

Upper St. Clair School District

Final Budget

2013-14 General Fund Budget – PDE 2028

May 28, 2013

LEA Name: Upper Saint Clair SD

Class: 3

AUN Number: 103029203

County: Allegheny

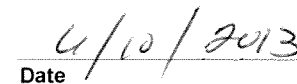
PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2013 - 06/30/2014

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 5/28/2013



President of the Board - Original Signature Required



Date



Secretary of the Board - Original Signature Required



Date



Chief School Administrator - Original Signature Required



Date

Frosina C Cordisco
Contact Person

(412) 833-1600

2451

Telephone

Extension

fcordisco@uscscd.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

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	1,425,576
2 Estimated Beginning Fund Balance - Assigned	400,000
3 Estimated Beginning Fund Balance - Unassigned	4,808,746
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	6,634,322
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	49,196,866
7000 Revenue from State Sources	13,125,363
8000 Revenue from Federal Sources	2,159,326
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	64,481,555
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 71,115,877

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	41,035,536
6112	Interim Real Estate Taxes	0
6113	Public Utility Realty Tax	71,581
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	0
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	5,702,741
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,100,000
6500	Earnings on Investments	30,000
6700	Revenues from District Activities	200,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	300,000
6910	Rentals	267,090
6920	Contributions/Donations/Grants From Private Sources	102,500
6940	Tuition from Patrons	70,000
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	317,418
6990	Refunds and Other Miscellaneous Revenue	0
	REVENUE FROM LOCAL SOURCES	49,196,866

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	4,130,429
7160	Tuition for Orphans and Children Placed in Private Homes	0
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	1,742,552
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)	948,754
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	890,638
7330	Health Services (Medical, Dental, Nurse, Act 25)	87,000
7340	State Property Tax Reduction Allocation	1,385,094
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	79,515
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	1,184,226
7820	State Share of Retirement Contributions	2,602,155
7900	Revenue for Technology	75,000
	REVENUE FROM STATE SOURCES	13,125,363

<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	638,255
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	81,417
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	70,949
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	11,400
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	1,035,430
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)	321,875

<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	2,159,326

<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		64,481,555

Act 1 Index (current): 1.7% | Act 1 Index (prior): 1.7%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$41,035,536
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,385,094</u>
Total Approx. Tax Revenue:	\$42,420,630
Approx. Tax Levy for Tax Rate Calculation:	\$43,689,770
	Allegheny

Total

2012-13 Data		
a. Assessed Value	\$1,692,292,670	\$1,692,292,670
b. Real Estate Mills	25.7180	
I. 2013-14 Data		
c. 2011 STEB Market Value	\$1,599,460,490	\$1,599,460,490
d. Assessed Value	\$2,040,338,559	\$2,040,338,559
e. Assessed Value of New Constr/ Renov	\$7,823,400	\$7,823,400
2012-13 Calculations		
f. 2012-13 Tax Levy (a * b)	\$43,522,383	\$43,522,383
2013-14 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2012-13 Tax Levy (f Total * g)	\$43,522,383	\$43,522,383
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	21.4130 Yes	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$43,689,770	\$43,689,770
III. I. 2013-14 Real Estate Tax Rate (k / d * 1000)	21.4130	
m. Tax Levy Generated by Mills (I / 1000 * d)	\$43,689,770	\$43,689,770
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$42,304,676
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$41,035,536

Act 1 Index (current): 1.7% | Act 1 Index (prior): 1.7%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$41,035,536
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,385,094</u>
Total Approx. Tax Revenue:	\$42,420,630
Approx. Tax Levy for Tax Rate Calculation:	\$43,689,770
	Allegheny

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	21.7770	
q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000
r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$44,432,453	\$44,432,453
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$10,752	
Number of Homestead/Farmstead Properties	6,016	6,016
V. Median Assessed Value of Homestead Properties		\$226,500

Act 1 Index (current): 1.7% | Act 1 Index (prior): 1.7%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$41,035,536
Amount of Tax Relief for Homestead Exclusions +	<u>\$1,385,094</u>
Total Approx. Tax Revenue:	\$42,420,630
Approx. Tax Levy for Tax Rate Calculation:	\$43,689,770
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,385,094	Lowering RE Tax Rate	\$0	\$1,385,094
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$1,385,094</u>

