

LEA Name: Southern Columbia Area SD

Class: 3

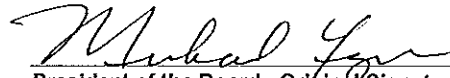
AUN Number: 116197503

County: Columbia

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: 6/17/2013



President of the Board - Original Signature Required

6/17/13

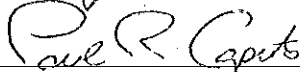
Date



Secretary of the Board - Original Signature Required

6/17/13

Date



Chief School Administrator - Original Signature Required

6/17/13

Date

Michael Sokoloski

Contact Person

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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

<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	103,000
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	456,338
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	559,338
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	10,051,281
7000 Revenue from State Sources	7,630,083
8000 Revenue from Federal Sources	395,031
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	18,076,395
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 18,635,733

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	5,909,531
6112	Interim Real Estate Taxes	10,000
6113	Public Utility Realty Tax	11,250
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	6,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	3,250,000
6140	Current Act 511 Taxes - Flat Rate Assessments	0
6150	Current Act 511 Taxes - Proportional Assessments	70,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	376,500
6500	Earnings on Investments	8,000
6700	Revenues from District Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	0
6910	Rentals	0
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	0
6960	Services Provided Other Local Governmental Units / LEAs	335,000
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	75,000
	REVENUE FROM LOCAL SOURCES	10,051,281

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	4,368,578
7160	Tuition for Orphans and Children Placed in Private Homes	20,000
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	758,185
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)	739,228
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	217,300
7330	Health Services (Medical, Dental, Nurse, Act 25)	27,000
7340	State Property Tax Reduction Allocation	286,523
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	68,555
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	20,000
7810	State Share of Social Security and Medicare Taxes	350,043
7820	State Share of Retirement Contributions	774,671
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	7,630,083

<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. Achvmt. of the Disadvantaged	173,625
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	61,406
8516	NCLB, Title III - Language Instr. for LEP and Immigrant Students	0
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)	160,000

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
	REVENUE FROM FEDERAL SOURCES	395,031

<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		18,076,395

Act 1 Index (current): 2.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$5,910,000		
Amount of Tax Relief for Homestead Exclusions +	<u>\$286,523</u>		
Total Approx. Tax Revenue:	\$6,196,523		
Approx. Tax Levy for Tax Rate Calculation:	\$6,669,166		
	Columbia	Northumberland	Total

	Columbia	Northumberland	Total
2012-13 Data			
a. Assessed Value	\$104,804,355	\$56,006,195	\$160,810,550
b. Real Estate Mills	34.2000	49.9500	
I. 2013-14 Data			
c. 2011 STEB Market Value	\$343,009,512	\$270,077,315	\$613,086,827
d. Assessed Value	\$104,215,433	\$55,575,995	\$159,791,428
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2012-13 Calculations			
f. 2012-13 Tax Levy (a * b)	\$3,584,309	\$2,797,509	\$6,381,818
2013-14 Calculations			
II. g. Percent of Total Market Value	55.94795%	44.05205%	100.00000%
h. Rebalanced 2012-13 Tax Levy (f Total * g)	\$3,570,496	\$2,811,322	\$6,381,818
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	34.2000	50.1966	
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.59487%	92.59487%	92.59487%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$3,731,262	\$2,937,904	\$6,669,166
III. I. 2013-14 Real Estate Tax Rate (k / d * 1000)	35.8000	52.8600	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$3,730,913	\$2,937,747	\$6,668,660
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$6,382,137
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$5,909,531

Act 1 Index (current): 2.2%

Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$5,910,000
 Amount of Tax Relief for Homestead Exclusions + \$286,523
 Total Approx. Tax Revenue: \$6,196,523
 Approx. Tax Levy for Tax Rate Calculation: \$6,669,166

Section 672.1 Method Choice: (a)(1)

	Columbia	Northumberland	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	34.9524	51.3009	
q. Mills In Excess of Index if (l > p), (l - p)	0.8476	1.5591	2.4067
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$3,642,580	\$2,851,099	\$6,493,679
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$88,333	\$86,648	\$174,981
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$81,792	\$80,232	\$162,024

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$2,443	\$1,654	
Number of Homestead/Farmstead Properties	1,972	1,334	3,306

Act 1 Index (current): 2.2%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$5,910,000		
Amount of Tax Relief for Homestead Exclusions +	<u>\$286,523</u>		
Total Approx. Tax Revenue:	\$6,196,523		
Approx. Tax Levy for Tax Rate Calculation:	\$6,669,166		

