

PDE-2028 - FINAL GENERAL FUND BUDGET  
Fiscal Year 07/01/2013 - 06/30/2014

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/18/2013

Joia Baer  
President of the Board - Original Signature Required

6/18/13  
Date

Jeffrey T. Richard  
Secretary of the Board - Original Signature Required

6/18/13  
Date

Kathleen B. Kelley Ph.D.  
Chief School Administrator - Original Signature Required

6/18/13  
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>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
1 Estimated Beginning Fund Balance - Committed	5,270,793
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	8,254,679
4 Estimated Beginning Fund Balance - Nonspendable	861,801
5 Estimated Beginning Fund Balance - Restricted	16,947
6	0
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>14,404,220</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	31,701,711
7000 Revenue from State Sources	38,853,468
8000 Revenue from Federal Sources	8,290,963
9000 Other Financing Sources	300,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>79,146,142</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>93,550,362</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	20,064,598
6112	Interim Real Estate Taxes	50,000
6113	Public Utility Realty Tax	38,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	245,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	9,169,000
6140	Current Act 511 Taxes - Flat Rate Assessments	0
6150	Current Act 511 Taxes - Proportional Assessments	350,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	0
6500	Earnings on Investments	50,000
6700	Revenues from District Activities	95,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,055,071
6910	Rentals	105,000
6920	Contributions/Donations/Grants From Private Sources	50,000
6940	Tuition from Patrons	200,000
6960	Services Provided Other Local Governmental Units / LEAs	20,000
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	210,042
<b>REVENUE FROM LOCAL SOURCES</b>		<b>31,701,711</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	23,555,306
7160	Tuition for Orphans and Children Placed in Private Homes	250,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	321,388
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	4,252,043
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)	1,045,635
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,629,117
7330	Health Services (Medical, Dental, Nurse, Act 25)	106,000
7340	State Property Tax Reduction Allocation	2,437,991
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	399,517
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	33,977
7810	State Share of Social Security and Medicare Taxes	1,499,197
7820	State Share of Retirement Contributions	3,323,297
7900	Revenue for Technology	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>38,853,468</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM FEDERAL SOURCES</b>		
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. Achvmnt. of the Disadvantaged	2,712,251
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	481,265
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	291,249
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	119,325
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	127,134
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	663,271
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)	3,399,208
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)	497,260

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>8,290,963</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>OTHER FINANCING SOURCES</b>		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	220,000
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	80,000
9900	Other Financing Sources Not Listed in the 9000 Series	0
	<b>OTHER FINANCING SOURCES</b>	<b>300,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>79,146,142</b>

Act 1 Index (current): 2.4%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$20,064,598

Amount of Tax Relief for Homestead Exclusions + \$2,456,503

Total Approx. Tax Revenue: \$22,521,101

Approx. Tax Levy for Tax Rate Calculation: \$22,930,583

Lycoming

Total

**2012-13 Data**

a. Assessed Value	\$1,547,545,300		\$1,547,545,300
b. Real Estate Mills	14.4690		

**I. 2013-14 Data**

c. 2011 STEB Market Value	\$1,508,874,375		\$1,508,874,375
d. Assessed Value	\$1,547,690,550		\$1,547,690,550
e. Assessed Value of New Constr/ Renov	\$0		\$0

**2012-13 Calculations**

f. 2012-13 Tax Levy	\$22,391,433		\$22,391,433
(a * b)			

**2013-14 Calculations**

II. g. Percent of Total Market Value	100.00000%		100.00000%
h. Rebalanced 2012-13 Tax Levy	\$22,391,433		\$22,391,433
(f Total * g)			
i. Base Mills Subject to Index	14.4690		
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	98.00000%		98.00000%
k. Tax Levy Needed	\$22,930,583		\$22,930,583
(Approx. Tax Levy * g)			

