

LEA Name: New Brighton Area SD

Class: 3

AUN Number: 127045653

County:

Beaver

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: 6/9/2014



President of the Board - Original Signature Required

6-9-14

Date



Secretary of the Board - Original Signature Required

6/9/2014

Date



Chief School Administrator - Original Signature Required

6-9-14

Date

Marydenise M Feroce

Contact Person

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404

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	50,000
2 Estimated Beginning Fund Balance - Assigned	998,596
3 Estimated Beginning Fund Balance - Unassigned	1,050,659
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	2,099,255
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,330,091
7000 Revenue from State Sources	14,938,106
8000 Revenue from Federal Sources	556,530
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	21,824,727
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	23,923,982

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

AUN: 127045653 New Brighton Area SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	4,393,191
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	7,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	25,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	23,200
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	38,200
6150	Current Act 511 Taxes - Proportional Assessments	1,139,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	355,000
6500	Earnings on Investments	3,500
6700	Revenues from District Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	219,000
6910	Rentals	18,000
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	20,000
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	75,000
6990	Refunds and Other Miscellaneous Revenue	14,000
	REVENUE FROM LOCAL SOURCES	6,330,091

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

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	10,197,501
7160	Tuition for Orphans and Children Placed in Private Homes	10,000
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	1,223,975
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)	563,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	114,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	33,000
7340	State Property Tax Reduction Allocation	671,372
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	445,487
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	460,804
7820	State Share of Retirement Contributions	1,218,967
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	14,938,106

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

AUN: 127045663 New Brighton Area SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<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	414,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	112,530
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)	30,000

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

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<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	556,530

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

AUN: 127045653 New Brighton Area SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<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		21,824,727

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

AUN: 127045853 New Brighton Area SD

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Real Estate Tax Rate (RETR) Report for 2014-2015

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$4,393,191

Amount of Tax Relief for Homestead Exclusions + \$671,372

Total Approx. Tax Revenue: \$5,064,563

Approx. Tax Levy for Tax Rate Calculation: \$5,459,591

Beaver

Total

2013-14 Data			
a.	Assessed Value	\$96,521,370	\$96,521,370
b.	Real Estate Mills	54.6000	
I. 2014-15 Data			
c.	2012 STEB Market Valu	\$293,406,614	\$293,406,614
d.	Assessed Value	\$95,538,082	\$95,538,082
e.	Assessed Value of New Constr/ Renov	\$0	\$0
2013-14 Calculations			
f.	2013-14 Tax Levy (a * b)	\$5,270,067	\$5,270,067
2014-15 Calculations			
ii.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2013-14 Tax Levy (f Total * g)	\$5,270,067	\$5,270,067
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	54.6000	
Calculation of Tax Rates and Levies Generated			
j.	Weighted Avg. Collection Percentage	91.75000%	91.75000%
k.	Tax Levy Needed (Approx. Tax Levy * g)	\$5,459,591	\$5,459,591
iii.	I. 2014-15 Real Estate Tax Rate (k / d * 1000)	57.1457	
m.	Tax Levy Generated by Mills (l / 1000 * d)	\$5,459,591	\$5,459,591
n.	Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$4,788,219
o.	Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$4,393,191

Act 1 Index (current): 3.2%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$4,393,191
 Amount of Tax Relief for Homestead Exclusions + \$671,372
 Total Approx. Tax Revenue: \$5,064,563
 Approx. Tax Levy for Tax Rate Calculation: \$5,459,591
Beaver

		Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	56.3472	
q. Mills In Excess of Index if (l > p), (l - p)	0.7985	0.7985
r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$5,383,303	\$5,383,303
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$76,288	\$76,288
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$69,994	\$69,994
<hr/>		
Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	\$4,758	
Number of Homestead/Farmstead Properties	2,469	2,469
V. Median Assessed Value of Homestead Properties		\$18,400