	Columbia	Northumberland	Total
V. Median Assessed Value of Homestead Properties			\$28,829
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$286,523	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0		\$0
Amount of Tax Relief from State/Local Sources			<u>\$286,523</u>

CODE

6111 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>
Columbia	104,215,433	35.8000	3,730,913			92.59487%	
Northumberland	55,575,995	52.8600	2,937,747			92.59487%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	159,791,428		6,668,660	- 286,523	= 6,382,137	92.59487%	= 5,909,531

	<u>Rate</u>	<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>	0.00	0

<u>6130 Taxpayer Relief Taxes - Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6131 Earned Income Taxes, Act 1	1.50%	0.00%	3,250,000	3,250,000
6132 Personal Income Taxes, Act 1	0.00%	0.00%	0	0

<u>6140 Current Act 511 Taxes - Flat Rate Assessments</u>	<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

<u>6150 Current Act 511 Taxes - Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	0.00%	0.00%	0	0
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	70,000	70,000
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			70,000	70,000

Total Act 511, Current Taxes				70,000
Act 511 Tax Limit --->	613,086,827	X	12	7,357,042
	Market Value		Mills	(511 Limit)

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2013-2014 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Southern Columbia Area SD	Columbia	116197503

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	\$18,076,395.00
Ending Unassigned Fund Balance	\$456,338.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.6%

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 <i>Paul R. Spots</i>	DATE <i>6/15/13</i>
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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	7,554,320	
1200	Special Programs - Elementary/Secondary	2,274,486	
1300	Vocational Education	555,422	
1400	Other Instructional Programs - Elementary/Secondary	385,538	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	10,769,766	
2000	Support Services		
2100	Support Services - Pupil Personnel	720,968	
2200	Support Services - Instructional Staff	383,750	
2300	Support Services - Administration	1,031,804	
2400	Support Services - Pupil Health	135,563	
2500	Support Services - Business	231,826	
2600	Operation & Maintenance of Plant Services	1,676,586	
2700	Student Transportation Services	1,207,124	
2800	Support Services - Central	0	
2900	Other Support Services	0	
	Total 2000 Support Services	5,387,621	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	426,308	
3300	Community Services	150	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	426,458	
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		16,583,845
5000	Other Expenditures and Financing Uses		
5100	Debt Service	1,330,050	
5200	Interfund Transfers - Out	137,500	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	25,000	
	Total Other Financing Uses		1,492,550
	Total Estimated Expenditures and Other Financing Uses		18,076,395
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		18,076,395
	Ending Committed, Assigned and Unassigned Fund Balance		559,338

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	4,950,484
200	Personnel Services-Employee Benefits	2,021,766
300	Purchased Professional & Technical Services	3,800
400	Purchased Property Services	45,500
500	Other Purchased Services	165,140
600	Supplies	276,095
700	Property	85,180
800	Other Objects	6,355
	Total Regular Programs - Elementary/Secondary	7,554,320
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,271,234
200	Personnel Services-Employee Benefits	586,752
300	Purchased Professional & Technical Services	304,500
400	Purchased Property Services	0
500	Other Purchased Services	46,000
600	Supplies	34,000
700	Property	30,000
800	Other Objects	2,000
	Total Special Programs - Elementary/Secondary	2,274,486
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	555,422
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	555,422
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	223,419
200	Personnel Services-Employee Benefits	89,619
300	Purchased Professional & Technical Services	2,500
400	Purchased Property Services	7,500
500	Other Purchased Services	50,000
600	Supplies	12,500
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	385,538

<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	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	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	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		10,769,766

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	459,884
200	Personnel Services-Employee Benefits	219,684
300	Purchased Professional & Technical Services	15,500
400	Purchased Property Services	0
500	Other Purchased Services	5,000
600	Supplies	8,000
700	Property	7,000
800	Other Objects	5,900
	Total Support Services - Pupil Personnel	720,968
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	201,688
200	Personnel Services-Employee Benefits	93,862
300	Purchased Professional & Technical Services	25,500
400	Purchased Property Services	0
500	Other Purchased Services	3,500
600	Supplies	48,700
700	Property	8,500
800	Other Objects	2,000
	Total Support Services - Instructional Staff	383,750
2300	Support Services - Administration	
100	Personnel Services-Salaries	556,449
200	Personnel Services-Employee Benefits	241,005
300	Purchased Professional & Technical Services	135,000
400	Purchased Property Services	9,900
500	Other Purchased Services	26,300
600	Supplies	37,700
700	Property	1,500
800	Other Objects	23,950
	Total Support Services - Administration	1,031,804
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	97,017
200	Personnel Services-Employee Benefits	30,546
300	Purchased Professional & Technical Services	3,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	4,000
700	Property	1,000
800	Other Objects	0
	Total Support Services - Pupil Health	135,563

