

LEA Name: Berwick Area SD

Class: 3

AUN Number: 116191103

County: Columbia

PDE-2028 - FINAL GENERAL FUND BUDGET

Fiscal Year 07/01/2011 - 06/30/2012

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 5/9/2011

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

CHRISTINA BASON

Contact Person

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Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	998,000
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	14,002,000
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	15,000,000
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	18,797,362
7000 Revenue from State Sources	19,395,097
8000 Revenue from Federal Sources	1,499,435
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	39,691,894
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 54,691,894

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	14,000,562
6112	Interim Real Estate Taxes	20,000
6113	Public Utility Realty Tax	23,500
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	8,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	38,500
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	154,000
6150	Current Act 511 Taxes - Proportional Assessments	1,756,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,363,000
6500	Earnings on Investments	200,000
6700	Revenues from District Activities	98,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	660,000
6910	Rentals	95,000
6920	Contributions and Donations From Private Sources / Capital Contributions	25,000
6940	Tuition from Patrons	44,200
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	311,600
	REVENUE FROM LOCAL SOURCES	18,797,362

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	13,685,500
7140	Charter Schools	0
7160	Tuition for Orphans and Children Placed in Private Homes	180,000
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	2,091,063
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)	643,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	357,799
7330	Health Services (Medical, Dental, Nurse, Act 25)	58,000
7340	State Property Tax Reduction Allocation	1,094,735
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
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	750,000
7820	State Share of Retirement Contributions	535,000
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		19,395,097

<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	868,600
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	175,000
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	11,000
8517	NCLB, Title IV - 21st Century Schools	119,835
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)	300,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	25,000
	REVENUE FROM FEDERAL SOURCES	1,499,435

<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
9400	Sale or Compensation for Loss of Fixed Assets	0
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	0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		39,691,894

Act 1 Index (current): 2.0%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions +

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Section 672.1 Method Choice:

(a)(1)

	Revenue		
		Columbia	Luzerne
			Total
2010-11 Data			
a. Assessed Value	\$187,147,683		\$736,800,200
b. Real Estate Mills	45.0000		11.0000
I. 2011-12 Data			
c. 2009 STEB Market Value	\$497,174,600		\$479,233,100
d. Assessed Value	\$192,147,683		\$758,900,000
e. Assessed Value of New Constr/ Renov	\$0		\$0
2010-11 Calculations			
f. 2010-11 Tax Levy (a * b)	\$8,421,646		\$8,104,802
2011-12 Calculations			
II. g. Percent of Total Market Value	50.91875%		49.08125%
h. Rebalanced 2010-11 Tax Levy (f Total * g)	\$8,415,061		\$8,111,387
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	45.0000		11.0089
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	85.20000%		90.50000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$8,678,207		\$8,365,037
III. I. 2011-12 Real Estate Tax Rate (k / d * 1000)	45.1600		11.0200
m. Tax Levy Generated by Mills (l / 1000 * d)	\$8,677,389		\$8,363,078
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$15,945,732
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$14,000,562

Act 1 Index (current): 2.0%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions +

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

2

\$14,003,000

\$1,094,735

\$15,097,735

\$17,043,244

Section 672.1 Method Choice:

(a)(1)

	Columbia	Luzerne	Total
Index Maximums			
p. Maximum Mills Based On index (i * (1 + Index))	45.9000	11.2290	
q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000	0.0000
r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$8,819,579	\$8,521,688	\$17,341,267
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
Assessed Value Exclusion per Homestead	\$3,949	\$16,156	
Number of Homestead/Farmstead Properties	3,505	2,586	6,091
V. Median Assessed Value of Homestead Properties			\$138,645

Act 1 Index (current): 2.0%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$14,003,000

Amount of Tax Relief for Homestead Exclusions +

\$1,094,735

Total Approx. Tax Revenue:

\$15,097,735

Approx. Tax Levy for Tax Rate Calculation:

\$17,043,244

Columbia

Luzerne

Total

	Columbia	Luzerne	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,094,735	\$1,094,913
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0	\$0
Amount of Tax Relief from State/Local Sources			<u>\$1,094,913</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	192,147,683	45.1600	8,677,389			85.20000%		
Luzerne	758,900,000	11.0200	8,363,078			90.50000%		
	0		0			0.00000%		
	0		0			0.00000%		
Totals:	951,047,683		17,040,467	-	1,094,735	15,945,732	87.80131%	14,000,562