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$4,393,191

Amount of Tax Relief for Homestead Exclusions + \$671,372

Total Approx. Tax Revenue: \$5,064,563

Approx. Tax Levy for Tax Rate Calculation: \$5,459,591

Beaver

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$671,372	Lowering RE Tax Rate	\$0	\$671,372
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$671,372

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>
Beaver	95,538,082	57.1457	5,459,591			91.75000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	95,538,082		5,459,591	671,372	4,788,219	91.75000%	4,393,191

	<u>Rate</u>	<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>	5.00	23,200

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	23,200	23,200
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	15,000	15,000
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			38,200	38,200

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%	1,014,000	1,014,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	50,000	50,000
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	1.5	0	35,000	35,000
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	1	0	40,000	40,000
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			1,139,000	1,139,000

Total Act 511, Current Taxes

Act 511 Tax Limit →	293,406,614	X	12	3,520,879
	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 New Brighton Area SD	COUNTY NAME Beaver	AUN 127045653
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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	\$22,164,589.00
Ending Unassigned Fund Balance	\$1,759,393.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

The Estimated Ending Unassigned Fund Balance Yes
is within the allowable limits. No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 7/1/14
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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	9,279,007	
1200	Special Programs - Elementary/Secondary	2,559,756	
1300	Vocational Education	1,050,414	
1400	Other Instructional Programs - Elementary/Secondary	278,557	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	13,167,734	
2000	Support Services		
2100	Support Services - Pupil Personnel	745,591	
2200	Support Services - Instructional Staff	505,902	
2300	Support Services - Administration	1,284,411	
2400	Support Services - Pupil Health	248,545	
2500	Support Services - Business	274,191	
2600	Operation & Maintenance of Plant Services	2,064,133	
2700	Student Transportation Services	1,160,403	
2800	Support Services - Central	401,069	
2900	Other Support Services	0	
	Total 2000 Support Services	6,684,245	
3000	Operation of Non-Instructional Services		
3100	Food Services	0	
3200	Student Activities	338,323	
3300	Community Services	118,509	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-Instructional Services	456,832	
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		20,308,811
5000	Other Expenditures and Financing Uses		
5100	Debt Service	1,545,265	
5200	Interfund Transfers - Out	250,387	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	60,126	
	Total Other Financing Uses		1,855,778
	Total Estimated Expenditures and Other Financing Uses		22,164,589
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		22,164,589
	Ending Committed, Assigned and Unassigned Fund Balance		1,759,393

Function-Object	Description	Amounts
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	5,343,121
200	Personnel Services-Employee Benefits	2,822,595
300	Purchased Professional & Technical Services	190,985
400	Purchased Property Services	147,900
500	Other Purchased Services	460,750
600	Supplies	242,080
700	Property	71,576
800	Other Objects	0
	Total Regular Programs - Elementary/Secondary	9,279,007
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,037,517
200	Personnel Services-Employee Benefits	499,039
300	Purchased Professional & Technical Services	124,000
400	Purchased Property Services	0
500	Other Purchased Services	871,500
600	Supplies	16,500
700	Property	0
800	Other Objects	11,200
	Total Special Programs - Elementary/Secondary	2,559,756
1300	Vocational Education	
100	Personnel Services-Salaries	434,985
200	Personnel Services-Employee Benefits	211,479
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	2,750
500	Other Purchased Services	362,000
600	Supplies	39,200
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,050,414
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	86,150
200	Personnel Services-Employee Benefits	60,907
300	Purchased Professional & Technical Services	110,000
400	Purchased Property Services	0
500	Other Purchased Services	20,500
600	Supplies	1,000
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	278,557

