

PDE-2028 - FINAL GENERAL FUND BUDGET

Fiscal Year 07/01/2010 - 06/30/2011

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/7/2010

Richard Freese

President of the Board - Original Signature Required

6/14/2010

Date

Paula E. Howard

Secretary of the Board - Original Signature Required

6/14/2010

Date

Michael A. Leckhart

Chief School Administrator - Original Signature Required

06/14/2010

Date

Christopher L. Johnston

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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 Reserve for Encumbrances - Start of Year	0
2 Estimated Unreserved Fund Balance - Start of Year	11,593,569
3	0
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	11,593,569
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	42,746,355
7000 Revenue from State Sources	21,681,973
8000 Revenue from Federal Sources	1,583,981
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	66,012,309
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 77,605,878

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	35,780,172
6112	Interim Real Estate Taxes	400,000
6113	Public Utility Realty Tax	55,135
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	106
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	0
6150	Current Act 511 Taxes - Proportional Assessments	4,222,000
6400	Delinquencies on Taxes Levied / Assessed by LEA	600,000
6500	Earnings on Investments	145,150
6700	Revenues from District Activities	61,500
6800	Revenue from Intermediary Sources / Pass-Through Funds	937,989
6910	Rentals	81,000
6920	Contributions and Donations From Private Sources / Capital Contributions	0
6940	Tuition from Patrons	135,000
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	328,303
	REVENUE FROM LOCAL SOURCES	42,746,355

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	11,797,393
7140	Charter Schools	124,946
7160	Tuition for Orphans and Children Placed in Private Homes	100,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	71,917
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	2,552,874
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	1,500
7310	Transportation (Regular and Additional)	1,650,000
7320	Rental and Sinking Fund Payments / Bulding Reimbursement Subsidy	893,191
7330	Health Services (Medical, Dental, Nurse, Act 25)	103,437
7340	State Property Tax Reduction Allocation	1,287,879
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	619,166
7502	Dual Enrollment Grants	34,776
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	1,178,544
7820	State Share of Retirement Contributions	1,266,350
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	21,681,973

<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	560,927
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	131,000
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	11,000
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
8522	Vocational Education - Capital Outlay	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	594,500
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	155,654
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	5,900
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)	125,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
REVENUE FROM FEDERAL SOURCES		1,583,981

<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
9900	Other Financing Sources Not Listed in the 9000 Series	0
	OTHER FINANCING SOURCES	0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		66,012,309

Index (current): 3.5%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$35,780,172

Amount of Tax Relief for Homestead Exclusions + \$1,287,879

Approx. Tax Revenue for Tax Rate Calculation: \$37,068,051

Lancaster

Total

2009-10 Calculations			
a. Assessed Value	\$2,304,570,850		\$2,304,570,850
b. Real Estate Mills	15.9100		
I. 2010-11 Calculations			
c. 2008 STEB Market Value	\$2,315,609,900		\$2,315,609,900
d. Assessed Value	\$2,322,013,597		\$2,322,013,597
e. Assessed Value of New Constr/ Renov	\$0		\$0
Estimated Percent Collection	96.88000%		
2009-10 Calculations			
f. 2009-10 Tax Levy	\$36,665,722		\$36,665,722
(a * b)			
2010-11 Calculations			
II. g. Percent of Total Market Value	100.00000%		100.00000%
h. Rebalanced 2009-10 Tax Levy	\$36,665,722		\$36,665,722
(f Total * g)			
i. Base Mills Subject to Index	15.9100		
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage			96.88000%
k. Tax Levy Needed	\$38,261,820		\$38,261,820
(Approx. Revenue * g / j)			
III. I. 2010-11 Real Estate Mills	16.4600		
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$38,220,344		\$38,220,344
(i / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$36,932,465
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$35,780,172
(n * Est. Pct. Collection)			

Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$35,780,172
 Amount of Tax Relief for Homestead Exclusions + \$1,287,879
 Approx. Tax Revenue for Tax Rate Calculation: \$37,068,051

Lancaster

Total

Index Maximums			
	p. Maximum Mills Based On Index (i * (1 + Index))	16.4668	
	q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000
	r. Maximum Tax Levy Based On Index (p / 1000) * d	\$38,236,133	\$38,236,133
IV.	s. Millage Rate within Index? (If l > p Then No)	Yes	
	t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$0
	u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief			
	Assessed Value Exclusion per Homestead	\$7,199	
	Number of Homestead/Farmstead Properties	10,884	10,884
V.	Median Assessed Value of Homestead Properties		\$132,500

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,287,879	Lowering RE Tax Rate	\$0	\$1,287,879
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$1,287,879</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>
Lancaster	2,322,013,597	16.4600	38,220,344			96.88000%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	2,322,013,597		38,220,344	- 1,287,879	= 36,932,465	96.88000%	= 35,780,172

	<u>Rate</u>	<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>	0.00	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	0.50%	0.00%	3,700,000	3,700,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	522,000	522,000
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			4,222,000	4,222,000

Total Act 511, Current Taxes

Act 511 Tax Limit	---	2,315,609,900	X	12	27,787,319
		Market Value		Mills	(511 Limit)

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2010-2011 GENERAL FUND BUDGET**

Act 48 of 2003

(10/2004)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Penn Manor SD	Lancaster	113365203

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 less than or equal to the specified percentage (listed in the table below) 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 2010-2011 (compared to 2009-2010) ? Yes No

If yes, complete additional information below. Use figures from the 2010-2011 General Fund Budget.

