

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: 6/13/2013

Jeff Neal
President of the Board - Original Signature Required

6/13/2013
Date

Michelle Markward
Secretary of the Board - Original Signature Required

6/13/2013
Date

Rosmary Foremba
Chief School Administrator - Original Signature Required

6/13/2013
Date

Kenneth R. Marx Jr.
Contact Person

(570) 645-3176
Telephone

Extension

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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

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2013-2014 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

| | | |
|-------------------------------------------|-----------------------|------------------|
| SCHOOL DISTRICT NAME Panther Valley SD | COUNTY NAME Carbon | AUN 121136603 |
|-------------------------------------------|-----------------------|------------------|

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the proposed general fund budget was prepared, presented and made available for public inspection using the Department of Education's form PDE-2028, General Fund Budget.

| | |
|----------------------------------------------------------------------------------------------------------------------------|------------------|
| SIGNATURE OF SCHOOL BOARD PRESIDENT  | DATE 5/9/2013 |
|----------------------------------------------------------------------------------------------------------------------------|------------------|

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION
BUREAU OF BUDGET AND FISCAL MANAGEMENT
DIVISION OF SUBSIDY DATA AND ADMINISTRATION
333 MARKET STREET, 4th FLOOR
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 | 0 |
| 2 Estimated Beginning Fund Balance - Assigned | 405,737 |
| 3 Estimated Beginning Fund Balance - Unassigned | 3,500,000 |
| 4 | 0 |
| 5 | 0 |
| 6 | 0 |
| Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | 3,905,737 |
| Estimated Revenues And Other Financing Sources | |
| 6000 Revenue from Local Sources | 9,666,026 |
| 7000 Revenue from State Sources | 11,871,012 |
| 8000 Revenue from Federal Sources | 1,335,254 |
| 9000 Other Financing Sources | 0 |
| Total Estimated Revenues And Other Financing Sources | 22,872,292 |
| Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation | 26,778,029 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-----------------------------------|-----------------------------------------------------------------|------------------|
| REVENUE FROM LOCAL SOURCES | | |
| 6111 | Current Real Estate Taxes | 7,317,921 |
| 6112 | Interim Real Estate Taxes | 0 |
| 6113 | Public Utility Realty Tax | 12,937 |
| 6114 | Payments in Lieu of Current Taxes - State / Local Reimbursement | 20,000 |
| 6115 | Payments in Lieu of Current Taxes - Federal Reimbursement | 0 |
| 6120 | Per Capita Taxes, Section 679 | 29,500 |
| 6130 | Taxpayer Relief Taxes - Proportional Assessments | 0 |
| 6140 | Current Act 511 Taxes - Flat Rate Assessments | 42,500 |
| 6150 | Current Act 511 Taxes - Proportional Assessments | 1,208,000 |
| 6160 | Non-Real Estate Taxes - First Class Districts Only | 0 |
| 6400 | Delinquencies on Taxes Levied / Assessed by LEA | 686,168 |
| 6500 | Earnings on Investments | 40,000 |
| 6700 | Revenues from District Activities | 0 |
| 6800 | Revenue from Intermediary Sources / Pass-Through Funds | 60,000 |
| 6910 | Rentals | 2,000 |
| 6920 | Contributions/Donations/Grants From Private Sources | 0 |
| 6940 | Tuition from Patrons | 0 |
| 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 | 247,000 |
| REVENUE FROM LOCAL SOURCES | | 9,666,026 |

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

AUN: 121136603 Panther Valley SD

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| 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 | 330,000 |
| 8512 | IDEA, Part B | 0 |
| 8513 | IDEA, Section 619 | 0 |
| 8514 | NCLB, Title I - Improving the Acad. Achvmt. of the Disadvantaged | 696,000 |
| 8515 | NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals | 115,000 |
| 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) | 109,254 |
| 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 |

| <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 | | 22,872,292 |

Act 1 Index (current): 2.5%
 Calculation Method: 2
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$7,318,000
 Amount of Tax Relief for Homestead Exclusions + \$736,705
 Total Approx. Tax Revenue: \$8,054,705
 Approx. Tax Levy for Tax Rate Calculation: \$8,980,528

