




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: 2/11/2013

		
President of the Board - Original Signature Required	Date	6-24-13
		
Secretary of the Board - Original Signature Required	Date	6-24-13
		
Chief School Administrator - Original Signature Required	Date	6-24-13
Adrienne Craig	(570) 398-5050	
Contact Person	Telephone	Extension
acraig@jsasd.k12.pa.us		
E-mail Address		

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	3,180,000
2	Estimated Beginning Fund Balance - Assigned	0
3	Estimated Beginning Fund Balance - Unassigned	2,841,275
4		0
5		0
6		0
	Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	6,021,275

Estimated Revenues And Other Financing Sources

6000	Revenue from Local Sources	15,326,153
7000	Revenue from State Sources	20,281,925
8000	Revenue from Federal Sources	772,525
9000	Other Financing Sources	10,000
	Total Estimated Revenues And Other Financing Sources	36,390,603

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

42,411,878

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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FUNCTION	DESCRIPTION	Amounts
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	10,234,342
6112	Interim Real Estate Taxes	25,000
6113	Public Utility Realty Tax	17,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	149,000
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	3,400,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	625,000
6500	Earnings on Investments	25,000
6700	Revenues from District Activities	59,200
6800	Revenue from Intermediary Sources / Pass-Through Funds	500,000
6910	Rentals	10,000
6920	Contributions/Donations/Grants From Private Sources	12,000
6940	Tuition from Patrons	250,000
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	19,611
REVENUE FROM LOCAL SOURCES		15,326,153

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	12,554,033
7160	Tuition for Orphans and Children Placed in Private Homes	200,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	166,361
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,664,821
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	157,200
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	1,032,500
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	785,935
7330	Health Services (Medical, Dental, Nurse, Act 25)	50,500
7340	State Property Tax Reduction Allocation	1,142,645
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	206,359
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	722,540
7820	State Share of Retirement Contributions	1,599,031
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		20,281,925

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmt. of the Disadvantaged	551,661
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	130,391
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	40,473
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)	50,000

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	772,525

FUNCTION	DESCRIPTION	Amounts
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	10,000
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	10,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

36,390,603

	Revenue	Section 672.1 Method Choice:	(a)(1)	Total
Act 1 Index (current): 2.4%				
Calculation Method:				
Number of Decimals For Tax Rate Calculation:	4			
Approx. Tax Revenue from RE Taxes:	\$10,234,400			
Amount of Tax Relief for Homestead Exclusions +	\$1,143,657			
Total Approx. Tax Revenue:	\$11,378,057			
Approx. Tax Levy for Tax Rate Calculation:	\$12,031,386			
	Clinton	Lycoming		
2012-13 Data				
a. Assessed Value	\$193,878,400	\$627,277,490		\$821,155,890
b. Real Estate Mills	11.0289	15.5957		
I. 2013-14 Data				
c. 2011 STEB Market Value	\$149,323,736	\$689,395,381		\$838,719,117
d. Assessed Value	\$195,309,900	\$633,081,460		\$828,391,360
e. Assessed Value of New Constr/ Renov	\$0	\$0		\$0
2012-13 Calculations				
f. 2012-13 Tax Levy (a * b)	\$2,138,265	\$9,782,832		\$11,921,097
2013-14 Calculations				
g. Percent of Total Market Value	17.80378%	82.19622%		100.00000%
h. Rebalanced 2012-13 Tax Levy (f Total * g)	\$2,122,406	\$9,798,691		\$11,921,097
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	11.0289	15.6209		
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	93.99940%	93.99940%		93.99940%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$2,142,041	\$9,889,345		\$12,031,386
III. I. 2013-14 Real Estate Tax Rate (k / d * 1000)	10.9673	15.6209		
m. Tax Levy Generated by Mills (l / 1000 * d)	\$2,142,022	\$9,889,302		\$12,031,324
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)				\$10,887,667
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)				\$10,234,342

Act 1 Index (current): 2.4%
 Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 4
 Approx. Tax Revenue from RE Taxes: \$10,234,400
 Amount of Tax Relief for Homestead Exclusions + \$1,143,657
 Total Approx. Tax Revenue: \$11,378,057
 Approx. Tax Levy for Tax Rate Calculation: \$12,031,386

	Section 672.1 Method Choice:	(a)(1)	Total
	Lycoming		
	Clinton		
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	15.9958	11.2935	0.0000
q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000	\$12,332,376
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$10,126,644	\$2,205,732	
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	\$0
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	\$15,464	4,826
Number of Homestead/Farmstead Properties	3,542	\$95,400
V. Median Assessed Value of Homestead Properties		

