

LEA Name: Lancaster SD

Class: 2

AUN Number: 113364002

County: Lancaster

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: 6/17/2014


President of the Board - Original Signature Required

6-17-14
Date


Secretary of the Board - Original Signature Required

6-17-14
Date


Chief School Administrator - Original Signature Required

6/17/14
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	2,321,121
2 Estimated Beginning Fund Balance - Assigned	1,668,454
3 Estimated Beginning Fund Balance - Unassigned	12,880,538
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	16,870,113
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	75,226,875
7000 Revenue from State Sources	89,947,440
8000 Revenue from Federal Sources	14,931,720
9000 Other Financing Sources	3,000,000
Total Estimated Revenues And Other Financing Sources	183,106,035
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 199,976,148

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 LOCAL SOURCES		
6111	Current Real Estate Taxes	61,588,007
6112	Interim Real Estate Taxes	150,000
6113	Public Utility Realty Tax	93,900
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	1,600,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	212,500
6150	Current Act 511 Taxes - Proportional Assessments	6,600,430
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	0
6500	Earnings on Investments	110,000
6700	Revenues from District Activities	40,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	2,381,950
6910	Rentals	675,000
6920	Contributions/Donations/Grants From Private Sources	250,000
6940	Tuition from Patrons	1,150,000
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	375,088
	REVENUE FROM LOCAL SOURCES	75,226,875

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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)	54,112,980
7160	Tuition for Orphans and Children Placed in Private Homes	400,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	375,090
7240	Driver Education - Student	0
7250	Migratory Children	5,000
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	8,715,040
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	1,249,460
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	1,847,380
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,042,820
7330	Health Services (Medical, Dental, Nurse, Act 25)	235,000
7340	State Property Tax Reduction Allocation	4,981,825
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	60,000
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	910,965
7509	Supplemental Equipment Grants	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	2,041,130
7810	State Share of Social Security and Medicare Taxes	3,386,760
7820	State Share of Retirement Contributions	10,583,990
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	89,947,440

<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	1,919,290
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	5,984,920
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	1,014,550
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	604,295
8517	NCLB, Title IV - 21st Century Schools	716,900
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	186,635
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	567,720
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)	3,188,450
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)	623,960

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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)	125,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	14,931,720

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	2,900,000
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	100,000
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	3,000,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		183,106,035

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$61,588,007
Amount of Tax Relief for Homestead Exclusions +	<u>\$4,981,825</u>
Total Approx. Tax Revenue:	\$66,569,832
Approx. Tax Levy for Tax Rate Calculation:	\$71,164,007
	Lancaster

Total

2013-14 Data		
a. Assessed Value	\$2,658,286,500	\$2,658,286,500
b. Real Estate Mills	25.9224	
I. 2014-15 Data		
c. 2012 STEB Market Value	\$2,921,195,694	\$2,921,195,694
d. Assessed Value	\$2,667,386,600	\$2,667,386,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
2013-14 Calculations		
f. 2013-14 Tax Levy (a * b)	\$68,909,166	\$68,909,166
2014-15 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2013-14 Tax Levy (f Total * g)	\$68,909,166	\$68,909,166
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	25.9224	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.05829%	93.05829%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$71,164,007	\$71,164,007
III. I. 2014-15 Real Estate Tax Rate	26.6793	
(k / d * 1000)		
m. Tax Levy Generated by Mills (l / 1000 * d)	\$71,164,007	\$71,164,007
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$66,182,182
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$61,588,007

Act 1 Index (current): 3.1%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$61,588,007

Amount of Tax Relief for Homestead Exclusions + \$4,981,825

Total Approx. Tax Revenue: \$66,569,832

Approx. Tax Levy for Tax Rate Calculation: \$71,164,007

Lancaster

Total

Index Maximums

	p. Maximum Mills Based On Index (i * (1 + Index))	26.7259	
	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	\$71,288,308	\$71,288,308
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	\$16,014	
	Number of Homestead/Farmstead Properties	11,660	11,660
V.	Median Assessed Value of Homestead Properties		\$81,200

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$61,588,007
Amount of Tax Relief for Homestead Exclusions +	<u>\$4,981,825</u>
Total Approx. Tax Revenue:	\$66,569,832
Approx. Tax Levy for Tax Rate Calculation:	\$71,164,007
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,981,825	Lowering RE Tax Rate	\$0	\$4,981,825
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$4,981,825</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
Lancaster	2,667,386,600	26.6793	71,164,007			93.05829%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	2,667,386,600		71,164,007	- 4,981,825	= 66,182,182	93.05829%	= 61,588,007
				<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>				0.00			0

