

LEA Name: Tunkhannock Area SD

Class: 3

AUN Number: 118667503

County: Wyoming

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: 6/19/2014

Andrea Kane
Vice President of the Board - Original Signature Required

6/26/14
Date

[Signature]
Secretary of the Board - Original Signature Required

6/26/2014
Date

Michael P. Haley
Chief School Administrator - Original Signature Required

6/26/2014
Date

Patrick J. O'Shea
Contact Person

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

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	3,150,975
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	2,599,007
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	5,749,982
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	22,370,768
7000 Revenue from State Sources	19,410,244
8000 Revenue from Federal Sources	933,912
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	42,714,924
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 48,464,906

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	18,260,769
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	25,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	35,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	37,440
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	87,440
6150	Current Act 511 Taxes - Proportional Assessments	1,900,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,360,000
6500	Earnings on Investments	110,000
6700	Revenues from District Activities	15,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	301,119
6910	Rentals	175,000
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	24,000
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	40,000
	REVENUE FROM LOCAL SOURCES	22,370,768

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	10,716,062
7160	Tuition for Orphans and Children Placed in Private Homes	100,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	86,601
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,679,817
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	207,980
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	1,799,537
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	972,500
7330	Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340	State Property Tax Reduction Allocation	1,143,751
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	170,061
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	677,765
7820	State Share of Retirement Contributions	1,806,170
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	19,410,244

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	532,606
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	0
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	165,910
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	28,396
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)	200,000

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	7,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	933,912

<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		42,714,924

Act 1 Index (current): 2.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$18,260,769
Amount of Tax Relief for Homestead Exclusions +	\$1,143,751
Total Approx. Tax Revenue:	\$19,404,520
Approx. Tax Levy for Tax Rate Calculation:	\$20,992,413
	Wyoming

Total

2013-14 Data		
a. Assessed Value	\$290,530,065	\$290,530,065
b. Real Estate Mills	70.2000	
I. 2014-15 Data		
c. 2012 STEB Market Value	\$1,394,093,648	\$1,394,093,648
d. Assessed Value	\$291,561,295	\$291,561,295
e. Assessed Value of New Constr/ Renov	\$0	\$0
2013-14 Calculations		
f. 2013-14 Tax Levy (a * b)	\$20,395,211	\$20,395,211
2014-15 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2013-14 Tax Levy (f Total * g)	\$20,395,211	\$20,395,211
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	70.2000	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$20,992,413	\$20,992,413
III. I. 2014-15 Real Estate Tax Rate (k / d * 1000)	72.0000	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$20,992,413	\$20,992,413
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$19,848,662
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$18,260,769

Act 1 Index (current): 2.7%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes:	\$18,260,769	
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,143,751</u>	
Total Approx. Tax Revenue:	\$19,404,520	
Approx. Tax Levy for Tax Rate Calculation:	\$20,992,413	
	Wyoming	Total

Index Maximums		
p.	Maximum Mills Based On Index (i * (1 + Index))	72.0954
q.	Mills In Excess of Index if (l > p), (l - p)	0.0000
r.	Maximum Tax Levy Based On Index (p / 1000) * d	\$21,020,228
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
u.	Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0

Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	\$3,088
	Number of Homestead/Farmstead Properties	5,145
V.	Median Assessed Value of Homestead Properties	\$26,725

Act 1 Index (current): 2.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$18,260,769
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,143,751</u>
Total Approx. Tax Revenue:	\$19,404,520
Approx. Tax Levy for Tax Rate Calculation:	\$20,992,413
	Wyoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,143,751	Lowering RE Tax Rate	\$0	\$1,143,751
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$1,143,751</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
Wyoming	291,561,295	72.0000	20,992,413			92.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	291,561,295		20,992,413	- 1,143,751	= 19,848,662	92.00000%	= 18,260,769

