

LEA Name: Southern Lehigh SD

Class: 3

AUN Number: 121395703

County: Lehigh

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: 6/10/2013

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

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Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

<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	0
2 Estimated Beginning Fund Balance - Assigned	10,773,494
3 Estimated Beginning Fund Balance - Unassigned	4,000,000
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	14,773,494
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	42,807,189
7000 Revenue from State Sources	11,228,549
8000 Revenue from Federal Sources	358,835
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	54,394,573
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 69,168,067

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

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	35,745,786
6112	Interim Real Estate Taxes	362,382
6113	Public Utility Realty Tax	53,903
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	45,000
6150	Current Act 511 Taxes - Proportional Assessments	4,301,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,442,824
6500	Earnings on Investments	115,000
6700	Revenues from District Activities	140,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	413,490
6910	Rentals	10,000
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	85,000
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	92,804
REVENUE FROM LOCAL SOURCES		42,807,189

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	4,252,467
7160	Tuition for Orphans and Children Placed in Private Homes	60,700
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7240	Driver Education - Student	8,157
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,139,698
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)	1,456,524
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	651,838
7330	Health Services (Medical, Dental, Nurse, Act 25)	67,764
7340	State Property Tax Reduction Allocation	642,470
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	57,164
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	900,001
7820	State Share of Retirement Contributions	1,991,766
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		11,228,549

<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. Achvmnt. of the Disadvantaged	200,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	58,835
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8709	ARRA - Education Jobs Fund (EdJobs)	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8734	ARRA - Race to the Top	0
8799	ARRA - Miscellaneous Revenue	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	0

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	100,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	358,835

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<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		54,394,573

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

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$35,745,786

Amount of Tax Relief for Homestead Exclusions + \$642,470

Total Approx. Tax Revenue: \$36,388,256

Approx. Tax Levy for Tax Rate Calculation: \$37,229,764

Lehigh

Total

2012-13 Data		
a. Assessed Value	\$808,466,950	\$808,466,950
b. Real Estate Mills	46.0500	
I. 2013-14 Data		
c. 2011 STEB Market Value	\$2,299,962,073	\$2,299,962,073
d. Assessed Value	\$2,422,235,800	\$2,422,235,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
2012-13 Calculations		
f. 2012-13 Tax Levy (a * b)	\$37,229,903	\$37,229,903
2013-14 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2012-13 Tax Levy (f Total * g)	\$37,229,903	\$37,229,903
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	15.3700 Yes	
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.70000%	97.70000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$37,229,764	\$37,229,764
l. 2013-14 Real Estate Tax Rate (k / d * 1000)	15.3700	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$37,229,764	\$37,229,764
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$36,587,294
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$35,745,786

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

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$35,745,786

Amount of Tax Relief for Homestead Exclusions + \$642,470

Total Approx. Tax Revenue: \$36,388,256

Approx. Tax Levy for Tax Rate Calculation: \$37,229,764

Lehigh

Total

Index Maximums

	p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	15.6312		
	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	\$37,862,452		\$37,862,452
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 ($t * \text{Est. Pct. Collection}$)	\$0		\$0

Information Related to Property Tax Relief

	Assessed Value Exclusion per Homestead	\$6,982		
	Number of Homestead/Farmstead Properties	6,001		6,001
V.	Median Assessed Value of Homestead Properties			\$240,300

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

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$35,745,786

Amount of Tax Relief for Homestead Exclusions + \$642,470

Total Approx. Tax Revenue: \$36,388,256

Approx. Tax Levy for Tax Rate Calculation: \$37,229,764

Lehigh

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$642,470	Lowering RE Tax Rate	\$0	\$642,470
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$642,470</u>

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LOCAL EDUCATION AGENCY TAX DATA (TAXD)

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Lehigh	2,422,235,800	15.3700	37,229,764			97.70000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	2,422,235,800		37,229,764	- 642,470	= 36,587,294	97.70000%	= 35,745,786
				Rate			Estimated Revenue
6120 <u>Per Capita Taxes, Section 679</u>				0.00			0

6140 Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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	\$5.00	\$0.00	45,000	45,000
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			45,000	45,000

6150 Current Act 511 Taxes - Proportional Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.50%	0.00%	38,110,000	3,811,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	490,000	490,000
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			38,600,000	4,301,000

Total Act 511, Current Taxes

Act 511 Tax Limit	---	2,299,962,073	X	12	27,599,545
		Market Value		Mills	(511 Limit)

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
	1100 Regular Programs - Elementary/Secondary	21,811,459	
	1200 Special Programs - Elementary/Secondary	5,990,573	
	1300 Vocational Education	1,016,997	
	1400 Other Instructional Programs - Elementary/Secondary	279,974	
	1500 Nonpublic School Programs	0	
	1600 Adult Education Programs	0	
	1700 Higher Education Programs	356,472	
	1800 Pre-Kindergarten	0	
	Total 1000 Instruction	29,455,475	
2000	Support Services		
	2100 Support Services - Pupil Personnel	1,406,248	
	2200 Support Services - Instructional Staff	2,071,993	
	2300 Support Services - Administration	2,933,930	
	2400 Support Services - Pupil Health	674,752	
	2500 Support Services - Business	498,081	
	2600 Operation & Maintenance of Plant Services	5,447,162	
	2700 Student Transportation Services	4,064,589	
	2800 Support Services - Central	1,286,772	
	2900 Other Support Services	68,885	
	Total 2000 Support Services	18,452,412	
3000	Operation of Non-instructional Services		
	3100 Food Services	0	
	3200 Student Activities	1,055,411	
	3300 Community Services	84,871	
	3400 Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	1,140,282	
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		49,048,169
5000	Other Expenditures and Financing Uses		
	5100 Debt Service	5,869,071	
	5200 Interfund Transfers - Out	276,650	
	5300 Transfers Involving Component Units	0	
	5900 Budgetary Reserve	402,873	
	Total Other Financing Uses		6,548,594
	Total Estimated Expenditures and Other Financing Uses		55,596,763
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		55,596,763
	Ending Committed, Assigned and Unassigned Fund Balance		13,571,304

