

LEA Name: East Penn SD

Class: 2

AUN Number: 121392303

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: 6/24/2013



President of the Board - Original Signature Required

6/24/13

Date



Secretary of the Board - Original Signature Required

6/24/13

Date



Chief School Administrator - Original Signature Required

6/24/2013

Date

Debra Surdoval

Contact Person

(610) 966-8307

Telephone Extension

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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

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	1,250,294
2 Estimated Beginning Fund Balance - Assigned	11,878,684
3 Estimated Beginning Fund Balance - Unassigned	0
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	13,128,978
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	90,865,774
7000 Revenue from State Sources	26,065,116
8000 Revenue from Federal Sources	1,316,178
9000 Other Financing Sources	3,000
Total Estimated Revenues And Other Financing Sources	118,250,068
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	131,379,046

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	76,373,649
6112	Interim Real Estate Taxes	1,250,900
6113	Public Utility Realty Tax	117,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	10,733
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	9,428,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,915,000
6500	Earnings on Investments	150,100
6700	Revenues from District Activities	153,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,115,436
6910	Rentals	67,400
6920	Contributions/Donations/Grants From Private Sources	10,300
6940	Tuition from Patrons	211,000
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	63,256
REVENUE FROM LOCAL SOURCES		90,865,774

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	10,682,460
7160	Tuition for Orphans and Children Placed in Private Homes	70,000
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	3,104,153
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)	1,750,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,652,446
7330	Health Services (Medical, Dental, Nurse, Act 25)	156,000
7340	State Property Tax Reduction Allocation	1,793,402
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	214,817
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	2,039,902
7820	State Share of Retirement Contributions	4,601,936
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		26,065,116

<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	611,535
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	159,476
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	40,167
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)	500,000

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

AUN: 121392303 East Penn SD

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<u>FUNCTION</u>	<u>DESCRIPTION</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention

REVENUE FROM FEDERAL SOURCES

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>Amounts</u>
5,000
0
1,316,178

<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	3,000
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	3,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		118,250,068

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

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$76,373,649

Amount of Tax Relief for Homestead Exclusions + \$1,793,402

Total Approx. Tax Revenue: \$78,167,051

Approx. Tax Levy for Tax Rate Calculation: \$81,423,940

Lehigh

Total

2012-13 Data

a. Assessed Value	\$1,741,537,750	\$1,741,537,750
b. Real Estate Mills	46.7500	

I. 2013-14 Data

c. 2011 STEB Market Value	\$4,566,243,319	\$4,566,243,319
d. Assessed Value	\$5,049,264,833	\$5,049,264,833
e. Assessed Value of New Constr/ Renov	\$438,400	\$438,400

2012-13 Calculations

f. 2012-13 Tax Levy	\$81,416,890	\$81,416,890
(a * b)		

2013-14 Calculations

II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2012-13 Tax Levy	\$81,416,890	\$81,416,890
(f Total * g)		
i. Base Mills Subject to Index	16.1259	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment	Yes	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	95.91000%	95.91000%
k. Tax Levy Needed	\$81,423,940	\$81,423,940
(Approx. Tax Levy * g)		

III. I. 2013-14 Real Estate Tax Rate 16.1259
(k / d * 1000)

m. Tax Levy Generated by Mills	\$81,423,940	\$81,423,940
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$79,630,538
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$76,373,649
(n * Est. Pct. Collection)		

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

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$76,373,649

Amount of Tax Relief for Homestead Exclusions + \$1,793,402

Total Approx. Tax Revenue: \$78,167,051

Approx. Tax Levy for Tax Rate Calculation: \$81,423,940

Lehigh

Total

Index Maximums

p. Maximum Mills Based On Index 16.4000
(i * (1 + Index))q. Mills In Excess of Index 0.0000
if (l > p), (l - p)r. Maximum Tax Levy Based On Index \$82,807,943
(p / 1000) * d)

IV.

s. Millage Rate within Index? Yes
(If l > p Then No)t. Tax Levy In Excess of Index \$0
if (m > r), (m - r)u. Tax Revenue In Excess of Index \$0
(t * Est. Pct. Collection)

0.0000

\$82,807,943

\$0

\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead \$6,988

Number of Homestead/Farmstead Properties 15,915

15,915

V. Median Assessed Value of Homestead Properties

\$201,500

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

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Real Estate Tax Rate (RETR) Report for 2013-2014

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$76,373,649

Amount of Tax Relief for Homestead Exclusions + \$1,793,402

Total Approx. Tax Revenue: \$78,167,051

Approx. Tax Levy for Tax Rate Calculation: \$81,423,940

Lehigh

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions
Amount of Tax Relief from State/Local Sources

