




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: 6/21/2011

 _____ President of the Board - Original Signature Required	 _____ Secretary of the Board - Original Signature Required	 _____ Chief School Administrator - Original Signature Required	
Carol Pitts Contact Person		(610) 369-7409 Telephone	_____ Extension

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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

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	0
3 Estimated Beginning Fund Balance - Unassigned	7,000,000
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	7,000,000
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	61,629,289
7000 Revenue from State Sources	26,370,522
8000 Revenue from Federal Sources	1,956,647
9000 Other Financing Sources	110,000
Total Estimated Revenues And Other Financing Sources	90,066,458
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	97,066,458

2011-2012 Final General Fund Budget (PDE-2028)

AUN: 114060753 Boyertown Area SD

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	50,294,043
6112	Interim Real Estate Taxes	427,037
6113	Public Utility Realty Tax	72,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	0
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	137,300
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	217,300
6150	Current Act 511 Taxes - Proportional Assessments	6,500,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,600,000
6500	Earnings on Investments	600,000
6700	Revenues from District Activities	215,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	985,109
6910	Rentals	180,000
6920	Contributions and Donations From Private Sources / Capital Contributions	12,000
6940	Tuition from Patrons	118,000
6960	Services Provided Other Local Governmental Units / LEAs	135,000
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	4,000
6990	Refunds and Other Miscellaneous Revenue	132,500
REVENUE FROM LOCAL SOURCES		61,629,289

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	13,711,154
7140	Charter Schools	0
7160	Tuition for Orphans and Children Placed in Private Homes	55,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7230	Alternative Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	3,159,664
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)	2,950,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,020,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	135,000
7340	State Property Tax Reduction Allocation	1,796,220
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	1,589,266
7820	State Share of Retirement Contributions	1,954,218
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		26,370,522

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. Achvmt. of the Disadvantaged	606,224
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	136,019
8516	NCLB, Title III - Language Instr. for LEP and Immigrant 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)	1,189,404
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	25,000
REVENUE FROM FEDERAL SOURCES		1,956,647

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	100,000
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	10,000
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	110,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		90,065,458

Act 1 Index (current): 1.7%
 Calculation Method:
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$50,298,079
 Amount of Tax Relief for Homestead Exclusions + \$1,796,220
 Total Approx. Tax Revenue: \$52,094,299
 Approx. Tax Levy for Tax Rate Calculation: \$54,285,063

	Revenue	Section 672.1 Method Choice:	(a)(1)	Total
	Berks	Montgomery		
2010-11 Data				
a. Assessed Value	\$1,094,137,900	\$1,379,880,653		\$2,474,018,553
b. Real Estate Mills	20.7700	20.3600		
I. 2011-12 Data				
c. 2009 STEB Market Value	\$1,352,189,500	\$1,695,688,300		\$3,047,877,800
d. Assessed Value	\$1,100,517,800	\$1,404,721,953		\$2,505,239,753
e. Assessed Value of New Constr/ Renov	\$0	\$0		\$0

2010-11 Calculations				
f. 2010-11 Tax Levy	\$22,725,244	\$28,094,370		\$50,819,614
2011-12 Calculations				
g. Percent of Total Market Value	44.36495%	55.63505%		100.00000%
h. Rebalanced 2010-11 Tax Levy	\$22,546,096	\$28,273,518		\$50,819,614
(f Total * g)				
i. Base Mills Subject to Index	20.7700	20.4898		
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment				

Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	95.82623%	95.82623%		95.82623%
k. Tax Levy Needed	\$24,083,541	\$30,201,522		\$54,285,063
(Approx. Tax Levy * g)				
l. 2011-12 Real Estate Tax Rate	21.8800	21.5000		
(k / d * 1000)				
m. Tax Levy Generated by Mills	\$24,079,329	\$30,201,522		\$54,280,851
(l / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$52,484,631
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				\$50,294,043
(n * Est. Pct. Collection)				

Act 1 Index (current): 1.7%
 Calculation Method: Revenue 2
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$50,298,079
 Amount of Tax Relief for Homestead Exclusions + \$1,796,220
 Total Approx. Tax Revenue: \$52,094,299
 Approx. Tax Levy for Tax Rate Calculation: \$54,285,063

Section 672.1 Method Choice: (a)(1)

Montgomery

Total

Index Maximums

p. Maximum Millis Based On Index (i * (1 + Index))	21.1230	20.8381	
q. Millis In Excess of Index if (l > p), (l - p)	0.7570	0.6619	1.4189
r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$23,246,237	\$29,271,737	\$52,517,974
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)	\$833,092	\$929,785	\$1,762,877
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$798,321	\$890,978	\$1,689,299

V. Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$6,679	
Number of Homestead/Farmstead Properties	5,552	12,156
Median Assessed Value of Homestead Properties	6,604	\$128,770

Act 1 Index (current): 1.7%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$50,298,079