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	12,714,337
200	Personnel Services-Employee Benefits	6,362,455
300	Purchased Professional & Technical Services	23,605
400	Purchased Property Services	494,363
500	Other Purchased Services	1,367,425
600	Supplies	774,025
700	Property	61,488
800	Other Objects	13,761
	Total Regular Programs - Elementary/Secondary	21,811,459
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,875,457
200	Personnel Services-Employee Benefits	1,397,660
300	Purchased Professional & Technical Services	1,460,300
400	Purchased Property Services	800
500	Other Purchased Services	221,300
600	Supplies	31,826
700	Property	1,500
800	Other Objects	1,730
	Total Special Programs - Elementary/Secondary	5,990,573
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	1,016,997
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,016,997
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	148,261
200	Personnel Services-Employee Benefits	71,796
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	3,500
500	Other Purchased Services	55,917
600	Supplies	500
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	279,974

<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	356,472
600	Supplies	0
	Total Higher Education Programs	356,472
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		29,455,475

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	918,597
200	Personnel Services-Employee Benefits	467,751
300	Purchased Professional & Technical Services	5,360
400	Purchased Property Services	0
500	Other Purchased Services	2,950
600	Supplies	10,995
700	Property	0
800	Other Objects	595
	Total Support Services - Pupil Personnel	1,406,248
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,261,334
200	Personnel Services-Employee Benefits	633,532
300	Purchased Professional & Technical Services	48,341
400	Purchased Property Services	6,760
500	Other Purchased Services	23,097
600	Supplies	74,994
700	Property	22,600
800	Other Objects	1,335
	Total Support Services - Instructional Staff	2,071,993
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,554,265
200	Personnel Services-Employee Benefits	804,564
300	Purchased Professional & Technical Services	255,200
400	Purchased Property Services	9,250
500	Other Purchased Services	120,809
600	Supplies	62,100
700	Property	8,587
800	Other Objects	119,155
	Total Support Services - Administration	2,933,930
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	442,545
200	Personnel Services-Employee Benefits	214,304
300	Purchased Professional & Technical Services	8,799
400	Purchased Property Services	196
500	Other Purchased Services	1,086
600	Supplies	7,822
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	674,752

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	278,741
200	Personnel Services-Employee Benefits	138,440
300	Purchased Professional & Technical Services	34,450
400	Purchased Property Services	16,600
500	Other Purchased Services	7,650
600	Supplies	19,100
700	Property	2,500
800	Other Objects	600
	Total Support Services - Business	498,081
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,105,196
200	Personnel Services-Employee Benefits	1,041,566
300	Purchased Professional & Technical Services	190,000
400	Purchased Property Services	752,800
500	Other Purchased Services	132,100
600	Supplies	1,083,500
700	Property	139,000
800	Other Objects	3,000
	Total Operation & Maintenance of Plant Services	5,447,162
2700	Student Transportation Services	
100	Personnel Services-Salaries	70,279
200	Personnel Services-Employee Benefits	34,863
300	Purchased Professional & Technical Services	3,000
400	Purchased Property Services	0
500	Other Purchased Services	3,954,947
600	Supplies	1,500
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	4,064,589
2800	Support Services - Central	
100	Personnel Services-Salaries	595,215
200	Personnel Services-Employee Benefits	296,319
300	Purchased Professional & Technical Services	100,600
400	Purchased Property Services	20,050
500	Other Purchased Services	98,780
600	Supplies	127,058
700	Property	40,000
800	Other Objects	8,750
	Total Support Services - Central	1,286,772

<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	68,885
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	68,885
Total Support Services		18,452,412
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	560,333
200	Personnel Services-Employee Benefits	164,004
300	Purchased Professional & Technical Services	65,240
400	Purchased Property Services	40,600
500	Other Purchased Services	104,200
600	Supplies	84,965
700	Property	3,650
800	Other Objects	32,419
	Total Student Activities	1,055,411

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	13,000
200	Personnel Services-Employee Benefits	3,266
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	2,500
500	Other Purchased Services	0
600	Supplies	605
700	Property	1,000
800	Other Objects	64,500
	Total Community Services	84,871
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	1,140,282
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	2,072,329
900	Other Uses of Funds	3,796,742
	Total Debt Service	5,869,071
5200	Interfund Transfers - Out	
900	Other Uses of Funds	276,650
	Total Interfund Transfers - Out	276,650

<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	402,873
	Total Budgetary Reserve	402,873
	Total Other Expenditures and Financing Uses	6,548,594
TOTAL EXPENDITURES		55,596,763

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	14,773,494	13,570,537
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	10,000	10,000
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	800,000	700,000
Capital Projects Fund – Other	3,000,000	2,900,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	100,000	100,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	40,000	40,000
Agency Fund	0	0
Total Cash and Short-Term Investments	18,723,494	17,320,537
<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	18,723,494	17,320,537

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	3,500,000
Other Long-Term Liabilities	0	0
Bonds Payable	88,475,324	82,915,838
Lease-Purchase Obligations	3,500,000	3,250,000
Accumulated Compensated Absences	290,000	280,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	92,265,324	89,945,838
<u>SHORT-TERM PAYABLES</u>		
General Fund	3,500,000	3,500,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	3,500,000	3,500,000
TOTAL INDEBTEDNESS	<u>95,765,324</u>	<u>93,445,838</u>