LEA Name: Bermudian Springs SD | Class: 3 | AUN Number: 112011103 | County: Adams

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2012 - 06/30/2013

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/12/2012

President of the Board - Original Signature Required — Date: 6/27/2012

Secretary of the Board - Original Signature Required — Date: 6/27/2012

Chief School Administrator - Original Signature Required — Date: 6/28/12

Thomas Dick
Contact Person

(717) 528-4113 — Telephone
1713 — Extension

tdick@bermudian.org
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

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2012-2013 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Bermudian Springs SD	Adams	112011103

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 2012-2013 (compared to 2011-2012)? Yes ☑ No ☐

If yes, see information below, taken from the 2012-2013 General Fund Budget.

Total Budgeted Expenditures	$23,851,203.00
Ending Unassigned Fund Balance	$1,880,458.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.9%

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
Jean Hotchkiss. Ed. D.	6/28/12

DUE DATE: AUGUST 15, 2012

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

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: BUDGET SUMMARY

	ITEM	AMOUNTS	
	Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
1	Estimated Beginning Fund Balance - Committed	839,209	
2	Estimated Beginning Fund Balance - Assigned	0	
3	Estimated Beginning Fund Balance - Unassigned	1,880,458	
4		0	
5		0	
6		0	
	Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		2,719,667
	Estimated Revenues And Other Financing Sources		
6000	Revenue from Local Sources	13,231,790	
7000	Revenue from State Sources	9,992,676	
8000	Revenue from Federal Sources	626,737	
9000	Other Financing Sources	0	
	Total Estimated Revenues And Other Financing Sources		23,851,203
	Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		26,570,870

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM LOCAL SOURCES			
6111	Current Real Estate Taxes	9,457,448	
6112	Interim Real Estate Taxes	27,748	
6113	Public Utility Realty Tax	16,424	
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	1,386	
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0	
6120	Per Capita Taxes, Section 679	36,703	
6130	Taxpayer Relief Taxes - Proportional Assessments	0	
6140	Current Act 511 Taxes - Flat Rate Assessments	36,703	
6150	Current Act 511 Taxes - Proportional Assessments	2,987,947	
6160	Non-Real Estate Taxes - First Class Districts Only	0	
6400	Delinquencies on Taxes Levied / Assessed by LEA	573,212	
6500	Earnings on Investments	32,000	
6700	Revenues from District Activities	0	
6800	Revenue from Intermediary Sources / Pass-Through Funds	0	
6910	Rentals	500	
6920	Contributions and Donations From Private Sources / Capital Contributions	0	
6940	Tuition from Patrons	57,219	
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	4,500	
	REVENUE FROM LOCAL SOURCES		**13,231,790**

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM STATE SOURCES			
7110	Basic Education Funding (Gross)	5,746,022	
7140	Charter Schools	0	
7160	Tuition for Orphans and Children Placed in Private Homes	10,000	
7170	School Improvement Grants	0	
7180	Staff and Program Development	0	
7220	Vocational Education	32,764	
7230	Alternative Education	0	
7240	Driver Education - Student	0	
7250	Migratory Children	2,500	
7260	Workforce Investment Act	0	
7271	Special Education Funding for School Aged Pupils	1,048,624	
7272	Early Intervention	0	
7280	Adult Literacy	0	
7291	Educational Assistance Program (Tutoring)	0	
7292	Pre-K Counts	0	
7299	Other Program Subsidies Not Listed in 7200 Series	0	
7310	Transportation (Regular and Additional)	1,064,322	
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	379,288	
7330	Health Services (Medical, Dental, Nurse, Act 25)	43,200	
7340	State Property Tax Reduction Allocation	604,713	
7350	Sewage Treatment Operations / Environmental Subsidies	0	
7360	Safe Schools	0	
7400	Vocational Training of the Unemployed	0	
7501	PA Accountability Grants	0	
7502	Dual Enrollment Grants	0	
7503	Project 720 / High School Reform	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	413,531	
7820	State Share of Retirement Contributions	647,712	
7900	Revenue for Technology	0	
	REVENUE FROM STATE SOURCES		**9,992,676**

FUNCTION	DESCRIPTION	Amounts	
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	178,000	
8513	IDEA, Section 619	0	
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	292,065	
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	63,637	
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	31,007	
8517	NCLB, Title IV - 21st Century Schools	0	
8518	NCLB, Title V – Promotg. Informed Parental Choice & Innov. Programs	0	
8519	NCLB, Title VI - Flexibility and Accountability	0	
8521	Vocational Education - Operating Expenditures	24,528	
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	
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	
8721	ARRA - Head Start	0	
8731	ARRA - Build America Bonds	0	
8799	ARRA - Miscellaneous	0	
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	37,500	
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0	
	REVENUE FROM FEDERAL SOURCES		**626,737**