6140 Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$0.00	\$0.00	0	0
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	212,500	212,500
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>212,500</u>	<u>212,500</u>

6150 Current Act 511 Taxes - Proportional Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.50%	0.00%	5,850,430	5,850,430
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	750,000	750,000
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			<u>6,600,430</u>	<u>6,600,430</u>

Total Act 511, Current Taxes

Act 511 Tax Limit	--->	2,921,195,694	X	12	35,054,348
		Market Value		Mills	(511 Limit)

6,812,930

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	74,035,199	
1200	Special Programs - Elementary/Secondary	26,777,230	
1300	Vocational Education	1,911,749	
1400	Other Instructional Programs - Elementary/Secondary	8,630,278	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	75,000	
1800	Pre-Kindergarten	3,563,226	
	Total 1000 Instruction	114,992,682	
2000	Support Services		
2100	Support Services - Pupil Personnel	7,959,309	
2200	Support Services - Instructional Staff	8,547,085	
2300	Support Services - Administration	9,944,430	
2400	Support Services - Pupil Health	2,221,704	
2500	Support Services - Business	3,161,094	
2600	Operation & Maintenance of Plant Services	12,267,962	
2700	Student Transportation Services	4,210,032	
2800	Support Services - Central	4,290,139	
2900	Other Support Services	45,000	
	Total 2000 Support Services	52,646,755	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,692,840	
3300	Community Services	446,692	
3400	Scholarships and Awards	221,243	
	Total 3000 Operation of Non-instructional Services	2,360,775	
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		170,000,212
5000	Other Expenditures and Financing Uses		
5100	Debt Service	15,105,823	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	0	
	Total Other Financing Uses		15,105,823
	Total Estimated Expenditures and Other Financing Uses		185,106,035
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		185,106,035
	Ending Committed, Assigned and Unassigned Fund Balance		14,870,113

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	39,516,646
200	Personnel Services-Employee Benefits	23,389,447
300	Purchased Professional & Technical Services	3,161,314
400	Purchased Property Services	81,100
500	Other Purchased Services	4,590,715
600	Supplies	2,669,362
700	Property	450,315
800	Other Objects	176,300
	Total Regular Programs - Elementary/Secondary	74,035,199
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	12,733,588
200	Personnel Services-Employee Benefits	8,570,387
300	Purchased Professional & Technical Services	3,169,963
400	Purchased Property Services	13,200
500	Other Purchased Services	2,225,500
600	Supplies	59,392
700	Property	5,000
800	Other Objects	200
	Total Special Programs - Elementary/Secondary	26,777,230
1300	Vocational Education	
100	Personnel Services-Salaries	628,241
200	Personnel Services-Employee Benefits	371,730
300	Purchased Professional & Technical Services	51,337
400	Purchased Property Services	1,600
500	Other Purchased Services	708,002
600	Supplies	132,253
700	Property	1,950
800	Other Objects	16,636
	Total Vocational Education	1,911,749
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,283,912
200	Personnel Services-Employee Benefits	499,641
300	Purchased Professional & Technical Services	6,345,107
400	Purchased Property Services	0
500	Other Purchased Services	237,740
600	Supplies	263,878
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	8,630,278

<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	65,000
600	Supplies	10,000
	Total Higher Education Programs	75,000
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	1,815,844
200	Personnel Services-Employee Benefits	1,158,991
300	Purchased Professional & Technical Services	10,000
400	Purchased Property Services	0
500	Other Purchased Services	37,425
600	Supplies	28,720
700	Property	0
800	Other Objects	512,246
	Total Pre-Kindergarten	3,563,226
Total Instruction		114,992,682

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	4,709,276
200	Personnel Services-Employee Benefits	2,688,315
300	Purchased Professional & Technical Services	465,999
400	Purchased Property Services	500
500	Other Purchased Services	7,150
600	Supplies	85,919
700	Property	1,500
800	Other Objects	650
	Total Support Services - Pupil Personnel	7,959,309
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	3,153,035
200	Personnel Services-Employee Benefits	1,722,969
300	Purchased Professional & Technical Services	642,754
400	Purchased Property Services	1,036,824
500	Other Purchased Services	810,674
600	Supplies	420,079
700	Property	756,500
800	Other Objects	4,250
	Total Support Services - Instructional Staff	8,547,085
2300	Support Services - Administration	
100	Personnel Services-Salaries	5,487,445
200	Personnel Services-Employee Benefits	3,048,308
300	Purchased Professional & Technical Services	786,250
400	Purchased Property Services	134,852
500	Other Purchased Services	169,550
600	Supplies	88,931
700	Property	14,094
800	Other Objects	215,000
	Total Support Services - Administration	9,944,430
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	1,214,921
200	Personnel Services-Employee Benefits	872,283
300	Purchased Professional & Technical Services	115,000
400	Purchased Property Services	1,500
500	Other Purchased Services	1,000
600	Supplies	17,000
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	2,221,704

