

LEA Name: Pine Grove Area SD

Class: 3

AUN Number: 129546003

County: Schuylkill

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



President of the Board - Original Signature Required

Date 6-19-14



Secretary of the Board - Original Signature Required

Date 6-19-14



Chief School Administrator - Original Signature Required

Date 6-19-14

Courtney Lomax

Contact Person

(570) 345-2731 350

Telephone Extension

clomax@abmelonecpa.com

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

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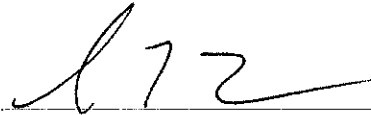
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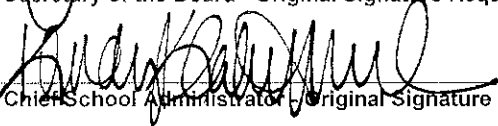
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CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2014-2015 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Pine Grove Area SD	Schuylkill	129546003

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%
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Greater Than or Equal to \$19,000,000	8.0%

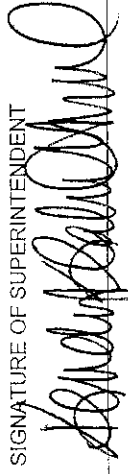
Did you raise property taxes in SY 2014-2015 (compared to 2013-2014)? Yes ☐ No ☒

If yes, see information below, taken from the 2014-2015 General Fund Budget.

Total Budgeted Expenditures	\$22,123,196.00
Ending Unassigned Fund Balance	\$1,542,622.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.0%

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

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-30-14
---	-----------------

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

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2014-2015 GENERAL FUND BUDGET

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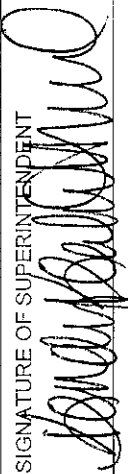
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<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
1 Estimated Beginning Fund Balance - Committed	0	
2 Estimated Beginning Fund Balance - Assigned	5,535,950	
3 Estimated Beginning Fund Balance - Unassigned	1,723,353	
4	0	
5	0	
6	0	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		7,259,303
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	10,649,396	
7000 Revenue from State Sources	10,783,756	
8000 Revenue from Federal Sources	473,363	
9000 Other Financing Sources	0	
Total Estimated Revenues And Other Financing Sources		21,906,515
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		29,165,818

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	7,653,002
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	12,800
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	20,548
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	18,000
6150	Current Act 511 Taxes - Proportional Assessments	1,850,046
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	633,575
6500	Earnings on Investments	20,724
6700	Revenues from District Activities	74,270
6800	Revenue from Intermediary Sources / Pass-Through Funds	256,816
6910	Rentals	2,900
6920	Contributions/Donations/Grants From Private Sources	40,100
6940	Tuition from Patrons	45,000
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	21,615
REVENUE FROM LOCAL SOURCES		10,649,396

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	6,466,983
7160	Tuition for Orphans and Children Placed in Private Homes	50,000
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	942,999
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)	738,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	232,005
7330	Health Services (Medical, Dental, Nurse, Act 25)	31,000
7340	State Property Tax Reduction Allocation	578,905
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	143,597
7509	Supplemental Equipment Grants	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	250,000
7810	State Share of Social Security and Medicare Taxes	358,396
7820	State Share of Retirement Contributions	991,871
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		10,783,756

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	1,000
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	68,373
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	281,990
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	72,000
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
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	50,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		473,363

<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		21,906,515

Act 1 Index (current): 2.9%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$7,653,002

Amount of Tax Relief for Homestead Exclusions + \$578,905

Total Approx. Tax Revenue: \$8,231,907

Approx. Tax Levy for Tax Rate Calculation: \$8,807,939

Schuylkill

Total

2013-14 Data		
a. Assessed Value	\$227,500,000	\$227,500,000
b. Real Estate Mills	38.9000	
I. 2014-15 Data		
c. 2012 STEB Market Value	\$590,248,036	\$590,248,036
d. Assessed Value	\$226,425,160	\$226,425,160
e. Assessed Value of New Constr/ Renov	\$0	\$0
2013-14 Calculations		
f. 2013-14 Tax Levy	\$8,849,750	\$8,849,750
(a * b)		
2014-15 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2013-14 Tax Levy	\$8,849,750	\$8,849,750
(f Total * g)		
i. Base Mills Subject to Index	38.9000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$8,807,939	\$8,807,939
(Approx. Tax Levy * g)		
III. l. 2014-15 Real Estate Tax Rate	38.9000	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$8,807,939	\$8,807,939
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,229,034
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,653,002
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9%