FUNCTION	DESCRIPTION	Amounts	
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	
9400	Sale or Compensation for Loss of Fixed Assets	0	
9710	Transfers from Component Units	0	
9720	Transfers from Primary Governments	0	
9900	Other Financing Sources Not Listed in the 9000 Series	0	
	OTHER FINANCING SOURCES		**0**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES			**23,851,203**

Act 1 Index (current): 2.3%
Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$9,457,448**
Amount of Tax Relief for Homestead Exclusions +	**$604,713**
Total Approx. Tax Revenue:	**$10,062,161**
Approx. Tax Levy for Tax Rate Calculation:	**$10,515,949**

		Adams	Total
	2011-12 Data		
	a. Assessed Value	$1,052,127,600	$1,052,127,600
	b. Real Estate Mills	9.7676	
I.	**2012-13 Data**		
	c. 2010 STEB Market Value	$745,597,476	$745,597,476
	d. Assessed Value	$1,052,415,800	$1,052,415,800
	e. Assessed Value of New Constr/ Renov	$0	$0
	2011-12 Calculations		
	f. 2011-12 Tax Levy (a * b)	$10,276,762	$10,276,762
	2012-13 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2011-12 Tax Levy (f Total * g)	$10,276,762	$10,276,762
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	9.7676	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	95.42148%	95.42148%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$10,515,949	$10,515,949
III.	**I. 2012-13 Real Estate Tax Rate (k / d * 1000)**	**9.9922**	
	m. Tax Levy Generated by Mills (I / 1000 * d)	$10,515,949	$10,515,949
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$9,911,236
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$9,457,448

Act 1 Index (current): 2.3%

Calculation Method:		**Rate**
Approx. Tax Revenue from RE Taxes:		**$9,457,448**
Amount of Tax Relief for Homestead Exclusions	**+**	**$604,713**
Total Approx. Tax Revenue:		**$10,062,161**
Approx. Tax Levy for Tax Rate Calculation:		**$10,515,949**

		Adams	**Total**
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	9.9922	
	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)	$10,515,949	$10,515,949
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	$16,658	
	Number of Homestead/Farmstead Properties	3,633	3,633
V.	Median Assessed Value of Homestead Properties		$193,200

Act 1 Index (current): 2.3%
Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:		**$9,457,448**
Amount of Tax Relief for Homestead Exclusions	+	**$604,713**
Total Approx. Tax Revenue:		**$10,062,161**
Approx. Tax Levy for Tax Rate Calculation:		**$10,515,949**

Adams

				Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	$604,713	Lowering RE Tax Rate	$0	$604,713
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				$604,713

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
Adams	1,052,415,800	9.9922	10,515,949					95.42148%		
	0		0					0.00000%		
	0		0					0.00000%		
	0		0					0.00000%		
Totals:	1,052,415,800		10,515,949	-	604,713	=	9,911,236	95.42148%	=	9,457,448

		Rate	Estimated Revenue
6120	Per Capita Taxes, Section 679	5.00	36,703

	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	36,703	36,703
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
	Total Current Act 511 Taxes - Flat Rate Assessments			36,703	36,703

	6150 Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Earned Income Taxes, Act 511	1.20%	0.00%	2,852,762	2,852,762
6152	Occupation Taxes - Proportional Rate	0	0	0	0
6153	Real Estate Transfer Taxes	0.50%	0.00%	135,000	135,000
6154	Amusement Taxes	5.00%	0.00%	185	185
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			2,987,947	2,987,947
	Total Act 511, Current Taxes				**3,024,650**

Act 511 Tax Limit	--->	745,597,476	X	12		8,947,170
		Market Value		Mills		(511 Limit)

Tax Function	Description	Tax Rate Charged in: 2011-2012 (Rebalanced)	2012-2013	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2011-2012 (Rebalanced)	2012-2013	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Adams County	9.7676	9.9922	2.30%	Yes	2.3%				
6120	Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	2.3%				
	Act 1 EIT/PIT									
6131	Earned Income Taxes, Act 1									
6132	Personal Income Taxes, Act 1									
	Act 511 Flat Rate Taxes									
6141	Per Capita Taxes, Act 511	$5.00	$5.00	0.00%	Yes	2.3%				
6142	Occupation Taxes - Flat Rate									
6143	Local Services / Occupational Privilege Tax									
6144	Trailer Taxes									
6145	Business Privilege Taxes - Flat Rate									
6146	Mechanical Device Taxes - Flat Rate									
6149	Other Flat Rate Assessments									
	Act 511 Proportional Rate Taxes									
6151	Earned Income Taxes, Act 511	1.200%	1.200%	0.00%	Yes	2.3%				
6152	Occupation Taxes - Proportional Rate									
6153	Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%				
6154	Amusement Taxes	5.000%	5.000%	0.00%	Yes	2.3%				
6155	Business Privilege Taxes - Proportional Rate									
6156	Mechanical Device Taxes - Percentage									
6157	Mercantile Taxes									
6159	Other Proportional Assessments									

