

LEA Name: West Chester Area SD

Class: 2

AUN Number: 124159002

County: Chester

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

5-28-13

Date



Secretary of the Board - Original Signature Required

5-28-13

Date



Chief School Administrator - Original Signature Required

5-28-13

Date

Elizabeth Butch

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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	12,020,400
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	16,168,257
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	28,188,657
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	170,628,731
7000 Revenue from State Sources	31,607,473
8000 Revenue from Federal Sources	1,592,200
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	203,828,404
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 232,017,061

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	141,813,331
6112	Interim Real Estate Taxes	1,318,100
6113	Public Utility Realty Tax	145,000
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	20,944,800
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	3,008,800
6500	Earnings on Investments	174,300
6700	Revenues from District Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,246,700
6910	Rentals	303,096
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	610,867
6960	Services Provided Other Local Governmental Units / LEAs	906,344
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	157,393
	REVENUE FROM LOCAL SOURCES	170,628,731

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	7,050,100
7160	Tuition for Orphans and Children Placed in Private Homes	45,000
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	5,028,002
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)	4,043,800
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,114,600
7330	Health Services (Medical, Dental, Nurse, Act 25)	261,800
7340	State Property Tax Reduction Allocation	3,405,109
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	126,662
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	3,278,000
7820	State Share of Retirement Contributions	7,254,400
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	31,607,473

<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	491,600
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	294,200
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	75,000
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	10,000
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)	621,200

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	100,200
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	1,592,200

<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		203,828,404

Act 1 Index (current): 1.7%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$141,868,891
Amount of Tax Relief for Homestead Exclusions +	<u>\$3,405,109</u>
Total Approx. Tax Revenue:	\$145,274,000
Approx. Tax Levy for Tax Rate Calculation:	\$150,572,008

Section 672.1 Method Choice: (a)(1)

	Chester	Delaware	Total
2012-13 Data			
a. Assessed Value	\$7,603,129,000	\$627,528,000	\$8,230,657,000
b. Real Estate Mills	18.6700	13.7800	
I. 2013-14 Data			
c. 2011 STEB Market Value	\$11,311,170,012	\$682,224,591	\$11,993,394,603
d. Assessed Value	\$7,603,129,000	\$628,778,000	\$8,231,907,000
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2012-13 Calculations			
f. 2012-13 Tax Levy (a * b)	\$141,950,418	\$8,647,336	\$150,597,754
2013-14 Calculations			
II. g. Percent of Total Market Value	94.31166%	5.68834%	100.00000%
h. Rebalanced 2012-13 Tax Levy (f Total * g)	\$142,031,242	\$8,566,512	\$150,597,754
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	18.6806	13.7800	
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	96.40000%	96.40000%	96.40000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$142,006,960	\$8,565,048	\$150,572,008
III. I. 2013-14 Real Estate Tax Rate (k / d * 1000)	18.6700	13.6200	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$141,950,418	\$8,563,956	\$150,514,374
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$147,109,265
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$141,813,331

Act 1 Index (current): 1.7%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$141,868,891
Amount of Tax Relief for Homestead Exclusions +	<u>\$3,405,109</u>
Total Approx. Tax Revenue:	\$145,274,000
Approx. Tax Levy for Tax Rate Calculation:	\$150,572,008

Section 672.1 Method Choice: (a)(1)

	Chester	Delaware	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	18.9981	14.0142	
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	\$144,445,005	\$8,811,821	\$153,256,826
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 * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
Assessed Value Exclusion per Homestead	\$7,056	\$9,672	
Number of Homestead/Farmstead Properties	24,077	1,772	25,849
V. Median Assessed Value of Homestead Properties			\$183,680

Act 1 Index (current): 1.7%

Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$141,868,891
 Amount of Tax Relief for Homestead Exclusions + \$3,405,109
 Total Approx. Tax Revenue: \$145,274,000
 Approx. Tax Levy for Tax Rate Calculation: \$150,572,008

Section 672.1 Method Choice: (a)(1)

