

LEA Name: Berwick Area SD

Class: 3

AUN Number: 116191103

County: Columbia

**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: 5/13/2013

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
CHRISTINA BASON  
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

**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	21,653,165	
2	Estimated Beginning Fund Balance - Assigned	0	
3	Estimated Beginning Fund Balance - Unassigned	0	
4		0	
5		0	
6		0	
	<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b>21,653,165</b>

**Estimated Revenues And Other Financing Sources**

6000	Revenue from Local Sources	18,490,860	
7000	Revenue from State Sources	20,903,248	
8000	Revenue from Federal Sources	1,191,000	
9000	Other Financing Sources	0	
	<b>Total Estimated Revenues And Other Financing Sources</b>		<b>40,585,108</b>

**Total Estimated Fund Balance, Revenues, and Other Financing  
Sources Available for Appropriation**

**62,238,273**

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	14,298,260
6112	Interim Real Estate Taxes	30,000
6113	Public Utility Realty Tax	24,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	10,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	37,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	146,600
6150	Current Act 511 Taxes - Proportional Assessments	1,732,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,170,000
6500	Earnings on Investments	190,000
6700	Revenues from District Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	640,000
6910	Rentals	93,000
6920	Contributions/Donations/Grants From Private Sources	9,000
6940	Tuition from Patrons	84,000
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	27,000
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>18,490,860</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	13,883,513
7160	Tuition for Orphans and Children Placed in Private Homes	75,000
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	2,079,808
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)	650,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	395,777
7330	Health Services (Medical, Dental, Nurse, Act 25)	55,000
7340	State Property Tax Reduction Allocation	1,093,219
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	208,925
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	45,000
7810	State Share of Social Security and Medicare Taxes	757,791
7820	State Share of Retirement Contributions	1,659,215
7900	Revenue for Technology	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>20,903,248</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM FEDERAL SOURCES</b>		
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	820,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	50,000
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	11,000
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)	300,000

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	10,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>1,191,000</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>OTHER FINANCING SOURCES</b>		
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
	<b>OTHER FINANCING SOURCES</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>40,585,108</b>

Act 1 Index (current): 2.4%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$14,300,000
Amount of Tax Relief for Homestead Exclusions +	\$1,093,219
Total Approx. Tax Revenue:	\$15,393,219
Approx. Tax Levy for Tax Rate Calculation:	\$17,095,654

Section 672.1 Method Choice: (a)(1)

	Columbia	Luzerne	Total
<b>2012-13 Data</b>			
a. Assessed Value	\$186,520,000	\$758,900,000	\$945,420,000
b. Real Estate Mills	45.0000	11.0000	
<b>I. 2013-14 Data</b>			
c. 2011 STEB Market Value	\$521,548,138	\$528,013,142	\$1,049,561,280
d. Assessed Value	\$198,931,157	\$758,989,100	\$957,920,257
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2012-13 Calculations</b>			
f. 2012-13 Tax Levy (a * b)	\$8,393,400	\$8,347,900	\$16,741,300
<b>2013-14 Calculations</b>			
II. g. Percent of Total Market Value	49.69201%	50.30799%	100.00000%
h. Rebalanced 2012-13 Tax Levy (f Total * g)	\$8,319,088	\$8,422,212	\$16,741,300
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	45.0000	11.0979	
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	87.50000%	91.20000%	89.36140%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$8,495,174	\$8,600,480	\$17,095,654
III. I. 2013-14 Real Estate Tax Rate (k / d * 1000)	42.7000	11.3300	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$8,494,360	\$8,599,347	\$17,093,707
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$16,000,488
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$14,298,260



Act 1 Index (current): 2.4%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$14,300,000

Amount of Tax Relief for Homestead Exclusions +

\$1,093,219

Total Approx. Tax Revenue:

\$15,393,219

Approx. Tax Levy for Tax Rate Calculation:

\$17,095,654

Columbia

Luzerne

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	46.0800	11.3642	
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	\$9,166,748	\$8,625,304	\$17,792,052
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	\$3,992	\$15,896	
Number of Homestead/Farmstead Properties	3,558	2,626	6,184
V. Median Assessed Value of Homestead Properties			\$120,350