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: BUDGET SUMMARY

	ITEM		AMOUNTS			
1000	Instruction					
	1100	Regular Programs - Elementary/Secondary	10,022,781			
	1200	Special Programs - Elementary/Secondary	2,168,741			
	1300	Vocational Education	832,786			
	1400	Other Instructional Programs - Elementary/Secondary	339,057			
	1500	Nonpublic School Programs	0			
	1600	Adult Education Programs	2,915			
	1700	Higher Education Programs	0			
	1800	Pre-Kindergarten	0			
	Total 1000 Instruction		**13,366,280**			
2000	Support Services					
	2100	Support Services - Pupil Personnel	458,802			
	2200	Support Services - Instructional Staff	824,510			
	2300	Support Services - Administration	1,933,472			
	2400	Support Services - Pupil Health	243,367			
	2500	Support Services - Business	258,302			
	2600	Operation & Maintenance of Plant Services	1,698,364			
	2700	Student Transportation Services	1,489,131			
	2800	Support Services - Central	0			
	2900	Other Support Services	13,496			
	Total 2000 Support Services		**6,919,444**			
3000	Operation of Non-instructional Services					
	3100	Food Services	0			
	3200	Student Activities	683,753			
	3300	Community Services	2,000			
	3400	Scholarships and Awards	0			
	Total 3000 Operation of Non-instructional Services		**685,753**			
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			**20,971,477**		
5000	Other Expenditures and Financing Uses					
	5100	Debt Service	2,793,776			
	5200	Interfund Transfers - Out	5,950			
	5300	Transfers Involving Component Units	0			
	5900	Budgetary Reserve	80,000			
	Total Other Financing Uses			**2,879,726**		
	Total Estimated Expenditures and Other Financing Uses				**23,851,203**	
	Appropriation of Prior Year Fund Balance				**0**	
	Total Appropriations					**23,851,203**
	Ending Committed, Assigned and Unassigned Fund Balance					**2,719,667**
	Total Appropriations and Ending Fund Balances					**26,570,870**

Function-Object	Description	Amounts
1000	**INSTRUCTION**	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	6,337,036
200	Personnel Services-Employee Benefits	2,965,864
300	Purchased Professional & Technical Services	137,445
400	Purchased Property Services	24,100
500	Other Purchased Services	271,000
600	Supplies	271,686
700	Property	10,000
800	Other Objects	5,650
	Total Regular Programs - Elementary/Secondary	10,022,781
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	837,805
200	Personnel Services-Employee Benefits	418,400
300	Purchased Professional & Technical Services	773,550
400	Purchased Property Services	300
500	Other Purchased Services	93,788
600	Supplies	43,398
700	Property	0
800	Other Objects	1,500
	Total Special Programs - Elementary/Secondary	2,168,741
1300	Vocational Education	
100	Personnel Services-Salaries	460,200
200	Personnel Services-Employee Benefits	218,522
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	6,402
500	Other Purchased Services	88,425
600	Supplies	55,887
700	Property	1,000
800	Other Objects	2,350
	Total Vocational Education	832,786
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	200,518
200	Personnel Services-Employee Benefits	88,439
300	Purchased Professional & Technical Services	26,000
400	Purchased Property Services	9,500
500	Other Purchased Services	0
600	Supplies	14,600
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	339,057

Function-Object	Description	Amounts	
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	1,500	
200	Personnel Services-Employee Benefits	115	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	1,200	
600	Supplies	100	
700	Property	0	
800	Other Objects	0	
	Total Adult Education Programs	2,915	
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			**13,366,280**