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>
Allegheny	2,040,338,559	21.4130	43,689,770			97.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	2,040,338,559		43,689,770	- 1,385,094	= 42,304,676	97.00000%	= 41,035,536
				<u>Rate</u>			<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>				0.00			0

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	\$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			<u>0</u>	<u>0</u>

6150 Current Act 511 Taxes - Proportional Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	0.50%	0.00%	1,010,548,200	5,052,741
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	90,000,000	450,000
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	0.0015	0	133,333,333	200,000
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			<u>1,233,881,533</u>	<u>5,702,741</u>
Total Act 511, Current Taxes				<u>5,702,741</u>

Act 511 Tax Limit	-->	1,599,460,490	X	12	19,193,526
		Market Value		Mills	(511 Limit)

<u>ITEM</u>	<u>AMOUNTS</u>
1000 Instruction	
1100 Regular Programs - Elementary/Secondary	26,875,551
1200 Special Programs - Elementary/Secondary	7,526,700
1300 Vocational Education	122,288
1400 Other Instructional Programs - Elementary/Secondary	224,174
1500 Nonpublic School Programs	0
1600 Adult Education Programs	0
1700 Higher Education Programs	0
1800 Pre-Kindergarten	0
Total 1000 Instruction	34,748,713
2000 Support Services	
2100 Support Services - Pupil Personnel	1,868,380
2200 Support Services - Instructional Staff	2,886,251
2300 Support Services - Administration	3,878,189
2400 Support Services - Pupil Health	496,998
2500 Support Services - Business	861,390
2600 Operation & Maintenance of Plant Services	7,120,474
2700 Student Transportation Services	3,953,939
2800 Support Services - Central	226,511
2900 Other Support Services	369,263
Total 2000 Support Services	21,661,395
3000 Operation of Non-instructional Services	
3100 Food Services	0
3200 Student Activities	1,010,658
3300 Community Services	0
3400 Scholarships and Awards	0
Total 3000 Operation of Non-instructional Services	1,010,658
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	0
Total 4000 Facilities Acquisition, Construction and Improvement	0
	57,420,766
5000 Other Expenditures and Financing Uses	
5100 Debt Service	7,976,926
5200 Interfund Transfers - Out	335,530
5300 Transfers Involving Component Units	0
5900 Budgetary Reserve	250,000
Total Other Financing Uses	8,562,456
Total Estimated Expenditures and Other Financing Uses	65,983,222
Appropriation of Prior Year Fund Balance	0
Total Appropriations	65,983,222
Ending Committed, Assigned and Unassigned Fund Balance	5,132,655

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	17,180,329
200	Personnel Services-Employee Benefits	8,450,912
300	Purchased Professional & Technical Services	114,775
400	Purchased Property Services	39,350
500	Other Purchased Services	374,482
600	Supplies	574,056
700	Property	32,930
800	Other Objects	108,717
	Total Regular Programs - Elementary/Secondary	26,875,551
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,596,924
200	Personnel Services-Employee Benefits	1,943,756
300	Purchased Professional & Technical Services	1,562,229
400	Purchased Property Services	0
500	Other Purchased Services	318,591
600	Supplies	39,450
700	Property	0
800	Other Objects	65,750
	Total Special Programs - Elementary/Secondary	7,526,700
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	122,288
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	122,288
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	154,697
200	Personnel Services-Employee Benefits	56,377
300	Purchased Professional & Technical Services	13,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	100
	Total Other Instructional Programs - Elementary/Secondary	224,174

<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
Total Instruction		34,748,713

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,189,579
200	Personnel Services-Employee Benefits	545,151
300	Purchased Professional & Technical Services	78,000
400	Purchased Property Services	0
500	Other Purchased Services	8,100
600	Supplies	46,600
700	Property	0
800	Other Objects	950
	Total Support Services - Pupil Personnel	1,868,380
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,261,956
200	Personnel Services-Employee Benefits	548,738
300	Purchased Professional & Technical Services	62,500
400	Purchased Property Services	73,200
500	Other Purchased Services	43,400
600	Supplies	279,261
700	Property	604,146
800	Other Objects	13,050
	Total Support Services - Instructional Staff	2,886,251
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,233,459
200	Personnel Services-Employee Benefits	1,004,782
300	Purchased Professional & Technical Services	397,500
400	Purchased Property Services	0
500	Other Purchased Services	112,381
600	Supplies	51,522
700	Property	10,000
800	Other Objects	68,545
	Total Support Services - Administration	3,878,189
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	293,608
200	Personnel Services-Employee Benefits	176,850
300	Purchased Professional & Technical Services	7,700
400	Purchased Property Services	800
500	Other Purchased Services	1,000
600	Supplies	12,240
700	Property	4,800
800	Other Objects	0
	Total Support Services - Pupil Health	496,998

