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LEA Name: Daniel Boone Area SD

Class: 3

AUN Number: 114061503

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: 6/23/2014

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Michael Miller

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(610) 582-6163

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1163

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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	0
3 Estimated Beginning Fund Balance - Unassigned	3,550,000
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>3,550,000</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	34,819,827
7000 Revenue from State Sources	16,374,417
8000 Revenue from Federal Sources	940,328
9000 Other Financing Sources	330,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>52,464,572</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>56,014,572</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	29,060,231
6112	Interim Real Estate Taxes	139,194
6113	Public Utility Realty Tax	43,705
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	6,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	60,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	60,000
6150	Current Act 511 Taxes - Proportional Assessments	2,940,786
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,295,159
6500	Earnings on Investments	23,152
6700	Revenues from District Activities	206,416
6800	Revenue from Intermediary Sources / Pass-Through Funds	539,557
6910	Rentals	128,944
6920	Contributions/Donations/Grants From Private Sources	50,000
6940	Tuition from Patrons	107,625
6960	Services Provided Other Local Governmental Units / LEAs	309
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	158,749
<b>REVENUE FROM LOCAL SOURCES</b>		<b>34,819,827</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	8,086,580
7160	Tuition for Orphans and Children Placed in Private Homes	50,267
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	1,373,980
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)	1,715,187
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	865,160
7330	Health Services (Medical, Dental, Nurse, Act 25)	74,320
7340	State Property Tax Reduction Allocation	0
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	675,291
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	956,093
7820	State Share of Retirement Contributions	2,577,539
7900	Revenue for Technology	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>16,374,417</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM FEDERAL SOURCES</b>		
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	304,400
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	43,357
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)	587,436

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>	
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	5,135	
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0	
	<b>REVENUE FROM FEDERAL SOURCES</b>		<b>940,328</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>OTHER FINANCING SOURCES</b>		
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	330,000
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
	<b>OTHER FINANCING SOURCES</b>	<b>330,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>52,464,572</b>

Act 1 Index (current): 2.8%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$29,060,231

Amount of Tax Relief for Homestead Exclusions + \$0

Total Approx. Tax Revenue: \$29,060,231

Approx. Tax Levy for Tax Rate Calculation: \$30,589,717

Berks

Total

**2013-14 Data**

a. Assessed Value	\$1,052,847,700	\$1,052,847,700
b. Real Estate Mills	28.9618	

**I. 2014-15 Data**

c. 2012 STEB Market Value	\$1,342,422,492	\$1,342,422,492
d. Assessed Value	\$1,056,209,100	\$1,056,209,100
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2013-14 Calculations**

f. 2013-14 Tax Levy (a * b)	\$30,492,365	\$30,492,365
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**2014-15 Calculations**

II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2013-14 Tax Levy (f Total * g)	\$30,492,365	\$30,492,365
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	28.9618	

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$30,589,717	\$30,589,717

III. **I. 2014-15 Real Estate Tax Rate** **28.9618**  
(k / d \* 1000)

m. Tax Levy Generated by Mills (l / 1000 * d)	\$30,589,717	\$30,589,717
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$30,589,717
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$29,060,231



Act 1 Index (current): 2.8%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$29,060,231

Amount of Tax Relief for Homestead Exclusions + \$0

Total Approx. Tax Revenue: \$29,060,231

Approx. Tax Levy for Tax Rate Calculation: \$30,589,717

Berks

Total

**Index Maximums**

	p. Maximum Mills Based On Index ( $i * (1 + \text{Index})$ )	29.7727	
	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)	\$31,446,197	\$31,446,197
IV.	s. Millage Rate within Index? (if $l > p$ Then No)	Yes	
	t. Tax Levy In Excess of Index if ( $m > r$ ), ( $m - r$ )	\$0	\$0
	u. Tax Revenue In Excess of Index ( $t * \text{Est. Pct. Collection}$ )	\$0	\$0

