

LEA Name: Columbia Borough SD

Class: 3

AUN Number: 113361503

County: Lancaster

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

**PROPOSED VERSION**

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 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

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
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
1 Estimated Beginning Fund Balance - Committed	1,100,000
2 Estimated Beginning Fund Balance - Assigned	1,103,606
3 Estimated Beginning Fund Balance - Unassigned	1,070,547
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>3,274,153</b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	10,021,553
7000 Revenue from State Sources	9,988,805
8000 Revenue from Federal Sources	650,000
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>20,660,358</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b>23,934,511</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	8,215,053
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
<b>REVENUE FROM LOCAL SOURCES</b>		<b>10,021,553</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	6,249,964
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	1,170,658
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	721,467
7330	Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340	State Property Tax Reduction Allocation	636,265
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	119,976
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	302,033
7820	State Share of Retirement Contributions	696,442
7900	Revenue for Technology	0
<b>REVENUE FROM STATE SOURCES</b>		<b>9,988,805</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. Achvmnt. of the Disadvantaged	530,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	90,000
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)	0

<u>FUNCTION</u>	<u>DESCRIPTION</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention
REVENUE FROM FEDERAL SOURCES	

<u>Amounts</u>
30,000
0
650,000

<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>20,660,358</b>

Act 1 Index (current): 2.5%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$8,215,053</b>
<b>Amount of Tax Relief for Homestead Exclusions +</b>	<b><u>\$636,265</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$8,851,318</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$9,764,102</b>
	<b>Lancaster</b>

**Total**

<b>2012-13 Data</b>		
a. Assessed Value	\$357,028,600	\$357,028,600
b. Real Estate Mills	26.0000	
<b>I. 2013-14 Data</b>		
c. 2011 STEB Market Value	\$344,635,685	\$344,635,685
d. Assessed Value	\$356,744,700	\$356,744,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2012-13 Calculations</b>		
f. 2012-13 Tax Levy	\$9,282,744	\$9,282,744
(a * b)		
<b>2013-14 Calculations</b>		
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		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$9,764,102	\$9,764,102
(Approx. Tax Levy * g)		
III. I. 2013-14 Real Estate Tax Rate	<b>27.3700</b>	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$9,764,102	\$9,764,102
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,127,837
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,215,053
(n * Est. Pct. Collection)		



Act 1 Index (current): 2.5%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$8,215,053

Amount of Tax Relief for Homestead Exclusions + \$636,265

Total Approx. Tax Revenue: \$8,851,318

Approx. Tax Levy for Tax Rate Calculation: \$9,764,102

Lancaster

Total

<b>Index Maximums</b>			
IV.	p. Maximum Mills Based On Index (i * (1 + Index))	26.6500	
	q. Mills In Excess of Index if (l > p), (l - p)	0.7200	0.7200
	r. Maximum Tax Levy Based On Index (p / 1000) * d	\$9,507,246	\$9,507,246
	s. Millage Rate within Index? (If l > p Then No)	No	
	t. Tax Levy In Excess of Index if (m > r), (m - r)	\$256,856	\$256,856
	u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$231,170	\$231,170

<b>Information Related to Property Tax Relief</b>			
	Assessed Value Exclusion per Homestead	\$10,752	
	Number of Homestead/Farmstead Properties	2,162	2,162
V.	Median Assessed Value of Homestead Properties		\$80,200

Act 1 Index (current): 2.5%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$8,215,053

Amount of Tax Relief for Homestead Exclusions + \$636,265

Total Approx. Tax Revenue: \$8,851,318

Approx. Tax Levy for Tax Rate Calculation: \$9,764,102

Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$636,265

Lowering RE Tax Rate

\$0

\$636,265

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$636,265

## 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
Lancaster	356,744,700	27.3700	9,764,102			90.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	356,744,700		9,764,102	- 636,265	= 9,127,837	90.00000%	= 8,215,053
				Rate			Estimated Revenue
6120 Per Capita Taxes, Section 679				5.00			23,000

## 6140 Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$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			78,000	52,000

## 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%	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			900,000	650,000

## Total Act 511, Current Taxes

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

[illegible]

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Columbia Borough SD	Lancaster	113361503

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	\$22,375,010.00
Ending Unassigned Fund Balance	\$659,501.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.0%