Act 1 Index (current): 2.4%

Calculation Method: Revenue  
 Number of Decimals For Tax Rate Calculation: 2  
 Approx. Tax Revenue from RE Taxes: \$14,300,000  
 Amount of Tax Relief for Homestead Exclusions + \$1,093,219  
 Total Approx. Tax Revenue: \$15,393,219  
 Approx. Tax Levy for Tax Rate Calculation: \$17,095,654

Section 672.1 Method Choice: (a)(1)

Columbia Luzerne Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,093,219	Lowering RE Tax Rate	\$179	\$1,093,398
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$1,093,398</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>
Columbia	198,931,157	42.7000	8,494,360			87.50000%	
Luzerne	758,989,100	11.3300	8,599,347			91.20000%	
	0		0			0.00000%	
	0		0			0.00000%	
<b>Totals:</b>	<b>957,920,257</b>		<b>17,093,707</b>	<b>- 1,093,219</b>	<b>= 16,000,488</b>	<b>89.36140%</b>	<b>= 14,298,260</b>
				<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>				5.00			37,000

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	\$5.00	\$0.00	37,000	37,000
6142 Occupation Taxes - Flat Rate	\$10.00	\$0.00	74,000	74,000
6143 Local Services / Occupational Privilege Taxes	\$10.00	\$0.00	35,600	35,600
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
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>146,600</b>	<b>146,600</b>

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%	1,600,000	1,600,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	132,000	132,000
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
<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>1,732,000</b>	<b>1,732,000</b>

**Total Act 511, Current Taxes**

Act 511 Tax Limit	---	1,049,561,280	X	12	12,594,735
		Market Value		Mills	(511 Limit)



<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	17,938,942	
1200	Special Programs - Elementary/Secondary	5,825,679	
1300	Vocational Education	2,407,334	
1400	Other Instructional Programs - Elementary/Secondary	74,657	
1500	Nonpublic School Programs	20,000	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>26,266,612</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,371,989	
2200	Support Services - Instructional Staff	945,621	
2300	Support Services - Administration	2,001,550	
2400	Support Services - Pupil Health	546,077	
2500	Support Services - Business	423,017	
2600	Operation & Maintenance of Plant Services	3,681,670	
2700	Student Transportation Services	1,328,900	
2800	Support Services - Central	1,318,324	
2900	Other Support Services	0	
	<b>Total 2000 Support Services</b>	<b>11,617,148</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	94,058	
3300	Community Services	40,433	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>134,491</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>0</b>	
	<b>Total Estimated Expenditures</b>		<b>38,018,251</b>
5000	Other Expenditures and Financing Uses		
5100	Debt Service	1,182,092	
5200	Interfund Transfers - Out	500,000	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	715,891	
	<b>Total Other Financing Uses</b>		<b>2,397,983</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>40,416,234</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>40,416,234</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>21,822,039</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000</b>	<b>INSTRUCTION</b>	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	10,736,186
200	Personnel Services-Employee Benefits	6,160,547
300	Purchased Professional & Technical Services	138,388
400	Purchased Property Services	500
500	Other Purchased Services	563,850
600	Supplies	306,936
700	Property	30,560
800	Other Objects	1,975
	Total Regular Programs - Elementary/Secondary	17,938,942
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,342,735
200	Personnel Services-Employee Benefits	1,717,821
300	Purchased Professional & Technical Services	372,273
400	Purchased Property Services	392,850
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	5,825,679
1300	Vocational Education	
100	Personnel Services-Salaries	553,679
200	Personnel Services-Employee Benefits	272,459
300	Purchased Professional & Technical Services	3,000
400	Purchased Property Services	500
500	Other Purchased Services	1,551,096
600	Supplies	22,600
700	Property	0
800	Other Objects	4,000
	Total Vocational Education	2,407,334
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	18,350
200	Personnel Services-Employee Benefits	4,757
300	Purchased Professional & Technical Services	50,000
400	Purchased Property Services	0
500	Other Purchased Services	1,550
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	74,657

