LEA Name: Kane Area SD Class: 3 AUN Number: 109422303 County: McKean

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: 6/14/2012

_______________________________ _______________
President of the Board - Original Signature Required **Date**

_______________________________ _______________
Secretary of the Board - Original Signature Required **Date**

_______________________________ _______________
Chief School Administrator - Original Signature Required **Date**

Stephen C. Perry (814) 837-9570 1205
Contact Person **Telephone** **Extension**

sperry@kasd.net
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

6/20/2012 9:01:36 AM

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	0	
2	Estimated Beginning Fund Balance - Assigned	3,733,254	
3	Estimated Beginning Fund Balance - Unassigned	1,614,782	
4		0	
5		0	
6		0	
	Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**5,348,036**
Estimated Revenues And Other Financing Sources			
6000	Revenue from Local Sources	4,264,953	
7000	Revenue from State Sources	10,640,888	
8000	Revenue from Federal Sources	444,904	
9000	Other Financing Sources	104,850	
	Total Estimated Revenues And Other Financing Sources		**15,455,595**
	Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**20,803,631**

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM LOCAL SOURCES			
6111	Current Real Estate Taxes	2,465,114	
6112	Interim Real Estate Taxes	248	
6113	Public Utility Realty Tax	4,730	
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	15,100	
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	338,477	
6120	Per Capita Taxes, Section 679	18,570	
6130	Taxpayer Relief Taxes - Proportional Assessments	216,200	
6140	Current Act 511 Taxes - Flat Rate Assessments	18,570	
6150	Current Act 511 Taxes - Proportional Assessments	616,202	
6160	Non-Real Estate Taxes - First Class Districts Only	0	
6400	Delinquencies on Taxes Levied / Assessed by LEA	267,860	
6500	Earnings on Investments	70,247	
6700	Revenues from District Activities	18,335	
6800	Revenue from Intermediary Sources / Pass-Through Funds	187,500	
6910	Rentals	5,000	
6920	Contributions and Donations From Private Sources / Capital Contributions	500	
6940	Tuition from Patrons	19,800	
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	2,500	
	REVENUE FROM LOCAL SOURCES		**4,264,953**

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM STATE SOURCES			
7110	Basic Education Funding (Gross)	7,789,396	
7140	Charter Schools	0	
7160	Tuition for Orphans and Children Placed in Private Homes	46,180	
7170	School Improvement Grants	0	
7180	Staff and Program Development	0	
7220	Vocational Education	0	
7230	Alternative Education	0	
7240	Driver Education - Student	1,800	
7250	Migratory Children	0	
7260	Workforce Investment Act	0	
7271	Special Education Funding for School Aged Pupils	755,439	
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)	356,314	
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	283,171	
7330	Health Services (Medical, Dental, Nurse, Act 25)	19,750	
7340	State Property Tax Reduction Allocation	339,424	
7350	Sewage Treatment Operations / Environmental Subsidies	0	
7360	Safe Schools	0	
7400	Vocational Training of the Unemployed	0	
7501	PA Accountability Grants	0	
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	402,676	
7820	State Share of Retirement Contributions	646,738	
7900	Revenue for Technology	0	
	REVENUE FROM STATE SOURCES		**10,640,888**

FUNCTION	DESCRIPTION	Amounts	
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	307,933	
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	69,471	
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0	
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)	67,500	
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0	
	REVENUE FROM FEDERAL SOURCES		**444,904**

FUNCTION	DESCRIPTION	Amounts	
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	
9400	Sale or Compensation for Loss of Fixed Assets	104,850	
9710	Transfers from Component Units	0	
9720	Transfers from Primary Governments	0	
9900	Other Financing Sources Not Listed in the 9000 Series	0	
	OTHER FINANCING SOURCES		**104,850**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES			**15,455,595**

Act 1 Index (current): 2.6%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice:**	**(a)(1)**
Number of Decimals For Tax Rate Calculation:	**2**		
Approx. Tax Revenue from RE Taxes:	**$2,466,144**		
Amount of Tax Relief for Homestead Exclusions +	**$560,133**		
Total Approx. Tax Revenue:	**$3,026,277**		
Approx. Tax Levy for Tax Rate Calculation:	**$3,335,783**		

