

LEA Name: East Penn SD

Class: 2

AUN Number: 121392303

County:

Lehigh

**PDE-2028 - FINAL GENERAL FUND BUDGET**


**Fiscal Year 07/01/2012 - 06/30/2013**

**General Fund Budget Approval**

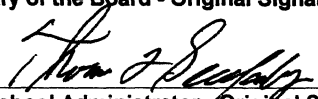
Date of Adoption of the General Fund Budget: 6/25/2012

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

6/25/12  
\_\_\_\_\_  
Date

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

6/25/12  
\_\_\_\_\_  
Date

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

6/25/12  
\_\_\_\_\_  
Date

Debbie Surdoyal  
\_\_\_\_\_  
Contact Person

(610) 966-8307  
\_\_\_\_\_  
Telephone Extension

Dsurdoyal@eastpennsd.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	1,250,294
2 Estimated Beginning Fund Balance - Assigned	10,029,578
3 Estimated Beginning Fund Balance - Unassigned	0
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>	
	11,279,872
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	89,540,368
7000 Revenue from State Sources	24,351,803
8000 Revenue from Federal Sources	1,080,740
9000 Other Financing Sources	2,100
<b>Total Estimated Revenues And Other Financing Sources</b>	
	114,975,011
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	
	126,254,883

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	76,103,988
6112	Interim Real Estate Taxes	950,000
6113	Public Utility Realty Tax	114,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	11,725
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	8,403,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	2,026,000
6500	Earnings on Investments	150,100
6700	Revenues from District Activities	89,100
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,216,325
6910	Rentals	80,580
6920	Contributions and Donations From Private Sources / Capital Contributions	110,300
6940	Tuition from Patrons	203,600
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	81,650
<b>REVENUE FROM LOCAL SOURCES</b>		<b>89,540,368</b>

2012-2013 Final General Fund Budget (PDE-2028)

AUN: 121392303 East Penn SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	10,341,389
7140	Charter Schools	0
7160	Tuition for Orphans and Children Placed in Private Homes	50,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7230	Alternative Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	3,008,944
7272	Early Intervention	0
7280	Adult Literacy	0
7291	Educational Assistance Program (Tutoring)	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	1,903,123
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,748,198
7330	Health Services (Medical, Dental, Nurse, Act 25)	155,350
7340	State Property Tax Reduction Allocation	1,795,989
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	200,000
7502	Dual Enrollment Grants	0
7503	Project 720 / High School Reform	0
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	1,956,377
7820	State Share of Retirement Contributions	3,192,433
7900	Revenue for Technology	0
<b>REVENUE FROM STATE SOURCES</b>		<b>24,351,803</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	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. Achvmt. of the Disadvantaged	375,246
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	164,180
8516	NCLB, Title III - Language Instr. for LEP and Immigrant Students	43,686
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V - Promotg. Informed Parental Choice & Innov. Programs	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
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8799	ARRA - Miscellaneous	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	491,717
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	5,911
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>1,080,740</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	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	2,100
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
<b>OTHER FINANCING SOURCES</b>		<b>2,100</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>114,975,011</b>

Act 1 Index (current): 1.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$76,103,988

Amount of Tax Relief for Homestead Exclusions + \$1,795,989

Total Approx. Tax Revenue: \$77,899,977

Approx. Tax Levy for Tax Rate Calculation: \$81,211,608

Lehigh

Total

<b>2011-12 Data</b>		
a. Assessed Value	\$1,735,847,150	\$1,735,847,150
b. Real Estate Mills	46.1500	
<b>I. 2012-13 Data</b>		
c. 2010 STEB Market Value	\$4,545,388,264	\$4,545,388,264
d. Assessed Value	\$1,737,146,700	\$1,737,146,700
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2011-12 Calculations</b>		
f. 2011-12 Tax Levy	\$80,109,346	\$80,109,346
(a * b)		
<b>2012-13 Calculations</b>		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2011-12 Tax Levy	\$80,109,346	\$80,109,346
(f Total * g)		
i. Base Mills Subject to Index	46.1500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.83000%	95.83000%
k. Tax Levy Needed	\$81,211,608	\$81,211,608
(Approx. Tax Levy * g)		
III. I. 2012-13 Real Estate Tax Rate	<b>46.7500</b>	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$81,211,608	\$81,211,608
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$79,415,619
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$76,103,988
(n * Est. Pct. Collection)		

Act 1 Index (current): 1.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$76,103,988

Amount of Tax Relief for Homestead Exclusions + \$1,795,989

Total Approx. Tax Revenue: \$77,899,977

Approx. Tax Levy for Tax Rate Calculation: \$81,211,608

Lehigh

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index ( $i * (1 + \text{Index})$ )	46.9345	
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)	\$81,532,112	\$81,532,112
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