	Rate	Estimated Revenue
6120 <u>Per Capita Taxes, Section 679</u>	5.00	37,440

6140 <u>Current Act 511 Taxes - Flat Rate Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	48,490	37,440
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$10.00	\$0.00	50,000	50,000
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			98,490	87,440

6150 <u>Current Act 511 Taxes - Proportional Assessments</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.50%	0.00%	1,700,000	1,700,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	200,000	200,000
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			1,900,000	1,900,000

Total Act 511, Current Taxes

Act 511 Tax Limit	→	1,394,093,648	X	12	16,729,124
		Market Value		Mills	(511 Limit)

ITEM	AMOUNTS
1000 Instruction	
1100 Regular Programs - Elementary/Secondary	17,706,674
1200 Special Programs - Elementary/Secondary	7,008,368
1300 Vocational Education	1,636,929
1400 Other Instructional Programs - Elementary/Secondary	273,929
1500 Nonpublic School Programs	0
1600 Adult Education Programs	0
1700 Higher Education Programs	0
1800 Pre-Kindergarten	207,980
Total 1000 Instruction	26,833,880
2000 Support Services	
2100 Support Services - Pupil Personnel	1,557,068
2200 Support Services - Instructional Staff	883,492
2300 Support Services - Administration	2,274,024
2400 Support Services - Pupil Health	584,021
2500 Support Services - Business	579,528
2600 Operation & Maintenance of Plant Services	5,097,767
2700 Student Transportation Services	2,965,143
2800 Support Services - Central	48,108
2900 Other Support Services	70,000
Total 2000 Support Services	14,059,151
3000 Operation of Non-instructional Services	
3100 Food Services	0
3200 Student Activities	846,658
3300 Community Services	50,696
3400 Scholarships and Awards	0
Total 3000 Operation of Non-instructional Services	897,354
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	41,790,385
5000 Other Expenditures and Financing Uses	
5100 Debt Service	0
5200 Interfund Transfers - Out	4,075,152
5300 Transfers Involving Component Units	0
5900 Budgetary Reserve	0
Total Other Financing Uses	4,075,152
Total Estimated Expenditures and Other Financing Uses	45,865,537
Appropriation of Prior Year Fund Balance	0
Total Appropriations	45,865,537
Ending Committed, Assigned and Unassigned Fund Balance	2,599,369

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	9,474,826
200	Personnel Services-Employee Benefits	6,197,223
300	Purchased Professional & Technical Services	31,500
400	Purchased Property Services	126,600
500	Other Purchased Services	658,412
600	Supplies	770,593
700	Property	443,050
800	Other Objects	4,470
	Total Regular Programs - Elementary/Secondary	17,706,674
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,018,928
200	Personnel Services-Employee Benefits	2,050,013
300	Purchased Professional & Technical Services	1,251,117
400	Purchased Property Services	600
500	Other Purchased Services	639,545
600	Supplies	44,325
700	Property	2,000
800	Other Objects	1,840
	Total Special Programs - Elementary/Secondary	7,008,368
1300	Vocational Education	
100	Personnel Services-Salaries	819,761
200	Personnel Services-Employee Benefits	401,946
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	13,730
500	Other Purchased Services	266,400
600	Supplies	113,331
700	Property	19,911
800	Other Objects	1,850
	Total Vocational Education	1,636,929
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	115,098
200	Personnel Services-Employee Benefits	30,840
300	Purchased Professional & Technical Services	117,000
400	Purchased Property Services	7,500
500	Other Purchased Services	237
600	Supplies	3,254
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	273,929

<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	207,980
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	207,980
Total Instruction		26,833,880