		Elk	McKean	Total
	2011-12 Data			
	a. Assessed Value	$10,203,230	$193,564,420	$203,767,650
	b. Real Estate Mills	32.3300	15.1000	
I.	**2012-13 Data**			
	c. 2010 STEB Market Value	$21,770,740	$190,109,919	$211,880,659
	d. Assessed Value	$10,311,292	$193,648,970	$203,960,262
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2011-12 Calculations			
	f. 2011-12 Tax Levy (a * b)	$329,870	$2,922,823	$3,252,693
	2012-13 Calculations			
II.	g. Percent of Total Market Value	10.27500%	89.72500%	100.00000%
	h. Rebalanced 2011-12 Tax Levy (f Total * g)	$334,214	$2,918,479	$3,252,693
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	32.7557	15.1000	
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	85.37600%	89.24700%	88.84925%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$342,752	$2,993,031	$3,335,783
III.	**l. 2012-13 Real Estate Tax Rate** (k / d * 1000)	**33.2400**	**15.4500**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$342,747	$2,991,877	$3,334,624
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			$2,774,491
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			$2,465,114

Act 1 Index (current): 2.6%

Section 672.1 Method Choice: (a)(1)

Calculation Method:	**Revenue**
Number of Decimals For Tax Rate Calculation:	**2**
Approx. Tax Revenue from RE Taxes:	**$2,466,144**
Amount of Tax Relief for Homestead Exclusions +	**$560,133**
Total Approx. Tax Revenue:	**$3,026,277**
Approx. Tax Levy for Tax Rate Calculation:	**$3,335,783**

		Elk	McKean	Total
	Index Maximums			
	p. Maximum Mills Based On Index (i * (1 + Index))	33.6073	15.4926	
	q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000	0.0000
IV.	r. Maximum Tax Levy Based On Index (p / 1000) * d)	$346,535	$3,000,126	$3,346,661
	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

	Elk	McKean	Total
Information Related to Property Tax Relief			
Assessed Value Exclusion per Homestead	$7,650	$16,458	
Number of Homestead/Farmstead Properties	185	2,018	2,203

Act 1 Index (current): 2.6%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice:**	**(a)(1)**
Number of Decimals For Tax Rate Calculation:	**2**		
Approx. Tax Revenue from RE Taxes:	**$2,466,144**		
Amount of Tax Relief for Homestead Exclusions +	**$560,133**		
Total Approx. Tax Revenue:	**$3,026,277**		
Approx. Tax Levy for Tax Rate Calculation:	**$3,335,783**		

		Elk	McKean			Total
V.	Median Assessed Value of Homestead Properties					$42,925
	Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions		$220,709	Lowering RE Tax Rate	$0	$220,709
	State Property Tax Reduction Allocation used for: Homestead Exclusions		$339,424	Lowering RE Tax Rate	$0	$339,424
	Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		$0			$0
	Amount of Tax Relief from State/Local Sources					$560,133

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
Elk	10,311,292	33.2400	342,747						85.37600%		
McKean	193,648,970	15.4500	2,991,877						89.24700%		
	0		0						0.00000%		
	0		0						0.00000%		
Totals:	203,960,262		3,334,624	-	560,133	=	2,774,491	X	88.84925%	=	2,465,114

Code		Rate	Estimated Revenue
6120	Per Capita Taxes, Section 679	5.00	18,570

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6130	Taxpayer Relief Taxes - Proportional Assessments				
6131	Earned Income Taxes, Act 1	0.20%	0.00%	217,450	216,200
6132	Personal Income Taxes, Act 1	0.00%	0.00%	0	0

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments				
6141	Per Capita Taxes, Act 511	$5.00	$0.00	23,060	18,570
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			23,060	18,570

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	Current Act 511 Taxes - Proportional Assessments				
6151	Earned Income Taxes, Act 511	0.50%	0.00%	562,000	551,712
6152	Occupation Taxes - Proportional Rate	100	0	27,882	22,370
6153	Real Estate Transfer Taxes	0.50%	0.00%	46,000	42,120
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			635,882	616,202
	Total Act 511, Current Taxes				**634,772**

