

LEA Name: Danville Area SD

Class: 3

AUN Number: 116471803

County: Montour

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

General Fund Budget Approval

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


President of the Board - Original Signature Required

18 JUNE 2013
Date


Secretary of the Board - Original Signature Required

6-18-13
Date


Chief School Administrator - Original Signature Required

6-18-13
Date

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Contact Person

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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	4,345,000
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	1,440,265
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	5,785,265
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	19,901,472
7000 Revenue from State Sources	12,414,953
8000 Revenue from Federal Sources	1,361,733
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	33,678,158
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 39,463,423

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	12,082,446
6112	Interim Real Estate Taxes	50,000
6113	Public Utility Realty Tax	23,500
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	14,632
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	5,815,394
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	400,500
6500	Earnings on Investments	15,000
6700	Revenues from District Activities	65,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	373,000
6910	Rentals	25,000
6920	Contributions/Donations/Grants From Private Sources	893,000
6940	Tuition from Patrons	131,000
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	13,000
	REVENUE FROM LOCAL SOURCES	19,901,472

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	6,884,990
7160	Tuition for Orphans and Children Placed in Private Homes	30,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	68,931
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,380,069
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	133,620
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	1,340,171
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	50,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	50,100
7340	State Property Tax Reduction Allocation	551,428
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	128,241
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	560,554
7820	State Share of Retirement Contributions	1,236,849
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	12,414,953

<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	774,209
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	320,691
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	116,833
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)	150,000

<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	1,361,733

<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		33,678,158

Act 1 Index (current): 2.0%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$12,082,446
Amount of Tax Relief for Homestead Exclusions +	\$554,056
Total Approx. Tax Revenue:	\$12,636,502
Approx. Tax Levy for Tax Rate Calculation:	\$13,254,786

Section 672.1 Method Choice: (a)(2)

	Montour	Northumberland	Total
2012-13 Data			
a. Assessed Value	\$717,811,658	\$178,681,011	\$896,492,669
b. Real Estate Mills	14.1545	14.1545	14.1545
I. 2013-14 Data			
c. 2011 STEB Market Value	\$956,887,277	\$256,708,830	\$1,213,596,107
d. Assessed Value	\$721,570,751	\$179,330,891	\$900,901,642
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2012-13 Calculations			
f. 2012-13 Tax Levy (a * b)	\$10,160,265	\$2,529,140	\$12,689,405
2013-14 Calculations			
II.			
g. Percent of Total Market Value			100.00000%
h. Rebalanced 2012-13 Tax Levy (f Total * g)			\$12,689,405
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	14.1545	14.1545	14.1545
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	95.13190%	95.13190%	95.13190%
k. Tax Levy Needed (Approx. Tax Levy * g)			\$13,254,786
III.			
l. 2013-14 Real Estate Tax Rate (k / d * 1000)	14.7128	14.7128	14.7128
m. Tax Levy Generated by Mills (l / 1000 * d)	\$10,616,326	\$2,638,460	\$13,254,786
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$12,700,730
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$12,082,446

Act 1 Index (current): 2.0%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions +

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

4

\$12,082,446

\$554,056

\$12,636,502

\$13,254,786

Section 672.1 Method Choice:

(a)(2)

Montour

Northumberland

Total

Index Maximums

IV.	p. Maximum Mills Based On Index (i * (1 + Index))	14.4375	14.4375	14.4375
	q. Mills In Excess of Index if (l > p), (l - p)	0.2753	0.2753	0.5506
	r. Maximum Tax Levy Based On Index (p / 1000) * d	\$10,417,678	\$2,589,090	\$13,006,768
	s. Millage Rate within Index? (If l > p Then No)	No	No	
	t. Tax Levy In Excess of Index if (m > r), (m - r)	\$198,648	\$49,370	\$248,018
	u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$188,978	\$46,967	\$235,945

Information Related to Property Tax Relief

V.	Assessed Value Exclusion per Homestead	\$7,544	\$7,544	
	Number of Homestead/Farmstead Properties	3,949	1,010	4,959
	Median Assessed Value of Homestead Properties			\$87,903

