exclusions + \$663,523

Total Approx. Tax Revenue: \$36,750,326

Approx. Tax Levy for Tax Rate Calculation: \$38,411,225

York

Total

Index Maximums

p.	Maximum Mills Based On Index (i * (1 + Index))	21.4799	
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	\$38,411,225	\$38,411,225
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 * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

	Assessed Value Exclusion per Homestead	\$5,529	
	Number of Homestead/Farmstead Properties	5,588	5,588
V.	Median Assessed Value of Homestead Properties		\$135,240

Act 1 Index (current): 2.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$36,086,803
Amount of Tax Relief for Homestead Exclusions +	<u>\$663,523</u>
Total Approx. Tax Revenue:	\$36,750,326
Approx. Tax Levy for Tax Rate Calculation:	\$38,411,225
	York

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$663,523	Lowering RE Tax Rate	\$0	\$663,523
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$663,523</u>

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
York	1,788,240,407	21.4799	38,411,225			95.60000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	1,788,240,407		38,411,225	- 663,523	= 37,747,702	95.60000%	= 36,086,803

	Rate	Estimated Revenue
6120 <u>Per Capita Taxes, Section 679</u>	0.00	0

6140 Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$0.00	\$0.00	0	0
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$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

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.50%	0.00%	2,856,000	2,856,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	475,000	475,000
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			3,331,000	3,331,000

Total Act 511, Current Taxes

Act 511 Tax Limit	---	1,730,521,184	X	12	20,766,254
		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	COUNTY NAME	AUN
York Suburban SD	York	112679403

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	\$49,579,142.00
Ending Unassigned Fund Balance	\$2,263,801.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.6%

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 5/27/14
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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

ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	23,102,667	
1200	Special Programs - Elementary/Secondary	6,361,834	
1300	Vocational Education	960,532	
1400	Other Instructional Programs - Elementary/Secondary	131,291	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	30,556,324	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,302,575	
2200	Support Services - Instructional Staff	1,941,214	
2300	Support Services - Administration	3,083,336	
2400	Support Services - Pupil Health	451,174	
2500	Support Services - Business	616,484	
2600	Operation & Maintenance of Plant Services	3,493,151	
2700	Student Transportation Services	2,156,241	
2800	Support Services - Central	153,191	
2900	Other Support Services	32,000	
	Total 2000 Support Services	13,229,366	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	809,499	
3300	Community Services	108,447	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	917,946	
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		44,703,636
5000	Other Expenditures and Financing Uses		
5100	Debt Service	4,675,506	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	200,000	
	Total Other Financing Uses		4,875,506
	Total Estimated Expenditures and Other Financing Uses		49,579,142
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		49,579,142
	Ending Committed, Assigned and Unassigned Fund Balance		2,742,801

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	14,262,986
200	Personnel Services-Employee Benefits	6,427,269
300	Purchased Professional & Technical Services	288,016
400	Purchased Property Services	149,600
500	Other Purchased Services	1,099,472
600	Supplies	512,336
700	Property	347,639
800	Other Objects	15,349
	Total Regular Programs - Elementary/Secondary	23,102,667
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,132,334
200	Personnel Services-Employee Benefits	1,049,043
300	Purchased Professional & Technical Services	2,477,126
400	Purchased Property Services	69,500
500	Other Purchased Services	622,230
600	Supplies	11,042
700	Property	299
800	Other Objects	260
	Total Special Programs - Elementary/Secondary	6,361,834
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	960,532
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	960,532
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	15,000
200	Personnel Services-Employee Benefits	4,344
300	Purchased Professional & Technical Services	14,000
400	Purchased Property Services	4,100
500	Other Purchased Services	79,847
600	Supplies	14,000
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	131,291

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	0
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
Total Instruction		30,556,324