		Market Value		Mills	(511 Limit)
Act 511 Tax Limit	--->	211,880,659	X	12	2,542,568

Tax Function	Description	Tax Rate Charged in: 2011-2012 (Rebalanced)	Tax Rate Charged in: 2012-2013	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2011-2012 (Rebalanced)	Additional Tax Rate Charged in: 2012-2013	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Elk County	32.7557	33.2400	1.48%	Yes	2.6%				
	McKean County	15.1000	15.4500	2.32%	Yes	2.6%				
6120	Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	2.6%				
Act 1 EIT/PIT										
6131	Earned Income Taxes, Act 1	0.200%	0.200%	0.00%	Yes	2.6%				
6132	Personal Income Taxes, Act 1									
Act 511 Flat Rate Taxes										
6141	Per Capita Taxes, Act 511	$5.00	$5.00	0.00%	Yes	2.6%				
6142	Occupation Taxes - Flat Rate									
6143	Local Services / Occupational Privilege Tax									
6144	Trailer Taxes									
6145	Business Privilege Taxes - Flat Rate									
6146	Mechanical Device Taxes - Flat Rate									
6149	Other Flat Rate Assessments									
Act 511 Proportional Rate Taxes										
6151	Earned Income Taxes, Act 511	0.500%	0.500%	0.00%	Yes	2.6%				
6152	Occupation Taxes - Proportional Rate	100.000	100.000	0.00%	Yes	2.6%				
6153	Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.6%				
6154	Amusement Taxes									
6155	Business Privilege Taxes - Proportional Rate									
6156	Mechanical Device Taxes - Percentage									
6157	Mercantile Taxes									
6159	Other Proportional Assessments									

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Kane Area SD	McKean	109422303

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	$16,084,677.00
Ending Unassigned Fund Balance	$940,304.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.9%

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

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

6/20/2012 9:03:02 AM

	ITEM		**AMOUNTS**			
1000	Instruction					
	1100	Regular Programs - Elementary/Secondary	7,559,960			
	1200	Special Programs - Elementary/Secondary	1,643,226			
	1300	Vocational Education	0			
	1400	Other Instructional Programs - Elementary/Secondary	192,820			
	1500	Nonpublic School Programs	0			
	1600	Adult Education Programs	3,630			
	1700	Higher Education Programs	0			
	1800	Pre-Kindergarten	0			
	Total 1000 Instruction		**9,399,636**			
2000	Support Services					
	2100	Support Services - Pupil Personnel	364,242			
	2200	Support Services - Instructional Staff	745,724			
	2300	Support Services - Administration	1,425,997			
	2400	Support Services - Pupil Health	151,821			
	2500	Support Services - Business	274,828			
	2600	Operation & Maintenance of Plant Services	1,226,181			
	2700	Student Transportation Services	540,190			
	2800	Support Services - Central	113,921			
	2900	Other Support Services	33,527			
	Total 2000 Support Services		**4,876,431**			
3000	Operation of Non-instructional Services					
	3100	Food Services	0			
	3200	Student Activities	370,757			
	3300	Community Services	7,415			
	3400	Scholarships and Awards	0			
	Total 3000 Operation of Non-instructional Services		**378,172**			
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			**14,654,239**		
5000	Other Expenditures and Financing Uses					
	5100	Debt Service	968,438			
	5200	Interfund Transfers - Out	162,000			
	5300	Transfers Involving Component Units	0			
	5900	Budgetary Reserve	300,000			
	Total Other Financing Uses			**1,430,438**		
	Total Estimated Expenditures and Other Financing Uses				**16,084,677**	
	Appropriation of Prior Year Fund Balance				**0**	
	Total Appropriations					**16,084,677**
	Ending Committed, Assigned and Unassigned Fund Balance					**4,718,954**
	Total Appropriations and Ending Fund Balances					**20,803,631**