Act 1 Index (current): 2.0%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$12,082,446
Amount of Tax Relief for Homestead Exclusions +	<u>\$554,056</u>
Total Approx. Tax Revenue:	\$12,636,502
Approx. Tax Levy for Tax Rate Calculation:	\$13,254,786

Section 672.1 Method Choice: (a)(2)

	Montour	Northumberland		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$551,428	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$2,628		\$2,628
Amount of Tax Relief from State/Local Sources				<u>\$554,056</u>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Montour	721,570,751	14.7128	10,616,326			95.13190%	
Northumberland	179,330,891	14.7128	2,638,460			95.13190%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	900,901,642		13,254,786	- 554,056	= 12,700,730	95.13190%	= 12,082,446

	<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	1.15%	0.00%	5,547,394	5,547,394
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	268,000	268,000
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			5,815,394	5,815,394

Total Act 511, Current Taxes

Act 511 Tax Limit	—>	1,213,596,107	X	12	14,563,153
		Market Value		Mills	(511 Limit)

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

24 PS 6-6888

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Danville Area SD	Montour	116471803

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 2013-2014 (compared to 2012-2013)? Yes No

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

Total Budgeted Expenditures	\$34,020,305.00
Ending Unassigned Fund Balance	\$1,098,118.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.3%

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

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT *Cheryl Fatare* DATE *6-18-13*

DUE DATE: AUGUST 15, 2013 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	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	14,477,192	
1200	Special Programs - Elementary/Secondary	3,821,066	
1300	Vocational Education	1,639,829	
1400	Other Instructional Programs - Elementary/Secondary	1,073,748	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	21,011,835	
2000	Support Services		
2100	Support Services - Pupil Personnel	939,773	
2200	Support Services - Instructional Staff	733,427	
2300	Support Services - Administration	2,018,550	
2400	Support Services - Pupil Health	407,537	
2500	Support Services - Business	492,405	
2600	Operation & Maintenance of Plant Services	2,973,968	
2700	Student Transportation Services	1,954,715	
2800	Support Services - Central	531,058	
2900	Other Support Services	0	
	Total 2000 Support Services	10,051,433	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	701,650	
3300	Community Services	4,849	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	706,499	
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		31,769,767
5000	Other Expenditures and Financing Uses		
5100	Debt Service	2,050,538	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	200,000	
	Total Other Financing Uses		2,250,538
	Total Estimated Expenditures and Other Financing Uses		34,020,305
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		34,020,305
	Ending Committed, Assigned and Unassigned Fund Balance		5,443,118

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	8,502,830
200	Personnel Services-Employee Benefits	4,289,083
300	Purchased Professional & Technical Services	69,800
400	Purchased Property Services	18,220
500	Other Purchased Services	570,575
600	Supplies	775,239
700	Property	247,369
800	Other Objects	4,076
	Total Regular Programs - Elementary/Secondary	14,477,192
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,114,602
200	Personnel Services-Employee Benefits	1,107,781
300	Purchased Professional & Technical Services	354,310
400	Purchased Property Services	0
500	Other Purchased Services	192,974
600	Supplies	51,399
700	Property	0
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	3,821,066
1300	Vocational Education	
100	Personnel Services-Salaries	401,130
200	Personnel Services-Employee Benefits	168,255
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	1,800
500	Other Purchased Services	1,042,164
600	Supplies	23,141
700	Property	699
800	Other Objects	2,640
	Total Vocational Education	1,639,829
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	577,750
200	Personnel Services-Employee Benefits	368,541
300	Purchased Professional & Technical Services	11,695
400	Purchased Property Services	696
500	Other Purchased Services	82,493
600	Supplies	27,133
700	Property	3,383
800	Other Objects	2,057
	Total Other Instructional Programs - Elementary/Secondary	1,073,748

<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	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		21,011,835