**Information Related to Property Tax Relief**

	Assessed Value Exclusion per Homestead	\$0	
	Number of Homestead/Farmstead Properties	0	0
V.	Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 2.8%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$29,060,231

Amount of Tax Relief for Homestead Exclusions + \$0

Total Approx. Tax Revenue: \$29,060,231

Approx. Tax Levy for Tax Rate Calculation: \$30,589,717

**Berks**

**Total**

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

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>
Berks	1,056,209,100	28.9618	30,589,717			95.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
<b>Totals:</b>	<b>1,056,209,100</b>		<b>30,589,717</b>	<b>-</b>	<b>0</b>	<b>= 95.00000%</b>	<b>= 29,060,231</b>
				<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>				5.00			60,000

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	60,000	60,000
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
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>60,000</b>	<b>60,000</b>

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	0.50%	0.00%	2,656,704	2,656,704
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	284,082	284,082
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
<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>2,940,786</b>	<b>2,940,786</b>

**Total Act 511, Current Taxes**

Act 511 Tax Limit	---	1,342,422,492	X	12	16,109,070
		Market Value		Mills	(511 Limit)



ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	22,696,981	
1200	Special Programs - Elementary/Secondary	7,350,507	
1300	Vocational Education	1,020,512	
1400	Other Instructional Programs - Elementary/Secondary	49,256	
1500	Nonpublic School Programs	9,289	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>31,126,545</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,521,076	
2200	Support Services - Instructional Staff	1,675,232	
2300	Support Services - Administration	2,553,543	
2400	Support Services - Pupil Health	544,328	
2500	Support Services - Business	629,814	
2600	Operation & Maintenance of Plant Services	4,308,872	
2700	Student Transportation Services	2,842,301	
2800	Support Services - Central	285,306	
2900	Other Support Services	37,355	
	<b>Total 2000 Support Services</b>	<b>14,397,827</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	680,453	
3300	Community Services	900	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>681,353</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>46,205,725</b>	
5000	Other Expenditures and Financing Uses		
5100	Debt Service	6,945,252	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	100,000	
	<b>Total Other Financing Uses</b>	<b>7,045,252</b>	
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>53,250,977</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>53,250,977</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>2,763,595</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000</b>	<b>INSTRUCTION</b>	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	14,606,853
200	Personnel Services-Employee Benefits	7,020,223
300	Purchased Professional & Technical Services	77,000
400	Purchased Property Services	50,184
500	Other Purchased Services	695,767
600	Supplies	224,155
700	Property	17,729
800	Other Objects	5,070
	Total Regular Programs - Elementary/Secondary	22,696,981
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,537,586
200	Personnel Services-Employee Benefits	1,803,686
300	Purchased Professional & Technical Services	590,613
400	Purchased Property Services	1,650
500	Other Purchased Services	1,372,422
600	Supplies	39,375
700	Property	0
800	Other Objects	5,175
	Total Special Programs - Elementary/Secondary	7,350,507
1300	Vocational Education	
100	Personnel Services-Salaries	144,903
200	Personnel Services-Employee Benefits	69,779
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	803,109
600	Supplies	2,721
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,020,512
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	31,000
200	Personnel Services-Employee Benefits	9,006
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	8,000
600	Supplies	1,250
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	49,256

<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	9,289
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	9,289
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
<b>Total Instruction</b>		<b>31,126,545</b>

