

LEA Name: South Middleton SD

Class: 3

AUN Number: 115218303

County: Cumberland

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: 6/13/2013

Date 6/17/13

President of the Board - Original Signature Required



Date 6/17/13

Secretary of the Board - Original Signature Required



Date 6/17/13

Chief School Administrator - Original Signature Required



Tina L. Darchicourt
Contact Person

(717) 218-5820
Telephone Extension

tk@smsd.us
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

<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	5,089,832
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	2,538,073
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	7,627,905
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	21,782,740
7000 Revenue from State Sources	8,356,462
8000 Revenue from Federal Sources	165,804
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	30,305,006
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	37,932,911

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	15,705,657
6112	Interim Real Estate Taxes	97,220
6113	Public Utility Reality Tax	26,781
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	1,344
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	131,300
6150	Current Act 511 Taxes - Proportional Assessments	4,447,300
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	368,637
6500	Earnings on Investments	60,000
6700	Revenues from District Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	386,103
6910	Rentals	65,821
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	23,243
6960	Services Provided Other Local Governmental Units / LEAs	19,334
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	450,000
REVENUE FROM LOCAL SOURCES		21,782,740

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	4,088,225
7160	Tuition for Orphans and Children Placed in Private Homes	5,564
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	4,480
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,020,835
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)	482,019
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	502,934
7330	Health Services (Medical, Dental, Nurse, Act 25)	48,067
7340	State Property Tax Reduction Allocation	539,255
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	22,970
7501	PA Accountability Grants	75,824
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	537,222
7820	State Share of Retirement Contributions	1,029,067
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		8,356,462

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	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmt. of the Disadvantaged	125,104
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	40,700
8516	NCLB, Title III - Language Instr. for LEP and Immigrant 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)	0

<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

165,804

<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	30,305,006

Act 1 Index (current): 1.7%
 Calculation Method:
 Number of Decimals For Tax Rate Calculation: 4
 Approx. Tax Revenue from RE Taxes: \$15,705,833
 Amount of Tax Relief for Homestead Exclusions + \$539,255
 Total Approx. Tax Revenue: \$16,245,088
 Approx. Tax Levy for Tax Rate Calculation: \$16,840,914
 Cumberland

Total

2012-13 Data		
a. Assessed Value	\$1,858,375,000	\$1,858,375,000
b. Real Estate Mills	8.9245	
I. 2013-14 Data		
c. 2011 STEB Market Value	\$1,436,703,276	\$1,436,703,276
d. Assessed Value	\$1,869,509,812	\$1,869,509,812
e. Assessed Value of New Constr/ Renov	\$0	\$0

2012-13 Calculations		
f. 2012-13 Tax Levy	\$16,585,068	\$16,585,068
(a * b)		

2013-14 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2012-13 Tax Levy	\$16,585,068	\$16,585,068
(f Total * g)		

i. Base Mills Subject to Index	8.9245	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.34500%	96.34500%
k. Tax Levy Needed	\$16,840,914	\$16,840,914
(Approx. Tax Levy * g)		

III. I. 2013-14 Real Estate Tax Rate	9.0081	
(k / d * 1000)		

m. Tax Levy Generated by Mills	\$16,840,731	\$16,840,731
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$16,301,476	\$16,301,476
(m - Amount of Tax Relief for Homestead Exclusions)		

o. Net Tax Revenue Generated By Mills	\$15,705,657	\$15,705,657
(n * Est. Pct. Collection)		

Act 1 Index (current): 1.7%
 Calculation Method:
 Number of Decimals For Tax Rate Calculation: 4
 Approx. Tax Revenue from RE Taxes: \$15,705,833
 Amount of Tax Relief for Homestead Exclusions + \$539,255
 Total Approx. Tax Revenue: \$16,245,088
 Approx. Tax Levy for Tax Rate Calculation: \$16,840,914
 Cumberland

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	9.0762	
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	\$16,968,045	\$16,968,045
IV. s. Millage Rate within Index? (if l > p Then No)	Yes	\$0
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	\$13,220	
Number of Homestead/Farmstead Properties	4,592	4,592
V. Median Assessed Value of Homestead Properties		\$183,566

