

ADOPTED WEST LIBERTY SCHOOL BUDGET SUMMARY

District No. 6975

Department of Management - Form S-AB

		Budget 2014	Re-est. 2013	Actual 2012
Taxes Levied on Property	1	4,251,469	3,891,109	3,642,124
Utility Replacement Excise Tax	2	79,823	79,100	76,079
Income Surtaxes	3	683,712	683,712	653,360
Tuition/Transportation Received	4	145,413	141,178	161,375
Earnings on Investments	5	19,826	25,626	26,270
Nutrition Program Sales	6	213,619	213,619	214,266
Student Activities and Sales	7	205,046	204,822	191,472
Other Revenues from Local Sources	8	1,158,780	1,349,015	1,245,998
Revenue from Intermediary Sources	9	0	0	0
State Foundation Aid	10	7,509,106	7,657,773	7,456,911
Instructional Support State Aid	11	52,107	0	0
Other State Sources	12	11,924	131,133	74,200
ARRA Fiscal Stabilization (in formula)	13	0	0	0
Title I Grants	14	215,627	215,627	201,018
IDEA and Other Federal Sources	15	693,125	1,229,478	1,118,448
Total Revenues	16	15,239,577	15,822,192	15,061,521
General Long-Term Debt Proceeds	17	0	0	1,500,694
Transfers In	18	846,105	907,383	2,383,299
Proceeds of Fixed Asset Dispositions	19	1,200	1,200	9,325
Total Revenues & Other Sources	20	16,086,882	16,730,775	18,954,839
Beginning Fund Balance	21	1,988,981	2,267,382	1,287,982
Total Resources	22	18,075,863	18,998,157	20,242,821
*Instruction	23	9,102,188	8,739,603	8,443,138
Student Support Services	24	383,933	369,790	353,381
Instructional Staff Support Services	25	658,494	634,824	511,188
General Administration	26	342,125	329,836	302,524
School/Building Administration	27	845,166	814,503	766,476
Business & Central Administration	28	218,539	212,514	179,353
Plant Operation and Maintenance	29	1,021,739	980,733	867,770
Student Transportation	30	468,408	386,104	374,515
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*Total Support Services (lines 24-31)	31A	3,938,404	3,728,304	3,355,207
*Noninstructional Programs	32	664,839	639,839	627,160
Facilities Acquisition and Construction	33	1,250,000	1,507,762	319,191
Debt Service	34	1,178,134	1,020,778	2,400,687
AEA Support - Direct to AEA	35	506,746	465,507	446,757
*Total Other Expenditures (lines 33-35)	35A	2,934,880	2,994,047	3,166,635
Total Expenditures	36	16,640,311	16,101,793	15,592,140
Transfers Out	37	846,105	907,383	2,383,299
Total Expenditures & Other Uses	38	17,486,416	17,009,176	17,975,439
Ending Fund Balance	39	589,447	1,988,981	2,267,382
Total Requirements	40	18,075,863	18,998,157	20,242,821

