

LEA Name: North Penn SD

Class: 2

AUN Number: 123465702

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: 6/20/2013

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

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

\_\_\_\_\_  
Date

Irene Dickinson  
\_\_\_\_\_  
Contact Person

(215) 853-1015

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

dickinie@npenn.org

\_\_\_\_\_  
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	10,206,187
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	14,046,487
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>24,252,674</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	168,068,895
7000 Revenue from State Sources	37,899,740
8000 Revenue from Federal Sources	5,720,609
9000 Other Financing Sources	124,100
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>211,813,344</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>236,066,018</b>

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

AUN: 123465702 North Penn SD

Printed 5/29/2013 1:20:03 PM v2.1

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-1

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	149,022,685
6112	Interim Real Estate Taxes	600,000
6113	Public Utility Realty Tax	215,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	210
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	15,000,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	2,800,000
6500	Earnings on Investments	225,000
6700	Revenues from District Activities	100,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	0
6910	Rentals	16,000
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	40,000
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	50,000
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>168,068,895</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	8,919,594
7160	Tuition for Orphans and Children Placed in Private Homes	350,000
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	6,245,142
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)	2,900,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	350,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	290,000
7340	State Property Tax Reduction Allocation	4,481,606
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	229,898
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	4,398,750
7820	State Share of Retirement Contributions	9,734,750
7900	Revenue for Technology	0
<b>REVENUE FROM STATE SOURCES</b>		<b>37,899,740</b>

<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	65,000
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	2,550,165
8513	IDEA, Section 619	14,000
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	2,054,832
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	295,600
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	104,037
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)	628,975

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

AUN: 123465702 North Penn SD

Printed 5/29/2013 1:20:04 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)	8,000
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	<b>REVENUE FROM FEDERAL SOURCES</b>	<b>5,720,609</b>

<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	124,100
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>124,100</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>211,813,344</b>

Act 1 Index (current): 1.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$149,022,701		
Amount of Tax Relief for Homestead Exclusions +	<u>\$4,481,606</u>		
Total Approx. Tax Revenue:	\$153,504,307		
Approx. Tax Levy for Tax Rate Calculation:	\$158,909,275		

	Bucks	Montgomery	Total
<b>2012-13 Data</b>			
a. Assessed Value	\$2,267,310	\$6,938,131,380	\$6,940,398,690
b. Real Estate Mills	119.4988	22.3256	
<b>I. 2013-14 Data</b>			
c. 2011 STEB Market Value	\$17,526,699	\$9,985,761,454	\$10,003,288,153
d. Assessed Value	\$2,267,310	\$6,986,634,330	\$6,988,901,640
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<b>2012-13 Calculations</b>			
f. 2012-13 Tax Levy (a * b)	\$270,941	\$154,897,946	\$155,168,887
<b>2013-14 Calculations</b>			
II. g. Percent of Total Market Value	0.17521%	99.82479%	100.00000%
h. Rebalanced 2012-13 Tax Levy (f Total * g)	\$271,871	\$154,897,016	\$155,168,887
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	119.9090	22.3256	
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	96.50000%	96.50000%	96.50000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$278,425	\$158,630,850	\$158,909,275
III. I. 2013-14 Real Estate Tax Rate (k / d * 1000)	<b>122.7997</b>	<b>22.7049</b>	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$278,425	\$158,630,834	\$158,909,259
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$154,427,653
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$149,022,685

Act 1 Index (current): 1.7%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$149,022,701

Amount of Tax Relief for Homestead Exclusions +

\$4,481,606

Total Approx. Tax Revenue:

\$153,504,307

Approx. Tax Levy for Tax Rate Calculation:

\$158,909,275

Bucks

Montgomery

Total

	Bucks	Montgomery	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	121.9474	22.7051	
q. Mills In Excess of Index if (l > p), (l - p)	0.8523	0.0000	0.8523
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$276,493	\$158,632,231	\$158,908,724
IV. s. Millage Rate within Index? (If l > p Then No)	No	Yes	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$1,932	\$0	\$1,932
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$1,864	\$0	\$1,864

<b>Information Related to Property Tax Relief</b>			
Assessed Value Exclusion per Homestead	\$1,447	\$7,827	
Number of Homestead/Farmstead Properties	39	25,180	25,219
V. Median Assessed Value of Homestead Properties			\$146,880

Act 1 Index (current): 1.7%

Calculation Method: Revenue  
 Number of Decimals For Tax Rate Calculation: 4  
 Approx. Tax Revenue from RE Taxes: \$149,022,701  
 Amount of Tax Relief for Homestead Exclusions + \$4,481,606  
 Total Approx. Tax Revenue: \$153,504,307  
 Approx. Tax Levy for Tax Rate Calculation: \$158,909,275