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	589,410
200	Personnel Services-Employee Benefits	299,473
300	Purchased Professional & Technical Services	13,000
400	Purchased Property Services	0
500	Other Purchased Services	5,745
600	Supplies	21,250
700	Property	0
800	Other Objects	10,895
	Total Support Services - Pupil Personnel	939,773
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	291,681
200	Personnel Services-Employee Benefits	163,800
300	Purchased Professional & Technical Services	5,600
400	Purchased Property Services	3,500
500	Other Purchased Services	128,500
600	Supplies	122,026
700	Property	16,000
800	Other Objects	2,320
	Total Support Services - Instructional Staff	733,427
2300	Support Services - Administration	
100	Personnel Services-Salaries	883,918
200	Personnel Services-Employee Benefits	473,555
300	Purchased Professional & Technical Services	412,106
400	Purchased Property Services	4,400
500	Other Purchased Services	124,631
600	Supplies	84,708
700	Property	4,000
800	Other Objects	31,232
	Total Support Services - Administration	2,018,550
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	262,344
200	Personnel Services-Employee Benefits	121,821
300	Purchased Professional & Technical Services	1,000
400	Purchased Property Services	750
500	Other Purchased Services	1,450
600	Supplies	20,115
700	Property	0
800	Other Objects	57
	Total Support Services - Pupil Health	407,537

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	221,727
200	Personnel Services-Employee Benefits	135,203
300	Purchased Professional & Technical Services	6,000
400	Purchased Property Services	76,200
500	Other Purchased Services	36,500
600	Supplies	11,450
700	Property	2,500
800	Other Objects	2,825
	Total Support Services - Business	492,405
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	770,634
200	Personnel Services-Employee Benefits	448,726
300	Purchased Professional & Technical Services	17,000
400	Purchased Property Services	1,472,048
500	Other Purchased Services	1,000
600	Supplies	253,045
700	Property	4,900
800	Other Objects	6,615
	Total Operation & Maintenance of Plant Services	2,973,968
2700	Student Transportation Services	
100	Personnel Services-Salaries	26,811
200	Personnel Services-Employee Benefits	22,849
300	Purchased Professional & Technical Services	550
400	Purchased Property Services	0
500	Other Purchased Services	1,899,005
600	Supplies	5,500
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	1,954,715
2800	Support Services - Central	
100	Personnel Services-Salaries	169,902
200	Personnel Services-Employee Benefits	95,629
300	Purchased Professional & Technical Services	5,000
400	Purchased Property Services	15,000
500	Other Purchased Services	113,918
600	Supplies	111,109
700	Property	20,000
800	Other Objects	500
	Total Support Services - Central	531,058

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	0
	Total Support Services	10,051,433
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	313,900
200	Personnel Services-Employee Benefits	75,901
300	Purchased Professional & Technical Services	2,000
400	Purchased Property Services	71,300
500	Other Purchased Services	133,186
600	Supplies	69,453
700	Property	960
800	Other Objects	34,950
	Total Student Activities	701,650

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	4,460
200	Personnel Services-Employee Benefits	389
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 Community Services	4,849
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	706,499
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	1,243,565
900	Other Uses of Funds	806,973
	Total Debt Service	2,050,538
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	200,000	
	Total Budgetary Reserve	200,000	
	Total Other Expenditures and Financing Uses		2,250,538
TOTAL EXPENDITURES			34,020,305

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	5,785,265	5,443,117
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)	114,810	114,810
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	120,668	120,668
Total Cash and Short-Term Investments	6,020,743	5,678,595
<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	6,020,743	5,678,595

	<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	32,320,000	31,605,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	0	0
Authority Lease Obligations	682,846	620,732
TOTAL LONG-TERM INDEBTEDNESS	33,002,846	32,225,732
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u>33,002,846</u>	<u>32,225,732</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: This commitment is for the purpose of mitigating and financially planning for imminent increases in the PSERS employer rate and future medical insurance increases.</i>	4,345,000
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Operating reserve</i>	1,098,118
Total Ending Fund Balance - Committed, Assigned, and Unassigned		5,443,118
5900	Budgetary Reserve <i>Explanation: The budgetary reserve is needed to accommodate unforeseen expenses and unanticipated emergencies.</i>	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		5,643,118
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0