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<b>Information Related to Property Tax Relief</b>		
Assessed Value Exclusion per Homestead	\$2,393	
Number of Homestead/Farmstead Properties	16,055	16,055
V. Median Assessed Value of Homestead Properties		\$66,800

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Act 1 Index (current): 1.7%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$76,103,988

Amount of Tax Relief for Homestead Exclusions + \$1,795,989

Total Approx. Tax Revenue: \$77,899,977

Approx. Tax Levy for Tax Rate Calculation: \$81,211,608

Lehigh

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,795,989	Lowering RE Tax Rate	\$0	\$1,795,989
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$1,795,989</u>

CODE6111 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>
Lehigh	1,737,146,700	46.7500	81,211,608			95.83000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	1,737,146,700		81,211,608	- 1,795,989	= 79,415,619	95.83000%	= 76,103,988
				<u>Rate</u>			<u>Estimated Revenue</u>
				0.00			0

6120 Per Capita Taxes, Section 6796140 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			0	0

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%	7,146,000	7,146,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	1,257,000	1,257,000
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			8,403,000	8,403,000

**Total Act 511, Current Taxes**

Act 511 Tax Limit	→	4,545,388,264	X	12	54,544,659
		Market Value		Mills	(511 Limit)

[illegible]

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2012-2013 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
East Penn SD	Lehigh	121392303

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2012-2013 (compared to 2011-2012 )?      Yes      ☒  
No      ☐

If yes, see information below, taken from the 2012-2013 General Fund Budget.

Total Budgeted Expenditures	\$124,996,104.00
Ending Unassigned Fund Balance	\$8,485.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.1%

The Estimated Ending Unassigned Fund Balance      Yes      ☒  
is within the allowable limits.      No      ☐

**I hereby certify that the above information is accurate and complete.**

SIGNATURE OF SUPERINTENDENT	DATE
	

DUE DATE: AUGUST 15, 2012

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>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	47,743,514	
1200	Special Programs - Elementary/Secondary	15,429,293	
1300	Vocational Education	3,118,453	
1400	Other Instructional Programs - Elementary/Secondary	467,563	
1500	Nonpublic School Programs	19,000	
1600	Adult Education Programs	64,019	
1700	Higher Education Programs	965,135	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>67,806,977</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	3,796,563	
2200	Support Services - Instructional Staff	3,282,869	
2300	Support Services - Administration	5,312,551	
2400	Support Services - Pupil Health	1,266,853	
2500	Support Services - Business	956,107	
2600	Operation & Maintenance of Plant Services	11,082,931	
2700	Student Transportation Services	6,446,432	
2800	Support Services - Central	1,582,585	
2900	Other Support Services	138,569	
	<b>Total 2000 Support Services</b>	<b>33,865,460</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,636,552	
3300	Community Services	6,600	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>1,643,152</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>103,315,589</b>
5000	Other Expenditures and Financing Uses		
5100	Debt Service	15,628,320	
5200	Interfund Transfers - Out	100,000	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	5,952,195	
	<b>Total Other Financing Uses</b>		<b>21,680,515</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>124,996,104</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>124,996,104</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>1,258,779</b>
	<b>Total Appropriations and Ending Fund Balances</b>		<b>126,254,883</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000 INSTRUCTION</b>		
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	29,270,594
200	Personnel Services-Employee Benefits	12,948,807
300	Purchased Professional & Technical Services	415,250
400	Purchased Property Services	518,841
500	Other Purchased Services	3,408,478
600	Supplies	1,127,630
700	Property	43,889
800	Other Objects	10,025
	Total Regular Programs - Elementary/Secondary	47,743,514
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	7,347,767
200	Personnel Services-Employee Benefits	2,691,968
300	Purchased Professional & Technical Services	4,119,653
400	Purchased Property Services	4,850
500	Other Purchased Services	1,156,055
600	Supplies	105,000
700	Property	0
800	Other Objects	4,000
	Total Special Programs - Elementary/Secondary	15,429,293
1300	Vocational Education	
100	Personnel Services-Salaries	616,506
200	Personnel Services-Employee Benefits	248,565
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	2,239,270
600	Supplies	13,012
700	Property	0
800	Other Objects	1,100
	Total Vocational Education	3,118,453
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	360,075
200	Personnel Services-Employee Benefits	81,396
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	8,380
500	Other Purchased Services	12,700
600	Supplies	5,012
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	467,563

<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	19,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	19,000
1600	Adult Education Programs	
100	Personnel Services-Salaries	53,600
200	Personnel Services-Employee Benefits	6,169
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	500
600	Supplies	3,750
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	64,019
1700	Higher Education Programs	
500	Other Purchased Services	965,135
600	Supplies	0
	Total Higher Education Programs	965,135
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		67,806,977

