

LEA Name: Wyomissing Area SD

Class: 3

AUN Number: 114069353

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



President of the Board - Original Signature Required

6/19/2014
Date



Secretary of the Board - Original Signature Required

6/19/2014
Date



Chief School Administrator - Original Signature Required

6/19/2014
Date

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Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	4,078,286
2 Estimated Beginning Fund Balance - Assigned	250,000
3 Estimated Beginning Fund Balance - Unassigned	2,483,605
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	6,811,891
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	26,216,588
7000 Revenue from State Sources	4,972,979
8000 Revenue from Federal Sources	493,353
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	31,682,920
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 38,494,811

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	21,934,950
6112	Interim Real Estate Taxes	23,000
6113	Public Utility Realty Tax	33,680
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	408,500
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	32,448
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	95,648
6150	Current Act 511 Taxes - Proportional Assessments	2,770,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	527,800
6500	Earnings on Investments	15,000
6700	Revenues from District Activities	60,400
6800	Revenue from Intermediary Sources / Pass-Through Funds	271,000
6910	Rentals	3,400
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	5,000
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	35,762
REVENUE FROM LOCAL SOURCES		26,216,588

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	1,260,510
7160	Tuition for Orphans and Children Placed in Private Homes	0
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	0
7272	Early Intervention	742,988
7280	Adult Literacy	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	0
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	285,531
7330	Health Services (Medical, Dental, Nurse, Act 25)	38,900
7340	State Property Tax Reduction Allocation	36,864
7350	Sewage Treatment Operations / Environmental Subsidies	490,522
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7509	Supplemental Equipment Grants	115,354
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	0
7820	State Share of Retirement Contributions	537,087
7900	Revenue for Technology	1,465,223
		0
	REVENUE FROM STATE SOURCES	4,972,979

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	219,063
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	27,790
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
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	245,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	1,500
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	493,353

<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		31,682,920

2014-2015 Final General Fund Budget (PDE-2028)

AUN: 114069353 Wyomissing Area SD

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Act 1 Index (current): 2.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$21,934,950

Amount of Tax Relief for Homestead Exclusions + \$490,522

Total Approx. Tax Revenue: \$22,425,472

Approx. Tax Levy for Tax Rate Calculation: \$23,339,428

Berks

Total

2013-14 Data		\$793,815,775
a. Assessed Value	\$793,815,775	
b. Real Estate Mills	29.0529	
I. 2014-15 Data		\$986,170,888
c. 2012 STEB Market Value	\$986,170,888	\$791,470,231
d. Assessed Value	\$791,470,231	\$0
e. Assessed Value of New Constr/ Renov	\$0	
2013-14 Calculations		\$23,062,650
f. 2013-14 Tax Levy (a * b)	\$23,062,650	
2014-15 Calculations		100.00000%
II. g. Percent of Total Market Value	100.00000%	\$23,062,650
h. Rebalanced 2013-14 Tax Levy (f Total * g)	\$23,062,650	
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	29.0529	
Calculation of Tax Rates and Levies Generated		96.00000%
j. Weighted Avg. Collection Percentage	96.00000%	\$23,339,428
k. Tax Levy Needed (Approx. Tax Levy * g)	\$23,339,428	
III. I. 2014-15 Real Estate Tax Rate	29.4887	
(k / d * 1000)		\$23,339,428
m. Tax Levy Generated by Mills (l / 1000 * d)	\$23,339,428	\$22,848,906
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$21,934,950
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		

Act 1 Index (current): 2.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$21,934,950
Amount of Tax Relief for Homestead Exclusions +	<u>\$490,522</u>
Total Approx. Tax Revenue:	\$22,425,472
Approx. Tax Levy for Tax Rate Calculation:	\$23,339,428

Total

Index Maximums

p.	Maximum Mills Based On Index (i * (1 + Index))	29.6630	
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	\$23,477,381	\$23,477,381
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	\$5,875		
Number of Homestead/Farmstead Properties	2,831		2,831
V. Median Assessed Value of Homestead Properties			\$122,000

2014-2015 Final General Fund Budget (PDE-2028)