\$1,793,402
\$0

Lowering RE Tax Rate

\$0

\$1,793,402
\$0
\$1,793,402

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	5,049,264,833	16.1259	81,423,940			95.91000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	5,049,264,833		81,423,940	- 1,793,402	= 79,630,538	95.91000%	= 76,373,649
				<u>Rate</u>			<u>Estimated Revenue</u>
				0.00			0

6120 Per Capita Taxes, Section 679

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6140 <u>Current Act 511 Taxes - Flat Rate Assessments</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 <u>Current Act 511 Taxes - Proportional Assessments</u>				
6151 Earned Income Taxes, Act 511	0.50%	0.00%	8,171,000	8,171,000
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			9,428,000	9,428,000
Total Act 511, Current Taxes				9,428,000
Act 511 Tax Limit -->		4,566,243,319	X	12
		Market Value		Mills
				54,794,920
				(511 Limit)

[illegible]

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2013-2014 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 2013-2014 (compared to 2012-2013)? Yes ☐ No ☒

If yes, see information below, taken from the 2013-2014 General Fund Budget.

Total Budgeted Expenditures	\$129,974,853.00
Ending Unassigned Fund Balance	\$153,899.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.2%

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

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/24/2013
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DUE DATE: AUGUST 15, 2013

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	50,615,142	
1200	Special Programs - Elementary/Secondary	16,422,646	
1300	Vocational Education	3,180,289	
1400	Other Instructional Programs - Elementary/Secondary	474,625	
1500	Nonpublic School Programs	30,577	
1600	Adult Education Programs	33,062	
1700	Higher Education Programs	978,472	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	71,734,813	
2000	Support Services		
2100	Support Services - Pupil Personnel	3,938,594	
2200	Support Services - Instructional Staff	3,352,527	
2300	Support Services - Administration	5,478,868	
2400	Support Services - Pupil Health	1,390,608	
2500	Support Services - Business	947,878	
2600	Operation & Maintenance of Plant Services	11,424,510	
2700	Student Transportation Services	6,948,051	
2800	Support Services - Central	1,732,274	
2900	Other Support Services	138,809	
	Total 2000 Support Services	35,352,119	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,730,244	
3300	Community Services	6,520	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	1,736,764	
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		108,823,696
5000	Other Expenditures and Financing Uses		
5100	Debt Service	14,961,878	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	6,189,279	
	Total Other Financing Uses		21,151,157
	Total Estimated Expenditures and Other Financing Uses		129,974,853
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		129,974,853
	Ending Committed, Assigned and Unassigned Fund Balance		1,404,193

Function-Object	Description	Amounts
1000 INSTRUCTION		
1100	Regular Programs - Elementary/Secondary	
	100 Personnel Services-Salaries	30,484,060
	200 Personnel Services-Employee Benefits	14,899,724
	300 Purchased Professional & Technical Services	185,000
	400 Purchased Property Services	511,835
	500 Other Purchased Services	3,308,142
	600 Supplies	1,170,056
	700 Property	43,320
	800 Other Objects	13,005
	Total Regular Programs - Elementary/Secondary	50,615,142
1200	Special Programs - Elementary/Secondary	
	100 Personnel Services-Salaries	8,086,183
	200 Personnel Services-Employee Benefits	3,241,107
	300 Purchased Professional & Technical Services	3,863,720
	400 Purchased Property Services	5,240
	500 Other Purchased Services	1,129,095
	600 Supplies	79,501
	700 Property	15,300
	800 Other Objects	2,500
	Total Special Programs - Elementary/Secondary	16,422,646
1300	Vocational Education	
	100 Personnel Services-Salaries	635,951
	200 Personnel Services-Employee Benefits	307,049
	300 Purchased Professional & Technical Services	0
	400 Purchased Property Services	0
	500 Other Purchased Services	2,220,412
	600 Supplies	16,877
	700 Property	0
	800 Other Objects	0
	Total Vocational Education	3,180,289
1400	Other Instructional Programs - Elementary/Secondary	
	100 Personnel Services-Salaries	344,497
	200 Personnel Services-Employee Benefits	103,271
	300 Purchased Professional & Technical Services	0
	400 Purchased Property Services	9,057
	500 Other Purchased Services	12,700
	600 Supplies	4,100
	700 Property	1,000
	800 Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	474,625