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>2000 SUPPORT SERVICES</b>		
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	2,565,512
200	Personnel Services-Employee Benefits	1,146,724
300	Purchased Professional & Technical Services	35,109
400	Purchased Property Services	2,900
500	Other Purchased Services	15,185
600	Supplies	26,833
700	Property	0
800	Other Objects	4,300
	Total Support Services - Pupil Personnel	3,796,563
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,790,084
200	Personnel Services-Employee Benefits	751,848
300	Purchased Professional & Technical Services	65,395
400	Purchased Property Services	28,125
500	Other Purchased Services	45,830
600	Supplies	262,877
700	Property	336,110
800	Other Objects	2,600
	Total Support Services - Instructional Staff	3,282,869
2300	Support Services - Administration	
100	Personnel Services-Salaries	3,184,475
200	Personnel Services-Employee Benefits	1,491,024
300	Purchased Professional & Technical Services	308,250
400	Purchased Property Services	24,176
500	Other Purchased Services	129,662
600	Supplies	98,807
700	Property	22,075
800	Other Objects	54,082
	Total Support Services - Administration	5,312,551
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	878,709
200	Personnel Services-Employee Benefits	320,344
300	Purchased Professional & Technical Services	11,000
400	Purchased Property Services	22,000
500	Other Purchased Services	1,000
600	Supplies	33,800
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	1,266,853



<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	514,846
200	Personnel Services-Employee Benefits	261,161
300	Purchased Professional & Technical Services	40,400
400	Purchased Property Services	14,400
500	Other Purchased Services	20,500
600	Supplies	76,800
700	Property	12,000
800	Other Objects	16,000
	Total Support Services - Business	956,107
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	4,580,280
200	Personnel Services-Employee Benefits	2,253,837
300	Purchased Professional & Technical Services	224,250
400	Purchased Property Services	1,678,197
500	Other Purchased Services	542,620
600	Supplies	1,719,347
700	Property	79,900
800	Other Objects	4,500
	Total Operation & Maintenance of Plant Services	11,082,931
2700	Student Transportation Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	3,000
400	Purchased Property Services	0
500	Other Purchased Services	6,443,432
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	6,446,432
2800	Support Services - Central	
100	Personnel Services-Salaries	826,870
200	Personnel Services-Employee Benefits	369,464
300	Purchased Professional & Technical Services	164,710
400	Purchased Property Services	7,000
500	Other Purchased Services	30,541
600	Supplies	69,500
700	Property	114,000
800	Other Objects	500
	Total Support Services - Central	1,582,585

<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	138,569	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	138,569	
	<b>Total Support Services</b>		<b>33,865,460</b>
3000	<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	745,207	
200	Personnel Services-Employee Benefits	191,925	
300	Purchased Professional & Technical Services	194,084	
400	Purchased Property Services	24,843	
500	Other Purchased Services	252,020	
600	Supplies	179,068	
700	Property	7,225	
800	Other Objects	42,180	
	Total Student Activities	1,636,552	

<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	100	
400	Purchased Property Services	500	
500	Other Purchased Services	0	
600	Supplies	6,000	
700	Property	0	
800	Other Objects	0	
	Total Community Services	6,600	
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>1,643,152</b>
4000	<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>
5000	<b>OTHER EXPENDITURES AND FINANCING USES</b>		
5100	Debt Service		
800	Other Objects	4,243,320	
900	Other Uses of Funds	11,385,000	
	Total Debt Service	15,628,320	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	100,000	
	Total Interfund Transfers - Out	100,000	

<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	5,952,195	
	Total Budgetary Reserve	5,952,195	
	Total Other Expenditures and Financing Uses	21,680,515	
TOTAL EXPENDITURES			124,996,104

	<u>06/30/2012 Estimate</u>	<u>06/30/2013 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	14,750,000	10,691,000
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	0	0
Capital Reserve Fund - §1431	1,685,000	1,700,000
Capital Projects Fund – Other	640,000	0
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)	110,000	105,000
Agency Fund	0	0
<b>Total Cash and Short-Term Investments</b>	<b>17,285,000</b>	<b>12,596,000</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>17,285,000</b>	<b>12,596,000</b>

	<u>06/30/2012 Estimate</u>	<u>06/30/2013 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	4,017,000	4,270,000
Bonds Payable	126,355,000	114,965,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	1,500,000	1,530,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	131,872,000	120,765,000
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
<b>TOTAL INDEBTEDNESS</b>	<b><u>131,872,000</u></b>	<b><u>120,765,000</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>PSERS Fiscal Rate Stabilization</i>	1,250,294
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>n/a</i>	8,485
Total Ending Fund Balance - Committed, Assigned, and Unassigned		1,258,779
5900	Budgetary Reserve Explanation: <i>Prudent fiscal management dictates having a reserve for emergencies. Our policy dictates that we include 5% here, but we cannot come up with that much at this time.</i>	5,952,195
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		7,210,974
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0