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Act 1 Index (current): 2.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$21,934,950
Amount of Tax Relief for Homestead Exclusions +	<u>\$490,522</u>
Total Approx. Tax Revenue:	\$22,425,472
Approx. Tax Levy for Tax Rate Calculation:	\$23,339,428
	Berks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$490,522	Lowering RE Tax Rate	\$0	\$490,522
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$490,522</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	791,470,231	29.4887	23,339,428			96.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	<u>791,470,231</u>		<u>23,339,428</u>	- 490,522	= <u>22,848,906</u> X	<u>96.00000%</u>	= <u>21,934,950</u>
				<u>Rate</u>			<u>Estimated Revenue</u>
				5.00			<u>32,448</u>

6120 Per Capita Taxes, Section 679

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6140 <u>Current Act 511 Taxes - Flat Rate Assessments</u>				
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	32,448	32,448
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	63,200	63,200
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			<u>95,648</u>	<u>95,648</u>
6150 <u>Current Act 511 Taxes - Proportional Assessments</u>				
6151 Earned Income Taxes, Act 511	0.50%	0.00%	2,200,000	2,200,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	220,000	220,000
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	1.5	0	350,000	350,000
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			<u>2,770,000</u>	<u>2,770,000</u>
Total Act 511, Current Taxes				<u>2,865,648</u>
Act 511 Tax Limit --->		986,170,888 X	12	11,834,051
		Market Value	Mills	(511 Limit)

AUN: 114069353 Wyomissing Area SD

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ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	12,534,446	
1200	Special Programs - Elementary/Secondary	4,277,115	
1300	Vocational Education	422,686	
1400	Other Instructional Programs - Elementary/Secondary	114,275	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	17,348,522	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,228,707	
2200	Support Services - Instructional Staff	853,567	
2300	Support Services - Administration	1,963,017	
2400	Support Services - Pupil Health	397,473	
2500	Support Services - Business	568,894	
2600	Operation & Maintenance of Plant Services	2,712,119	
2700	Student Transportation Services	785,910	
2800	Support Services - Central	923,756	
2900	Other Support Services	28,000	
	Total 2000 Support Services	9,461,443	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	800,441	
3300	Community Services	80,469	
3400	Scholarships and Awards	450	
	Total 3000 Operation of Non-instructional Services	881,360	
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		27,691,325
5000	Other Expenditures and Financing Uses		
5100	Debt Service	3,721,412	
5200	Interfund Transfers - Out	200,000	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	250,000	
	Total Other Financing Uses		4,171,412
	Total Estimated Expenditures and Other Financing Uses		31,862,737
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		31,862,737
	Ending Committed, Assigned and Unassigned Fund Balance		6,632,074

2014-2015 Final General Fund Budget (PDE-2028)

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	7,773,461
200	Personnel Services-Employee Benefits	4,030,445
300	Purchased Professional & Technical Services	6,550
400	Purchased Property Services	3,910
500	Other Purchased Services	233,220
600	Supplies	451,483
700	Property	32,000
800	Other Objects	3,377
	Total Regular Programs - Elementary/Secondary	12,534,446
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,809,186
200	Personnel Services-Employee Benefits	1,210,929
300	Purchased Professional & Technical Services	603,200
400	Purchased Property Services	0
500	Other Purchased Services	622,800
600	Supplies	30,500
700	Property	0
800	Other Objects	500
	Total Special Programs - Elementary/Secondary	4,277,115
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	422,686
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	422,686
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	4,200
200	Personnel Services-Employee Benefits	475
300	Purchased Professional & Technical Services	75,900
400	Purchased Property Services	0
500	Other Purchased Services	32,200
600	Supplies	1,500
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	114,275

<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		17,348,522

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	756,801
200	Personnel Services-Employee Benefits	419,331
300	Purchased Professional & Technical Services	44,000
400	Purchased Property Services	0
500	Other Purchased Services	1,600
600	Supplies	6,825
700	Property	0
800	Other Objects	150
	Total Support Services - Pupil Personnel	1,228,707
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	497,923
200	Personnel Services-Employee Benefits	250,454
300	Purchased Professional & Technical Services	56,575
400	Purchased Property Services	1,400
500	Other Purchased Services	8,100
600	Supplies	38,715
700	Property	0
800	Other Objects	400
	Total Support Services - Instructional Staff	853,567
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,010,482
200	Personnel Services-Employee Benefits	504,640
300	Purchased Professional & Technical Services	224,395
400	Purchased Property Services	38,650
500	Other Purchased Services	56,965
600	Supplies	23,350
700	Property	0
800	Other Objects	104,535
	Total Support Services - Administration	1,963,017
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	205,290
200	Personnel Services-Employee Benefits	103,973
300	Purchased Professional & Technical Services	80,500
400	Purchased Property Services	150
500	Other Purchased Services	35
600	Supplies	7,400
700	Property	0
800	Other Objects	125
	Total Support Services - Pupil Health	397,473