Section 672.1 Method Choice: (a)(1)

| | Revenue | Carbon | Schuylkill | Total |
|----------------------------------------|---------------|--------|--------------|---------------|
| 2012-13 Data | | | | |
| a. Assessed Value | \$140,220,202 | | \$21,038,190 | \$161,258,392 |
| b. Real Estate Mills | 55.6900 | | 52.2400 | |
| 2013-14 Data | | | | |
| c. 2011 STEB Market Value | \$304,975,554 | | \$42,793,414 | \$347,768,968 |
| d. Assessed Value | \$141,415,354 | | \$21,144,615 | \$162,559,969 |
| e. Assessed Value of New Constr/ Renov | \$0 | | \$0 | \$0 |

| | | | | |
|-----------------------------------------------------------------------------------------------------|-------------|--|-------------|-------------|
| 2012-13 Calculations | | | | |
| f. 2012-13 Tax Levy (a * b) | \$7,808,863 | | \$1,099,035 | \$8,907,898 |
| 2013-14 Calculations | | | | |
| g. Percent of Total Market Value | 87.69487% | | 12.30513% | 100.00000% |
| h. Rebalanced 2012-13 Tax Levy (f Total * g) | \$7,811,770 | | \$1,096,128 | \$8,907,898 |
| i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment | 55.7107 | | 52.2400 | |

| | | | | |
|-----------------------------------------------------------------------------------------------------------|----------------|--|----------------|-------------|
| Calculation of Tax Rates and Levies Generated | | | | |
| j. Weighted Avg. Collection Percentage | 90.00000% | | 80.00000% | 88.76949% |
| k. Tax Levy Needed (Approx. Tax Levy * g) | \$7,875,462 | | \$1,105,066 | \$8,980,528 |
| III. I. 2013-14 Real Estate Tax Rate (k / d * 1000) | 55.6900 | | 52.2600 | |
| m. Tax Levy Generated by Mills (l / 1000 * d) | \$7,875,421 | | \$1,105,018 | \$8,980,439 |
| n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions) | | | | \$8,243,734 |
| o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection) | | | | \$7,317,921 |

Act 1 Index (current): 2.5%
 Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$7,318,000
 Amount of Tax Relief for Homestead Exclusions + \$736,705
 Total Approx. Tax Revenue: \$8,054,705
 Approx. Tax Levy for Tax Rate Calculation: \$8,980,528

Section 672.1 Method Choice: (a)(1)
 Schuylkill
 Carbon
 Total

| Index Maximums | | | |
|----------------------------------------------------------------------------|-------------|-------------|-------------|
| p. Maximum Mills Based On Index ($i * (1 + \text{Index})$) | 57.1034 | 53.5460 | |
| q. Mills In Excess of Index if ($l > p$), ($l - p$) | 0.0000 | 0.0000 | 0.0000 |
| r. Maximum Tax Levy Based On Index ($p / 1000$) * d) | \$8,075,298 | \$1,132,210 | \$9,207,508 |
| IV. s. Millage Rate within Index? (if $l > p$ Then No) | Yes | Yes | |
| t. Tax Levy In Excess of Index if ($m > r$), ($m - r$) | \$0 | \$0 | \$0 |
| u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$) | \$0 | \$0 | \$0 |

| Information Related to Property Tax Relief | | |
|--------------------------------------------------|---------|----------|
| Assessed Value Exclusion per Homestead | \$3,892 | \$4,147 |
| Number of Homestead/Farmstead Properties | 2,729 | 670 |
| V. Median Assessed Value of Homestead Properties | | \$18,500 |

Act 1 Index (current): 2.5%
 Calculation Method:
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$7,318,000
 Amount of Tax Relief for Homestead Exclusions + \$736,705
 Total Approx. Tax Revenue: \$8,054,705
 Approx. Tax Levy for Tax Rate Calculation: \$8,980,528

Section 672.1 Method Choice:

(a)(1)

| Revenue | Schuykill | Total |
|-----------------------------------------------------------------------------------|-----------|-----------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions | \$736,705 | \$736,705 |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | \$0 | \$0 |
| Amount of Tax Relief from State/Local Sources | | \$736,705 |

| CODE | 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 |
|------|-------------------------------|------------------------|-------------------|-----------------------------|-----------------------------------------------|-------------------------------------|-------------------|------------------------------------|
| 6111 | Carbon | 141,415,354 | 55.6900 | 7,875,421 | | | 90.000000% | |
| | Schuylkill | 21,144,615 | 52.2600 | 1,105,018 | | | 80.000000% | |
| | | 0 | | 0 | | | 0.000000% | |
| | | 0 | | 0 | | | 0.000000% | |
| | Totals: | 162,559,969 | | 8,980,439 | 736,705 | 8,243,734 | 88.76949% | 7,317,921 |
| 6120 | Per Capita Taxes, Section 679 | | Rate | | | | | Estimated Revenue |
| | | | 5.00 | | | | | 29,500 |

| 6140 | Current Act 511 Taxes - Flat Rate Assessments | Rate | Add'l Rate (if appl.) | Tax Levy | Estimated Revenue |
|------|-----------------------------------------------------|--------|-----------------------|----------|-------------------|
| 6141 | Per Capita Taxes, Act 511 | \$5.00 | \$0.00 | 29,500 | 29,500 |
| 6142 | Occupation Taxes - Flat Rate | \$0.00 | \$0.00 | 0 | 0 |
| 6143 | Local Services / Occupational Privilege Taxes | \$5.00 | \$0.00 | 13,000 | 13,000 |
| 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 | | | 42,500 | 42,500 |