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	1,022,645
200	Personnel Services-Employee Benefits	534,262
300	Purchased Professional & Technical Services	52,500
400	Purchased Property Services	114,600
500	Other Purchased Services	902,837
600	Supplies	430,250
700	Property	2,000
800	Other Objects	102,000
	Total Support Services - Business	3,161,094
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	993,632
200	Personnel Services-Employee Benefits	575,462
300	Purchased Professional & Technical Services	6,440,368
400	Purchased Property Services	2,745,500
500	Other Purchased Services	28,200
600	Supplies	1,255,050
700	Property	227,500
800	Other Objects	2,250
	Total Operation & Maintenance of Plant Services	12,267,962
2700	Student Transportation Services	
100	Personnel Services-Salaries	174,619
200	Personnel Services-Employee Benefits	107,188
300	Purchased Professional & Technical Services	1,500
400	Purchased Property Services	0
500	Other Purchased Services	3,402,575
600	Supplies	524,000
700	Property	0
800	Other Objects	150
	Total Student Transportation Services	4,210,032
2800	Support Services - Central	
100	Personnel Services-Salaries	1,913,474
200	Personnel Services-Employee Benefits	1,102,863
300	Purchased Professional & Technical Services	331,060
400	Purchased Property Services	1,000
500	Other Purchased Services	121,700
600	Supplies	58,750
700	Property	756,592
800	Other Objects	4,700
	Total Support Services - Central	4,290,139

<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	45,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	45,000
Total Support Services		52,646,755
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	926,179
200	Personnel Services-Employee Benefits	312,912
300	Purchased Professional & Technical Services	127,584
400	Purchased Property Services	49,925
500	Other Purchased Services	113,500
600	Supplies	137,215
700	Property	13,000
800	Other Objects	12,525
	Total Student Activities	1,692,840

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	47,725
200	Personnel Services-Employee Benefits	19,813
300	Purchased Professional & Technical Services	133,000
400	Purchased Property Services	200
500	Other Purchased Services	0
600	Supplies	85,954
700	Property	0
800	Other Objects	160,000
	Total Community Services	446,692
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	221,243
	Total Scholarships and Awards	221,243
	Total Operation of Non-instructional Services	2,360,775
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	6,705,823
900	Other Uses of Funds	8,400,000
	Total Debt Service	15,105,823
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	0	
	Total Budgetary Reserve	0	
	Total Other Expenditures and Financing Uses	15,105,823	
TOTAL EXPENDITURES			185,106,035

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	10,000,000	10,000,000
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	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	1,500,000	1,500,000
Internal Service Fund	5,000,000	5,000,000
Fiduciary Trust Fund (Investment, Pension)	25,000	25,000
Agency Fund	185,000	185,000
Total Cash and Short-Term Investments	16,710,000	16,710,000
<u>LONG-TERM INVESTMENTS</u>		
General Fund	10,000,000	10,000,000
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	1,500,000	15,000,000
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	4,000,000	1,500,000
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	0	0
Total Long-Term Investments	15,500,000	26,500,000
TOTAL CASH AND INVESTMENTS	32,210,000	43,210,000

	<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	140,239,000	132,000,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	4,000,000	4,000,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	144,239,000	136,000,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	7,500,000	7,500,000
Other Funds	5,000,000	5,000,000
TOTAL SHORT-TERM PAYABLES	12,500,000	12,500,000
TOTAL INDEBTEDNESS	<u>156,739,000</u>	<u>148,500,000</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Committed for future PSERS and Healthcare increases</i>	2,321,121
0840	Estimated Ending Assigned Fund Balance <i>Explanation: Assigned for Repairs and Maintenance.</i>	1,668,454
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Unassigned Fund Balance</i>	10,880,538
Total Ending Fund Balance - Committed, Assigned, and Unassigned		14,870,113
5900	Budgetary Reserve	0
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		14,870,113
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0