

**PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2015 - 06/30/2016**

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/15/2015

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

David Miller
Contact Person

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140

Telephone

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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	2,529,169
2 Estimated Beginning Fund Balance - Assigned	250,000
3 Estimated Beginning Fund Balance - Unassigned	2,705,251
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	5,484,420
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	21,824,392
7000 Revenue from State Sources	7,919,416
8000 Revenue from Federal Sources	407,124
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	30,150,932
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 35,635,352

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 114064003 Kutztown 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	18,687,916
6112	Interim Real Estate Taxes	65,000
6113	Public Utility Realty Tax	25,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	12,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	35,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	68,000
6150	Current Act 511 Taxes - Proportional Assessments	1,644,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	906,000
6500	Earnings on Investments	21,000
6700	Revenues from District Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	270,226
6910	Rentals	37,800
6920	Contributions/Donations/Grants From Private Sources	17,000
6940	Tuition from Patrons	11,700
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	23,750
	REVENUE FROM LOCAL SOURCES	21,824,392

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 114064003 Kutztown 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 STATE SOURCES		
7110	Basic Education Funding (Gross)	3,257,650
7160	Tuition for Orphans and Children Placed in Private Homes	25,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	50,000
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	862,363
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)	590,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	243,717
7330	Health Services (Medical, Dental, Nurse, Act 25)	26,000
7340	State Property Tax Reduction Allocation	612,145
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7505	Ready to Learn Block Grant	0
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	500,000
7820	State Share of Retirement Contributions	1,752,541
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		7,919,416

<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. Achvmt. of the Disadvantaged	215,248
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	52,235
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V - Promoting Informed Parental Choice And Innovative Programs	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)	139,641
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		407,124

<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		30,150,932

Act 1 Index (current): 1.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$18,687,916
Amount of Tax Relief for Homestead Exclusions +	<u>\$612,145</u>
Total Approx. Tax Revenue:	\$19,300,061
Approx. Tax Levy for Tax Rate Calculation:	\$20,412,861
	Berks

		Total
<hr/>		
2014-15 Data		
a. Assessed Value	\$680,505,000	\$680,505,000
b. Real Estate Mills	29.9543	
I. 2015-16 Data		
c. 2013 STEB Market Value	\$959,926,879	\$959,926,879
d. Assessed Value	\$681,466,800	\$681,466,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2014-15 Calculations		
f. 2014-15 Tax Levy (a * b)	\$20,384,051	\$20,384,051
2015-16 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2014-15 Tax Levy (f Total * g)	\$20,384,051	\$20,384,051
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	29.9543	
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.38000%	94.38000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$20,412,861	\$20,412,861
III. I. 2015-16 Real Estate Tax Rate (k / d * 1000)	29.9543	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$20,412,861	\$20,412,861
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$19,800,716
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$18,687,916
<hr/>		

Act 1 Index (current): 1.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$18,687,916
Amount of Tax Relief for Homestead Exclusions +	<u>\$612,145</u>
Total Approx. Tax Revenue:	\$19,300,061
Approx. Tax Levy for Tax Rate Calculation:	\$20,412,861
	Berks

		Total
<hr/>		
IV. Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	30.5234	
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	\$20,800,684	\$20,800,684
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
<hr/>		

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Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	\$0	
Number of Homestead/Farmstead Properties	0	0
V. Median Assessed Value of Homestead Properties		\$102,600
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Act 1 Index (current): 1.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$18,687,916
Amount of Tax Relief for Homestead Exclusions +	<u>\$612,145</u>
Total Approx. Tax Revenue:	\$19,300,061
Approx. Tax Levy for Tax Rate Calculation:	\$20,412,861
	Berks

				Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$612,145	Lowering RE Tax Rate	\$0	\$612,145
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$612,145

2015-2016 Final General Fund Budget (PDE-2028)

AUN: 114064003 Kutztown Area SD

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LOCAL EDUCATION AGENCY TAX DATA (TAXD)

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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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
Berks	681,466,800	29.9543	20,412,861			94.38000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	681,466,800		20,412,861	- 612,145	= 19,800,716	94.38000%	= 18,687,916
				Rate			Estimated Revenue
6120 <u>Per Capita Taxes, Section 679</u>				5.00			35,000

