

LEA Name: Penn-Delco SD

Class: 3

AUN Number: 125236903

County: Delaware

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: 5/22/2013

Kim Robinson
President of the Board - Original Signature Required

5-22-13
Date

Tracy Marshall
Secretary of the Board - Original Signature Required

5-22-13
Date

[Signature]
Chief School Administrator - Original Signature Required

5-22-13
Date

Tracy Marshall
Contact Person

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Telephone Extension

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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

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	2,597,890
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	4,004,799
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	6,602,689
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	37,248,617
7000 Revenue from State Sources	13,648,160
8000 Revenue from Federal Sources	835,000
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	51,731,777
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 58,334,466

2013-2014 Final General Fund Budget (PDE-2028)

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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	32,214,117
6112	Interim Real Estate Taxes	100,000
6113	Public Utility Realty Tax	44,500
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	0
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	0
6150	Current Act 511 Taxes - Proportional Assessments	3,190,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	900,000
6500	Earnings on Investments	50,000
6700	Revenues from District Activities	27,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	530,000
6910	Rentals	45,000
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	21,000
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	60,000
6990	Refunds and Other Miscellaneous Revenue	67,000
REVENUE FROM LOCAL SOURCES		37,248,617

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	5,889,104
7160	Tuition for Orphans and Children Placed in Private Homes	0
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	1,792,040
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)	524,115
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	746,622
7330	Health Services (Medical, Dental, Nurse, Act 25)	81,500
7340	State Property Tax Reduction Allocation	1,467,237
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	121,537
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	946,211
7820	State Share of Retirement Contributions	2,079,794
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		13,648,160

2013-2014 Final General Fund Budget (PDE-2028)

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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 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. Achvmnt. of the Disadvantaged	370,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	65,000
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
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
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)	0
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)	400,000

<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
	REVENUE FROM FEDERAL SOURCES	835,000

<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		51,731,777

Act 1 Index (current): 2.0%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$32,214,117

Amount of Tax Relief for Homestead Exclusions + \$1,467,237

Total Approx. Tax Revenue: \$33,681,354

Approx. Tax Levy for Tax Rate Calculation: \$34,884,371

Delaware

Total

2012-13 Data		
a. Assessed Value	\$1,378,440,363	\$1,378,440,363
b. Real Estate Mills	24.5490	
I. 2013-14 Data		
c. 2011 STEB Market Value	\$1,801,874,411	\$1,801,874,411
d. Assessed Value	\$1,380,138,096	\$1,380,138,096
e. Assessed Value of New Constr/ Renov	\$0	\$0
2012-13 Calculations		
f. 2012-13 Tax Levy	\$33,839,332	\$33,839,332
(a * b)		
2013-14 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2012-13 Tax Levy	\$33,839,332	\$33,839,332
(f Total * g)		
i. Base Mills Subject to Index	24.5490	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.40000%	96.40000%
k. Tax Levy Needed	\$34,884,371	\$34,884,371
(Approx. Tax Levy * g)		
III. I. 2013-14 Real Estate Tax Rate	25.2760	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$34,884,371	\$34,884,371
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$33,417,134
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$32,214,117
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$32,214,117

Amount of Tax Relief for Homestead Exclusions + \$1,467,237

Total Approx. Tax Revenue: \$33,681,354

Approx. Tax Levy for Tax Rate Calculation: \$34,884,371

Delaware

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	25.0399	
q. Mills In Excess of Index if (l > p), (l - p)	0.2361	0.2361
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$34,558,520	\$34,558,520
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$325,851	\$325,851
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$314,120	\$314,120

Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	\$7,780	
Number of Homestead/Farmstead Properties	7,493	7,493
V. Median Assessed Value of Homestead Properties		\$115,021

Act 1 Index (current): 2.0%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$32,214,117

Amount of Tax Relief for Homestead Exclusions + \$1,467,237

Total Approx. Tax Revenue: \$33,681,354

Approx. Tax Levy for Tax Rate Calculation: \$34,884,371

Delaware

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,467,237	Lowering RE Tax Rate	\$0	\$1,467,237
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$1,467,237</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>
Delaware	1,380,138,096	25.2760	34,884,371			96.40000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	1,380,138,096		34,884,371	- 1,467,237	= 33,417,134	96.40000%	= 32,214,117
				<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	\$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			0	0

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%	2,640,000	2,640,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	550,000	550,000
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
Total Current Act 511 Taxes - Proportional Assessments			3,190,000	3,190,000

Total Act 511, Current Taxes

Act 511 Tax Limit	---	1,801,874,411	X	12	21,622,493
		Market Value		Mills	(511 Limit)

[illegible]

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	20,051,996	
1200	Special Programs - Elementary/Secondary	7,987,600	
1300	Vocational Education	390,000	
1400	Other Instructional Programs - Elementary/Secondary	119,334	
1500	Nonpublic School Programs	8,481	
1600	Adult Education Programs	28,337	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	28,585,748	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,860,966	
2200	Support Services - Instructional Staff	1,619,406	
2300	Support Services - Administration	3,950,723	
2400	Support Services - Pupil Health	695,912	
2500	Support Services - Business	822,907	
2600	Operation & Maintenance of Plant Services	4,282,990	
2700	Student Transportation Services	2,623,560	
2800	Support Services - Central	1,170,120	
2900	Other Support Services	46,561	
	Total 2000 Support Services	17,073,145	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	823,394	
3300	Community Services	203,741	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	1,027,135	
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	46,686,028	
5000	Other Expenditures and Financing Uses		
5100	Debt Service	5,067,711	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	260,000	
	Total Other Financing Uses	5,327,711	
	Total Estimated Expenditures and Other Financing Uses		52,013,739
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		52,013,739
	Ending Committed, Assigned and Unassigned Fund Balance		6,320,727