	<u>Rate</u>	<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>	5.00	38,500

6140 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	\$5.00	\$0.00	38,000	38,000
6142 Occupation Taxes - Flat Rate	\$10.00	\$0.00	75,000	75,000
6143 Local Services / Occupational Privilege Taxes	\$10.00	\$0.00	41,000	41,000
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			154,000	154,000

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%	1,600,000	1,600,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	156,000	156,000
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			1,756,000	1,756,000

Total Act 511, Current Taxes

Act 511 Tax Limit	-->	976,407,700	X	12	11,716,892
		Market Value		Mills	(511 Limit)

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2011-2012 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT NAME Berwick Area SD	COUNTY NAME Columbia	AUN 116191103
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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 2011-2012 (compared to 2010-2011)? Yes No

If yes, see information below, taken from the 2011-2012 General Fund Budget.

Total Budgeted Expenditures	\$39,739,596.00
Ending Unassigned Fund Balance	\$13,962,298.00
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	35.2%

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
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DUE DATE: AUGUST 15, 2011

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	17,217,222	
1200 Special Programs - Elementary/Secondary	5,562,009	
1300 Vocational Education	2,357,977	
1400 Other Instructional Programs - Elementary/Secondary	21,769	
1500 Nonpublic School Programs	0	
1600 Adult Education Programs	0	
1700 Higher Education Programs	0	
1800 Pre-Kindergarten	0	
Total 1000 Instruction	25,158,977	
2000 Support Services		
2100 Support Services - Pupil Personnel	1,129,835	
2200 Support Services - Instructional Staff	923,869	
2300 Support Services - Administration	1,663,521	
2400 Support Services - Pupil Health	496,130	
2500 Support Services - Business	420,381	
2600 Operation & Maintenance of Plant Services	4,216,385	
2700 Student Transportation Services	1,218,385	
2800 Support Services - Central	838,683	
2900 Other Support Services	0	
Total 2000 Support Services	10,907,189	
3000 Operation of Non-instructional Services		
3100 Food Services	0	
3200 Student Activities	108,926	
3300 Community Services	151,838	
3400 Scholarships and Awards	0	
Total 3000 Operation of Non-instructional Services	260,764	
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		36,326,930
5000 Other Expenditures and Financing Uses		
5100 Debt Service	1,884,772	
5200 Interfund Transfers - Out	531,000	
5300 Transfers Involving Component Units	0	
5900 Budgetary Reserve	996,894	
Total Other Financing Uses		3,412,666
Total Estimated Expenditures and Other Financing Uses		39,739,596
Appropriation of Prior Year Fund Balance		0
Total Appropriations		39,739,596
Ending Committed, Assigned and Unassigned Fund Balance		14,952,298
Total Appropriations and Ending Fund Balances		54,691,894

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	11,348,793
200	Personnel Services-Employee Benefits	4,939,198
300	Purchased Professional & Technical Services	160,012
400	Purchased Property Services	500
500	Other Purchased Services	495,920
600	Supplies	234,439
700	Property	36,360
800	Other Objects	2,000
	Total Regular Programs - Elementary/Secondary	17,217,222
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,667,154
200	Personnel Services-Employee Benefits	1,176,190
300	Purchased Professional & Technical Services	360,000
400	Purchased Property Services	0
500	Other Purchased Services	353,250
600	Supplies	5,265
700	Property	0
800	Other Objects	150
	Total Special Programs - Elementary/Secondary	5,562,009
1300	Vocational Education	
100	Personnel Services-Salaries	566,940
200	Personnel Services-Employee Benefits	241,799
300	Purchased Professional & Technical Services	2,000
400	Purchased Property Services	500
500	Other Purchased Services	1,517,803
600	Supplies	24,935
700	Property	0
800	Other Objects	4,000
	Total Vocational Education	2,357,977
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	17,670
200	Personnel Services-Employee Benefits	3,099
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	1,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	21,769