<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	987,704
200	Personnel Services-Employee Benefits	500,148
300	Purchased Professional & Technical Services	8,000
400	Purchased Property Services	67
500	Other Purchased Services	6,080
600	Supplies	13,381
700	Property	2,000
800	Other Objects	3,696
	Total Support Services - Pupil Personnel	1,521,076
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	696,397
200	Personnel Services-Employee Benefits	309,486
300	Purchased Professional & Technical Services	197,322
400	Purchased Property Services	17,200
500	Other Purchased Services	18,258
600	Supplies	101,219
700	Property	332,300
800	Other Objects	3,050
	Total Support Services - Instructional Staff	1,675,232
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,355,469
200	Personnel Services-Employee Benefits	656,542
300	Purchased Professional & Technical Services	375,573
400	Purchased Property Services	16,573
500	Other Purchased Services	87,211
600	Supplies	26,300
700	Property	0
800	Other Objects	35,875
	Total Support Services - Administration	2,553,543
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	369,014
200	Personnel Services-Employee Benefits	161,001
300	Purchased Professional & Technical Services	5,808
400	Purchased Property Services	250
500	Other Purchased Services	250
600	Supplies	7,905
700	Property	0
800	Other Objects	100
	Total Support Services - Pupil Health	544,328



<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	369,169
200	Personnel Services-Employee Benefits	231,295
300	Purchased Professional & Technical Services	18,400
400	Purchased Property Services	275
500	Other Purchased Services	6,375
600	Supplies	3,300
700	Property	500
800	Other Objects	500
	Total Support Services - Business	629,814
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,563,107
200	Personnel Services-Employee Benefits	911,750
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	497,100
500	Other Purchased Services	109,915
600	Supplies	1,224,500
700	Property	2,000
800	Other Objects	500
	Total Operation & Maintenance of Plant Services	4,308,872
2700	Student Transportation Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	4,429
400	Purchased Property Services	0
500	Other Purchased Services	2,837,872
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	2,842,301
2800	Support Services - Central	
100	Personnel Services-Salaries	35,142
200	Personnel Services-Employee Benefits	10,254
300	Purchased Professional & Technical Services	156,020
400	Purchased Property Services	6,219
500	Other Purchased Services	70,550
600	Supplies	2,272
700	Property	0
800	Other Objects	4,849
	Total Support Services - Central	285,306

<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	37,355
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	37,355
	<b>Total Support Services</b>	<b>14,397,827</b>
<b>3000</b>	<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
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	428,439
200	Personnel Services-Employee Benefits	123,773
300	Purchased Professional & Technical Services	37,142
400	Purchased Property Services	13,038
500	Other Purchased Services	62,750
600	Supplies	10,280
700	Property	900
800	Other Objects	4,131
	Total Student Activities	680,453

<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	900
	Total Community Services	900
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
	<b>Total Operation of Non-instructional Services</b>	<b>681,353</b>
<b>4000</b>	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT</b>	
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
	<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>0</b>
<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	3,912,613
900	Other Uses of Funds	3,032,639
	Total Debt Service	6,945,252
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	100,000	
	Total Budgetary Reserve	100,000	
	<b>Total Other Expenditures and Financing Uses</b>	<b>7,045,252</b>	
<b>TOTAL EXPENDITURES</b>			<b>53,250,977</b>

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	6,158,826	5,458,826
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	121,414	122,628
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - \$690	0	0
Capital Reserve Fund - \$1431	882	65,000
Capital Projects Fund – Other	0	0
Debt Service Fund	902,299	911,321
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	176,974	178,744
<b>Total Cash and Short-Term Investments</b>	<b>7,360,395</b>	<b>6,736,519</b>
<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
<b>Total Long-Term Investments</b>	<b>0</b>	<b>0</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>7,360,395</b>	<b>6,736,519</b>

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	44,770,000	42,680,000
Lease-Purchase Obligations	4,449,507	3,688,579
Accumulated Compensated Absences	785,440	736,047
Authority Lease Obligations	38,460,000	37,905,000
TOTAL LONG-TERM INDEBTEDNESS	88,464,947	85,009,626
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
<b>TOTAL INDEBTEDNESS</b>	<b><u>88,464,947</u></b>	<b><u>85,009,626</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>Ending Fund Balance</i>	2,763,595
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>2,763,595</b>
5900	<b>Budgetary Reserve</b> Explanation: <i>Contingency fund for expenditures - Utilities/ Special Ed</i>	<b>100,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>2,863,595</b>
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0