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	12,216,040
200	Personnel Services-Employee Benefits	5,919,434
300	Purchased Professional & Technical Services	708,838
400	Purchased Property Services	51,604
500	Other Purchased Services	380,550
600	Supplies	736,647
700	Property	34,489
800	Other Objects	4,394
	Total Regular Programs - Elementary/Secondary	20,051,996
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,315,298
200	Personnel Services-Employee Benefits	1,429,539
300	Purchased Professional & Technical Services	1,734,398
400	Purchased Property Services	173,660
500	Other Purchased Services	1,260,900
600	Supplies	73,805
700	Property	0
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	7,987,600
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	390,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	390,000
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	70,200
200	Personnel Services-Employee Benefits	17,934
300	Purchased Professional & Technical Services	19,200
400	Purchased Property Services	0
500	Other Purchased Services	500
600	Supplies	11,500
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	119,334

<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	8,481
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	8,481
1600	Adult Education Programs	
100	Personnel Services-Salaries	16,000
200	Personnel Services-Employee Benefits	4,087
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	6,500
600	Supplies	1,750
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	28,337
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		28,585,748

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,173,587
200	Personnel Services-Employee Benefits	554,479
300	Purchased Professional & Technical Services	118,100
400	Purchased Property Services	0
500	Other Purchased Services	3,900
600	Supplies	10,150
700	Property	0
800	Other Objects	750
	Total Support Services - Pupil Personnel	1,860,966
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,077,083
200	Personnel Services-Employee Benefits	425,798
300	Purchased Professional & Technical Services	31,500
400	Purchased Property Services	0
500	Other Purchased Services	10,310
600	Supplies	68,435
700	Property	0
800	Other Objects	6,280
	Total Support Services - Instructional Staff	1,619,406
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,253,928
200	Personnel Services-Employee Benefits	1,042,693
300	Purchased Professional & Technical Services	448,325
400	Purchased Property Services	2,750
500	Other Purchased Services	115,218
600	Supplies	56,415
700	Property	0
800	Other Objects	31,394
	Total Support Services - Administration	3,950,723
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	459,950
200	Personnel Services-Employee Benefits	201,547
300	Purchased Professional & Technical Services	16,565
400	Purchased Property Services	300
500	Other Purchased Services	1,200
600	Supplies	16,350
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	695,912

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	490,662
200	Personnel Services-Employee Benefits	230,900
300	Purchased Professional & Technical Services	47,100
400	Purchased Property Services	30,860
500	Other Purchased Services	4,970
600	Supplies	17,605
700	Property	0
800	Other Objects	810
	Total Support Services - Business	822,907
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,447,312
200	Personnel Services-Employee Benefits	666,758
300	Purchased Professional & Technical Services	44,800
400	Purchased Property Services	1,418,450
500	Other Purchased Services	218,180
600	Supplies	484,490
700	Property	0
800	Other Objects	3,000
	Total Operation & Maintenance of Plant Services	4,282,990
2700	Student Transportation Services	
100	Personnel Services-Salaries	1,417,805
200	Personnel Services-Employee Benefits	441,700
300	Purchased Professional & Technical Services	300
400	Purchased Property Services	26,500
500	Other Purchased Services	72,285
600	Supplies	374,970
700	Property	288,000
800	Other Objects	2,000
	Total Student Transportation Services	2,623,560
2800	Support Services - Central	
100	Personnel Services-Salaries	486,899
200	Personnel Services-Employee Benefits	268,131
300	Purchased Professional & Technical Services	136,930
400	Purchased Property Services	64,500
500	Other Purchased Services	1,810
600	Supplies	166,650
700	Property	45,000
800	Other Objects	200
	Total Support Services - Central	1,170,120

<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	46,561	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	46,561	
	Total Support Services		17,073,145
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	452,352	
200	Personnel Services-Employee Benefits	104,055	
300	Purchased Professional & Technical Services	124,760	
400	Purchased Property Services	12,000	
500	Other Purchased Services	26,591	
600	Supplies	84,485	
700	Property	0	
800	Other Objects	19,151	
	Total Student Activities	823,394	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	75,580
200	Personnel Services-Employee Benefits	18,861
300	Purchased Professional & Technical Services	2,000
400	Purchased Property Services	9,000
500	Other Purchased Services	92,000
600	Supplies	6,300
700	Property	0
800	Other Objects	0
	Total Community Services	203,741
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	1,027,135
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	1,643,092
900	Other Uses of Funds	3,424,619
	Total Debt Service	5,067,711
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	260,000	
	Total Budgetary Reserve	260,000	
	Total Other Expenditures and Financing Uses	5,327,711	
TOTAL EXPENDITURES			52,013,739

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	11,120,500	10,838,600
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	8,750,000	5,250,000
Capital Projects Fund – Other	24,400,000	7,320,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	10,000	10,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	190,000	190,000
Total Cash and Short-Term Investments	44,470,500	23,608,600
<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	44,470,500	23,608,600

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	59,686,000	56,150,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	895,000	945,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	60,581,000	57,095,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	150,000	150,000
Other Funds	3,390,000	3,536,000
TOTAL SHORT-TERM PAYABLES	3,540,000	3,686,000
TOTAL INDEBTEDNESS	<u>64,121,000</u>	<u>60,781,000</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>Funds used to offset increase in PSERS increase</i>	2,571,947
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: .	3,748,780
Total Ending Fund Balance - Committed, Assigned, and Unassigned		6,320,727
5900	Budgetary Reserve Explanation: .	260,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		6,580,727
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0