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	DATE

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

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	7,934,751	
1200	Special Programs - Elementary/Secondary	4,697,314	
1300	Vocational Education	320,000	
1400	Other Instructional Programs - Elementary/Secondary	202,601	
1500	Nonpublic School Programs	8,500	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>13,163,166</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	755,874	
2200	Support Services - Instructional Staff	857,399	
2300	Support Services - Administration	1,066,618	
2400	Support Services - Pupil Health	225,368	
2500	Support Services - Business	305,342	
2600	Operation & Maintenance of Plant Services	1,714,779	
2700	Student Transportation Services	250,000	
2800	Support Services - Central	372,867	
2900	Other Support Services	7,000	
	<b>Total 2000 Support Services</b>	<b>5,555,247</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	528,559	
3300	Community Services	12,000	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>540,559</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>19,258,972</b>	
5000	Other Expenditures and Financing Uses		
5100	Debt Service	0	
5200	Interfund Transfers - Out	2,666,038	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	450,000	
	<b>Total Other Financing Uses</b>	<b>3,116,038</b>	
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>22,375,010</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>22,375,010</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>1,559,501</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000 INSTRUCTION</b>		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	4,689,093
200	Personnel Services-Employee Benefits	2,151,962
300	Purchased Professional & Technical Services	260,650
400	Purchased Property Services	34,369
500	Other Purchased Services	333,000
600	Supplies	413,067
700	Property	50,750
800	Other Objects	1,860
	Total Regular Programs - Elementary/Secondary	7,934,751
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	839,110
200	Personnel Services-Employee Benefits	378,057
300	Purchased Professional & Technical Services	3,104,100
400	Purchased Property Services	0
500	Other Purchased Services	355,000
600	Supplies	20,947
700	Property	0
800	Other Objects	100
	Total Special Programs - Elementary/Secondary	4,697,314
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	320,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	320,000
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	136,078
200	Personnel Services-Employee Benefits	63,073
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	202,601

<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
<b>Total Instruction</b>		<b>13,163,166</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	453,266
200	Personnel Services-Employee Benefits	221,391
300	Purchased Professional & Technical Services	67,840
400	Purchased Property Services	4,523
500	Other Purchased Services	4,000
600	Supplies	2,754
700	Property	0
800	Other Objects	2,100
	Total Support Services - Pupil Personnel	755,874
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	402,925
200	Personnel Services-Employee Benefits	355,712
300	Purchased Professional & Technical Services	18,911
400	Purchased Property Services	2,261
500	Other Purchased Services	29,565
600	Supplies	38,520
700	Property	5,600
800	Other Objects	3,905
	Total Support Services - Instructional Staff	857,399
2300	Support Services - Administration	
100	Personnel Services-Salaries	564,374
200	Personnel Services-Employee Benefits	295,363
300	Purchased Professional & Technical Services	101,100
400	Purchased Property Services	15,831
500	Other Purchased Services	58,100
600	Supplies	18,750
700	Property	3,300
800	Other Objects	9,800
	Total Support Services - Administration	1,066,618
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	146,310
200	Personnel Services-Employee Benefits	72,910
300	Purchased Professional & Technical Services	2,700
400	Purchased Property Services	0
500	Other Purchased Services	425
600	Supplies	3,023
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	225,368

<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	78,665
300	Purchased Professional & Technical Services	16,490
400	Purchased Property Services	9,544
500	Other Purchased Services	12,250
600	Supplies	10,500
700	Property	2,000
800	Other Objects	6,710
	Total Support Services - Business	305,342
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	540,993
200	Personnel Services-Employee Benefits	327,246
300	Purchased Professional & Technical Services	1,000
400	Purchased Property Services	462,624
500	Other Purchased Services	155,275
600	Supplies	223,507
700	Property	2,809
800	Other Objects	1,325
	Total Operation & Maintenance of Plant Services	1,714,779
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	250,000
800	Other Objects	0
	Total Student Transportation Services	250,000
2800	Support Services - Central	
100	Personnel Services-Salaries	125,762
200	Personnel Services-Employee Benefits	68,553
300	Purchased Professional & Technical Services	11,530
400	Purchased Property Services	22,919
500	Other Purchased Services	93,603
600	Supplies	41,868
700	Property	8,632
800	Other Objects	0
	Total Support Services - Central	372,867

<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	7,000	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	7,000	
	<b>Total Support Services</b>		<b>5,555,247</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	194,252	
200	Personnel Services-Employee Benefits	73,441	
300	Purchased Professional & Technical Services	68,900	
400	Purchased Property Services	15,000	
500	Other Purchased Services	54,454	
600	Supplies	96,807	
700	Property	10,000	
800	Other Objects	15,705	
	Total Student Activities	528,559	

<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	12,000	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Community Services	12,000	
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>540,559</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	0	
900	Other Uses of Funds	0	
	Total Debt Service	0	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	2,666,038	
	Total Interfund Transfers - Out	2,666,038	

<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	
	<b>Total Other Expenditures and Financing Uses</b>	<b>3,116,038</b>	
<b>TOTAL EXPENDITURES</b>			<b>22,375,010</b>

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
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
<b>Total Cash and Short-Term Investments</b>	<b>2,320,000</b>	<b>2,120,000</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>2,320,000</b>	<b>2,120,000</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	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
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	1,630,000	1,675,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	1,630,000	1,675,000
<b>TOTAL INDEBTEDNESS</b>	<b><u>27,880,000</u></b>	<b><u>26,250,000</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: \$300,000 for PSERS future costs; \$600,000 for future health insurance costs	900,000
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: Amount available to maintain fiscal stability	659,501
Total Ending Fund Balance - Committed, Assigned, and Unassigned		1,559,501
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		2,009,501
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