Total Budgeted Expenditures	\$66,974,076.00
Ending Unreserved Undesignated Fund Balance	\$4,513,804.00
Ending Unreserved Undesignated Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.8%

The Estimated Ending Unreserved Undesignated Fund Balance is within the allowable limits. Yes No

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

SIGNATURE OF SUPERINTENDENT 	DATE 06/17/2010
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DUE DATE: AUGUST 15, 2010

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	
1000	Instruction		
	1100 Regular Programs - Elementary/Secondary	29,807,589	
	1200 Special Programs - Elementary/Secondary	7,508,368	
	1300 Vocational Education	1,778,536	
	1400 Other Instructional Programs - Elementary/Secondary	235,721	
	1500 Nonpublic School Programs	0	
	1600 Adult Education Programs	0	
	1700 Higher Education Programs	0	
	1800 Pre-Kindergarten	0	
	Total 1000 Instruction	39,330,214	
2000	Support Services		
	2100 Support Services - Pupil Personnel	2,112,772	
	2200 Support Services - Instructional Staff	943,830	
	2300 Support Services - Administration	3,908,445	
	2400 Support Services - Pupil Health	661,792	
	2500 Support Services - Business	916,846	
	2600 Operation & Maintenance of Plant Services	5,707,662	
	2700 Student Transportation Services	2,920,304	
	2800 Support Services - Central	818,229	
	2900 Other Support Services	64,515	
	Total 2000 Support Services	18,054,395	
3000	Operation of Non-instructional Services		
	3100 Food Services	0	
	3200 Student Activities	1,022,614	
	3300 Community Services	0	
	3400 Scholarships and Awards	3,000	
	Total 3000 Operation of Non-instructional Services	1,025,614	
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		58,410,223
5000	Other Expenditures and Financing Uses		
	5100 Debt Service	7,813,853	
	5200 Interfund Transfers - Out	600,000	
	5300 Transfers Involving Component Units	0	
	5900 Budgetary Reserve	150,000	
	Total Other Financing Uses		8,563,853
	Total Estimated Expenditures and Other Financing Uses		66,974,076
	Appropriation of Prior Year Encumbrances		0
	Total Appropriations		66,974,076
	Ending Unreserved Fund Balance		10,631,802

ITEM

AMOUNTS

Total Appropriations and Ending Fund Balances

77,605,878

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	19,853,592
200	Personnel Services-Employee Benefits	7,799,794
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	229,659
500	Other Purchased Services	776,223
600	Supplies	827,415
700	Property	317,356
800	Other Objects	3,550
	Total Regular Programs - Elementary/Secondary	29,807,589
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,608,303
200	Personnel Services-Employee Benefits	1,127,115
300	Purchased Professional & Technical Services	2,085,043
400	Purchased Property Services	20,000
500	Other Purchased Services	360,000
600	Supplies	202,907
700	Property	105,000
800	Other Objects	0
	Total Special Programs - Elementary/Secondary	7,508,368
1300	Vocational Education	
100	Personnel Services-Salaries	243,463
200	Personnel Services-Employee Benefits	63,237
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	1,460,336
600	Supplies	11,500
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,778,536
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	160,592
200	Personnel Services-Employee Benefits	25,843
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	46,786
600	Supplies	2,500
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	235,721

<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		39,330,214

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	1,632,797
200	Personnel Services-Employee Benefits	446,745
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	1,000
500	Other Purchased Services	9,500
600	Supplies	22,230
700	Property	0
800	Other Objects	500
	Total Support Services - Pupil Personnel	2,112,772
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	546,019
200	Personnel Services-Employee Benefits	283,252
300	Purchased Professional & Technical Services	3,000
400	Purchased Property Services	10,029
500	Other Purchased Services	16,533
600	Supplies	84,997
700	Property	0
800	Other Objects	0
	Total Support Services - Instructional Staff	943,830
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,350,604
200	Personnel Services-Employee Benefits	892,999
300	Purchased Professional & Technical Services	415,700
400	Purchased Property Services	13,408
500	Other Purchased Services	155,684
600	Supplies	53,550
700	Property	0
800	Other Objects	26,500
	Total Support Services - Administration	3,908,445
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	496,262
200	Personnel Services-Employee Benefits	140,760
300	Purchased Professional & Technical Services	10,000
400	Purchased Property Services	4,000
500	Other Purchased Services	386
600	Supplies	7,580
700	Property	2,804
800	Other Objects	0
	Total Support Services - Pupil Health	661,792