III. I. 2013-14 Real Estate Tax Rate	14.8160		
(k / d * 1000)			

m. Tax Levy Generated by Mills	\$22,930,583		\$22,930,583
(I / 1000 * d)			

n. Tax Levy minus Tax Relief for Homestead Exclusions			\$20,474,080
(m - Amount of Tax Relief for Homestead Exclusions)			

o. Net Tax Revenue Generated By Mills			\$20,064,598
(n * Est. Pct. Collection)			



Act 1 Index (current): 2.4%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$20,064,598

Amount of Tax Relief for Homestead Exclusions + \$2,456,503

Total Approx. Tax Revenue: \$22,521,101

Approx. Tax Levy for Tax Rate Calculation: \$22,930,583

Lycoming

Total

**Index Maximums**

p. Maximum Mills Based On Index 14.8162  
 (i \* (1 + Index))

q. Mills In Excess of Index 0.0000  
 if (l > p), (l - p)

r. Maximum Tax Levy Based On Index \$22,930,893  
 (p / 1000) \* d

IV.

s. Millage Rate within Index? Yes  
 (If l > p Then No)

t. Tax Levy In Excess of Index \$0  
 if (m > r), (m - r)

u. Tax Revenue In Excess of Index \$0  
 (t \* Est. Pct. Collection)

0.0000

\$22,930,893

\$0

\$0

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead \$21,171

Number of Homestead/Farmstead Properties 7,978

7,978

Act 1 Index (current): 2.4%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$20,064,598

Amount of Tax Relief for Homestead Exclusions + \$2,456,503

Total Approx. Tax Revenue: \$22,521,101

Approx. Tax Levy for Tax Rate Calculation: \$22,930,583

Lycoming

Total

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V. Median Assessed Value of Homestead Properties

\$82,855

Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,437,991	Lowering RE Tax Rate	\$0	\$2,437,991
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$18,512			\$18,512
Amount of Tax Relief from State/Local Sources				<u>\$2,456,503</u>

CODE

6111 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>
Lycoming	1,547,690,550	14.8160	22,930,583			98.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
<b>Totals:</b>	<b>1,547,690,550</b>		<b>22,930,583</b>	<b>- 2,456,503</b>	<b>= 20,474,080</b>	<b>98.00000%</b>	<b>= 20,064,598</b>

	<u>Rate</u>	<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>	0.00	0

<u>6130 Taxpayer Relief Taxes - Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6131 Earned Income Taxes, Act 1	1.50%	0.00%	9,169,000	9,169,000
6132 Personal Income Taxes, Act 1	0.00%	0.00%	0	0

<u>6140 Current Act 511 Taxes - Flat Rate Assessments</u>	<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	\$0.00	\$0.00	0	0
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
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>0</b>	<b>0</b>

<u>6150 Current Act 511 Taxes - Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	0.00%	0.00%	0	0
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	350,000	350,000
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
<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>350,000</b>	<b>350,000</b>

**Total Act 511, Current Taxes** **350,000**

Act 511 Tax Limit	→	1,508,874,375	X	12	18,106,492
		Market Value		Mills	(511 Limit)