Function-Object	Description	Amounts
2000	**SUPPORT SERVICES**	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	296,209
200	Personnel Services-Employee Benefits	150,103
300	Purchased Professional & Technical Services	4,125
400	Purchased Property Services	265
500	Other Purchased Services	1,300
600	Supplies	5,500
700	Property	0
800	Other Objects	1,300
	Total Support Services - Pupil Personnel	458,802
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	356,004
200	Personnel Services-Employee Benefits	197,504
300	Purchased Professional & Technical Services	49,276
400	Purchased Property Services	2,850
500	Other Purchased Services	17,450
600	Supplies	98,926
700	Property	100,000
800	Other Objects	2,500
	Total Support Services - Instructional Staff	824,510
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,042,138
200	Personnel Services-Employee Benefits	512,669
300	Purchased Professional & Technical Services	109,720
400	Purchased Property Services	30,050
500	Other Purchased Services	72,680
600	Supplies	51,666
700	Property	500
800	Other Objects	114,049
	Total Support Services - Administration	1,933,472
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	145,877
200	Personnel Services-Employee Benefits	84,795
300	Purchased Professional & Technical Services	500
400	Purchased Property Services	350
500	Other Purchased Services	2,550
600	Supplies	8,095
700	Property	1,000
800	Other Objects	200
	Total Support Services - Pupil Health	243,367

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Function-Object	Description	Amounts
2500	Support Services - Business	
100	Personnel Services-Salaries	134,891
200	Personnel Services-Employee Benefits	86,123
300	Purchased Professional & Technical Services	26,796
400	Purchased Property Services	500
500	Other Purchased Services	1,292
600	Supplies	7,700
700	Property	0
800	Other Objects	1,000
	Total Support Services - Business	258,302
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	491,522
200	Personnel Services-Employee Benefits	428,238
300	Purchased Professional & Technical Services	4,900
400	Purchased Property Services	398,026
500	Other Purchased Services	44,563
600	Supplies	311,565
700	Property	18,700
800	Other Objects	850
	Total Operation & Maintenance of Plant Services	1,698,364
2700	Student Transportation Services	
100	Personnel Services-Salaries	50,002
200	Personnel Services-Employee Benefits	29,211
300	Purchased Professional & Technical Services	2,240
400	Purchased Property Services	1,000
500	Other Purchased Services	1,406,078
600	Supplies	400
700	Property	0
800	Other Objects	200
	Total Student Transportation Services	1,489,131
2800	Support Services - Central	
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 Support Services - Central	0

Function-Object	Description	Amounts	
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	13,496	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	13,496	
Total Support Services			**6,919,444**
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	414,543	
200	Personnel Services-Employee Benefits	137,990	
300	Purchased Professional & Technical Services	11,050	
400	Purchased Property Services	12,750	
500	Other Purchased Services	25,190	
600	Supplies	64,530	
700	Property	7,500	
800	Other Objects	10,200	
	Total Student Activities	683,753	

Function-Object	Description	Amounts	
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	2,000	
	Total Community Services	2,000	
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		**685,753**
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	512,154	
900	Other Uses of Funds	2,281,622	
	Total Debt Service	2,793,776	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	5,950	
	Total Interfund Transfers - Out	5,950	

Function-Object	Description	Amounts		
5300	Transfers Involving Component Units			
900	Other Uses of Funds	0		
	Total Transfers Involving Component Units	0		
5900	Budgetary Reserve			
800	Other Objects	80,000		
	Total Budgetary Reserve	80,000		
Total Other Expenditures and Financing Uses			**2,879,726**	
TOTAL EXPENDITURES				**23,851,203**

	06/30/2012 Estimate	06/30/2013 Projection
CASH AND SHORT-TERM INVESTMENTS		
General Fund	2,465,250	2,218,725
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	83,597	78,597
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	269,421	402,804
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	19,972	19,972
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	51,176	48,000
Agency Fund	102,277	105,277
Total Cash and Short-Term Investments	**2,991,693**	**2,873,375**
LONG-TERM INVESTMENTS		
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	**2,991,693**	**2,873,375**

	06/30/2012 Estimate	06/30/2013 Projection
LONG-TERM INDEBTEDNESS		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	61,497	66,622
Bonds Payable	21,400,000	2,215,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	625,136	687,650
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	22,086,633	2,969,272
SHORT-TERM PAYABLES		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	**22,086,633**	**2,969,272**

Account	Description	Amounts	
0830	Estimated Ending Committed Fund Balance	839,209	
	Explanation: *Funds set aside by Board Resolution to fund future increase in employee retirement costs*		
0840	Estimated Ending Assigned Fund Balance	0	
0850	Estimated Ending Unassigned Fund Balance	1,880,458	
	Explanation: *Excess funds accumulated through prior budget year savings for use as the Board deems necessary*		
	Total Ending Fund Balance - Committed, Assigned, and Unassigned		**2,719,667**
5900	**Budgetary Reserve**		**80,000**
	Explanation: *Reserve contingency funds for unanticipated expenditures*		
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**2,799,667**
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		**0**