WEST LIBERTY

		Special Revenue						This Column is Blank	
		General (10)	Activity (21)	Management (22)	PERL (24)	Equal(25) / Lib(29) / Spec Rev(27)	Emg Levy (26) / Disaster R (28)		
Resources:									
Taxes Levied on Property	1	3,643,925		157,046	0	0	0		1
Utility Replacement Excise Tax	2	68,516		2,954	0	0	0		2
Income Surtaxes	3	384,588							3
Tuition/Transportation Received	4	145,413	0						4
Earnings on Investments	5	1,500	646	200	0	0	0		5
Nutrition Program Sales	6								6
Student Activities and Sales	7	7,694	197,352						7
Other Revenues from Local Sources	8	133,810	46,353	12,155	0	0	0		8
Revenue from Intermediary Sources	9	0	0	0	0	0	0		9
State Foundation Aid	10	7,509,106							10
Instructional Support State Aid	11	52,107							11
Other State Sources	12	5,784		70	0	0	0		12
ARRA Fiscal Stabilization (in formula)	13	0							13
Title I Grants	14	215,627							14
IDEA and Other Federal Sources	15	268,125		0	0	0	0		15
Total Revenues	16	12,436,195	244,351	172,425	0	0	0		16
General Long-Term Debt Proceeds	17	0							17
Transfers In/Special Items/Upward Adj	18	0	5,368	0	0	0	0		18
Proceeds of Fixed Asset Dispositions	19	1,200	0		0	0	0		19
Total Revenues & Other Sources	20	12,437,395	249,719	172,425	0	0	0		20
Beginning Fund Balance	21	(330,457)	170,100	163,262	0	0	0		21
Total Resources	22	12,106,938	419,819	335,687	0	0	0		22
Requirements:									
Instruction	23	8,844,491	207,380	50,317	0	0	0		23
Student Support Services	24	382,393	0	1,540	0	0	0		24
Instructional Staff Support Services	25	655,909	1,745	840	0	0	0		25
General Administration	26	341,625	0	500	0	0	0		26
School/Building Administration	27	842,579	187	2,400	0	0	0		27
Business & Central Administration	28	166,076	29	340	0	0	0		28
Plant Operation and Maintenance	29	869,016	1,138	104,878	0	0	0		29
Student Transportation	30	347,649	633	35,126	0	0	0		30
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Noninstructional Programs	32	1,500		0	0	0	0		32
Facilities Acquisition and Construction	33			0	0	0	0		33
Debt Service (Principal, interest, fiscal charges)	34								34
AEA Support - Direct to AEA	35	506,746							35
Total Expenditures	36	12,957,984	211,112	195,941	0	0	0		36
Transfers Out/Special Items/Down Adj	37	5,368	3,586	0	0	0	0		37
Total Expenditures & Other Uses	38	12,963,352	214,698	195,941	0	0	0		38
Ending Fund Balance	39	(856,414)	205,121	139,746	0	0	0		39
Total Requirements	40	12,106,938	419,819	335,687	0	0	0		40

WEST LIBERTY

Resources:

		Capital Projects (30-39)			Debt Service -40	Proprietary		Re-estimated FY13	Actual FY12	
		Sales Tax (33)	PPEL (36)	Other Cap Proj		Nutrition (61)	Oth Entp (62-69)			
Taxes Levied on Property	1		115,722		334,776			3,891,109	3,642,124	1
Utility Replacement Excise Tax	2		2,146		6,207			79,100	76,079	2
Income Surtaxes	3		299,124					683,712	653,360	3
Tuition/Transportation Received	4							141,178	161,375	4
Earnings on Investments	5	10,000	1,750	0	500	300	4,930	25,626	26,270	5
Nutrition Program Sales	6					213,619	0	213,619	214,266	6
Student Activities and Sales	7							204,822	191,472	7
Other Revenues from Local Sources	8	960,957	4,530	0	325	650	0	1,349,015	1,245,998	8
Revenue from Intermediary Sources	9	0	0	0		0	0	0	0	9
State Foundation Aid	10							7,657,773	7,456,911	10
Instructional Support State Aid	11							0	0	11
Other State Sources	12	0	0	0	100	5,970	0	131,133	74,200	12
ARRA Fiscal Stabilization (in formula)	13							0	0	13
Title I Grants	14			0				215,627	201,018	14
IDEA and Other Federal Sources	15	0	0	0	0	425,000	0	1,229,478	1,118,448	15
Total Revenues	16	970,957	423,272	0	341,908	645,539	4,930	15,822,192	15,061,521	16
General Long-Term Debt Proceeds	17	0	0	0	0			0	1,500,694	17
Transfers In/Special Items/Upward Adj	18	0	0	0	837,151	3,586	0	907,383	2,383,299	18
Proceeds of Fixed Asset Dispositions	19	0	0	0		0	0	1,200	9,325	19
Total Revenues & Other Sources	20	970,957	423,272	0	1,179,059	649,125	4,930	16,730,775	18,954,839	20
Beginning Fund Balance	21	848,893	391,471	0	618,234	125,758	1,720	2,267,382	1,287,982	21
Total Resources	22	1,819,850	814,743	0	1,797,293	774,883	6,650	18,998,157	20,242,821	22