6140 Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	35,000	35,000
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	33,000	33,000
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			<u>68,000</u>	<u>68,000</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%	1,450,000	1,450,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	150,000	150,000
6154 Amusement Taxes	5.00%	0.00%	44,000	44,000
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>1,644,000</u>	<u>1,644,000</u>

Total Act 511, Current Taxes

Act 511 Tax Limit	---	959,926,879	X	12	11,519,123
		Market Value		Mills	(511 Limit)

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2015-2016 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME Kutztown Area SD	COUNTY NAME Berks	AUN 114064003
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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 2015-2016 (compared to 2014-2015)? Yes
 No

If yes, see information below, taken from the 2015-2016 General Fund Budget.

Total Budgeted Expenditures	\$31,974,172.00
Ending Unassigned Fund Balance	\$1,210,804.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.8%

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
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DUE DATE: AUGUST 15, 2015

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>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	12,450,287	
1200	Special Programs - Elementary/Secondary	4,419,659	
1300	Vocational Education	1,184,681	
1400	Other Instructional Programs - Elementary/Secondary	189,357	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	4,904	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	18,248,888	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,012,686	
2200	Support Services - Instructional Staff	1,670,600	
2300	Support Services - Administration	1,901,005	
2400	Support Services - Pupil Health	388,366	
2500	Support Services - Business	426,063	
2600	Operation & Maintenance of Plant Services	2,836,475	
2700	Student Transportation Services	1,264,343	
2800	Support Services - Central	74,239	
2900	Other Support Services	28,000	
	Total 2000 Support Services	9,601,777	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	579,694	
3300	Community Services	16,650	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	596,344	
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		28,447,009
5000	Other Expenditures and Financing Uses		
5100	Debt Service	2,307,163	
5200	Interfund Transfers - Out	1,020,000	
5300	Transfers Involving Component Units	0	
5500	Special and Extraordinary Items	0	
5900	Budgetary Reserve	200,000	
	Total Other Financing Uses		3,527,163
	Total Estimated Expenditures and Other Financing Uses		31,974,172
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		31,974,172
	Ending Committed, Assigned and Unassigned Fund Balance		3,661,180

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	6,997,080
200	Personnel Services-Employee Benefits	3,614,986
300	Purchased Professional & Technical Services	276,700
400	Purchased Property Services	337,375
500	Other Purchased Services	789,132
600	Supplies	287,481
700	Property	147,533
800	Other Objects	0
	Total Regular Programs - Elementary/Secondary	12,450,287
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,324,239
200	Personnel Services-Employee Benefits	1,327,220
300	Purchased Professional & Technical Services	178,500
400	Purchased Property Services	0
500	Other Purchased Services	494,300
600	Supplies	31,900
700	Property	3,500
800	Other Objects	60,000
	Total Special Programs - Elementary/Secondary	4,419,659
1300	Vocational Education	
100	Personnel Services-Salaries	297,899
200	Personnel Services-Employee Benefits	140,132
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	736,000
600	Supplies	10,650
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,184,681
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	120,524
200	Personnel Services-Employee Benefits	55,683
300	Purchased Professional & Technical Services	12,500
400	Purchased Property Services	0
500	Other Purchased Services	650
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	189,357

<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	4,904
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	4,904
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		18,248,888

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	635,244
200	Personnel Services-Employee Benefits	348,762
300	Purchased Professional & Technical Services	18,000
400	Purchased Property Services	0
500	Other Purchased Services	3,775
600	Supplies	6,905
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Personnel	1,012,686
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	852,430
200	Personnel Services-Employee Benefits	485,617
300	Purchased Professional & Technical Services	67,363
400	Purchased Property Services	0
500	Other Purchased Services	52,125
600	Supplies	210,405
700	Property	0
800	Other Objects	2,660
	Total Support Services - Instructional Staff	1,670,600
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,020,773
200	Personnel Services-Employee Benefits	561,651
300	Purchased Professional & Technical Services	185,400
400	Purchased Property Services	3,200
500	Other Purchased Services	52,078
600	Supplies	45,817
700	Property	4,286
800	Other Objects	27,800
	Total Support Services - Administration	1,901,005
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	197,480
200	Personnel Services-Employee Benefits	101,756
300	Purchased Professional & Technical Services	79,110
400	Purchased Property Services	0
500	Other Purchased Services	1,000
600	Supplies	9,020
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	388,366