Chester Delaware Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,405,109	Lowering RE Tax Rate	\$0	\$3,405,109
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$3,405,109</u>

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
Chester	7,603,129,000	18.6700	141,950,418			96.40000%	
Delaware	628,778,000	13.6200	8,563,956			96.40000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	8,231,907,000		150,514,375	- 3,405,109	= 147,109,265	96.40000%	= 141,813,331
				<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

	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%	18,104,500	18,104,500
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	2,840,300	2,840,300
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			<u>20,944,800</u>	<u>20,944,800</u>
Total Act 511, Current Taxes				<u>20,944,800</u>

Act 511 Tax Limit ---> 11,993,394,603 X 12 Mills 143,920,735 (511 Limit)
Market Value

ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	82,028,953	
1200	Special Programs - Elementary/Secondary	28,397,374	
1300	Vocational Education	4,761,477	
1400	Other Instructional Programs - Elementary/Secondary	854,298	
1500	Nonpublic School Programs	16,712	
1600	Adult Education Programs	34,908	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	116,093,722	
2000	Support Services		
2100	Support Services - Pupil Personnel	7,784,036	
2200	Support Services - Instructional Staff	5,538,249	
2300	Support Services - Administration	10,549,885	
2400	Support Services - Pupil Health	1,936,984	
2500	Support Services - Business	1,466,561	
2600	Operation & Maintenance of Plant Services	16,331,140	
2700	Student Transportation Services	13,330,549	
2800	Support Services - Central	2,223,695	
2900	Other Support Services	126,149	
	Total 2000 Support Services	59,287,248	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	4,651,152	
3300	Community Services	124,074	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	4,775,226	
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		180,156,196
5000	Other Expenditures and Financing Uses		
5100	Debt Service	24,976,962	
5200	Interfund Transfers - Out	3,275,500	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	0	
	Total Other Financing Uses		28,252,462
	Total Estimated Expenditures and Other Financing Uses		208,408,658
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		208,408,658
	Ending Committed, Assigned and Unassigned Fund Balance		23,608,403

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	45,972,256
200	Personnel Services-Employee Benefits	22,903,059
300	Purchased Professional & Technical Services	1,667,596
400	Purchased Property Services	366,771
500	Other Purchased Services	8,310,976
600	Supplies	2,452,144
700	Property	263,017
800	Other Objects	93,134
	Total Regular Programs - Elementary/Secondary	82,028,953
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	11,422,371
200	Personnel Services-Employee Benefits	5,690,546
300	Purchased Professional & Technical Services	7,797,209
400	Purchased Property Services	31,690
500	Other Purchased Services	3,155,956
600	Supplies	161,948
700	Property	131,970
800	Other Objects	5,684
	Total Special Programs - Elementary/Secondary	28,397,374
1300	Vocational Education	
100	Personnel Services-Salaries	1,870,184
200	Personnel Services-Employee Benefits	931,713
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	3,770
500	Other Purchased Services	1,843,139
600	Supplies	105,986
700	Property	3,750
800	Other Objects	2,935
	Total Vocational Education	4,761,477
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	60,000
200	Personnel Services-Employee Benefits	29,892
300	Purchased Professional & Technical Services	432,706
400	Purchased Property Services	28,700
500	Other Purchased Services	300,700
600	Supplies	2,300
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	854,298

<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	16,712
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	16,712
1600	Adult Education Programs	
100	Personnel Services-Salaries	23,300
200	Personnel Services-Employee Benefits	11,608
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	34,908
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		116,093,722