Section 672.1 Method Choice: (a)(1)

Bucks

Montgomery

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$4,481,606	Lowering RE Tax Rate	\$0	\$4,481,606
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$4,481,606</u>

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

AUN: 123465702 North Penn SD

Printed 5/29/2013 1:20:09 PM v2.1

LOCAL EDUCATION AGENCY TAX DATA (TAXD)

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

Page D-1

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
Bucks	2,267,310	122.7997	278,425			96.50000%	
Montgomery	6,986,634,330	22.7049	158,630,834			96.50000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	6,988,901,640		158,909,259	- 4,481,606	= 154,427,653	96.50000%	= 149,022,685

	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	\$0.00	\$0.00	0	0
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			0	0

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%	260,000,000	13,000,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	400,000,000	2,000,000
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			660,000,000	15,000,000

**Total Act 511, Current Taxes**

Act 511 Tax Limit	---	10,003,288,153	X	12	120,039,458
		Market Value		Mills	(511 Limit)





<u>ITEM</u>	<u>AMOUNTS</u>
1000 Instruction	
1100 Regular Programs - Elementary/Secondary	92,718,840
1200 Special Programs - Elementary/Secondary	34,571,425
1300 Vocational Education	3,679,879
1400 Other Instructional Programs - Elementary/Secondary	1,523,172
1500 Nonpublic School Programs	11,700
1600 Adult Education Programs	0
1700 Higher Education Programs	0
1800 Pre-Kindergarten	113,404
<b>Total 1000 Instruction</b>	<b>132,618,420</b>
2000 Support Services	
2100 Support Services - Pupil Personnel	7,687,598
2200 Support Services - Instructional Staff	5,198,345
2300 Support Services - Administration	12,670,966
2400 Support Services - Pupil Health	2,634,486
2500 Support Services - Business	3,973,640
2600 Operation & Maintenance of Plant Services	14,757,831
2700 Student Transportation Services	14,452,932
2800 Support Services - Central	1,572,286
2900 Other Support Services	344,079
<b>Total 2000 Support Services</b>	<b>63,292,163</b>
3000 Operation of Non-instructional Services	
3100 Food Services	0
3200 Student Activities	2,438,022
3300 Community Services	59,539
3400 Scholarships and Awards	0
<b>Total 3000 Operation of Non-instructional Services</b>	<b>2,497,561</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>198,408,144</b>
5000 Other Expenditures and Financing Uses	
5100 Debt Service	13,943,289
5200 Interfund Transfers - Out	0
5300 Transfers Involving Component Units	0
5900 Budgetary Reserve	2,500,000
<b>Total Other Financing Uses</b>	<b>16,443,289</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>214,851,433</b>
<b>Appropriation of Prior Year Fund Balance</b>	<b>0</b>
<b>Total Appropriations</b>	<b>214,851,433</b>
<b>Ending Committed, Assigned and Unassigned Fund Balance</b>	<b>21,214,585</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	62,277,332
200	Personnel Services-Employee Benefits	24,578,092
300	Purchased Professional & Technical Services	473,550
400	Purchased Property Services	54,418
500	Other Purchased Services	1,141,805
600	Supplies	3,225,098
700	Property	76,578
800	Other Objects	891,967
	Total Regular Programs - Elementary/Secondary	92,718,840
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	18,261,552
200	Personnel Services-Employee Benefits	9,050,594
300	Purchased Professional & Technical Services	5,313,671
400	Purchased Property Services	1,000
500	Other Purchased Services	1,642,352
600	Supplies	291,949
700	Property	10,307
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	34,571,425
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	3,359,519
600	Supplies	0
700	Property	0
800	Other Objects	320,360
	Total Vocational Education	3,679,879
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	822,373
200	Personnel Services-Employee Benefits	323,065
300	Purchased Professional & Technical Services	342,359
400	Purchased Property Services	0
500	Other Purchased Services	12,561
600	Supplies	22,814
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	1,523,172