Amount of Tax Relief for Homestead Exclusions + \$1,796,220

Total Approx. Tax Revenue: \$52,094,299

Approx. Tax Levy for Tax Rate Calculation: \$54,285,063

Section 672.1 Method Choice:

(a)(1)

	Berks	Montgomery	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,796,220	\$0	\$1,796,220
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0	\$0
Amount of Tax Relief from State/Local Sources	\$0	\$0	\$0
		Lowering RE Tax Rate	
		\$0	\$0
		\$1,796,220	\$1,796,220
		\$0	\$0
		\$1,796,220	\$1,796,220

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
Berks	1,100,517,800	21.8800	24,079,329			95.82623%	
Montgomery	1,404,721,953	21.5000	30,201,522			95.82623%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	2,505,239,753		54,280,851	1,796,220	52,484,631	95.82623%	50,294,043
							<u>Estimated Revenue</u>
							137,300

6120 Per Capita Taxes, Section 679

Rate
5.00

6140 Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	137,300	137,300
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	80,000	80,000
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			<u>217,300</u>	<u>217,300</u>

6150 Current Act 511 Taxes - Proportional Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.50%	0.00%	5,600,000	5,600,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	900,000	900,000
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			<u>6,500,000</u>	<u>6,500,000</u>

Total Act 511, Current Taxes

Act 511 Tax Limit	---	3,047,877.800	X	
		Market Value		12
				Mills
				<u>6,717,300</u>
				36,574,534
				(511 Limit)

ITEM	AMOUNTS
1000 Instruction	
1100 Regular Programs - Elementary/Secondary	37,762,111
1200 Special Programs - Elementary/Secondary	11,554,264
1300 Vocational Education	1,657,904
1400 Other Instructional Programs - Elementary/Secondary	538,610
1500 Nonpublic School Programs	0
1600 Adult Education Programs	16,406
1700 Higher Education Programs	0
1800 Pre-Kindergarten	0
Total 1000 Instruction	51,529,295
2000 Support Services	
2100 Support Services - Pupil Personnel	2,442,569
2200 Support Services - Instructional Staff	3,949,707
2300 Support Services - Administration	5,514,621
2400 Support Services - Pupil Health	841,213
2500 Support Services - Business	1,033,170
2600 Operation & Maintenance of Plant Services	7,500,219
2700 Student Transportation Services	5,475,853
2800 Support Services - Central	1,285,634
2900 Other Support Services	95,000
Total 2000 Support Services	28,137,986
3000 Operation of Non-instructional Services	
3100 Food Services	0
3200 Student Activities	1,151,800
3300 Community Services	35,912
3400 Scholarships and Awards	0
Total 3000 Operation of Non-instructional Services	1,187,712
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	80,854,993
5000 Other Expenditures and Financing Uses	
5100 Debt Service	6,271,465
5200 Interfund Transfers - Out	1,000,000
5300 Transfers Involving Component Units	0
5900 Budgetary Reserve	1,940,000
Total Other Financing Uses	9,211,465
Total Estimated Expenditures and Other Financing Uses	90,066,458
Appropriation of Prior Year Fund Balance	0
Total Appropriations	90,066,458
Ending Committed, Assigned and Unassigned Fund Balance	7,000,000
Total Appropriations and Ending Fund Balances	97,066,458

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	27,110,891
200	Personnel Services-Employee Benefits	8,816,005
300	Purchased Professional & Technical Services	33,500
400	Purchased Property Services	167,175
500	Other Purchased Services	985,025
600	Supplies	598,445
700	Property	47,570
800	Other Objects	3,500
	Total Regular Programs - Elementary/Secondary	37,762,111
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	6,825,345
200	Personnel Services-Employee Benefits	2,114,864
300	Purchased Professional & Technical Services	311,100
400	Purchased Property Services	6,800
500	Other Purchased Services	2,072,675
600	Supplies	216,230
700	Property	6,050
800	Other Objects	1,200
	Total Special Programs - Elementary/Secondary	11,554,264
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	1,657,904
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,657,904
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	140,747
200	Personnel Services-Employee Benefits	43,463
300	Purchased Professional & Technical Services	44,750
400	Purchased Property Services	0
500	Other Purchased Services	308,400
600	Supplies	1,250
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	538,610

<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	3,500
200	Personnel Services-Employee Benefits	606
300	Purchased Professional & Technical Services	7,000
400	Purchased Property Services	0
500	Other Purchased Services	5,300
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	16,406
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	51,529,295