Function-Object		Description	Amounts
1000		**INSTRUCTION**	
1100		Regular Programs - Elementary/Secondary	
	100	Personnel Services-Salaries	4,892,313
	200	Personnel Services-Employee Benefits	1,920,904
	300	Purchased Professional & Technical Services	8,152
	400	Purchased Property Services	15,500
	500	Other Purchased Services	229,791
	600	Supplies	309,800
	700	Property	180,500
	800	Other Objects	3,000
		Total Regular Programs - Elementary/Secondary	7,559,960
1200		Special Programs - Elementary/Secondary	
	100	Personnel Services-Salaries	973,005
	200	Personnel Services-Employee Benefits	357,381
	300	Purchased Professional & Technical Services	229,940
	400	Purchased Property Services	0
	500	Other Purchased Services	71,350
	600	Supplies	11,550
	700	Property	0
	800	Other Objects	0
		Total Special Programs - Elementary/Secondary	1,643,226
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	0
	600	Supplies	0
	700	Property	0
	800	Other Objects	0
		Total Vocational Education	0
1400		Other Instructional Programs - Elementary/Secondary	
	100	Personnel Services-Salaries	124,869
	200	Personnel Services-Employee Benefits	38,601
	300	Purchased Professional & Technical Services	100
	400	Purchased Property Services	8,000
	500	Other Purchased Services	10,500
	600	Supplies	8,350
	700	Property	2,400
	800	Other Objects	0
		Total Other Instructional Programs - Elementary/Secondary	192,820

Function-Object		Description	Amounts	
1500	Nonpublic School Programs			
	100	Personnel Services-Salaries	0	
	200	Personnel Services-Employee Benefits	0	
	300	Purchased Professional & Technical Services	0	
	400	Purchased Property Services	0	
	500	Other Purchased Services	0	
	600	Supplies	0	
	700	Property	0	
	800	Other Objects	0	
	Total Nonpublic School Programs		0	
1600	Adult Education Programs			
	100	Personnel Services-Salaries	3,000	
	200	Personnel Services-Employee Benefits	630	
	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		3,630	
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				**9,399,636**

Function-Object		Description	Amounts
2000		**SUPPORT SERVICES**	
2100		Support Services - Pupil Personnel	
	100	Personnel Services-Salaries	224,034
	200	Personnel Services-Employee Benefits	96,128
	300	Purchased Professional & Technical Services	15,300
	400	Purchased Property Services	22,402
	500	Other Purchased Services	1,426
	600	Supplies	4,852
	700	Property	0
	800	Other Objects	100
		Total Support Services - Pupil Personnel	364,242
2200		Support Services - Instructional Staff	
	100	Personnel Services-Salaries	445,045
	200	Personnel Services-Employee Benefits	154,474
	300	Purchased Professional & Technical Services	15,102
	400	Purchased Property Services	13,198
	500	Other Purchased Services	23,579
	600	Supplies	67,926
	700	Property	25,400
	800	Other Objects	1,000
		Total Support Services - Instructional Staff	745,724
2300		Support Services - Administration	
	100	Personnel Services-Salaries	882,393
	200	Personnel Services-Employee Benefits	357,794
	300	Purchased Professional & Technical Services	56,800
	400	Purchased Property Services	25,315
	500	Other Purchased Services	46,971
	600	Supplies	34,549
	700	Property	12,700
	800	Other Objects	9,475
		Total Support Services - Administration	1,425,997
2400		Support Services - Pupil Health	
	100	Personnel Services-Salaries	91,590
	200	Personnel Services-Employee Benefits	41,877
	300	Purchased Professional & Technical Services	10,500
	400	Purchased Property Services	252
	500	Other Purchased Services	651
	600	Supplies	6,699
	700	Property	0
	800	Other Objects	252
		Total Support Services - Pupil Health	151,821