<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	30,367,696	
1200	Special Programs - Elementary/Secondary	11,781,737	
1300	Vocational Education	2,441,122	
1400	Other Instructional Programs - Elementary/Secondary	1,007,785	
1500	Nonpublic School Programs	36,234	
1600	Adult Education Programs	26,435	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	61,429	
	<b>Total 1000 Instruction</b>	<b>45,722,438</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	2,707,058	
2200	Support Services - Instructional Staff	1,616,174	
2300	Support Services - Administration	5,271,011	
2400	Support Services - Pupil Health	1,048,681	
2500	Support Services - Business	870,188	
2600	Operation & Maintenance of Plant Services	7,476,364	
2700	Student Transportation Services	2,563,937	
2800	Support Services - Central	885,270	
2900	Other Support Services	0	
	<b>Total 2000 Support Services</b>	<b>22,438,683</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,084,866	
3300	Community Services	13,050	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>1,097,916</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>0</b>	
	<b>Total Estimated Expenditures</b>		<b>69,259,037</b>
5000	Other Expenditures and Financing Uses		
5100	Debt Service	579,001	
5200	Interfund Transfers - Out	10,338,648	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	750,000	
	<b>Total Other Financing Uses</b>		<b>11,667,649</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>80,926,686</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>80,926,686</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>11,744,928</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000</b>	<b>INSTRUCTION</b>	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	18,960,214
200	Personnel Services-Employee Benefits	8,478,127
300	Purchased Professional & Technical Services	214,250
400	Purchased Property Services	109,130
500	Other Purchased Services	1,211,819
600	Supplies	1,303,530
700	Property	57,528
800	Other Objects	33,098
	Total Regular Programs - Elementary/Secondary	30,367,696
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	6,864,563
200	Personnel Services-Employee Benefits	3,073,265
300	Purchased Professional & Technical Services	1,144,409
400	Purchased Property Services	700
500	Other Purchased Services	572,350
600	Supplies	120,580
700	Property	0
800	Other Objects	5,870
	Total Special Programs - Elementary/Secondary	11,781,737
1300	Vocational Education	
100	Personnel Services-Salaries	1,266,707
200	Personnel Services-Employee Benefits	566,245
300	Purchased Professional & Technical Services	157,613
400	Purchased Property Services	20,556
500	Other Purchased Services	18,000
600	Supplies	261,527
700	Property	149,289
800	Other Objects	1,185
	Total Vocational Education	2,441,122
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	399,365
200	Personnel Services-Employee Benefits	158,520
300	Purchased Professional & Technical Services	185,000
400	Purchased Property Services	0
500	Other Purchased Services	255,750
600	Supplies	9,150
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	1,007,785

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	25,575
200	Personnel Services-Employee Benefits	10,659
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	36,234
1600	Adult Education Programs	
100	Personnel Services-Salaries	12,000
200	Personnel Services-Employee Benefits	3,060
300	Purchased Professional & Technical Services	2,500
400	Purchased Property Services	0
500	Other Purchased Services	2,475
600	Supplies	6,200
700	Property	0
800	Other Objects	200
	Total Adult Education Programs	26,435
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	61,429
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	61,429
<b>Total Instruction</b>		<b>45,722,438</b>



<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,802,790
200	Personnel Services-Employee Benefits	776,018
300	Purchased Professional & Technical Services	61,450
400	Purchased Property Services	5,045
500	Other Purchased Services	17,550
600	Supplies	42,895
700	Property	0
800	Other Objects	1,310
	Total Support Services - Pupil Personnel	2,707,058
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	692,697
200	Personnel Services-Employee Benefits	460,203
300	Purchased Professional & Technical Services	159,213
400	Purchased Property Services	15,240
500	Other Purchased Services	49,826
600	Supplies	207,245
700	Property	31,500
800	Other Objects	250
	Total Support Services - Instructional Staff	1,616,174
2300	Support Services - Administration	
100	Personnel Services-Salaries	3,076,217
200	Personnel Services-Employee Benefits	1,448,862
300	Purchased Professional & Technical Services	486,425
400	Purchased Property Services	6,720
500	Other Purchased Services	149,795
600	Supplies	52,967
700	Property	400
800	Other Objects	49,625
	Total Support Services - Administration	5,271,011
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	609,526
200	Personnel Services-Employee Benefits	318,455
300	Purchased Professional & Technical Services	106,475
400	Purchased Property Services	1,600
500	Other Purchased Services	2,800
600	Supplies	9,825
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	1,048,681