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
1500	Nonpublic School Programs	0	
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	30,577	
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	30,577	
1600	Adult Education Programs	25,000	
100	Personnel Services-Salaries	3,812	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	500	
500	Other Purchased Services	3,750	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Adult Education Programs	33,062	
1700	Higher Education Programs	978,472	
500	Other Purchased Services	0	
600	Supplies	0	
	Total Higher Education Programs	978,472	
1800	Pre-Kindergarten	0	
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		71,734,813	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	2,580,668
200	Personnel Services-Employee Benefits	1,246,348
300	Purchased Professional & Technical Services	35,132
400	Purchased Property Services	1,000
500	Other Purchased Services	15,046
600	Supplies	54,100
700	Property	2,000
800	Other Objects	4,300
	Total Support Services - Pupil Personnel	3,938,594
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	1,744,734
200	Personnel Services-Employee Benefits	849,597
300	Purchased Professional & Technical Services	70,147
400	Purchased Property Services	26,295
500	Other Purchased Services	54,994
600	Supplies	264,045
700	Property	340,115
800	Other Objects	2,600
	Total Support Services - Instructional Staff	3,352,527
2300	Support Services - Administration	
100	Personnel Services-Salaries	3,201,174
200	Personnel Services-Employee Benefits	1,670,965
300	Purchased Professional & Technical Services	291,882
400	Purchased Property Services	23,600
500	Other Purchased Services	134,220
600	Supplies	99,727
700	Property	5,500
800	Other Objects	51,800
	Total Support Services - Administration	5,478,868
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	947,059
200	Personnel Services-Employee Benefits	375,749
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	1,390,608

		Amounts
<u>Function-Object</u>	<u>Description</u>	
2500	Support Services - Business	507,397
100	Personnel Services-Salaries	295,281
200	Personnel Services-Employee Benefits	40,500
300	Purchased Professional & Technical Services	12,500
400	Purchased Property Services	20,000
500	Other Purchased Services	55,200
600	Supplies	5,000
700	Property	12,000
800	Other Objects	947,878
	Total Support Services - Business	
2600	Operation & Maintenance of Plant Services	4,729,234
100	Personnel Services-Salaries	2,519,965
200	Personnel Services-Employee Benefits	110,000
300	Purchased Professional & Technical Services	1,735,226
400	Purchased Property Services	545,817
500	Other Purchased Services	1,756,568
600	Supplies	23,200
700	Property	4,500
800	Other Objects	11,424,510
	Total Operation & Maintenance of Plant Services	
2700	Student Transportation Services	0
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	6,947,811
600	Supplies	240
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	6,948,051
2800	Support Services - Central	895,222
100	Personnel Services-Salaries	438,672
200	Personnel Services-Employee Benefits	175,860
300	Purchased Professional & Technical Services	5,000
400	Purchased Property Services	38,370
500	Other Purchased Services	87,650
600	Supplies	91,000
700	Property	500
800	Other Objects	1,732,274
	Total Support Services - Central	

<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	138,809	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	138,809	
	Total Support Services		35,352,119
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	758,891	
200	Personnel Services-Employee Benefits	228,063	
300	Purchased Professional & Technical Services	184,615	
400	Purchased Property Services	59,340	
500	Other Purchased Services	228,995	
600	Supplies	216,460	
700	Property	2,000	
800	Other Objects	51,880	
	Total Student Activities	1,730,244	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
3300	Community Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	500	
500	Other Purchased Services	0	
600	Supplies	6,020	
700	Property	0	
800	Other Objects	0	
	Total Community Services	6,520	
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		1,736,764
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	3,586,878	
900	Other Uses of Funds	11,375,000	
	Total Debt Service	14,961,878	
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	6,189,279	
	Total Budgetary Reserve	6,189,279	
	Total Other Expenditures and Financing Uses		21,151,157
TOTAL EXPENDITURES			129,974,853

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
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CASH AND SHORT-TERM INVESTMENTS

General Fund	17,537,000	11,689,000
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	2,983,000	2,275,000
Capital Projects Fund – Other	1,130,000	400,000
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)	120,000	107,000
Agency Fund	0	0
Total Cash and Short-Term Investments	21,870,000	14,571,000

LONG-TERM INVESTMENTS

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	21,870,000	14,571,000

06/30/2013 Estimate 06/30/2014 ProjectionLONG-TERM INDEBTEDNESS

Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	3,755,000	4,160,000
Bonds Payable	115,525,000	103,175,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	1,530,000	1,596,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	120,810,000	108,931,000

SHORT-TERM PAYABLES

General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0

TOTAL INDEBTEDNESS

120,810,000108,931,000

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

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Fund Balance Summary (FBS)

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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>A fund balance allows districts to have zero or small tax increases instead of having large volatile tax increases.</i>	153,899
Total Ending Fund Balance - Committed, Assigned, and Unassigned		1,404,193
5900	Budgetary Reserve Explanation: <i>Prudent fiscal management dictates having a reserve for emergencies. Our policy dictates that include 5% here.</i>	6,189,279
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		7,593,472
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0