

LEA Name: Penn Cambria SD

Class: 3

AUN Number: 108116003

County: Cambria

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: 06/18/2013


President of the Board - Original Signature Required

6-18-2013
Date


Secretary of the Board - Original Signature Required

6-18-2013
Date


Chief School Administrator - Original Signature Required

6-18-2013
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>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	4,650,000
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	1,918,818
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	6,568,818
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,843,884
7000 Revenue from State Sources	14,290,295
8000 Revenue from Federal Sources	863,421
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	21,997,600
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 28,566,418

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	4,251,415
6112	Interim Real Estate Taxes	35,000
6113	Public Utility Realty Tax	7,800
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	14,500
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	36,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	78,000
6150	Current Act 511 Taxes - Proportional Assessments	1,145,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	295,000
6500	Earnings on Investments	15,000
6700	Revenues from District Activities	25,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	362,298
6910	Rentals	2,800
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	121,585
6960	Services Provided Other Local Governmental Units / LEAs	67,445
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	387,041
	REVENUE FROM LOCAL SOURCES	6,843,884

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	9,279,077
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	1,142,189
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	132,478
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	1,439,500
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	461,310
7330	Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340	State Property Tax Reduction Allocation	452,120
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	121,843
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	375,418
7820	State Share of Retirement Contributions	851,360
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	14,290,295

<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	573,931
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	89,480
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)	200,010

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<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	863,421

<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		21,997,600

Act 1 Index (current): 2.4%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$4,252,250
Amount of Tax Relief for Homestead Exclusions +	<u>\$452,247</u>
Total Approx. Tax Revenue:	\$4,704,497
Approx. Tax Levy for Tax Rate Calculation:	\$5,130,551

Section 672.1 Method Choice: (a)(1)

	Blair	Cambria	Total
2012-13 Data			
a. Assessed Value	\$485,270	\$98,091,140	\$98,576,410
b. Real Estate Mills	77.0400	51.2500	
I. 2013-14 Data			
c. 2011 STEB Market Value	\$3,242,391	\$437,347,634	\$440,590,025
d. Assessed Value	\$485,270	\$99,353,720	\$99,838,990
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2012-13 Calculations			
f. 2012-13 Tax Levy (a * b)	\$37,385	\$5,027,171	\$5,064,556
2013-14 Calculations			
II.			
g. Percent of Total Market Value	0.73592%	99.26408%	100.00000%
h. Rebalanced 2012-13 Tax Levy (f Total * g)	\$37,271	\$5,027,285	\$5,064,556
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	77.0400	51.2511	
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	85.90000%	90.93000%	90.89298%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$37,757	\$5,092,794	\$5,130,551
III. I. 2013-14 Real Estate Tax Rate			
(k / d * 1000)	77.8000	51.2500	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$37,754	\$5,091,878	\$5,129,632
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$4,677,385
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$4,251,415

Act 1 Index (current): 2.4%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$4,252,250
Amount of Tax Relief for Homestead Exclusions +	<u>\$452,247</u>
Total Approx. Tax Revenue:	\$4,704,497
Approx. Tax Levy for Tax Rate Calculation:	\$5,130,551

Section 672.1 Method Choice: (a)(1)

	Blair	Cambria	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	78.8889	52.4811	
q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000	0.0000
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$38,282	\$5,214,193	\$5,252,475
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
Assessed Value Exclusion per Homestead	\$1,549	\$2,352	
Number of Homestead/Farmstead Properties	44	3,718	3,762
V. Median Assessed Value of Homestead Properties			\$13,630

Act 1 Index (current): 2.4%

Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$4,252,250
 Amount of Tax Relief for Homestead Exclusions + \$452,247
 Total Approx. Tax Revenue: \$4,704,497
 Approx. Tax Levy for Tax Rate Calculation: \$5,130,551

Section 672.1 Method Choice: (a)(1)

Blair

Cambria

Total

	Blair	Cambria		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$452,120	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$127		\$127
Amount of Tax Relief from State/Local Sources				<u>\$452,247</u>

