

LEA Name: Columbia Borough SD

Class: 3

AUN Number: 113361503

County: Lancaster

PDE-2028 - PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 07/01/2013 - 06/30/2014

DRAFT

PROPOSED VERSION

PRELIMINARY PROPOSED VERSION FOR PUBLIC INSPECTION EFFECTIVE 1/22/2013 - 2/13/2013

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 2/14/2013

PUBLIC COMMENT AT COMMITTEE OF THE WHOLE 2/14/2013.

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Laura E. Cowburn

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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	1,100,000
2 Estimated Beginning Fund Balance - Assigned	816,313
3 Estimated Beginning Fund Balance - Unassigned	1,401,037
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	3,317,350
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	10,790,320
7000 Revenue from State Sources	9,447,000
8000 Revenue from Federal Sources	620,000
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	20,857,320
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	24,174,670

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	8,983,820
6112	Interim Real Estate Taxes	3,500
6113	Public Utility Realty Tax	12,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	11,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	23,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	52,000
6150	Current Act 511 Taxes - Proportional Assessments	650,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	595,000
6500	Earnings on Investments	70,000
6700	Revenues from District Activities	25,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	300,000
6910	Rentals	20,000
6920	Contributions/Donations/Grants From Private Sources	10,000
6940	Tuition from Patrons	15,000
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	20,000
REVENUE FROM LOCAL SOURCES		10,790,320

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	6,200,000
7160	Tuition for Orphans and Children Placed in Private Homes	50,000
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	1,180,000
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)	12,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	750,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340	State Property Tax Reduction Allocation	0
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
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	375,000
7820	State Share of Retirement Contributions	850,000
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		9,447,000

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. Achvmnt. of the Disadvantaged	500,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	90,000
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)	30,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	620,000

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
	OTHER FINANCING SOURCES	0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		20,857,320

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$8,983,820

Amount of Tax Relief for Homestead Exclusions + \$0

Total Approx. Tax Revenue: \$8,983,820

Approx. Tax Levy for Tax Rate Calculation: \$9,982,022

Lancaster

Total

2012-13 Data

a. Assessed Value	\$357,028,600	\$357,028,600
b. Real Estate Mills	26.0000	

I. 2013-14 Data

c. 2011 STEB Market Value	\$344,635,685	\$344,635,685
d. Assessed Value	\$356,500,800	\$356,500,800
e. Assessed Value of New Constr/ Renov	\$0	\$0

2012-13 Calculations

f. 2012-13 Tax Levy	\$9,282,744	\$9,282,744
(a * b)		

2013-14 Calculations

II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2012-13 Tax Levy	\$9,282,744	\$9,282,744
(f Total * g)		
i. Base Mills Subject to Index	26.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$9,982,022	\$9,982,022
(Approx. Tax Levy * g)		

III. I. 2013-14 Real Estate Tax Rate	28.0000	
(k / d * 1000)		

m. Tax Levy Generated by Mills	\$9,982,022	\$9,982,022
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,982,022
(m - Amount of Tax Relief for Homestead Exclusions)		

o. Net Tax Revenue Generated By Mills		\$8,983,820
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.5%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$8,983,820

Amount of Tax Relief for Homestead Exclusions + \$0

Total Approx. Tax Revenue: \$8,983,820

Approx. Tax Levy for Tax Rate Calculation: \$9,982,022

Lancaster

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	26.6500	
q. Mills In Excess of Index if (l > p), (l - p)	1.3500	1.3500
r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$9,500,746	\$9,500,746
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$481,276	\$481,276
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$433,148	\$433,148

Information Related to Property Tax Relief		
Assessed Value Exclusion per Homestead	\$0	
Number of Homestead/Farmstead Properties	0	0
V. Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 2.5%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$8,983,820

Amount of Tax Relief for Homestead Exclusions + \$0

Total Approx. Tax Revenue: \$8,983,820

Approx. Tax Levy for Tax Rate Calculation: \$9,982,022

Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$0</u>

CODE6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lancaster	356,500,800	28.0000	9,982,022			90.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	356,500,800		9,982,022	- 0	= 9,982,022	90.00000%	= 8,983,820
				<u>Rate</u>			<u>Estimated Revenue</u>
				5.00			23,000

6120 Per Capita Taxes, Section 6796140 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	\$10.00	\$0.00	63,000	45,000
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	15,000	7,000
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			<u>78,000</u>	<u>52,000</u>

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%	900,000	650,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.00%	0.00%	0	0
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			<u>900,000</u>	<u>650,000</u>

Total Act 511, Current Taxes

Act 511 Tax Limit	---	344,635,685	X	12	4,135,628
		Market Value		Mills	(511 Limit)

[illegible]

ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	7,869,000	
1200	Special Programs - Elementary/Secondary	3,897,462	
1300	Vocational Education	305,000	
1400	Other Instructional Programs - Elementary/Secondary	199,356	
1500	Nonpublic School Programs	8,500	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	12,279,318	
2000	Support Services		
2100	Support Services - Pupil Personnel	724,219	
2200	Support Services - Instructional Staff	951,961	
2300	Support Services - Administration	1,067,205	
2400	Support Services - Pupil Health	397,728	
2500	Support Services - Business	313,898	
2600	Operation & Maintenance of Plant Services	1,677,011	
2700	Student Transportation Services	300,000	
2800	Support Services - Central	369,645	
2900	Other Support Services	5,500	
	Total 2000 Support Services	5,807,167	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	565,909	
3300	Community Services	15,211	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	581,120	
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	18,667,605	
5000	Other Expenditures and Financing Uses		
5100	Debt Service	0	
5200	Interfund Transfers - Out	2,662,788	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	450,000	
	Total Other Financing Uses	3,112,788	
	Total Estimated Expenditures and Other Financing Uses		21,780,393
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		21,780,393
	Ending Committed, Assigned and Unassigned Fund Balance		2,394,277