Act 1 Index (current): 2.4%
 Calculation Method:
 Number of Decimals For Tax Rate Calculation: 4
 Approx. Tax Revenue from RE Taxes: \$10,234,400
 Amount of Tax Relief for Homestead Exclusions + \$1,143,657
 Total Approx. Tax Revenue: \$11,378,057
 Approx. Tax Levy for Tax Rate Calculation: \$12,031,386

	Section 672.1 Method Choice:	(a)(1)	Total
Clinton			
Lycoming			
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,142,645	Lowering RE Tax Rate	\$1,142,645
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,012		\$1,012
Amount of Tax Relief from State/Local Sources			\$1,143,657

CODE

<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>
Clinton	195,309,900	10.9673	2,142,022			93.99940%	
Lycoming	633,081,460	15.6209	9,889,302			93.99940%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	828,391,360		12,031,324	1,143,657	= 10,887,667	93.99940%	= 10,234,342

6120 Per Capita Taxes, Section 679
Rate
 0.00

Estimated Revenue
 0

<u>6140</u>	<u>Current Act 511 Taxes - Flat Rate Assessments</u>	<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

<u>6150</u>	<u>Current Act 511 Taxes - Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Earned Income Taxes, Act 511	1.10%	0.00%	3,250,000	3,250,000
6152	Occupation Taxes - Proportional Rate	0	0	0	0
6153	Real Estate Transfer Taxes	0.50%	0.00%	150,000	150,000
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			3,400,000	3,400,000
	Total Act 511, Current Taxes				10,064,629

Act 511 Tax Limit ---> 838,719,117 X
 Market Value
 Mills

(511 Limit)

ITEM		AMOUNTS
1000	Instruction	
	1100 Regular Programs - Elementary/Secondary	16,415,291
	1200 Special Programs - Elementary/Secondary	4,054,824
	1300 Vocational Education	962,606
	1400 Other Instructional Programs - Elementary/Secondary	563,422
	1500 Nonpublic School Programs	0
	1600 Adult Education Programs	0
	1700 Higher Education Programs	0
	1800 Pre-Kindergarten	157,200
	Total 1000 Instruction	22,153,343
2000	Support Services	
	2100 Support Services - Pupil Personnel	855,462
	2200 Support Services - Instructional Staff	1,149,961
	2300 Support Services - Administration	1,982,666
	2400 Support Services - Pupil Health	306,294
	2500 Support Services - Business	761,583
	2600 Operation & Maintenance of Plant Services	3,149,032
	2700 Student Transportation Services	1,780,208
	2800 Support Services - Central	5,184
	2900 Other Support Services	0
	Total 2000 Support Services	9,990,390
3000	Operation of Non-instructional Services	
	3100 Food Services	0
	3200 Student Activities	640,775
	3300 Community Services	0
	3400 Scholarships and Awards	0
	Total 3000 Operation of Non-instructional Services	640,775
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	32,784,508
5000	Other Expenditures and Financing Uses	
	5100 Debt Service	500
	5200 Interfund Transfers - Out	3,551,988
	5300 Transfers Involving Component Units	0
	5900 Budgetary Reserve	305,000
	Total Other Financing Uses	3,857,488
	Total Estimated Expenditures and Other Financing Uses	36,641,996
	Appropriation of Prior Year Fund Balance	0
	Total Appropriations	36,641,996
	Ending Committed, Assigned and Unassigned Fund Balance	5,769,882

Function-Object	Description	Amounts
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	9,464,178
200	Personnel Services-Employee Benefits	4,966,164
300	Purchased Professional & Technical Services	64,050
400	Purchased Property Services	83,477
500	Other Purchased Services	1,277,660
600	Supplies	436,647
700	Property	120,700
800	Other Objects	2,415
	Total Regular Programs - Elementary/Secondary	16,415,291
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,211,189
200	Personnel Services-Employee Benefits	1,216,283
300	Purchased Professional & Technical Services	492,900
400	Purchased Property Services	500
500	Other Purchased Services	94,850
600	Supplies	32,002
700	Property	0
800	Other Objects	7,100
	Total Special Programs - Elementary/Secondary	4,054,824
1300	Vocational Education	
100	Personnel Services-Salaries	541,459
200	Personnel Services-Employee Benefits	261,297
300	Purchased Professional & Technical Services	1,075
400	Purchased Property Services	11,500
500	Other Purchased Services	2,400
600	Supplies	102,925
700	Property	40,950
800	Other Objects	1,000
	Total Vocational Education	962,606
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	166,972
200	Personnel Services-Employee Benefits	81,950
300	Purchased Professional & Technical Services	213,300
400	Purchased Property Services	0
500	Other Purchased Services	97,500
600	Supplies	3,700
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	563,422