Requirements:

Instruction	23	0	0	0		0	0	8,739,603	8,443,138	23
Student Support Services	24	0	0	0		0	0	369,790	353,381	24
Instructional Staff Support Services	25	0	0	0		0	0	634,824	511,188	25
General Administration	26	0	0	0		0	0	329,836	302,524	26
School/Building Administration	27	0	0	0		0	0	814,503	766,476	27
Business & Central Administration	28	0	39,626	0	0	8,147	4,321	212,514	179,353	28
Plant Operation and Maintenance	29	0	0	0		46,707	0	980,733	867,770	29
Student Transportation	30	0	85,000	0		0	0	386,104	374,515	30
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Noninstructional Programs	32	0	0	0		663,339	0	639,839	627,160	32
Facilities Acquisition and Construction	33	650,000	600,000	0			0	1,507,762	319,191	33
Debt Service (Principal, interest, fiscal charges)	34	0	0	0	1,178,134			1,020,778	2,400,687	34
AEA Support - Direct to AEA	35							465,507	446,757	35
Total Expenditures	36	650,000	724,626	0	1,178,134	718,193	4,321	16,101,793	15,592,140	36
Transfers Out/Special Items/Down Adj	37	837,151	0	0	0	0	0	907,383	2,383,299	37
Total Expenditures & Other Uses	38	1,487,151	724,626	0	1,178,134	718,193	4,321	17,009,176	17,975,439	38
Ending Fund Balance	39	332,699	90,117	0	619,159	56,690	2,329	1,988,981	2,267,382	39
Total Requirements	40	1,819,850	814,743	0	1,797,293	774,883	6,650	18,998,157	20,242,821	40

**LONG TERM DEBT SCHEDULE
GENERAL OBLIGATION BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS
WEST LIBERTY**

Form includes ALL long term debt. Row 1 FINAL COLUMN is only Loans paid by VPPEL Tax. Rows 3-25 FINAL COLUMN is only G.O. Debt paid by Debt Service Tax.

Project Name (A)	Amount of Issue (B)	Date Certified to County Auditor (C)	Principal Due FY14 (D)	Interest Due FY14 +(E)	Bond Registration Due FY14 +(F)	Total Obligation Due FY14 =(G)	Amount Paid from Other Sources & Fund Balance in Appropriate Fund -(H)	VPPEL Loan Paid by VPPEL Taxes or GO Bond Amount Paid by Budget Year Debt Service Taxes =(I)
(1) All Voted PPEL Loan agreements on this line						0		0
(2) All Other Long Term Debt Below this line								
(3) Refunding Bonds - 2010 (High School Bonds)	4,430,000		395,000	95,483	500	490,983	150,000	340,983
(4) 2008 Sales Tax Revenue Bonds-MS/ELC	4,125,000		370,000	136,351	1,500	507,851	507,851	0
(5) 2012 Sales Tax Revenue Bonds-MS/ELC	1,465,000		150,000	27,800	1,500	179,300	179,300	0
(6)						0		0
(7)						0		0
(8)						0		0
(9)						0		0
(10)						0		0
(11)						0		0
(12)						0		0
(13)						0		0
(14)						0		0
(15)						0		0
(16)						0		0
(17)						0		0
(18)						0		0
(19)						0		0
(20)						0		0
(21)						0		0
(22)						0		0
(23)						0		0
(24)						0		0
(25)						0		0
-26 Totals (Lines 3-25)			915,000	259,634	3,500	1,178,134	837,151	340,983