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	4,621,333
200	Personnel Services-Employee Benefits	2,175,361
300	Purchased Professional & Technical Services	276,650
400	Purchased Property Services	34,369
500	Other Purchased Services	382,900
600	Supplies	326,351
700	Property	50,700
800	Other Objects	1,336
	Total Regular Programs - Elementary/Secondary	7,869,000
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	895,344
200	Personnel Services-Employee Benefits	417,521
300	Purchased Professional & Technical Services	2,175,550
400	Purchased Property Services	30,000
500	Other Purchased Services	358,000
600	Supplies	20,947
700	Property	0
800	Other Objects	100
	Total Special Programs - Elementary/Secondary	3,897,462
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	305,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	305,000
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	136,078
200	Personnel Services-Employee Benefits	59,828
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	450
600	Supplies	3,000
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	199,356

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	8,500
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	8,500
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		12,279,318

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	453,266
200	Personnel Services-Employee Benefits	229,576
300	Purchased Professional & Technical Services	27,850
400	Purchased Property Services	4,523
500	Other Purchased Services	3,700
600	Supplies	3,204
700	Property	0
800	Other Objects	2,100
	Total Support Services - Pupil Personnel	724,219
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	439,289
200	Personnel Services-Employee Benefits	350,590
300	Purchased Professional & Technical Services	48,281
400	Purchased Property Services	2,262
500	Other Purchased Services	65,109
600	Supplies	35,120
700	Property	7,200
800	Other Objects	4,110
	Total Support Services - Instructional Staff	951,961
2300	Support Services - Administration	
100	Personnel Services-Salaries	600,113
200	Personnel Services-Employee Benefits	280,911
300	Purchased Professional & Technical Services	81,100
400	Purchased Property Services	15,831
500	Other Purchased Services	54,700
600	Supplies	21,450
700	Property	3,300
800	Other Objects	9,800
	Total Support Services - Administration	1,067,205
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	144,672
200	Personnel Services-Employee Benefits	75,239
300	Purchased Professional & Technical Services	174,862
400	Purchased Property Services	500
500	Other Purchased Services	425
600	Supplies	2,030
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	397,728

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	169,183
200	Personnel Services-Employee Benefits	81,361
300	Purchased Professional & Technical Services	22,550
400	Purchased Property Services	9,544
500	Other Purchased Services	12,250
600	Supplies	10,500
700	Property	2,000
800	Other Objects	6,510
	Total Support Services - Business	313,898
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	553,162
200	Personnel Services-Employee Benefits	345,303
300	Purchased Professional & Technical Services	1,000
400	Purchased Property Services	463,085
500	Other Purchased Services	90,404
600	Supplies	223,507
700	Property	0
800	Other Objects	550
	Total Operation & Maintenance of Plant Services	1,677,011
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	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	300,000
800	Other Objects	0
	Total Student Transportation Services	300,000
2800	Support Services - Central	
100	Personnel Services-Salaries	125,762
200	Personnel Services-Employee Benefits	70,391
300	Purchased Professional & Technical Services	21,530
400	Purchased Property Services	22,919
500	Other Purchased Services	93,043
600	Supplies	32,000
700	Property	4,000
800	Other Objects	0
	Total Support Services - Central	369,645

<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	5,500
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	5,500
	Total Support Services	5,807,167
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	225,278
200	Personnel Services-Employee Benefits	82,221
300	Purchased Professional & Technical Services	67,450
400	Purchased Property Services	15,130
500	Other Purchased Services	54,954
600	Supplies	94,471
700	Property	10,000
800	Other Objects	16,405
	Total Student Activities	565,909

<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	15,000	
600	Supplies	211	
700	Property	0	
800	Other Objects	0	
	Total Community Services	15,211	
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		581,120
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	2,662,788	
	Total Interfund Transfers - Out	2,662,788	

<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	450,000	
	Total Budgetary Reserve	450,000	
	Total Other Expenditures and Financing Uses	3,112,788	
TOTAL EXPENDITURES			21,780,393

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	1,500,000	1,500,000
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	800,000	600,000
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	10,000	10,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	10,000	10,000
Total Cash and Short-Term Investments	2,320,000	2,120,000
<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	2,320,000	2,120,000

	<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	26,050,000	24,375,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	200,000	200,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	26,250,000	24,575,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	1,630,000	1,675,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	1,630,000	1,675,000
TOTAL INDEBTEDNESS	<u>27,880,000</u>	<u>26,250,000</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: \$400,000 for PSERS future costs; \$600,000 for future health insurance costs	1,000,000
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: Amount available to maintain fiscal stability	1,394,277
Total Ending Fund Balance - Committed, Assigned, and Unassigned		2,394,277
5900	Budgetary Reserve Explanation: Amount held for unanticipated expenses (\$350,000) and unanticipated technology expenses (\$100,000)	450,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		2,844,277
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation Explanation: Money given to the district in trust for particular projects (marquee sign, athletic purchases, renovations of tennis courts)		13,513