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,805,085
200	Personnel Services-Employee Benefits	580,484
300	Purchased Professional & Technical Services	20,700
400	Purchased Property Services	3,000
500	Other Purchased Services	6,700
600	Supplies	25,400
700	Property	500
800	Other Objects	700
	Total Support Services - Pupil Personnel	2,442,569
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	2,234,795
200	Personnel Services-Employee Benefits	868,651
300	Purchased Professional & Technical Services	27,500
400	Purchased Property Services	49,250
500	Other Purchased Services	48,650
600	Supplies	661,658
700	Property	58,203
800	Other Objects	1,000
	Total Support Services - Instructional Staff	3,949,707
2300	Support Services - Administration	
100	Personnel Services-Salaries	3,575,353
200	Personnel Services-Employee Benefits	1,160,738
300	Purchased Professional & Technical Services	474,000
400	Purchased Property Services	13,100
500	Other Purchased Services	172,755
600	Supplies	76,150
700	Property	4,500
800	Other Objects	38,025
	Total Support Services - Administration	5,514,621
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	646,179
200	Personnel Services-Employee Benefits	170,409
300	Purchased Professional & Technical Services	5,075
400	Purchased Property Services	1,250
500	Other Purchased Services	1,250
600	Supplies	12,325
700	Property	4,725
800	Other Objects	0
	Total Support Services - Pupil Health	841,213

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	557,121
200	Personnel Services-Employee Benefits	232,349
300	Purchased Professional & Technical Services	14,000
400	Purchased Property Services	75,000
500	Other Purchased Services	100,100
600	Supplies	36,600
700	Property	5,000
800	Other Objects	13,000
	Total Support Services - Business	1,033,170
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	3,127,602
200	Personnel Services-Employee Benefits	1,449,517
300	Purchased Professional & Technical Services	2,000
400	Purchased Property Services	436,100
500	Other Purchased Services	129,150
600	Supplies	2,257,550
700	Property	95,200
800	Other Objects	3,100
	Total Operation & Maintenance of Plant Services	7,500,219
2700	Student Transportation Services	
100	Personnel Services-Salaries	107,969
200	Personnel Services-Employee Benefits	37,465
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	10,260
500	Other Purchased Services	5,280,929
600	Supplies	10,700
700	Property	28,380
800	Other Objects	150
	Total Student Transportation Services	5,475,853
2800	Support Services - Central	
100	Personnel Services-Salaries	520,888
200	Personnel Services-Employee Benefits	167,676
300	Purchased Professional & Technical Services	58,720
400	Purchased Property Services	50,000
500	Other Purchased Services	172,350
600	Supplies	295,000
700	Property	20,000
800	Other Objects	1,000
	Total Support Services - Central	1,285,634

<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	95,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	95,000
	Total Support Services	28,137,986
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	701,584
200	Personnel Services-Employee Benefits	177,686
300	Purchased Professional & Technical Services	25,500
400	Purchased Property Services	28,500
500	Other Purchased Services	84,550
600	Supplies	74,100
700	Property	52,880
800	Other Objects	7,000
	Total Student Activities	1,151,800

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	18,700
200	Personnel Services-Employee Benefits	3,112
300	Purchased Professional & Technical Services	7,200
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	6,900
700	Property	0
800	Other Objects	0
	Total Community Services	35,912
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	1,187,712
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	2,139,970
900	Other Uses of Funds	4,131,495
	Total Debt Service	6,271,465
5200	Interfund Transfers - Out	
900	Other Uses of Funds	1,000,000
	Total Interfund Transfers - Out	1,000,000

<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	1,940,000
	Total Budgetary Reserve	1,940,000
	Total Other Expenditures and Financing Uses	9,211,465
	TOTAL EXPENDITURES	90,066,458

	<u>06/30/2011 Estimate</u>	<u>06/30/2012 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	6,400,000	6,400,000
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	0	0
Capital Reserve Fund - \$1431	0	0
Capital Projects Fund -- Other	3,300,000	3,300,000
Debt Service Fund	2,235,000	3,235,000
Enterprise Fund (Food Service, Child Care)	125,000	100,000
Internal Service Fund	3,000,000	3,000,000
Fiduciary Trust Fund (Investment, Pension)	50,000	50,000
Agency Fund	450,000	450,000
Total Cash and Short-Term Investments	15,565,000	16,540,000
<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	700,000	700,000
Debt Service Fund	3,000,000	2,000,000
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	1,500,000	1,200,000
Fiduciary Trust Fund (Investment, Pension)	8,000	8,000
Agency Fund	0	0
Total Long-Term Investments	5,208,000	3,908,000
TOTAL CASH AND INVESTMENTS	20,773,000	20,448,000

LONG-TERM INDEBTEDNESS

	<u>06/30/2011 Estimate</u>	<u>06/30/2012 Projection</u>
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	40,275,000	36,470,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	170,000	170,000
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	40,445,000	36,640,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	500,000	500,000
Other Funds	9,000,000	9,000,000
TOTAL SHORT-TERM PAYABLES	9,500,000	9,500,000
 TOTAL INDEBTEDNESS	 49,945,000	 46,140,000

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: Amount committed to meet future PSERS increases.	5,000,000
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: Fund Balance required to meet one month's operating expenses.	2,000,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned		7,000,000
5900	Budgetary Reserve Explanation: Estimated amount for unforeseen expenditures or emergencies.	1,940,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		8,940,000
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0