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	933,166
200	Personnel Services-Employee Benefits	510,292
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	4,750
500	Other Purchased Services	27,255
600	Supplies	69,180
700	Property	10,250
800	Other Objects	2,175
	Total Support Services - Pupil Personnel	1,557,068
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	506,712
200	Personnel Services-Employee Benefits	226,121
300	Purchased Professional & Technical Services	25,000
400	Purchased Property Services	8,600
500	Other Purchased Services	31,626
600	Supplies	83,008
700	Property	2,425
800	Other Objects	0
	Total Support Services - Instructional Staff	883,492
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,115,450
200	Personnel Services-Employee Benefits	615,173
300	Purchased Professional & Technical Services	340,900
400	Purchased Property Services	22,000
500	Other Purchased Services	98,711
600	Supplies	36,850
700	Property	26,050
800	Other Objects	18,890
	Total Support Services - Administration	2,274,024
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	355,067
200	Personnel Services-Employee Benefits	197,764
300	Purchased Professional & Technical Services	8,500
400	Purchased Property Services	2,400
500	Other Purchased Services	2,430
600	Supplies	11,430
700	Property	6,430
800	Other Objects	0
	Total Support Services - Pupil Health	584,021

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	278,946
200	Personnel Services-Employee Benefits	200,882
300	Purchased Professional & Technical Services	55,000
400	Purchased Property Services	5,000
500	Other Purchased Services	19,250
600	Supplies	12,700
700	Property	4,750
800	Other Objects	3,000
	Total Support Services - Business	579,528
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,566,030
200	Personnel Services-Employee Benefits	1,135,672
300	Purchased Professional & Technical Services	8,500
400	Purchased Property Services	1,176,550
500	Other Purchased Services	291,662
600	Supplies	717,228
700	Property	195,000
800	Other Objects	7,125
	Total Operation & Maintenance of Plant Services	5,097,767
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	2,938,143
600	Supplies	17,000
700	Property	10,000
800	Other Objects	0
	Total Student Transportation Services	2,965,143
2800	Support Services - Central	
100	Personnel Services-Salaries	27,383
200	Personnel Services-Employee Benefits	11,725
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	2,000
600	Supplies	4,000
700	Property	1,000
800	Other Objects	2,000
	Total Support Services - Central	48,108

<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	70,000	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	70,000	
	Total Support Services		14,059,151
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	332,692	
200	Personnel Services-Employee Benefits	124,091	
300	Purchased Professional & Technical Services	42,500	
400	Purchased Property Services	12,200	
500	Other Purchased Services	171,375	
600	Supplies	35,450	
700	Property	90,500	
800	Other Objects	37,850	
	Total Student Activities	846,658	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	18,173
200	Personnel Services-Employee Benefits	3,641
300	Purchased Professional & Technical Services	19,000
400	Purchased Property Services	0
500	Other Purchased Services	250
600	Supplies	9,632
700	Property	0
800	Other Objects	0
	Total Community Services	50,696
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	897,354
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	0
900	Other Uses of Funds	0
	Total Debt Service	0
5200	Interfund Transfers - Out	
900	Other Uses of Funds	4,075,152
	Total Interfund Transfers - Out	4,075,152

<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	0
	Total Budgetary Reserve	0
	Total Other Expenditures and Financing Uses	4,075,152
TOTAL EXPENDITURES		45,865,537

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>CASH AND SHORT-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	851,391	858,891
Capital Reserve Fund - \$1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Cash and Short-Term Investments	851,391	858,891
<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	851,391	858,891

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	1,451,356	1,346,229
Other Long-Term Liabilities	0	0
Bonds Payable	21,535,000	18,920,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	761,654	761,654
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	23,748,010	21,027,883
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	3,575,151	3,570,126
TOTAL SHORT-TERM PAYABLES	3,575,151	3,570,126
TOTAL INDEBTEDNESS	<u>27,323,161</u>	<u>24,598,009</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>PSERS increases</i>	2,250,000
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>Unexpected expenditures and cash flow cushion</i>	349,369
Total Ending Fund Balance - Committed, Assigned, and Unassigned		2,599,369
5900	Budgetary Reserve	0
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		2,599,369
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0