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	5,033,850
200	Personnel Services-Employee Benefits	2,507,829
300	Purchased Professional & Technical Services	95,154
400	Purchased Property Services	0
500	Other Purchased Services	43,150
600	Supplies	101,290
700	Property	0
800	Other Objects	2,763
	Total Support Services - Pupil Personnel	7,784,036
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	2,655,572
200	Personnel Services-Employee Benefits	2,332,888
300	Purchased Professional & Technical Services	231,082
400	Purchased Property Services	11,032
500	Other Purchased Services	67,673
600	Supplies	218,376
700	Property	11,906
800	Other Objects	9,720
	Total Support Services - Instructional Staff	5,538,249
2300	Support Services - Administration	
100	Personnel Services-Salaries	5,975,724
200	Personnel Services-Employee Benefits	2,977,064
300	Purchased Professional & Technical Services	1,105,071
400	Purchased Property Services	33,078
500	Other Purchased Services	275,432
600	Supplies	116,252
700	Property	18,600
800	Other Objects	48,664
	Total Support Services - Administration	10,549,885
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	1,236,927
200	Personnel Services-Employee Benefits	616,229
300	Purchased Professional & Technical Services	44,200
400	Purchased Property Services	2,850
500	Other Purchased Services	4,425
600	Supplies	29,803
700	Property	2,000
800	Other Objects	550
	Total Support Services - Pupil Health	1,936,984

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	893,331
200	Personnel Services-Employee Benefits	445,051
300	Purchased Professional & Technical Services	39,050
400	Purchased Property Services	12,607
500	Other Purchased Services	32,090
600	Supplies	(4,370)
700	Property	1,000
800	Other Objects	47,802
	Total Support Services - Business	1,466,561
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	6,753,180
200	Personnel Services-Employee Benefits	3,364,388
300	Purchased Professional & Technical Services	45,000
400	Purchased Property Services	3,591,470
500	Other Purchased Services	553,302
600	Supplies	1,762,500
700	Property	242,000
800	Other Objects	19,300
	Total Operation & Maintenance of Plant Services	16,331,140
2700	Student Transportation Services	
100	Personnel Services-Salaries	216,094
200	Personnel Services-Employee Benefits	107,656
300	Purchased Professional & Technical Services	28,000
400	Purchased Property Services	2,500
500	Other Purchased Services	12,961,599
600	Supplies	8,100
700	Property	5,500
800	Other Objects	1,100
	Total Student Transportation Services	13,330,549
2800	Support Services - Central	
100	Personnel Services-Salaries	1,060,038
200	Personnel Services-Employee Benefits	528,104
300	Purchased Professional & Technical Services	382,077
400	Purchased Property Services	74,525
500	Other Purchased Services	30,750
600	Supplies	147,201
700	Property	0
800	Other Objects	1,000
	Total Support Services - Central	2,223,695

<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	126,149
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	126,149
	Total Support Services	59,287,248
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	2,518,076
200	Personnel Services-Employee Benefits	1,254,488
300	Purchased Professional & Technical Services	256,446
400	Purchased Property Services	36,300
500	Other Purchased Services	374,315
600	Supplies	147,716
700	Property	8,600
800	Other Objects	55,211
	Total Student Activities	4,651,152

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	8,000
200	Personnel Services-Employee Benefits	3,986
300	Purchased Professional & Technical Services	100,700
400	Purchased Property Services	0
500	Other Purchased Services	1,200
600	Supplies	10,188
700	Property	0
800	Other Objects	0
	Total Community Services	124,074
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	4,775,226
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	11,969,962
900	Other Uses of Funds	13,007,000
	Total Debt Service	24,976,962
5200	Interfund Transfers - Out	
900	Other Uses of Funds	3,275,500
	Total Interfund Transfers - Out	3,275,500

<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	0	
	Total Budgetary Reserve	0	
	Total Other Expenditures and Financing Uses	28,252,462	
TOTAL EXPENDITURES			208,408,658

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	28,064,300	23,706,100
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	15,660,000	16,039,000
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 Cash and Short-Term Investments	43,724,300	39,745,100
<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	43,724,300	39,745,100

	<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	0	0
Bonds Payable	287,443,000	274,841,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	0	0
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	287,443,000	274,841,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u>287,443,000</u>	<u>274,841,000</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Committed for PSERS, Health care stabilization, Millage rate stabilization and athletic funds</i>	7,084,000
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Carried over for future years</i>	16,524,403
Total Ending Fund Balance - Committed, Assigned, and Unassigned		23,608,403
5900	Budgetary Reserve	0
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		23,608,403
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0