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	196,624
200	Personnel Services-Employee Benefits	140,739
300	Purchased Professional & Technical Services	71,300
400	Purchased Property Services	7,200
500	Other Purchased Services	3,000
600	Supplies	3,150
700	Property	1,550
800	Other Objects	2,500
	Total Support Services - Business	426,063
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	763,569
200	Personnel Services-Employee Benefits	636,864
300	Purchased Professional & Technical Services	79,860
400	Purchased Property Services	844,470
500	Other Purchased Services	143,035
600	Supplies	357,677
700	Property	10,000
800	Other Objects	1,000
	Total Operation & Maintenance of Plant Services	2,836,475
2700	Student Transportation Services	
100	Personnel Services-Salaries	112,796
200	Personnel Services-Employee Benefits	75,877
300	Purchased Professional & Technical Services	5,250
400	Purchased Property Services	8,000
500	Other Purchased Services	993,835
600	Supplies	38,185
700	Property	30,000
800	Other Objects	400
	Total Student Transportation Services	1,264,343
2800	Support Services - Central	
100	Personnel Services-Salaries	36,720
200	Personnel Services-Employee Benefits	28,869
300	Purchased Professional & Technical Services	6,000
400	Purchased Property Services	0
500	Other Purchased Services	450
600	Supplies	1,500
700	Property	100
800	Other Objects	600
	Total Support Services - Central	74,239

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	28,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	28,000
Total Support Services		9,601,777
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	315,379
200	Personnel Services-Employee Benefits	136,276
300	Purchased Professional & Technical Services	36,950
400	Purchased Property Services	0
500	Other Purchased Services	48,825
600	Supplies	36,364
700	Property	0
800	Other Objects	5,900
	Total Student Activities	579,694

<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	16,650
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	16,650
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	596,344
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	657,163
900	Other Uses of Funds	1,650,000
	Total Debt Service	2,307,163
5200	Interfund Transfers - Out	
900	Other Uses of Funds	1,020,000
	Total Interfund Transfers - Out	1,020,000

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
5300	Transfers Involving Component Units	
900	Other Uses of Funds	0
	Total Transfers Involving Component Units	0
5500	Special and Extraordinary Items	
800	Other Objects	0
900	Other Uses of Funds	0
	Total Special and Extraordinary Items	0
5900	Budgetary Reserve	
800	Other Objects	200,000
	Total Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses		3,527,163
TOTAL EXPENDITURES		31,974,172

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	7,460,275	7,072,809
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	10,000	100,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	250,000	250,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Cash and Short-Term Investments	7,720,275	7,422,809
<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	7,720,275	7,422,809

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	1,023,924	1,125,958
Bonds Payable	16,155,000	17,600,000
Lease-Purchase Obligations	278,113	0
Accumulated Compensated Absences	0	0
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	17,457,037	18,725,958
<u>SHORT-TERM PAYABLES</u>		
General Fund	3,000,000	3,000,000
Other Funds	30,000	30,000
TOTAL SHORT-TERM PAYABLES	3,030,000	3,030,000
TOTAL INDEBTEDNESS	<u>20,487,037</u>	<u>21,755,958</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>Future PSERS 960,310; Future Capital Projects 1,000,000; Due BCTC 124,919; Development of KVA 115,147</i>	2,200,376
0840	Estimated Ending Assigned Fund Balance Explanation: <i>Projected Deficit for next budget year</i>	250,000
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>Unassigned Fund Balance</i>	1,210,804
Total Ending Fund Balance - Committed, Assigned, and Unassigned		3,661,180
5900	Budgetary Reserve Explanation: <i>Reserve for unexpected costs</i>	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		3,861,180
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation Explanation: <i>Estimated Prepaid Expenses</i>		250,000