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	468,957
200	Personnel Services-Employee Benefits	278,612
300	Purchased Professional & Technical Services	31,314
400	Purchased Property Services	10,350
500	Other Purchased Services	29,150
600	Supplies	50,355
700	Property	0
800	Other Objects	1,450
	Total Support Services - Business	870,188
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,646,837
200	Personnel Services-Employee Benefits	1,611,983
300	Purchased Professional & Technical Services	147,135
400	Purchased Property Services	1,581,625
500	Other Purchased Services	177,446
600	Supplies	1,154,848
700	Property	151,490
800	Other Objects	5,000
	Total Operation & Maintenance of Plant Services	7,476,364
2700	Student Transportation Services	
100	Personnel Services-Salaries	109,397
200	Personnel Services-Employee Benefits	73,302
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	7,500
500	Other Purchased Services	2,372,738
600	Supplies	1,000
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	2,563,937
2800	Support Services - Central	
100	Personnel Services-Salaries	446,551
200	Personnel Services-Employee Benefits	230,280
300	Purchased Professional & Technical Services	33,639
400	Purchased Property Services	67,000
500	Other Purchased Services	53,950
600	Supplies	32,300
700	Property	100
800	Other Objects	21,450
	Total Support Services - Central	885,270

<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	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	0
	<b>Total Support Services</b>	<b>22,438,683</b>
<b>3000</b>	<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
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	459,045
200	Personnel Services-Employee Benefits	128,691
300	Purchased Professional & Technical Services	108,800
400	Purchased Property Services	41,300
500	Other Purchased Services	192,380
600	Supplies	112,000
700	Property	18,250
800	Other Objects	24,400
	Total Student Activities	1,084,866

<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	1,100
600	Supplies	4,500
700	Property	0
800	Other Objects	7,450
	Total Community Services	13,050
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
	<b>Total Operation of Non-instructional Services</b>	<b>1,097,916</b>
4000	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT</b>	
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	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	180,576
900	Other Uses of Funds	398,425
	Total Debt Service	579,001
5200	Interfund Transfers - Out	
900	Other Uses of Funds	10,338,648
	Total Interfund Transfers - Out	10,338,648

<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	750,000
	Total Budgetary Reserve	750,000
	<b>Total Other Expenditures and Financing Uses</b>	<b>11,667,649</b>
<b>TOTAL EXPENDITURES</b>		<b>80,926,686</b>

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	1,450,000	900,000
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	900,000	500,000
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	1,000,000	1,000,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	1,000	1,000
Internal Service Fund	4,000,000	3,900,000
Fiduciary Trust Fund (Investment, Pension)	9,000	9,000
Agency Fund	70,000	65,000
<b>Total Cash and Short-Term Investments</b>	<b>7,430,000</b>	<b>6,375,000</b>
<b><u>LONG-TERM INVESTMENTS</u></b>		
General Fund	750,000	750,000
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	35,000,000	25,000,000
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	9,000,000	9,000,000
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
<b>Total Long-Term Investments</b>	<b>44,750,000</b>	<b>34,750,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>52,180,000</b>	<b>41,125,000</b>

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	88,684,000	83,100,000
Lease-Purchase Obligations	137,837	437,837
Accumulated Compensated Absences	722,922	742,922
Authority Lease Obligations	0	0
<b>TOTAL LONG-TERM INDEBTEDNESS</b>	<b>89,544,759</b>	<b>84,280,759</b>
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	600,000	650,000
Other Funds	50,000	50,000
<b>TOTAL SHORT-TERM PAYABLES</b>	<b>650,000</b>	<b>700,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b><u>90,194,759</u></b>	<b><u>84,980,759</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Represents PSERS and Capital Project allocations.</i>	5,270,793
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: It is prudent financial management to maintain a reasonable fund balance.</i>	6,474,135
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>11,744,928</b>
5900	<b>Budgetary Reserve</b> <i>Explanation: This amount represents reserves for unforeseen expenditures throughout the fiscal year.</i>	<b>750,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>12,494,928</b>
<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>		<b>789,277</b>
<i>Explanation: Represents Inventory Reserves, Encumbrance Reserves, and Compensatory Education Funds.</i>		