| 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% | 725,000 | 725,000 |
| 6152 | Occupation Taxes - Proportional Rate | 0.025 | 0 | 423,000 | 423,000 |
| 6153 | Real Estate Transfer Taxes | 1.00% | 0.00% | 60,000 | 60,000 |
| 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 | | | 1,208,000 | 1,208,000 |
| | Total Act 511, Current Taxes | | | | |
| | Act 511 Tax Limit | --- | 347,768,968 | X | 1,250,500 |
| | Market Value | | | 12 | 4,173,228 |
| | | | | Mills | (511 Limit) |

| ITEM | AMOUNTS |
|------------------------------------------------------------------------|-------------------|
| 1000 | |
| Instruction | |
| 1100 | |
| 1100 Regular Programs - Elementary/Secondary | 7,952,766 |
| 1200 Special Programs - Elementary/Secondary | 5,055,507 |
| 1300 Vocational Education | 1,137,520 |
| 1400 Other Instructional Programs - Elementary/Secondary | 1,141,252 |
| 1500 Nonpublic School Programs | 0 |
| 1600 Adult Education Programs | 0 |
| 1700 Higher Education Programs | 180,000 |
| 1800 Pre-Kindergarten | 0 |
| Total 1000 Instruction | 15,467,045 |
| 2000 Support Services | |
| 2100 Support Services - Pupil Personnel | 429,397 |
| 2200 Support Services - Instructional Staff | 338,051 |
| 2300 Support Services - Administration | 1,146,453 |
| 2400 Support Services - Pupil Health | 256,186 |
| 2500 Support Services - Business | 433,045 |
| 2600 Operation & Maintenance of Plant Services | 1,947,435 |
| 2700 Student Transportation Services | 1,617,817 |
| 2800 Support Services - Central | 0 |
| 2900 Other Support Services | 12,000 |
| Total 2000 Support Services | 6,180,384 |
| 3000 Operation of Non-instructional Services | |
| 3100 Food Services | 0 |
| 3200 Student Activities | 260,335 |
| 3300 Community Services | 20,000 |
| 3400 Scholarships and Awards | 0 |
| Total 3000 Operation of Non-instructional Services | 280,335 |
| 4000 Facilities Acquisition, Construction and Improvement Services | |
| 4000 Facilities Acquisition, Construction and Improvement Services | 20,000 |
| Total 4000 Facilities Acquisition, Construction and Improvement | 20,000 |
| Total Estimated Expenditures | 21,947,764 |
| 5000 Other Expenditures and Financing Uses | |
| 5100 Debt Service | 2,269,595 |
| 5200 Interfund Transfers - Out | 225,000 |
| 5300 Transfers Involving Component Units | 0 |
| 5900 Budgetary Reserve | 100,000 |
| Total Other Financing Uses | 2,594,595 |
| Total Estimated Expenditures and Other Financing Uses | 24,542,359 |
| Appropriation of Prior Year Fund Balance | 0 |
| Total Appropriations | 24,542,359 |
| Ending Committed, Assigned and Unassigned Fund Balance | 2,235,670 |

| Function-Object | Description | Amounts |
|-------------------------|------------------------------------------------------------------|------------------|
| 1000 INSTRUCTION | | |
| 1100 | Regular Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 3,830,345 |
| 200 | Personnel Services-Employee Benefits | 2,506,079 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 14,500 |
| 500 | Other Purchased Services | 1,161,500 |
| 600 | Supplies | 298,987 |
| 700 | Property | 113,205 |
| 800 | Other Objects | 28,150 |
| | Total Regular Programs - Elementary/Secondary | 7,952,766 |
| 1200 | Special Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 1,526,048 |
| 200 | Personnel Services-Employee Benefits | 725,219 |
| 300 | Purchased Professional & Technical Services | 1,600,000 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 1,030,000 |
| 600 | Supplies | 42,740 |
| 700 | Property | 6,500 |
| 800 | Other Objects | 125,000 |
| | Total Special Programs - Elementary/Secondary | 5,055,507 |
| 1300 | Vocational Education | |
| 100 | Personnel Services-Salaries | 232,144 |
| 200 | Personnel Services-Employee Benefits | 144,208 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 750,000 |
| 600 | Supplies | 11,168 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Vocational Education | 1,137,520 |
| 1400 | Other Instructional Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 768,544 |
| 200 | Personnel Services-Employee Benefits | 344,208 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 10,000 |
| 600 | Supplies | 5,500 |
| 700 | Property | 0 |
| 800 | Other Objects | 13,000 |
| | Total Other Instructional Programs - Elementary/Secondary | 1,141,252 |