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LOCAL EDUCATION AGENCY TAX DATA (TAXD)

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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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
Blair	485,270	77.8000	37,754			85.90000%	
Cambria	99,353,720	51.2500	5,091,878			90.93000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	99,838,990		5,129,632	- 452,247	= 4,677,385	X 90.89298%	= 4,251,415
				Rate			Estimated Revenue
6120 <u>Per Capita Taxes, Section 679</u>				5.00			36,000

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	36,000	36,000
6142 Occupation Taxes - Flat Rate	\$5.00	\$0.00	22,000	22,000
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	20,000	20,000
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			78,000	78,000

6150 Current Act 511 Taxes - Proportional Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.50%	0.00%	1,100,000	1,100,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	45,000	45,000
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			1,145,000	1,145,000

Total Act 511, Current Taxes

Act 511 Tax Limit --->	440,590,025	X	12	5,287,080
	Market Value		Mills	(511 Limit)

ITEM		AMOUNTS	
1000	Instruction		
	1100 Regular Programs - Elementary/Secondary	8,706,347	
	1200 Special Programs - Elementary/Secondary	3,230,370	
	1300 Vocational Education	550,000	
	1400 Other Instructional Programs - Elementary/Secondary	307,316	
	1500 Nonpublic School Programs	45,916	
	1600 Adult Education Programs	0	
	1700 Higher Education Programs	0	
	1800 Pre-Kindergarten	132,478	
	Total 1000 Instruction	12,972,427	
2000	Support Services		
	2100 Support Services - Pupil Personnel	574,528	
	2200 Support Services - Instructional Staff	675,003	
	2300 Support Services - Administration	1,661,677	
	2400 Support Services - Pupil Health	320,091	
	2500 Support Services - Business	307,736	
	2600 Operation & Maintenance of Plant Services	1,866,889	
	2700 Student Transportation Services	1,583,680	
	2800 Support Services - Central	295,073	
	2900 Other Support Services	4,600	
	Total 2000 Support Services	7,289,277	
3000	Operation of Non-instructional Services		
	3100 Food Services	0	
	3200 Student Activities	542,981	
	3300 Community Services	250	
	3400 Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	543,231	
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	20,804,935	
5000	Other Expenditures and Financing Uses		
	5100 Debt Service	0	
	5200 Interfund Transfers - Out	1,565,315	
	5300 Transfers Involving Component Units	0	
	5900 Budgetary Reserve	100,000	
	Total Other Financing Uses	1,665,315	
	Total Estimated Expenditures and Other Financing Uses		22,470,250
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		22,470,250
	Ending Committed, Assigned and Unassigned Fund Balance		6,096,168

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	5,193,058
200	Personnel Services-Employee Benefits	2,997,282
300	Purchased Professional & Technical Services	80
400	Purchased Property Services	59,870
500	Other Purchased Services	262,235
600	Supplies	186,497
700	Property	6,880
800	Other Objects	445
	Total Regular Programs - Elementary/Secondary	8,706,347
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,437,136
200	Personnel Services-Employee Benefits	832,289
300	Purchased Professional & Technical Services	628,400
400	Purchased Property Services	0
500	Other Purchased Services	316,085
600	Supplies	12,985
700	Property	2,600
800	Other Objects	875
	Total Special Programs - Elementary/Secondary	3,230,370
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	550,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	550,000
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	115,985
200	Personnel Services-Employee Benefits	29,921
300	Purchased Professional & Technical Services	75,000
400	Purchased Property Services	1,490
500	Other Purchased Services	82,375
600	Supplies	2,545
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	307,316

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	30,296
200	Personnel Services-Employee Benefits	15,620
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	45,916
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	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	87,882
200	Personnel Services-Employee Benefits	44,596
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	132,478
Total Instruction		12,972,427