<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		13,167,734

Function-Object	Description	Amounts
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	426,722
200	Personnel Services-Employee Benefits	234,544
300	Purchased Professional & Technical Services	67,575
400	Purchased Property Services	0
500	Other Purchased Services	2,800
600	Supplies	12,750
700	Property	0
800	Other Objects	1,200
	Total Support Services - Pupil Personnel	745,591
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	279,675
200	Personnel Services-Employee Benefits	159,327
300	Purchased Professional & Technical Services	5,650
400	Purchased Property Services	700
500	Other Purchased Services	11,050
600	Supplies	48,250
700	Property	0
800	Other Objects	1,250
	Total Support Services - Instructional Staff	505,902
2300	Support Services - Administration	
100	Personnel Services-Salaries	730,859
200	Personnel Services-Employee Benefits	346,404
300	Purchased Professional & Technical Services	118,396
400	Purchased Property Services	9,330
500	Other Purchased Services	34,092
600	Supplies	27,080
700	Property	0
800	Other Objects	18,250
	Total Support Services - Administration	1,284,411
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	159,724
200	Personnel Services-Employee Benefits	60,421
300	Purchased Professional & Technical Services	22,000
400	Purchased Property Services	100
500	Other Purchased Services	0
600	Supplies	6,000
700	Property	0
800	Other Objects	300
	Total Support Services - Pupil Health	248,545

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	155,700
200	Personnel Services-Employee Benefits	99,891
300	Purchased Professional & Technical Services	7,000
400	Purchased Property Services	3,500
500	Other Purchased Services	3,000
600	Supplies	3,300
700	Property	0
800	Other Objects	1,800
	Total Support Services - Business	274,191
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	671,797
200	Personnel Services-Employee Benefits	407,136
300	Purchased Professional & Technical Services	7,500
400	Purchased Property Services	468,500
500	Other Purchased Services	101,000
600	Supplies	407,200
700	Property	0
800	Other Objects	1,000
	Total Operation & Maintenance of Plant Services	2,064,133
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	1,160,403
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	1,160,403
2800	Support Services - Central	
100	Personnel Services-Salaries	175,031
200	Personnel Services-Employee Benefits	85,278
300	Purchased Professional & Technical Services	7,000
400	Purchased Property Services	0
500	Other Purchased Services	3,000
600	Supplies	130,760
700	Property	0
800	Other Objects	0
	Total Support Services - Central	401,069

<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	6,684,245
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	175,056
200	Personnel Services-Employee Benefits	45,982
300	Purchased Professional & Technical Services	13,700
400	Purchased Property Services	0
500	Other Purchased Services	20,500
600	Supplies	70,085
700	Property	0
800	Other Objects	13,000
	Total Student Activities	338,323

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	60,464
200	Personnel Services-Employee Benefits	10,695
300	Purchased Professional & Technical Services	1,500
400	Purchased Property Services	16,000
500	Other Purchased Services	1,150
600	Supplies	6,200
700	Property	0
800	Other Objects	22,500
	Total Community Services	118,509
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	456,832
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	200,265
900	Other Uses of Funds	1,345,000
	Total Debt Service	1,545,265
5200	Interfund Transfers - Out	
900	Other Uses of Funds	250,387
	Total Interfund Transfers - Out	250,387

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<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	60,126	
	Total Budgetary Reserve	60,126	
	Total Other Expenditures and Financing Uses	1,855,778	
TOTAL EXPENDITURES			22,164,589

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	2,500,000	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	0	0
Capital Reserve Fund - \$1431	0	0
Capital Projects Fund - Other	1,100,000	1,300,000
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	85,000	85,000
Total Cash and Short-Term Investments	3,685,000	3,885,000
<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	3,685,000	3,885,000

	<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	8,380,000	7,035,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	0	0
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	8,380,000	7,035,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u><u>8,380,000</u></u>	<u><u>7,035,000</u></u>

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Fund Balance Summary (FBS)

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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>Unassigned</i>	1,759,393
	Total Ending Fund Balance - Committed, Assigned, and Unassigned	1,759,393
5900	Budgetary Reserve Explanation: <i>PSERS</i>	60,126
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	1,819,519
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation	0