| Function-Object | Description | Amounts |
|-----------------|----------------------------------------------|-----------|
| 2000 | SUPPORT SERVICES | |
| 2100 | Support Services - Pupil Personnel | |
| 100 | Personnel Services-Salaries | 283,395 |
| 200 | Personnel Services-Employee Benefits | 140,625 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 2,425 |
| 600 | Supplies | 2,952 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Support Services - Pupil Personnel | 429,397 |
| 2200 | Support Services - Instructional Staff | |
| 100 | Personnel Services-Salaries | 132,646 |
| 200 | Personnel Services-Employee Benefits | 51,021 |
| 300 | Purchased Professional & Technical Services | 100,700 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 15,000 |
| 600 | Supplies | 36,086 |
| 700 | Property | 98 |
| 800 | Other Objects | 2,500 |
| | Total Support Services - Instructional Staff | 338,051 |
| 2300 | Support Services - Administration | |
| 100 | Personnel Services-Salaries | 543,336 |
| 200 | Personnel Services-Employee Benefits | 283,613 |
| 300 | Purchased Professional & Technical Services | 240,900 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 36,000 |
| 600 | Supplies | 28,080 |
| 700 | Property | 4,000 |
| 800 | Other Objects | 10,524 |
| | Total Support Services - Administration | 1,146,453 |
| 2400 | Support Services - Pupil Health | |
| 100 | Personnel Services-Salaries | 162,011 |
| 200 | Personnel Services-Employee Benefits | 74,645 |
| 300 | Purchased Professional & Technical Services | 7,000 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 1,650 |
| 600 | Supplies | 10,640 |
| 700 | Property | 240 |
| 800 | Other Objects | 0 |
| | Total Support Services - Pupil Health | 256,186 |

| Function-Object | Description | Amounts |
|-----------------|---------------------------------------------|------------------|
| 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 | 12,000 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Other Support Services | 12,000 |
| | Total Support Services | 6,180,384 |
| 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 | 107,753 |
| 200 | Personnel Services-Employee Benefits | 46,956 |
| 300 | Purchased Professional & Technical Services | 75,000 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 14,500 |
| 600 | Supplies | 3,700 |
| 700 | Property | 0 |
| 800 | Other Objects | 12,426 |
| | Total Student Activities | 260,335 |

| <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 | 100,000 |
| 800 | Other Objects | 100,000 |
| | Total Budgetary Reserve | 2,594,595 |
| | Total Other Expenditures and Financing Uses | 2,594,595 |
| | TOTAL EXPENDITURES | 24,542,359 |

06/30/2013 Estimate 06/30/2014 Projection

CASH AND SHORT-TERM INVESTMENTS

| | | |
|-------------------------------------------------------|------------------|------------------|
| General Fund | 4,500,000 | 2,500,000 |
| Special Revenue Fund | | |
| Athletic/School-Sponsored Extra Curricular Activities | 500 | 500 |
| 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) | 15,000 | 15,000 |
| Internal Service Fund | 0 | 0 |
| Fiduciary Trust Fund (Investment, Pension) | 0 | 0 |
| Agency Fund | 0 | 0 |
| Total Cash and Short-Term Investments | 4,515,500 | 2,515,500 |

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

| | | |
|--|------------------|------------------|
| | 4,515,500 | 2,515,500 |
|--|------------------|------------------|

| | <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 | 125,000 | 125,000 |
| Bonds Payable | 25,395,400 | 24,094,600 |
| Lease-Purchase Obligations | 0 | 0 |
| Accumulated Compensated Absences | 150,000 | 150,000 |
| Authority Lease Obligations | 140,000 | 140,000 |
| TOTAL LONG-TERM INDEBTEDNESS | 25,810,400 | 24,509,600 |
| <u>SHORT-TERM PAYABLES</u> | | |
| General Fund | 0 | 0 |
| Other Funds | 0 | 0 |
| TOTAL SHORT-TERM PAYABLES | 0 | 0 |
| TOTAL INDEBTEDNESS | <u>25,810,400</u> | <u>24,509,600</u> |

| Account | Description | Amounts |
|---------|------------------------------------------------------------------------------------------------------|------------------|
| 0830 | Estimated Ending Committed Fund Balance | 0 |
| 0840 | Estimated Ending Assigned Fund Balance Explanation: <i>Capital Project</i> | 335,670 |
| 0850 | Estimated Ending Unassigned Fund Balance Explanation: <i>Board Approved Amount</i> | 1,900,000 |
| | Total Ending Fund Balance - Committed, Assigned, and Unassigned | 2,235,670 |
| 5900 | Budgetary Reserve Explanation: <i>Board Policy</i> | 100,000 |
| | Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | 2,335,670 |
| | Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation | 0 |