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	352,542
200	Personnel Services-Employee Benefits	196,846
300	Purchased Professional & Technical Services	3,000
400	Purchased Property Services	0
500	Other Purchased Services	2,050
600	Supplies	19,620
700	Property	0
800	Other Objects	470
	Total Support Services - Pupil Personnel	574,528
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	393,074
200	Personnel Services-Employee Benefits	219,474
300	Purchased Professional & Technical Services	3,100
400	Purchased Property Services	1,505
500	Other Purchased Services	7,450
600	Supplies	45,260
700	Property	0
800	Other Objects	5,140
	Total Support Services - Instructional Staff	675,003
2300	Support Services - Administration	
100	Personnel Services-Salaries	732,352
200	Personnel Services-Employee Benefits	747,252
300	Purchased Professional & Technical Services	85,200
400	Purchased Property Services	9,840
500	Other Purchased Services	34,690
600	Supplies	31,178
700	Property	0
800	Other Objects	21,165
	Total Support Services - Administration	1,661,677
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	148,589
200	Personnel Services-Employee Benefits	90,782
300	Purchased Professional & Technical Services	72,500
400	Purchased Property Services	600
500	Other Purchased Services	1,625
600	Supplies	5,995
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	320,091

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	154,443
200	Personnel Services-Employee Benefits	89,423
300	Purchased Professional & Technical Services	16,455
400	Purchased Property Services	11,775
500	Other Purchased Services	16,000
600	Supplies	15,440
700	Property	0
800	Other Objects	4,200
	Total Support Services - Business	307,736
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	514,463
200	Personnel Services-Employee Benefits	456,376
300	Purchased Professional & Technical Services	18,020
400	Purchased Property Services	409,135
500	Other Purchased Services	78,335
600	Supplies	384,980
700	Property	0
800	Other Objects	5,580
	Total Operation & Maintenance of Plant Services	1,866,889
2700	Student Transportation Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	2,880
500	Other Purchased Services	1,579,150
600	Supplies	1,650
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	1,583,680
2800	Support Services - Central	
100	Personnel Services-Salaries	91,715
200	Personnel Services-Employee Benefits	53,233
300	Purchased Professional & Technical Services	14,605
400	Purchased Property Services	35,900
500	Other Purchased Services	26,565
600	Supplies	67,760
700	Property	5,050
800	Other Objects	245
	Total Support Services - Central	295,073

<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	4,600
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	4,600
Total Support Services		7,289,277
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	241,821
200	Personnel Services-Employee Benefits	81,255
300	Purchased Professional & Technical Services	46,210
400	Purchased Property Services	13,965
500	Other Purchased Services	88,835
600	Supplies	61,265
700	Property	1,315
800	Other Objects	8,315
	Total Student Activities	542,981

<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	250
700	Property	0
800	Other Objects	0
	Total Community Services	250
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	543,231
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	1,565,315
	Total Interfund Transfers - Out	1,565,315

<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	100,000	
	Total Budgetary Reserve	100,000	
	Total Other Expenditures and Financing Uses	1,665,315	
TOTAL EXPENDITURES			22,470,250

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	6,500,000	6,000,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	100,000	100,000
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	790,000	730,000
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	200,000	200,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	2,600	2,600
Total Cash and Short-Term Investments	<u>7,592,600</u>	<u>7,032,600</u>
<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	<u>0</u>	<u>0</u>
TOTAL CASH AND INVESTMENTS	<u><u>7,592,600</u></u>	<u><u>7,032,600</u></u>

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	18,185,000	16,900,000
Other Long-Term Liabilities	0	0
Bonds Payable	0	0
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	482,500	560,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	18,667,500	17,460,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u>18,667,500</u>	<u>17,460,000</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Established by the board of directors for the following purposes: future debt service, compensated absences, technology, retirement payouts and related unanticipated expenses and PSERS set-aside.</i>	4,454,235
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Available for any purpose in the General Fund; appropriable for expenditure for which the board has made no specific plans or policy decisions.</i>	1,641,933
Total Ending Fund Balance - Committed, Assigned, and Unassigned		6,096,168
5900	Budgetary Reserve <i>Explanation: Budget shortfalls and unanticipated expenditures.</i>	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		6,196,168
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0