Act 1 Index (current): 1.7%
 Calculation Method:
 Number of Decimals For Tax Rate Calculation: 4
 Approx. Tax Revenue from RE Taxes: \$15,705,833
 Amount of Tax Relief for Homestead Exclusions + \$539,255
 Total Approx. Tax Revenue: \$16,245,088
 Approx. Tax Levy for Tax Rate Calculation: \$16,840,914
 Cumberland

	Revenue	Lowering RE Tax Rate	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$539,255	\$119	\$539,374
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0		\$0
Amount of Tax Relief from State/Local Sources			\$539,374

CODE	County Name	Real Estate Mills	Amount of Tax Relief for Homestead Exclusions	Net Tax Revenue Generated By Mills
6111	Current Real Estate Taxes			
	County Name	Real Estate Mills	Tax Levy Minus Homestead Exclusions	Net Tax Revenue Generated By Mills
	Cumberland	9.0081		
			16,840,731	
	Totals:		539,255	15,705,657
6120	Per Capita Taxes, Section 679			
		Rate		Estimated Revenue
		0.00		0


6140	Current Act 511 Taxes - Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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	\$10.00	\$0.00	131,300	131,300
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			131,300	131,300

6150	Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Earned Income Taxes, Act 511	1.10%	0.00%	4,097,300	4,097,300
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
	Total Current Act 511 Taxes - Proportional Assessments			4,447,300	4,447,300
	Total Act 511, Current Taxes				4,578,600
					17,240,439
					(511 Limit)

Act 511 Tax Limit ---> 1,436,703,276 X
 Market Value
 Mills

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

DUE DATE: AUGUST 15, 2013

	DATE 6/17/13
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I hereby certify that the above information is accurate and complete.

The Estimated Ending Unassigned Fund Balance is within the allowable limits.
 No
 Yes

Total Budgeted Expenditures	\$31,122,608.00
Ending Unassigned Fund Balance	\$2,130,462.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.9%

If yes, see information below, taken from the 2013-2014 General Fund Budget.

Did you raise property taxes in SY 2013-2014 (compared to 2012-2013)?
 No
 Yes

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%

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved unassigned fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

SCHOOL DISTRICT NAME	South Middleton SD
COUNTY NAME	Cumberland
AUN	115218303

(10/2010)

24 PS 6-688

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2013-2014 GENERAL FUND BUDGET

ITEM	AMOUNTS
1000 Instruction	
1100 Regular Programs - Elementary/Secondary	13,255,037
1200 Special Programs - Elementary/Secondary	3,845,280
1300 Vocational Education	287,253
1400 Other Instructional Programs - Elementary/Secondary	191,052
1500 Nonpublic School Programs	0
1600 Adult Education Programs	0
1700 Higher Education Programs	190,538
1800 Pre-Kindergarten	0
Total 1000 Instruction	17,769,160
2000 Support Services	
2100 Support Services - Pupil Personnel	990,066
2200 Support Services - Instructional Staff	1,260,079
2300 Support Services - Administration	2,469,120
2400 Support Services - Pupil Health	306,546
2500 Support Services - Business	602,810
2600 Operation & Maintenance of Plant Services	2,394,854
2700 Student Transportation Services	1,238,577
2800 Support Services - Central	0
2900 Other Support Services	31,635
Total 2000 Support Services	9,293,687
3000 Operation of Non-instructional Services	
3100 Food Services	0
3200 Student Activities	679,928
3300 Community Services	600
3400 Scholarships and Awards	0
Total 3000 Operation of Non-instructional Services	680,528
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	27,743,375
5000 Other Expenditures and Financing Uses	
5100 Debt Service	0
5200 Interfund Transfers - Out	2,879,233
5300 Transfers Involving Component Units	0
5900 Budgetary Reserve	500,000
Total Other Financing Uses	3,379,233
Total Estimated Expenditures and Other Financing Uses	31,122,608
Appropriation of Prior Year Fund Balance	0
Total Appropriations	31,122,608
Ending Committed, Assigned and Unassigned Fund Balance	6,810,303

Function-Object	Description	Amounts
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	7,928,602
200	Personnel Services-Employee Benefits	4,070,901
300	Purchased Professional & Technical Services	86,669
400	Purchased Property Services	10,582
500	Other Purchased Services	730,545
600	Supplies	421,093
700	Property	0
800	Other Objects	6,645
	Total Regular Programs - Elementary/Secondary	13,255,037
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,827,272
200	Personnel Services-Employee Benefits	1,164,579
300	Purchased Professional & Technical Services	357,585
400	Purchased Property Services	0
500	Other Purchased Services	484,384
600	Supplies	11,460
700	Property	0
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	3,845,280
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	287,253
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	287,253
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	84,335
200	Personnel Services-Employee Benefits	40,264
300	Purchased Professional & Technical Services	64,098
400	Purchased Property Services	2,055
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	300
	Total Other Instructional Programs - Elementary/Secondary	191,052