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	393,957
200	Personnel Services-Employee Benefits	186,949
300	Purchased Professional & Technical Services	91,200
400	Purchased Property Services	151,439
500	Other Purchased Services	33,500
600	Supplies	3,000
700	Property	1,345
800	Other Objects	0
	Total Support Services - Business	861,390
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,537,702
200	Personnel Services-Employee Benefits	1,394,858
300	Purchased Professional & Technical Services	1,225,375
400	Purchased Property Services	1,094,595
500	Other Purchased Services	434,606
600	Supplies	397,476
700	Property	35,862
800	Other Objects	0
	Total Operation & Maintenance of Plant Services	7,120,474
2700	Student Transportation Services	
100	Personnel Services-Salaries	1,301,889
200	Personnel Services-Employee Benefits	377,239
300	Purchased Professional & Technical Services	176,000
400	Purchased Property Services	251,771
500	Other Purchased Services	1,232,000
600	Supplies	478,820
700	Property	135,720
800	Other Objects	500
	Total Student Transportation Services	3,953,939
2800	Support Services - Central	
100	Personnel Services-Salaries	111,050
200	Personnel Services-Employee Benefits	86,861
300	Purchased Professional & Technical Services	6,000
400	Purchased Property Services	0
500	Other Purchased Services	13,000
600	Supplies	9,000
700	Property	0
800	Other Objects	600
	Total Support Services - Central	226,511

<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	69,263
600	Supplies	0
700	Property	0
800	Other Objects	300,000
	Total Other Support Services	369,263
	Total Support Services	21,661,395
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	705,017
200	Personnel Services-Employee Benefits	210,846
300	Purchased Professional & Technical Services	50,000
400	Purchased Property Services	5,000
500	Other Purchased Services	4,000
600	Supplies	7,600
700	Property	5,595
800	Other Objects	22,600
	Total Student Activities	1,010,658

<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	1,010,658
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	5,328,017
900	Other Uses of Funds	2,648,909
	Total Debt Service	7,976,926
5200	Interfund Transfers - Out	
900	Other Uses of Funds	335,530
	Total Interfund Transfers - Out	335,530

<u>Function-Object</u>	<u>Description</u>
5300	Transfers Involving Component Units
900	Other Uses of Funds
	Total Transfers Involving Component Units
5900	Budgetary Reserve
800	Other Objects
	Total Budgetary Reserve
	Total Other Expenditures and Financing Uses
TOTAL EXPENDITURES	

<u>Amounts</u>	
	<u>0</u>
	0
	<u>250,000</u>
	250,000
	<u>8,562,456</u>
	<u>65,983,222</u>

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	7,800,000	6,315,033
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	935,000	497,000
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	50,000	50,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	11,000	11,000
Total Cash and Short-Term Investments	8,796,000	6,873,033
<u>LONG-TERM INVESTMENTS</u>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	8,796,000	6,873,033

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	1,128,078	1,027,404
Other Long-Term Liabilities	0	0
Bonds Payable	123,558,910	120,864,550
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	1,450,000	1,400,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	126,136,988	123,291,954
<u>SHORT-TERM PAYABLES</u>		
General Fund	800,000	850,000
Other Funds	70,000	70,000
TOTAL SHORT-TERM PAYABLES	870,000	920,000
TOTAL INDEBTEDNESS	<u>127,006,988</u>	<u>124,211,954</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: This relates to inventory</i>	1,426,576
0840	Estimated Ending Assigned Fund Balance <i>Explanation: This is to fund future PSERS obligations</i>	400,000
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: The year end balance is expected to be \$3.4 million</i>	3,306,079
Total Ending Fund Balance - Committed, Assigned, and Unassigned		5,132,655
5900	Budgetary Reserve <i>Explanation: This is used to fund extraordinary unplanned events.</i>	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		5,382,655
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0