

LEA Name: Spring-Ford Area SD

Class: 3

AUN Number: 123467303

County: Montgomery

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

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 6/24/2013

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Timothy C. Anspach  
Contact Person

\_\_\_\_\_  
(610) 705-6204

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

\_\_\_\_\_  
tansp@spring-ford.net  
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

<u>ITEM</u>	<u>AMOUNTS</u>
<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	4,467,050
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>4,467,050</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	103,103,877
7000 Revenue from State Sources	23,329,465
8000 Revenue from Federal Sources	643,342
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>127,076,684</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>131,543,734</b>

2013-2014 Final General Fund Budget (PDE-2028)

AUN: 123467303 Spring-Ford Area SD

Printed 5/17/2013 3:04:47 PM v2.1

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	86,186,541
6112	Interim Real Estate Taxes	1,001,408
6113	Public Utility Realty Tax	123,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	1,511,260
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	126,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	261,000
6150	Current Act 511 Taxes - Proportional Assessments	9,150,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	2,000,000
6500	Earnings on Investments	200,000
6700	Revenues from District Activities	332,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,534,668
6910	Rentals	350,000
6920	Contributions/Donations/Grants From Private Sources	10,000
6940	Tuition from Patrons	106,000
6960	Services Provided Other Local Governmental Units / LEAs	12,000
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	200,000
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>103,103,877</b>

2013-2014 Final General Fund Budget (PDE-2028)

AUN: 123467303 Spring-Ford Area SD

Printed 5/17/2013 3:04:47 PM v2.1

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	8,543,409
7160	Tuition for Orphans and Children Placed in Private Homes	150,000
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	2,264,176
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)	1,757,623
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	929,092
7330	Health Services (Medical, Dental, Nurse, Act 25)	165,000
7340	State Property Tax Reduction Allocation	2,253,436
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	2,258,228
7820	State Share of Retirement Contributions	5,008,501
7900	Revenue for Technology	0
	<b>REVENUE FROM STATE SOURCES</b>	<b>23,329,465</b>

2013-2014 Final General Fund Budget (PDE-2028)

AUN: 123467303 Spring-Ford Area SD

Printed 5/17/2013 3:04:47 PM v2.1

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

<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	183,030
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	110,312
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)	350,000

2013-2014 Final General Fund Budget (PDE-2028)

AUN: 123467303 Spring-Ford Area SD

Printed 5/17/2013 3:04:47 PM v2.1

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-4

<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	643,342

<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>127,076,684</b>

Act 1 Index (current): 1.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(3)
Number of Decimals For Tax Rate Calculation:	3		
Approx. Tax Revenue from RE Taxes:	\$86,187,949		
Amount of Tax Relief for Homestead Exclusions +	\$2,253,436		
Total Approx. Tax Revenue:	\$88,441,385		
Approx. Tax Levy for Tax Rate Calculation:	\$92,266,960		

	Chester	Montgomery	Total
<b>2012-13 Data</b>			
a. Assessed Value	\$116,000,000	\$3,468,400,000	\$3,584,400,000
b. Real Estate Mills	24.7690	24.7690	24.7690
<b>I. 2013-14 Data</b>			
c. 2011 STEB Market Value	\$158,509,464	\$5,213,205,611	\$5,371,715,075
d. Assessed Value	\$128,800,000	\$3,524,700,000	\$3,653,500,000
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2012-13 Calculations</b>			
f. 2012-13 Tax Levy (a * b)	\$2,873,204	\$85,908,800	\$88,782,004
<b>2013-14 Calculations</b>			
II. g. Percent of Total Market Value			100.00000%
h. Rebalanced 2012-13 Tax Levy (f Total * g)			\$88,782,004
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	24.7690	24.7690	24.7690
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	95.75000%	95.75000%	95.75000%
k. Tax Levy Needed (Approx. Tax Levy * g)			\$92,266,960
III. I. 2013-14 Real Estate Tax Rate (k / d * 1000)	25.2540	25.2540	25.2540
m. Tax Levy Generated by Mills (l / 1000 * d)	\$3,252,715	\$89,012,774	\$92,265,489
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$90,012,053
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$86,186,541



Act 1 Index (current): 1.7%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions +

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

3

\$86,187,949

\$2,253,436

\$88,441,385

\$92,266,960

Section 672.1 Method Choice:

(a)(3)