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	847,444
200	Personnel Services-Employee Benefits	393,997
300	Purchased Professional & Technical Services	29,475
400	Purchased Property Services	1,000
500	Other Purchased Services	4,100
600	Supplies	22,049
700	Property	3,200
800	Other Objects	1,310
	Total Support Services - Pupil Personnel	1,302,575
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,152,280
200	Personnel Services-Employee Benefits	563,724
300	Purchased Professional & Technical Services	30,950
400	Purchased Property Services	11,635
500	Other Purchased Services	59,261
600	Supplies	115,314
700	Property	800
800	Other Objects	7,250
	Total Support Services - Instructional Staff	1,941,214
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,730,331
200	Personnel Services-Employee Benefits	986,262
300	Purchased Professional & Technical Services	206,375
400	Purchased Property Services	4,400
500	Other Purchased Services	64,550
600	Supplies	51,628
700	Property	9,245
800	Other Objects	30,545
	Total Support Services - Administration	3,083,336
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	284,801
200	Personnel Services-Employee Benefits	142,780
300	Purchased Professional & Technical Services	1,900
400	Purchased Property Services	670
500	Other Purchased Services	975
600	Supplies	14,718
700	Property	5,000
800	Other Objects	330
	Total Support Services - Pupil Health	451,174

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	334,961
200	Personnel Services-Employee Benefits	170,832
300	Purchased Professional & Technical Services	27,900
400	Purchased Property Services	14,300
500	Other Purchased Services	18,800
600	Supplies	16,491
700	Property	3,200
800	Other Objects	30,000
	Total Support Services - Business	616,484
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,234,601
200	Personnel Services-Employee Benefits	717,588
300	Purchased Professional & Technical Services	9,885
400	Purchased Property Services	844,300
500	Other Purchased Services	113,000
600	Supplies	547,577
700	Property	25,800
800	Other Objects	400
	Total Operation & Maintenance of Plant Services	3,493,151
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	0
500	Other Purchased Services	2,156,241
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	2,156,241
2800	Support Services - Central	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	9,800
400	Purchased Property Services	900
500	Other Purchased Services	20,716
600	Supplies	92,525
700	Property	28,800
800	Other Objects	450
	Total Support Services - Central	153,191

<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	32,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	32,000
	Total Support Services	13,229,366
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	403,657
200	Personnel Services-Employee Benefits	144,870
300	Purchased Professional & Technical Services	104,522
400	Purchased Property Services	0
500	Other Purchased Services	77,700
600	Supplies	28,700
700	Property	34,950
800	Other Objects	15,100
	Total Student Activities	809,499

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	40,600
200	Personnel Services-Employee Benefits	9,347
300	Purchased Professional & Technical Services	34,000
400	Purchased Property Services	0
500	Other Purchased Services	12,200
600	Supplies	12,300
700	Property	0
800	Other Objects	0
	Total Community Services	108,447
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	917,946
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	1,045,506
900	Other Uses of Funds	3,630,000
	Total Debt Service	4,675,506
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	200,000
	Total Budgetary Reserve	200,000
	Total Other Expenditures and Financing Uses	4,875,506
TOTAL EXPENDITURES		49,579,142

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	3,500,000	2,500,000
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	123,500	123,500
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	500,000	50,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	150,000	100,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	822	0
Agency Fund	110,000	110,000
Total Cash and Short-Term Investments	4,384,322	2,883,500
<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	4,384,322	2,883,500

	<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	37,155,000	33,525,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	855,490	805,490
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	38,010,490	34,330,490
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u>38,010,490</u>	<u>34,330,490</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance <i>Explanation: Assigned Fund Balance provides for future use for PSERS payment.</i>	479,000
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Undesignated Fund Balance provides for unforeseen uncollected revenue budgeted or major catastrophic financial loss to the District.</i>	2,263,801
Total Ending Fund Balance - Committed, Assigned, and Unassigned		2,742,801
5900	Budgetary Reserve <i>Explanation: Money appropriated for service expenses not anticipated during the General Operating Budget process.</i>	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		2,942,801
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0