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	503,449
200	Personnel Services-Employee Benefits	328,797
300	Purchased Professional & Technical Services	36,000
400	Purchased Property Services	11,500
500	Other Purchased Services	22,600
600	Supplies	13,500
700	Property	0
800	Other Objects	1,000
	Total Support Services - Business	916,846
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,754,077
200	Personnel Services-Employee Benefits	1,106,172
300	Purchased Professional & Technical Services	77,900
400	Purchased Property Services	1,566,771
500	Other Purchased Services	281,284
600	Supplies	869,807
700	Property	51,651
800	Other Objects	0
	Total Operation & Maintenance of Plant Services	5,707,662
2700	Student Transportation Services	
100	Personnel Services-Salaries	55,128
200	Personnel Services-Employee Benefits	24,949
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	4,000
500	Other Purchased Services	2,835,977
600	Supplies	250
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	2,920,304
2800	Support Services - Central	
100	Personnel Services-Salaries	466,108
200	Personnel Services-Employee Benefits	135,871
300	Purchased Professional & Technical Services	10,000
400	Purchased Property Services	67,000
500	Other Purchased Services	48,700
600	Supplies	20,000
700	Property	70,550
800	Other Objects	0
	Total Support Services - Central	818,229

<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	64,515
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	64,515
	Total Support Services	18,054,395
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	660,897
200	Personnel Services-Employee Benefits	129,786
300	Purchased Professional & Technical Services	52,550
400	Purchased Property Services	30,000
500	Other Purchased Services	24,300
600	Supplies	93,081
700	Property	8,500
800	Other Objects	23,500
	Total Student Activities	1,022,614

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
3300	Community Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Community Services	0	
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	3,000	
700	Property	0	
800	Other Objects	0	
	Total Scholarships and Awards	3,000	
	Total Operation of Non-instructional Services		1,025,614
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	2,063,853	
900	Other Uses of Funds	5,750,000	
	Total Debt Service	7,813,853	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	600,000	
	Total Interfund Transfers - Out	600,000	

<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	<u>0</u>
5900	Budgetary Reserve	
800	Other Objects	150,000
	Total Budgetary Reserve	<u>150,000</u>
	Total Other Expenditures and Financing Uses	<u>8,563,853</u>
TOTAL EXPENDITURES		<u><u>66,974,076</u></u>

	<u>06/30/2010 Estimate</u>	<u>06/30/2011 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	16,000,000	16,000,000
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	5,700,000	5,700,000
Athletic Fund	60,000	0
Other Special Revenue Funds	0	0
Capital Project Fund	5,000,000	10,000,000
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	100,000	100,000
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	65,000	65,000
Agency Fund	115,000	115,000
Total Cash and Short-Term Investments	<u>27,040,000</u>	<u>31,980,000</u>
<u>LONG-TERM INVESTMENTS</u>		
General Fund	0	0
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	0	0
Athletic Fund	0	0
Other Special Revenue Funds	0	0
Capital Project Fund	0	0
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	0	0
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	0	0
Agency Fund	0	0
Total Long-Term Investments	<u>0</u>	<u>0</u>
TOTAL CASH AND INVESTMENTS	<u>27,040,000</u>	<u>31,980,000</u>

	<u>06/30/2010 Estimate</u>	<u>06/30/2011 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Authority Lease Obligations	0	0
Extended Term Financing Agreements Payable	0	0
Bonds Payable	48,900,975	41,198,135
Accumulated Compensated Absences	2,300,000	2,300,000
Other Long-Term Liabilities	150,000	150,000
Lease-Purchase Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	51,350,975	43,648,135
<u>SHORT-TERM PAYABLES</u>		
Other Funds	0	0
General Fund	7,813,852	7,702,840
TOTAL SHORT-TERM PAYABLES	7,813,852	7,702,840
TOTAL INDEBTEDNESS	<u>59,164,827</u>	<u>51,350,975</u>

Account	Description	Amounts
0770	Ending Fund Balance - Unreserved Explanation: GOOD BUSINESS PRACTICE - WITHIN RANGE RECOMMENDED BY AUDITORS	
		6,117,998
0771	Estimated Ending Unreserved Designated Fund Balance Explanation: DESIGNATED BY BOARD	
		4,513,804
0772	Estimated Ending Unreserved Undesignated Fund Balance Explanation: GOOD BUSINESS PRACTICE - WITHIN RANGE RECOMMENDED BY AUDITORS	
		10,631,802
	Ending Fund Balance - Unreserved	10,631,802
5900	Budgetary Reserve Explanation: GOOD BUSINESS PRACTICE - WITHIN THE RANGE RECOMMENDED BY AUDITORS	
		150,000
	TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE	10,781,802
0799	Estimated Ending Reserved and Designated Unreserved Fund Balances not scheduled for liquidation this year. (These amounts are not included on the Budget Summary of Estimated Revenues and Other Financing Uses.)	0