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Approx. Tax Revenue from RE Taxes: \$7,653,002

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Total Approx. Tax Revenue: \$8,231,907

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Schuylkill

Total

Index Maximums			
p. Maximum Mills Based On Index	40.0281		
($i * (1 + \text{Index})$)			
q. Mills In Excess of Index	0.0000		0.0000
if ($i > p$), ($i - p$)			
r. Maximum Tax Levy Based On Index	\$9,063,369		\$9,063,369
($p / 1000$) * d)			
IV. s. Millage Rate within Index?	Yes		
(If $i > p$ Then No)			
t. Tax Levy In Excess of Index	\$0		\$0
if ($m > r$), ($m - r$)			
u. Tax Revenue In Excess of Index	\$0		\$0
($t * \text{Est. Pct. Collection}$)			

Information Related to Property Tax Relief			
Assessed Value Exclusion per Homestead	\$4,356		
Number of Homestead/Farmstead Properties	3,441		3,441
V. Median Assessed Value of Homestead Properties			\$35,890

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$7,653,002
Amount of Tax Relief for Homestead Exclusions +	<u>\$578,905</u>
Total Approx. Tax Revenue:	\$8,231,907
Approx. Tax Levy for Tax Rate Calculation:	\$8,807,939
	Schuylkill

				Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$578,905	Lowering RE Tax Rate	\$0	\$578,905
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$578,905</u>

CODE6111 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>
Schuylkill	226,425,160	38.9000	8,807,939			93.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	226,425,160		8,807,939	- 578,905	= 8,229,034	93.00000%	= 7,653,002
				<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

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
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	\$10.00	\$0.00	18,000	18,000
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			18,000	18,000

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%	1,950,000	975,000
6152 Occupation Taxes - Proportional Rate	0.571	0	1,356,743	774,700
6153 Real Estate Transfer Taxes	0.50%	0.00%	200,692	100,346
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			3,507,435	1,850,046

Total Act 511, Current Taxes

Act 511 Tax Limit --->	590,248,036	X	12	7,082,976
	Market Value		Mills	(511 Limit)

[illegible]

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE **FROM 2014-2015 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

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<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	9,247,264	
1200	Special Programs - Elementary/Secondary	2,766,359	
1300	Vocational Education	447,936	
1400	Other Instructional Programs - Elementary/Secondary	148,970	
1500	Nonpublic School Programs	1,500	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	12,612,029	
2000	Support Services		
2100	Support Services - Pupil Personnel	729,426	
2200	Support Services - Instructional Staff	829,579	
2300	Support Services - Administration	1,192,590	
2400	Support Services - Pupil Health	242,538	
2500	Support Services - Business	285,285	
2600	Operation & Maintenance of Plant Services	1,917,398	
2700	Student Transportation Services	1,255,587	
2800	Support Services - Central	373,250	
2900	Other Support Services	132,504	
	Total 2000 Support Services	6,958,157	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	493,660	
3300	Community Services	350	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	494,010	
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		20,064,196
5000	Other Expenditures and Financing Uses		
5100	Debt Service	1,859,000	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	200,000	
	Total Other Financing Uses		2,059,000
	Total Estimated Expenditures and Other Financing Uses		22,123,196
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		22,123,196
	Ending Committed, Assigned and Unassigned Fund Balance		7,042,622

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	5,270,310
200	Personnel Services-Employee Benefits	3,020,334
300	Purchased Professional & Technical Services	185,000
400	Purchased Property Services	54,950
500	Other Purchased Services	224,282
600	Supplies	272,788
700	Property	211,500
800	Other Objects	8,100
	Total Regular Programs - Elementary/Secondary	9,247,264
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,385,630
200	Personnel Services-Employee Benefits	716,391
300	Purchased Professional & Technical Services	469,540
400	Purchased Property Services	7,500
500	Other Purchased Services	149,523
600	Supplies	36,025
700	Property	0
800	Other Objects	1,750
	Total Special Programs - Elementary/Secondary	2,766,359
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	447,936
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	447,936
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	36,000
200	Personnel Services-Employee Benefits	20,170
300	Purchased Professional & Technical Services	88,000
400	Purchased Property Services	0
500	Other Purchased Services	4,800
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	148,970

<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	1,500
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	1,500
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		12,612,029