Chester

Montgomery

Total

Index Maximums

p. Maximum Mills Based On Index ( $i * (1 + \text{Index})$ )	25.1900	25.1900	25.1900
q. Mills In Excess of Index if ( $l > p$ ), ( $l - p$ )	0.0640	0.0640	0.1280
r. Maximum Tax Levy Based On Index ( $p / 1000$ ) * d	\$3,244,472	\$88,787,193	\$92,031,665
IV. s. Millage Rate within Index? (If $l > p$ Then No)	No	No	
t. Tax Levy In Excess of Index if ( $m > r$ ), ( $m - r$ )	\$8,243	\$225,581	\$233,824
u. Tax Revenue In Excess of Index ( $t * \text{Est. Pct. Collection}$ )	\$7,893	\$215,994	\$223,887

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$7,323	\$7,323	
Number of Homestead/Farmstead Properties	668	11,506	12,174
V. Median Assessed Value of Homestead Properties			\$146,400

Act 1 Index (current): 1.7%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions +

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

3

\$86,187,949

\$2,253,436

\$88,441,385

\$92,266,960

Section 672.1 Method Choice:

(a)(3)

Chester

Montgomery

Total

---

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$2,253,436

Lowering RE Tax Rate

\$0

\$2,253,436

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

---

\$2,253,436

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>
Chester	128,800,000	25.2540	3,252,715			95.75000%	
Montgomery	3,524,700,000	25.2540	89,012,774			95.75000%	
	0		0			0.00000%	
	0		0			0.00000%	
<b>Totals:</b>	<b>3,653,500,000</b>		<b>92,265,489</b>	<b>- 2,253,436</b>	<b>= 90,012,053</b>	<b>95.75000%</b>	<b>= 86,186,541</b>

	<u>Rate</u>	<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>	5.00	126,000

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	126,000	126,000
6142 Occupation Taxes - Flat Rate	\$5.00	\$0.00	135,000	135,000
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
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>261,000</b>	<b>261,000</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%	7,850,000	7,850,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	1,300,000	1,300,000
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>9,150,000</b>	<b>9,150,000</b>

**Total Act 511, Current Taxes**

Act 511 Tax Limit	---	5,371,715,075	X	12	64,460,581
		Market Value		Mills	(511 Limit)





ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	51,770,362	
1200	Special Programs - Elementary/Secondary	22,808,021	
1300	Vocational Education	2,548,363	
1400	Other Instructional Programs - Elementary/Secondary	38,621	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>77,165,367</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	4,294,841	
2200	Support Services - Instructional Staff	3,721,668	
2300	Support Services - Administration	6,256,509	
2400	Support Services - Pupil Health	1,884,874	
2500	Support Services - Business	921,125	
2600	Operation & Maintenance of Plant Services	11,610,765	
2700	Student Transportation Services	7,323,677	
2800	Support Services - Central	2,306,247	
2900	Other Support Services	108,913	
	<b>Total 2000 Support Services</b>	<b>38,428,619</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	2,010,676	
3300	Community Services	64,948	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>2,075,624</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>117,669,610</b>
5000	Other Expenditures and Financing Uses		
5100	Debt Service	12,342,293	
5200	Interfund Transfers - Out	1,131,831	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	400,000	
	<b>Total Other Financing Uses</b>		<b>13,874,124</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>131,543,734</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>131,543,734</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>0</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	32,146,871
200	Personnel Services-Employee Benefits	14,822,983
300	Purchased Professional & Technical Services	158,000
400	Purchased Property Services	1,346,379
500	Other Purchased Services	1,767,512
600	Supplies	1,045,764
700	Property	478,403
800	Other Objects	4,450
	Total Regular Programs - Elementary/Secondary	51,770,362
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	11,277,034
200	Personnel Services-Employee Benefits	6,299,438
300	Purchased Professional & Technical Services	2,495,657
400	Purchased Property Services	52,500
500	Other Purchased Services	2,562,342
600	Supplies	95,950
700	Property	23,000
800	Other Objects	2,100
	Total Special Programs - Elementary/Secondary	22,808,021
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	1,300,308
600	Supplies	0
700	Property	0
800	Other Objects	1,248,055
	Total Vocational Education	2,548,363
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	31,000
200	Personnel Services-Employee Benefits	7,621
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 Instructional Programs - Elementary/Secondary	38,621