<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	20,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	20,000
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
<b>Total Instruction</b>		<b>26,266,612</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	877,238
200	Personnel Services-Employee Benefits	466,676
300	Purchased Professional & Technical Services	7,950
400	Purchased Property Services	0
500	Other Purchased Services	4,175
600	Supplies	13,100
700	Property	1,500
800	Other Objects	1,350
	Total Support Services - Pupil Personnel	1,371,989
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	355,409
200	Personnel Services-Employee Benefits	132,135
300	Purchased Professional & Technical Services	36,500
400	Purchased Property Services	0
500	Other Purchased Services	11,800
600	Supplies	388,752
700	Property	20,000
800	Other Objects	1,025
	Total Support Services - Instructional Staff	945,621
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,245,538
200	Personnel Services-Employee Benefits	559,907
300	Purchased Professional & Technical Services	103,420
400	Purchased Property Services	0
500	Other Purchased Services	56,035
600	Supplies	24,200
700	Property	3,500
800	Other Objects	8,950
	Total Support Services - Administration	2,001,550
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	329,056
200	Personnel Services-Employee Benefits	199,371
300	Purchased Professional & Technical Services	5,650
400	Purchased Property Services	100
500	Other Purchased Services	2,000
600	Supplies	9,800
700	Property	0
800	Other Objects	100
	Total Support Services - Pupil Health	546,077



<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	262,832
200	Personnel Services-Employee Benefits	121,235
300	Purchased Professional & Technical Services	26,000
400	Purchased Property Services	0
500	Other Purchased Services	3,950
600	Supplies	6,500
700	Property	2,500
800	Other Objects	0
	Total Support Services - Business	423,017
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,180,992
200	Personnel Services-Employee Benefits	718,802
300	Purchased Professional & Technical Services	111,625
400	Purchased Property Services	802,530
500	Other Purchased Services	224,600
600	Supplies	617,621
700	Property	25,000
800	Other Objects	500
	Total Operation & Maintenance of Plant Services	3,681,670
2700	Student Transportation Services	
100	Personnel Services-Salaries	26,017
200	Personnel Services-Employee Benefits	27,898
300	Purchased Professional & Technical Services	27,500
400	Purchased Property Services	0
500	Other Purchased Services	1,245,485
600	Supplies	2,000
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	1,328,900
2800	Support Services - Central	
100	Personnel Services-Salaries	205,916
200	Personnel Services-Employee Benefits	96,243
300	Purchased Professional & Technical Services	333,864
400	Purchased Property Services	0
500	Other Purchased Services	38,750
600	Supplies	281,551
700	Property	362,000
800	Other Objects	0
	Total Support Services - Central	1,318,324

<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
	<b>Total Support Services</b>	<b>11,617,148</b>
<b>3000</b>	<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
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	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	57,236
400	Purchased Property Services	6,100
500	Other Purchased Services	15,932
600	Supplies	12,790
700	Property	0
800	Other Objects	2,000
	Total Student Activities	94,058

<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	2,500
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	37,933
700	Property	0
800	Other Objects	0
	Total Community Services	40,433
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
	<b>Total Operation of Non-instructional Services</b>	<b>134,491</b>
<b>4000</b>	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT</b>	
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
	<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>0</b>
<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	468,767
900	Other Uses of Funds	713,325
	Total Debt Service	1,182,092
5200	Interfund Transfers - Out	
900	Other Uses of Funds	500,000
	Total Interfund Transfers - Out	500,000

<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	715,891	
	Total Budgetary Reserve	715,891	
	<b>Total Other Expenditures and Financing Uses</b>	<b>2,397,983</b>	
<b>TOTAL EXPENDITURES</b>			<b>40,416,234</b>

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	26,212,733	26,000,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	5,000	5,000
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	10,000,000
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
<b>Total Cash and Short-Term Investments</b>	<b>26,217,733</b>	<b>36,005,000</b>
<b><u>LONG-TERM INVESTMENTS</u></b>		
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
<b>Total Long-Term Investments</b>	<b>0</b>	<b>0</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>26,217,733</b>	<b>36,005,000</b>

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	18,475,000	17,950,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	4,843,071	3,500,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	23,318,071	21,450,000
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	485,000	1,325,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	485,000	1,325,000
<b>TOTAL INDEBTEDNESS</b>	<b><u>23,803,071</u></b>	<b><u>22,775,000</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Amounts are committed to Debt and Capital Improvements</i>	26,212,733
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: n/a</i>	(4,390,694)
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>21,822,039</b>
5900	<b>Budgetary Reserve</b> <i>Explanation: To plan for additional unforeseen expenses due to ongoing Capital Projects</i>	<b>715,891</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>22,537,930</b>
<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>		<b>0</b>