<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		25,158,977

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	751,139
200	Personnel Services-Employee Benefits	344,729
300	Purchased Professional & Technical Services	9,855
400	Purchased Property Services	0
500	Other Purchased Services	6,195
600	Supplies	13,767
700	Property	2,500
800	Other Objects	1,650
	Total Support Services - Pupil Personnel	1,129,835
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	501,832
200	Personnel Services-Employee Benefits	172,107
300	Purchased Professional & Technical Services	49,500
400	Purchased Property Services	0
500	Other Purchased Services	6,050
600	Supplies	190,495
700	Property	2,500
800	Other Objects	1,385
	Total Support Services - Instructional Staff	923,869
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,019,386
200	Personnel Services-Employee Benefits	409,978
300	Purchased Professional & Technical Services	125,200
400	Purchased Property Services	0
500	Other Purchased Services	70,757
600	Supplies	31,300
700	Property	2,500
800	Other Objects	4,400
	Total Support Services - Administration	1,663,521
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	313,601
200	Personnel Services-Employee Benefits	169,439
300	Purchased Professional & Technical Services	950
400	Purchased Property Services	100
500	Other Purchased Services	1,965
600	Supplies	9,975
700	Property	0
800	Other Objects	100
	Total Support Services - Pupil Health	496,130

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	250,301
200	Personnel Services-Employee Benefits	128,580
300	Purchased Professional & Technical Services	28,000
400	Purchased Property Services	0
500	Other Purchased Services	4,000
600	Supplies	6,500
700	Property	2,500
800	Other Objects	500
	Total Support Services - Business	420,381
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,219,937
200	Personnel Services-Employee Benefits	638,423
300	Purchased Professional & Technical Services	132,175
400	Purchased Property Services	1,006,150
500	Other Purchased Services	252,000
600	Supplies	967,400
700	Property	0
800	Other Objects	300
	Total Operation & Maintenance of Plant Services	4,216,385
2700	Student Transportation Services	
100	Personnel Services-Salaries	17,337
200	Personnel Services-Employee Benefits	7,257
300	Purchased Professional & Technical Services	7,500
400	Purchased Property Services	0
500	Other Purchased Services	1,185,941
600	Supplies	350
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	1,218,385
2800	Support Services - Central	
100	Personnel Services-Salaries	193,741
200	Personnel Services-Employee Benefits	90,282
300	Purchased Professional & Technical Services	239,500
400	Purchased Property Services	0
500	Other Purchased Services	47,750
600	Supplies	252,410
700	Property	15,000
800	Other Objects	0
	Total Support Services - Central	838,683

<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	10,907,189
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	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	70,236
400	Purchased Property Services	5,100
500	Other Purchased Services	18,080
600	Supplies	13,510
700	Property	0
800	Other Objects	2,000
	Total Student Activities	108,926

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	98,304
200	Personnel Services-Employee Benefits	31,318
300	Purchased Professional & Technical Services	19,850
400	Purchased Property Services	0
500	Other Purchased Services	350
600	Supplies	2,016
700	Property	0
800	Other Objects	0
	Total Community Services	151,838
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	260,764
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	984,772
900	Other Uses of Funds	900,000
	Total Debt Service	1,884,772
5200	interfund Transfers - Out	
900	Other Uses of Funds	531,000
	Total Interfund Transfers - Out	531,000

<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	996,894	
	Total Budgetary Reserve	996,894	
	Total Other Expenditures and Financing Uses		3,412,666
	TOTAL EXPENDITURES		39,739,596

	<u>06/30/2011 Estimate</u>	<u>06/30/2012 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	10,000,000	3,200,000
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	5,000	5,000
Other Comptroller-Approved Special Revenue Fund	3,500	3,500
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)	20,000	20,000
Internal Service Fund	275,000	275,000
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Cash and Short-Term Investments	10,303,500	3,503,500
<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	10,303,500	3,503,500

	<u>06/30/2011 Estimate</u>	<u>06/30/2012 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	28,000,000	25,000,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	7,500,000	6,000,000
Authority Lease Obligations	2,000,000	1,800,000
TOTAL LONG-TERM INDEBTEDNESS	37,500,000	32,800,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	1,884,772	1,885,000
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	1,884,772	1,885,000
TOTAL INDEBTEDNESS	<u>39,384,772</u>	<u>34,685,000</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: PSERS by board action</i>	990,000
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Moving these funds as the end of the feasibility study to construction accounts</i>	13,962,298
Total Ending Fund Balance - Committed, Assigned, and Unassigned		14,952,298
5900	Budgetary Reserve <i>Explanation: Normal operations</i>	996,894
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		15,949,192
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0