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	0
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
<b>Total Instruction</b>		<b>77,165,367</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	2,714,583
200	Personnel Services-Employee Benefits	1,317,384
300	Purchased Professional & Technical Services	126,504
400	Purchased Property Services	0
500	Other Purchased Services	6,475
600	Supplies	128,345
700	Property	0
800	Other Objects	1,550
	Total Support Services - Pupil Personnel	4,294,841
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	2,016,471
200	Personnel Services-Employee Benefits	1,361,923
300	Purchased Professional & Technical Services	49,485
400	Purchased Property Services	22,589
500	Other Purchased Services	5,956
600	Supplies	253,512
700	Property	1,582
800	Other Objects	10,150
	Total Support Services - Instructional Staff	3,721,668
2300	Support Services - Administration	
100	Personnel Services-Salaries	3,771,330
200	Personnel Services-Employee Benefits	1,699,806
300	Purchased Professional & Technical Services	499,187
400	Purchased Property Services	400
500	Other Purchased Services	170,548
600	Supplies	62,385
700	Property	0
800	Other Objects	52,853
	Total Support Services - Administration	6,256,509
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	783,900
200	Personnel Services-Employee Benefits	413,664
300	Purchased Professional & Technical Services	668,800
400	Purchased Property Services	200
500	Other Purchased Services	0
600	Supplies	18,310
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	1,884,874

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	553,462
200	Personnel Services-Employee Benefits	310,828
300	Purchased Professional & Technical Services	6,000
400	Purchased Property Services	9,500
500	Other Purchased Services	36,200
600	Supplies	2,635
700	Property	1,500
800	Other Objects	1,000
	Total Support Services - Business	921,125
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	3,349,461
200	Personnel Services-Employee Benefits	1,915,611
300	Purchased Professional & Technical Services	89,200
400	Purchased Property Services	4,511,629
500	Other Purchased Services	340,209
600	Supplies	1,286,505
700	Property	105,000
800	Other Objects	13,150
	Total Operation & Maintenance of Plant Services	11,610,765
2700	Student Transportation Services	
100	Personnel Services-Salaries	93,903
200	Personnel Services-Employee Benefits	62,844
300	Purchased Professional & Technical Services	2,250
400	Purchased Property Services	6,285
500	Other Purchased Services	7,157,580
600	Supplies	565
700	Property	0
800	Other Objects	250
	Total Student Transportation Services	7,323,677
2800	Support Services - Central	
100	Personnel Services-Salaries	1,092,808
200	Personnel Services-Employee Benefits	624,397
300	Purchased Professional & Technical Services	131,126
400	Purchased Property Services	66,200
500	Other Purchased Services	151,156
600	Supplies	238,842
700	Property	0
800	Other Objects	1,718
	Total Support Services - Central	2,306,247

<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	108,913
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	108,913
	<b>Total Support Services</b>	<b>38,428,619</b>
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	1,162,982
200	Personnel Services-Employee Benefits	369,183
300	Purchased Professional & Technical Services	77,324
400	Purchased Property Services	48,160
500	Other Purchased Services	201,977
600	Supplies	63,300
700	Property	59,000
800	Other Objects	28,750
	Total Student Activities	2,010,676

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	48,000
200	Personnel Services-Employee Benefits	11,798
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	150
600	Supplies	5,000
700	Property	0
800	Other Objects	0
	Total Community Services	64,948
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>2,075,624</b>
4000	<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>
5000	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	4,837,293
900	Other Uses of Funds	7,505,000
	Total Debt Service	12,342,293
5200	Interfund Transfers - Out	
900	Other Uses of Funds	1,131,831
	Total Interfund Transfers - Out	1,131,831

<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	400,000
	Total Budgetary Reserve	400,000
	<b>Total Other Expenditures and Financing Uses</b>	<b>13,874,124</b>
<b>TOTAL EXPENDITURES</b>		<b>131,543,734</b>

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	6,000,000	6,000,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	15,000	15,000
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	12,000,000	12,000,000
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	5,000,000	5,000,000
Debt Service Fund	3,600,000	3,600,000
Enterprise Fund (Food Service, Child Care)	10,000	10,000
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>26,625,000</b>	<b>26,625,000</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>26,625,000</b>	<b>26,625,000</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	153,734,470	145,417,953
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	0	0
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	153,734,470	145,417,953
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
<b>TOTAL INDEBTEDNESS</b>	<u>153,734,470</u>	<u>145,417,953</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance	0
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>0</b>
<b>5900</b>	<b>Budgetary Reserve</b>	<b>400,000</b>
	<i>Explanation: There is an uncertainty of possible liabilities; legal issues, special education students, tax assessment appeals, etc. We feel it is prudent fiscal management to budget funds for unexpected uncertainties.</i>	
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>400,000</b>
<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>		<b>0</b>