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	144,422
200	Personnel Services-Employee Benefits	64,654
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	750
600	Supplies	7,000
700	Property	0
800	Other Objects	15,000
	Total Support Services - Business	231,826
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	462,129
200	Personnel Services-Employee Benefits	273,786
300	Purchased Professional & Technical Services	11,500
400	Purchased Property Services	318,200
500	Other Purchased Services	108,764
600	Supplies	465,207
700	Property	35,000
800	Other Objects	2,000
	Total Operation & Maintenance of Plant Services	1,676,586
2700	Student Transportation Services	
100	Personnel Services-Salaries	544,742
200	Personnel Services-Employee Benefits	315,396
300	Purchased Professional & Technical Services	1,736
400	Purchased Property Services	60,500
500	Other Purchased Services	11,500
600	Supplies	223,750
700	Property	45,000
800	Other Objects	4,500
	Total Student Transportation Services	1,207,124
2800	Support Services - Central	
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 Support Services - Central	0

<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	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	0
	Total Support Services	5,387,621
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	240,000
200	Personnel Services-Employee Benefits	59,808
300	Purchased Professional & Technical Services	21,500
400	Purchased Property Services	0
500	Other Purchased Services	9,000
600	Supplies	87,000
700	Property	7,000
800	Other Objects	2,000
	Total Student Activities	426,308

<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	150
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	150
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	426,458
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	925,050
900	Other Uses of Funds	405,000
	Total Debt Service	1,330,050
5200	Interfund Transfers - Out	
900	Other Uses of Funds	137,500
	Total Interfund Transfers - Out	137,500

<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	25,000	
	Total Budgetary Reserve	25,000	
	Total Other Expenditures and Financing Uses		1,492,550
TOTAL EXPENDITURES			18,076,395

	<u>06/30/2013 Estimate</u>	<u>06/30/2014 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	400,000	400,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	5,000	5,000
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - \$690	150,000	150,000
Capital Reserve Fund - \$1431	0	0
Capital Projects Fund -- Other	500,000	400,000
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	200,000	200,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Cash and Short-Term Investments	1,255,000	1,155,000
<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	1,255,000	1,155,000

	<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	19,205,000	18,800,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	650,000	650,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	19,855,000	19,450,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u>19,855,000</u>	<u>19,450,000</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: <i>Pension Obligation \$ 103,000</i>	103,000
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>Funds required to operate and pay necessary bills.</i>	456,338
	Total Ending Fund Balance - Committed, Assigned, and Unassigned	559,338
5900	Budgetary Reserve Explanation: <i>Funds in the event of an emergency.</i>	25,000
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	584,338
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation Explanation: <i>Inventory</i>	25,000

Certification of Utilization of Referendum Exceptions

For Fiscal Year 2013-2014

Special Session Act 1 of 2006

School District Name

Southern Columbia Area SD

County Name

Columbia

AUN

1-16-19-750-3

**Data Based on SD Certification to PDE
Following Adoption of Preliminary Budget**

1. Amount of Real Estate Tax Revenue Needed in Excess of Index (From RETR report, Preliminary PDE-2028)	\$674,020
<u>Exceptions approved by PA Department of Education</u> <u>333(j)(5)Approval</u>	
Retirement Contributions	\$162,621
2b. Total of Approved PDE Exceptions	\$162,621
2. Total of Referendum Exceptions	\$162,621

**SD Certification to PDE
Following Adoption of Final Budget**

**Columbia Northumber
land**

\$162,024	0.8476	1.5591	
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The dollar amount of each exception used and the corresponding millage equivalent

\$162,024	0.8476	1.5591	
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* Tax rates must be rescinded upon fulfillment of order or repayment of bond

Note : Due to section 672.1 rebalancing requirements, allowable tax rates may not generate revenue equal to the amount of approved referendum exceptions.

* Approved amounts differ from original submission due to data corrections discussed with school district

I hereby certify that the above information is accurate and complete

Signature of Superintendent

Date

Paul R. Cepits

6/18/13