<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	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	190,538
600	Supplies	0
	Total Higher Education Programs	190,538
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	17,769,160

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	651,581
200	Personnel Services-Employee Benefits	316,154
300	Purchased Professional & Technical Services	4,915
400	Purchased Property Services	0
500	Other Purchased Services	2,550
600	Supplies	13,366
700	Property	0
800	Other Objects	1,500
	Total Support Services - Pupil Personnel	990,066
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	526,032
200	Personnel Services-Employee Benefits	236,356
300	Purchased Professional & Technical Services	7,000
400	Purchased Property Services	73,519
500	Other Purchased Services	29,400
600	Supplies	376,217
700	Property	0
800	Other Objects	11,555
	Total Support Services - Instructional Staff	1,260,079
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,401,795
200	Personnel Services-Employee Benefits	681,835
300	Purchased Professional & Technical Services	180,428
400	Purchased Property Services	90,030
500	Other Purchased Services	47,470
600	Supplies	40,097
700	Property	0
800	Other Objects	27,465
	Total Support Services - Administration	2,469,120
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	176,304
200	Personnel Services-Employee Benefits	115,152
300	Purchased Professional & Technical Services	2,480
400	Purchased Property Services	1,663
500	Other Purchased Services	680
600	Supplies	9,467
700	Property	0
800	Other Objects	800
	Total Support Services - Pupil Health	306,546

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	315,672
200	Personnel Services-Employee Benefits	169,038
300	Purchased Professional & Technical Services	61,860
400	Purchased Property Services	22,740
500	Other Purchased Services	22,500
600	Supplies	6,000
700	Property	0
800	Other Objects	5,000
	Total Support Services - Business	602,810
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	828,032
200	Personnel Services-Employee Benefits	548,638
300	Purchased Professional & Technical Services	39,350
400	Purchased Property Services	487,647
500	Other Purchased Services	142,892
600	Supplies	344,500
700	Property	0
800	Other Objects	3,795
	Total Operation & Maintenance of Plant Services	2,394,854
2700	Student Transportation Services	
100	Personnel Services-Salaries	29,172
200	Personnel Services-Employee Benefits	6,766
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	1,202,639
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	1,238,577
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

<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	31,635
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	31,635
	Total Support Services	9,293,687
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	333,208
200	Personnel Services-Employee Benefits	97,177
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	7,830
600	Supplies	226,813
700	Property	0
800	Other Objects	14,900
	Total Student Activities	679,928

<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	0
600	Supplies	600
700	Property	0
800	Other Objects	0
	Total Community Services	600
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	680,528
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	0
900	Other Uses of Funds	0
	Total Debt Service	0
5200	Interfund Transfers - Out	
900	Other Uses of Funds	2,879,233
	Total Interfund Transfers - Out	2,879,233

<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	500,000
800	Other Objects	500,000
	Total Budgetary Reserve	
	Total Other Expenditures and Financing Uses	3,379,233
	TOTAL EXPENDITURES	31,122,608

CASH AND SHORT-TERM INVESTMENTS

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
General Fund	7,397,905	6,596,080
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	36,000	355,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	194,000	175,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Cash and Short-Term Investments	7,627,905	7,126,080

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	7,627,905	7,126,080

LONG-TERM INDEBTEDNESS

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	19,288,368	17,378,368
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	827,022	827,216
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	20,115,390	18,205,584

SHORT-TERM PAYABLES

General Fund	179,000	179,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	179,000	179,000
TOTAL INDEBTEDNESS	20,294,390	18,384,584

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>Retirement, Helathcare, Future Building Construction, & Textbooks</i>	4,679,841
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>Equals 8% of Expenditures</i>	2,130,462
Total Ending Fund Balance - Committed, Assigned, and Unassigned		6,810,303
5900	Budgetary Reserve Explanation: <i>Unfunded Budgetary Reserve</i>	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		7,310,303
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0