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	10,000
200	Personnel Services-Employee Benefits	1,700
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	11,700
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	40,700
200	Personnel Services-Employee Benefits	10,004
300	Purchased Professional & Technical Services	42,770
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	19,930
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	113,404
<b>Total Instruction</b>		<b>132,618,420</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	5,436,762
200	Personnel Services-Employee Benefits	2,196,976
300	Purchased Professional & Technical Services	2,500
400	Purchased Property Services	0
500	Other Purchased Services	2,500
600	Supplies	48,860
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Personnel	7,687,598
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	2,996,256
200	Personnel Services-Employee Benefits	1,370,804
300	Purchased Professional & Technical Services	233,911
400	Purchased Property Services	53,142
500	Other Purchased Services	13,050
600	Supplies	283,446
700	Property	2,500
800	Other Objects	245,236
	Total Support Services - Instructional Staff	5,198,345
2300	Support Services - Administration	
100	Personnel Services-Salaries	7,259,720
200	Personnel Services-Employee Benefits	4,003,516
300	Purchased Professional & Technical Services	793,898
400	Purchased Property Services	7,259
500	Other Purchased Services	485,929
600	Supplies	92,644
700	Property	0
800	Other Objects	28,000
	Total Support Services - Administration	12,670,966
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	1,705,129
200	Personnel Services-Employee Benefits	869,670
300	Purchased Professional & Technical Services	40,615
400	Purchased Property Services	850
500	Other Purchased Services	600
600	Supplies	17,472
700	Property	0
800	Other Objects	150
	Total Support Services - Pupil Health	2,634,486

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	1,246,224
200	Personnel Services-Employee Benefits	1,891,566
300	Purchased Professional & Technical Services	165,400
400	Purchased Property Services	352,100
500	Other Purchased Services	26,700
600	Supplies	166,400
700	Property	5,000
800	Other Objects	120,250
	Total Support Services - Business	3,973,640
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	6,512,096
200	Personnel Services-Employee Benefits	3,428,043
300	Purchased Professional & Technical Services	143,849
400	Purchased Property Services	2,966,695
500	Other Purchased Services	423,353
600	Supplies	1,236,980
700	Property	11,585
800	Other Objects	35,230
	Total Operation & Maintenance of Plant Services	14,757,831
2700	Student Transportation Services	
100	Personnel Services-Salaries	5,526,386
200	Personnel Services-Employee Benefits	3,409,914
300	Purchased Professional & Technical Services	321,500
400	Purchased Property Services	57,500
500	Other Purchased Services	3,574,921
600	Supplies	1,370,150
700	Property	10,000
800	Other Objects	182,561
	Total Student Transportation Services	14,452,932
2800	Support Services - Central	
100	Personnel Services-Salaries	898,475
200	Personnel Services-Employee Benefits	438,949
300	Purchased Professional & Technical Services	96,500
400	Purchased Property Services	112,062
500	Other Purchased Services	6,800
600	Supplies	4,500
700	Property	0
800	Other Objects	15,000
	Total Support Services - Central	1,572,286

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2900	Other Support Services	
100	Personnel Services-Salaries	111,982
200	Personnel Services-Employee Benefits	31,424
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	200,673
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	344,079
<b>Total Support Services</b>		<b>63,292,163</b>
<b>3000</b>	<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
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	1,356,134
200	Personnel Services-Employee Benefits	349,909
300	Purchased Professional & Technical Services	362,926
400	Purchased Property Services	68,325
500	Other Purchased Services	29,447
600	Supplies	127,899
700	Property	27,682
800	Other Objects	115,700
	Total Student Activities	2,438,022

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	1,700
200	Personnel Services-Employee Benefits	464
300	Purchased Professional & Technical Services	57,000
400	Purchased Property Services	0
500	Other Purchased Services	375
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	59,539
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>2,497,561</b>
<b>4000</b>	<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>
<b>5000</b>	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	4,263,289
900	Other Uses of Funds	9,680,000
	Total Debt Service	13,943,289
5200	Interfund Transfers - Out	
900	Other Uses of Funds	0
	Total Interfund Transfers - Out	0

<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	2,500,000	
	Total Budgetary Reserve	2,500,000	
	<b>Total Other Expenditures and Financing Uses</b>	<b>16,443,289</b>	
<b>TOTAL EXPENDITURES</b>			<b>214,851,433</b>

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	45,000,000	45,000,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	2,300,000	1,500,000
Capital Reserve Fund - §1431	0	0
Capital Projects Fund – Other	0	0
Debt Service Fund	124,900	0
Enterprise Fund (Food Service, Child Care)	500,000	500,000
Internal Service Fund	3,500,000	4,000,000
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	400,000	400,000
<b>Total Cash and Short-Term Investments</b>	<b>51,824,900</b>	<b>51,400,000</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>51,824,900</b>	<b>51,400,000</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	103,240,000	93,560,000
Lease-Purchase Obligations	2,000,000	2,000,000
Accumulated Compensated Absences	4,250,000	4,250,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	109,490,000	99,810,000
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	3,500,000	4,000,000
Other Funds	200,000	200,000
TOTAL SHORT-TERM PAYABLES	3,700,000	4,200,000
<b>TOTAL INDEBTEDNESS</b>	<b><u>113,190,000</u></b>	<b><u>104,010,000</u></b>