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<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	157,200
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	157,200
	Total Instruction	22,153,343

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000 SUPPORT SERVICES		
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	545,103
200	Personnel Services-Employee Benefits	281,741
300	Purchased Professional & Technical Services	10,000
400	Purchased Property Services	250
500	Other Purchased Services	4,575
600	Supplies	13,345
700	Property	0
800	Other Objects	448
	Total Support Services - Pupil Personnel	855,462
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	483,079
200	Personnel Services-Employee Benefits	392,540
300	Purchased Professional & Technical Services	59,098
400	Purchased Property Services	27,850
500	Other Purchased Services	67,864
600	Supplies	92,055
700	Property	24,875
800	Other Objects	2,600
	Total Support Services - Instructional Staff	1,149,961
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,134,397
200	Personnel Services-Employee Benefits	541,696
300	Purchased Professional & Technical Services	218,250
400	Purchased Property Services	520
500	Other Purchased Services	52,338
600	Supplies	17,735
700	Property	0
800	Other Objects	17,730
	Total Support Services - Administration	1,982,666
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	175,003
200	Personnel Services-Employee Benefits	123,876
300	Purchased Professional & Technical Services	500
400	Purchased Property Services	600
500	Other Purchased Services	220
600	Supplies	5,830
700	Property	0
800	Other Objects	265
	Total Support Services - Pupil Health	306,294

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

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<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	369,242
200	Personnel Services-Employee Benefits	219,781
300	Purchased Professional & Technical Services	32,000
400	Purchased Property Services	59,600
500	Other Purchased Services	45,000
600	Supplies	16,700
700	Property	0
800	Other Objects	19,260
	Total Support Services - Business	761,583
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,057,746
200	Personnel Services-Employee Benefits	651,377
300	Purchased Professional & Technical Services	5,840
400	Purchased Property Services	759,239
500	Other Purchased Services	153,100
600	Supplies	510,680
700	Property	8,500
800	Other Objects	2,550
	Total Operation & Maintenance of Plant Services	3,149,032
2700	Student Transportation Services	
100	Personnel Services-Salaries	64,880
200	Personnel Services-Employee Benefits	32,627
300	Purchased Professional & Technical Services	5,000
400	Purchased Property Services	150
500	Other Purchased Services	1,677,151
600	Supplies	400
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	1,780,208
2800	Support Services - Central	
100	Personnel Services-Salaries	800
200	Personnel Services-Employee Benefits	134
300	Purchased Professional & Technical Services	1,500
400	Purchased Property Services	0
500	Other Purchased Services	2,500
600	Supplies	250
700	Property	0
800	Other Objects	0
	Total Support Services - Central	5,184

<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	9,990,390
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	337,821
200	Personnel Services-Employee Benefits	118,110
300	Purchased Professional & Technical Services	30,255
400	Purchased Property Services	10,735
500	Other Purchased Services	85,080
600	Supplies	49,974
700	Property	0
800	Other Objects	8,800
	Total Student Activities	640,775

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	0
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	640,775
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	500
900	Other Uses of Funds	0
	Total Debt Service	500
5200	Interfund Transfers - Out	
900	Other Uses of Funds	3,551,988
	Total Interfund Transfers - Out	3,551,988

<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	305,000
	Total Budgetary Reserve	305,000
	Total Other Expenditures and Financing Uses	3,857,488
	TOTAL EXPENDITURES	36,641,996

CASH AND SHORT-TERM INVESTMENTS

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
General Fund	6,300,000	5,700,000
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	2,850,000	1,500,000
Capital Projects Fund - Other	12,700,000	3,000,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	190,000	190,000
Agency Fund	170,000	170,000
Total Cash and Short-Term Investments	22,210,000	10,560,000

LONG-TERM INVESTMENTS

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	22,210,000	10,560,000

LONG-TERM INDEBTEDNESS

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	43,380,000	41,120,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	800,000	800,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	44,180,000	41,920,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	400,000	400,000
Other Funds	15,000	15,000
TOTAL SHORT-TERM PAYABLES	415,000	415,000
TOTAL INDEBTEDNESS	<u>44,595,000</u>	<u>42,335,000</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>Future PSERS and health insurance increases</i>	2,930,000
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>Prudent fiscal management</i>	2,839,882
Total Ending Fund Balance - Committed, Assigned, and Unassigned		5,769,882
5900	Budgetary Reserve Explanation: <i>Prudent fiscal management</i>	305,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		6,074,882
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0