Function-Object		Description	Amounts
2500		Support Services - Business	
	100	Personnel Services-Salaries	171,535
	200	Personnel Services-Employee Benefits	61,662
	300	Purchased Professional & Technical Services	20,250
	400	Purchased Property Services	9,516
	500	Other Purchased Services	3,880
	600	Supplies	4,385
	700	Property	1,800
	800	Other Objects	1,800
		Total Support Services - Business	274,828
2600		Operation & Maintenance of Plant Services	
	100	Personnel Services-Salaries	430,130
	200	Personnel Services-Employee Benefits	205,870
	300	Purchased Professional & Technical Services	1,000
	400	Purchased Property Services	276,102
	500	Other Purchased Services	59,390
	600	Supplies	217,189
	700	Property	35,500
	800	Other Objects	1,000
		Total Operation & Maintenance of Plant Services	1,226,181
2700		Student Transportation Services	
	100	Personnel Services-Salaries	7,200
	200	Personnel Services-Employee Benefits	1,442
	300	Purchased Professional & Technical Services	0
	400	Purchased Property Services	500
	500	Other Purchased Services	528,948
	600	Supplies	2,100
	700	Property	0
	800	Other Objects	0
		Total Student Transportation Services	540,190
2800		Support Services - Central	
	100	Personnel Services-Salaries	36,124
	200	Personnel Services-Employee Benefits	13,797
	300	Purchased Professional & Technical Services	18,975
	400	Purchased Property Services	0
	500	Other Purchased Services	18,125
	600	Supplies	1,900
	700	Property	25,000
	800	Other Objects	0
		Total Support Services - Central	113,921

Function-Object		Description	Amounts	
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	33,527	
	600	Supplies	0	
	700	Property	0	
	800	Other Objects	0	
		Total Other Support Services	33,527	
Total Support Services				**4,876,431**
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	193,828	
	200	Personnel Services-Employee Benefits	45,990	
	300	Purchased Professional & Technical Services	28,275	
	400	Purchased Property Services	5,000	
	500	Other Purchased Services	52,539	
	600	Supplies	29,975	
	700	Property	6,200	
	800	Other Objects	8,950	
		Total Student Activities	370,757	

Function-Object	Description	Amounts	
3300	Community 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	7,415	
	Total Community Services	7,415	
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		**378,172**
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	463,438	
900	Other Uses of Funds	505,000	
	Total Debt Service	968,438	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	162,000	
	Total Interfund Transfers - Out	162,000	

Function-Object	Description	Amounts		
5300	Transfers Involving Component Units			
900	Other Uses of Funds	0		
	Total Transfers Involving Component Units	0		
5900	Budgetary Reserve			
800	Other Objects	300,000		
	Total Budgetary Reserve	300,000		
	Total Other Expenditures and Financing Uses		**1,430,438**	
TOTAL EXPENDITURES				**16,084,677**

	06/30/2012 Estimate	06/30/2013 Projection
CASH AND SHORT-TERM INVESTMENTS		
General Fund	5,890,500	5,588,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	19,750	14,200
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	1,285,000	1,200,000
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	310,000	328,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	105,000	84,000
Agency Fund	39,000	42,000
Total Cash and Short-Term Investments	**7,649,250**	**7,256,200**
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	**7,649,250**	**7,256,200**

	06/30/2012 Estimate	06/30/2013 Projection
LONG-TERM INDEBTEDNESS		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	12,455,000	11,950,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	418,000	432,500
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	12,873,000	12,382,500
SHORT-TERM PAYABLES		
General Fund	92,000	107,500
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	92,000	107,500
TOTAL INDEBTEDNESS	**12,965,000**	**12,490,000**

Account	Description	Amounts	
0830	Estimated Ending Committed Fund Balance	0	
0840	Estimated Ending Assigned Fund Balance	3,778,650	
	Explanation: *The Estimated Ending Assigned Fund Balance consists of funds that have been designated for future use. Those Assignments include the following: Retirement Rate Stabilization Fund - $3,091,334; National Forest Lands Allocation Reserve Fund - $622,316; Act 1 Reserve - $65,000.*		
0850	Estimated Ending Unassigned Fund Balance	940,304	
	Explanation: *The Estimated Ending Unassigned Fund Balance (850) is the Estimated Ending Amount Available for Appropriations, Net of Budgetary Reserve.*		
	Total Ending Fund Balance - Committed, Assigned, and Unassigned		**4,718,954**
5900	**Budgetary Reserve**		**300,000**
	Explanation: *The Budgetary Reserve in the amount of $300,000 has been included in the Budget for contingincies which may arise during the year which may not have been included in the Final Budget.*		
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**5,018,954**
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		**0**