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	433,322
200	Personnel Services-Employee Benefits	236,005
300	Purchased Professional & Technical Services	39,091
400	Purchased Property Services	0
500	Other Purchased Services	8,525
600	Supplies	11,153
700	Property	0
800	Other Objects	1,330
	Total Support Services - Pupil Personnel	729,426
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	279,742
200	Personnel Services-Employee Benefits	125,549
300	Purchased Professional & Technical Services	105,000
400	Purchased Property Services	27,400
500	Other Purchased Services	47,875
600	Supplies	125,800
700	Property	116,063
800	Other Objects	2,150
	Total Support Services - Instructional Staff	829,579
2300	Support Services - Administration	
100	Personnel Services-Salaries	635,429
200	Personnel Services-Employee Benefits	330,211
300	Purchased Professional & Technical Services	93,000
400	Purchased Property Services	17,350
500	Other Purchased Services	73,000
600	Supplies	28,400
700	Property	0
800	Other Objects	15,200
	Total Support Services - Administration	1,192,590
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	119,907
200	Personnel Services-Employee Benefits	92,813
300	Purchased Professional & Technical Services	24,070
400	Purchased Property Services	850
500	Other Purchased Services	950
600	Supplies	3,848
700	Property	0
800	Other Objects	100
	Total Support Services - Pupil Health	242,538

Function-Object	Description	Amounts
2500	Support Services - Business	
100	Personnel Services-Salaries	84,602
200	Personnel Services-Employee Benefits	24,703
300	Purchased Professional & Technical Services	122,000
400	Purchased Property Services	5,800
500	Other Purchased Services	11,150
600	Supplies	28,930
700	Property	0
800	Other Objects	8,100
	Total Support Services - Business	285,285
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	767,680
200	Personnel Services-Employee Benefits	434,246
300	Purchased Professional & Technical Services	8,000
400	Purchased Property Services	295,717
500	Other Purchased Services	100,030
600	Supplies	309,325
700	Property	2,000
800	Other Objects	400
	Total Operation & Maintenance of Plant Services	1,917,398
2700	Student Transportation Services	
100	Personnel Services-Salaries	50,789
200	Personnel Services-Employee Benefits	34,929
300	Purchased Professional & Technical Services	500
400	Purchased Property Services	0
500	Other Purchased Services	1,168,744
600	Supplies	625
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	1,255,587
2800	Support Services - Central	
100	Personnel Services-Salaries	138,950
200	Personnel Services-Employee Benefits	230,000
300	Purchased Professional & Technical Services	2,500
400	Purchased Property Services	0
500	Other Purchased Services	1,350
600	Supplies	250
700	Property	0
800	Other Objects	200
	Total Support Services - Central	373,250

<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	118,504	
400	Purchased Property Services	3,500	
500	Other Purchased Services	10,500	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	132,504	
	Total Support Services		6,958,157
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	182,316	
200	Personnel Services-Employee Benefits	113,777	
300	Purchased Professional & Technical Services	63,200	
400	Purchased Property Services	26,450	
500	Other Purchased Services	32,361	
600	Supplies	30,201	
700	Property	25,000	
800	Other Objects	20,355	
	Total Student Activities	493,660	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	350
	Total Community Services	350
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	494,010
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	524,000
900	Other Uses of Funds	1,335,000
	Total Debt Service	1,859,000
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	200,000	
	Total Budgetary Reserve	200,000	
	Total Other Expenditures and Financing Uses	2,059,000	
TOTAL EXPENDITURES			22,123,196

	<u>06/30/2014 Estimate</u>	<u>06/30/2015 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	7,000,000	6,500,000
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	850,000	500,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	160,000	160,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	170,000	170,000
Total Cash and Short-Term Investments	8,180,000	7,330,000
<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	8,180,000	7,330,000

	<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	550,000	550,000
Bonds Payable	15,375,000	13,815,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	350,000	350,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	16,275,000	14,715,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	2,000,000	2,000,000
Other Funds	50,000	50,000
TOTAL SHORT-TERM PAYABLES	2,050,000	2,050,000
TOTAL INDEBTEDNESS	<u>18,325,000</u>	<u>16,765,000</u>

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

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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	5,500,000
	Explanation: <i>Reserve for retirement, health insurance and future capital improvements</i>	
0850	Estimated Ending Unassigned Fund Balance	1,542,622
	Explanation: <i>Reserve needed to match cash flow to expenditures</i>	
Total Ending Fund Balance - Committed, Assigned, and Unassigned		7,042,622
5900	Budgetary Reserve	200,000
	Explanation: <i>Contingency for unbudgeted/underbudgeted expenditures</i>	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		7,242,622
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0