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	307,222
200	Personnel Services-Employee Benefits	194,827
300	Purchased Professional & Technical Services	5,625
400	Purchased Property Services	30,000
500	Other Purchased Services	10,970
600	Supplies	11,750
700	Property	0
800	Other Objects	8,500
	Total Support Services - Business	568,894
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	928,679
200	Personnel Services-Employee Benefits	560,190
300	Purchased Professional & Technical Services	56,000
400	Purchased Property Services	706,750
500	Other Purchased Services	82,300
600	Supplies	376,500
700	Property	0
800	Other Objects	1,700
	Total Operation & Maintenance of Plant Services	2,712,119
2700	Student Transportation Services	
100	Personnel Services-Salaries	61,270
200	Personnel Services-Employee Benefits	18,140
300	Purchased Professional & Technical Services	2,000
400	Purchased Property Services	6,000
500	Other Purchased Services	664,000
600	Supplies	34,500
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	785,910
2800	Support Services - Central	
100	Personnel Services-Salaries	317,526
200	Personnel Services-Employee Benefits	147,617
300	Purchased Professional & Technical Services	136,850
400	Purchased Property Services	14,000
500	Other Purchased Services	96,265
600	Supplies	141,600
700	Property	67,000
800	Other Objects	2,898
	Total Support Services - Central	923,756

<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	28,000	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	28,000	
	Total Support Services		9,461,443
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	430,470	
200	Personnel Services-Employee Benefits	129,606	
300	Purchased Professional & Technical Services	59,350	
400	Purchased Property Services	14,000	
500	Other Purchased Services	86,305	
600	Supplies	58,110	
700	Property	3,800	
800	Other Objects	18,800	
	Total Student Activities	800,441	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	60,138
200	Personnel Services-Employee Benefits	17,831
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	2,500
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	80,469
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	450
	Total Scholarships and Awards	450
	Total Operation of Non-instructional Services	881,360
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	982,789
900	Other Uses of Funds	2,738,623
	Total Debt Service	3,721,412
5200	Interfund Transfers - Out	
900	Other Uses of Funds	200,000
	Total Interfund Transfers - Out	200,000

<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	250,000	
	Total Budgetary Reserve	250,000	
	Total Other Expenditures and Financing Uses	4,171,412	
TOTAL EXPENDITURES			31,862,737

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	7,129,187	7,129,187
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	2,589,256	2,589,256
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	2,142	2,142
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	67,978	67,978
Agency Fund	431	0
Total Cash and Short-Term Investments	9,788,994	9,788,563
<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	88,400	88,400
Total Long-Term Investments	88,400	88,400
TOTAL CASH AND INVESTMENTS	9,877,394	9,876,963

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	1,365,000	1,360,000
Other Long-Term Liabilities	0	0
Bonds Payable	28,240,000	25,935,000
Lease-Purchase Obligations	439,847	415,727
Accumulated Compensated Absences	125,000	125,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	30,169,847	27,835,727
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u>30,169,847</u>	<u>27,835,727</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Reserved for Future PSERS increases and Capital Improvements</i>	3,833,055
0840	Estimated Ending Assigned Fund Balance <i>Explanation: Assigned for contingency</i>	250,000
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Reserve for unanticipated expenses and future expenses exceeding future ACT 1 index</i>	2,549,019
Total Ending Fund Balance - Committed, Assigned, and Unassigned		6,632,074
5900	Budgetary Reserve <i>Explanation: Unanticipated expenditures increase during the 2014-15 fiscal year including, but not limited to increased special ed costs, charter school enrollments, increase class size and potential settlement of CBA.</i>	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		6,882,074
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0