

LEA Name: Moon Area SD

Class: 3

AUN Number: 103026343

County: Allegheny

**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: 6/27/2011

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

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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>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
1 Estimated Beginning Fund Balance - Committed	2,014,996
2 Estimated Beginning Fund Balance - Assigned	920,420
3 Estimated Beginning Fund Balance - Unassigned	4,005,350
4	0
5	0
6	0
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>6,940,766</b>
 <b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	43,914,362
7000 Revenue from State Sources	12,107,166
8000 Revenue from Federal Sources	1,413,643
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>57,435,171</b>
 <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	 <b>64,375,937</b>

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

AUN: 103026343 Moon Area SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	37,719,304
6112	Interim Real Estate Taxes	300,250
6113	Public Utility Realty Tax	59,278
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	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	78,500
6150	Current Act 511 Taxes - Proportional Assessments	4,137,700
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	885,000
6500	Earnings on Investments	31,500
6700	Revenues from District Activities	48,200
6800	Revenue from Intermediary Sources / Pass-Through Funds	437,679
6910	Rentals	35,000
6920	Contributions and Donations From Private Sources / Capital Contributions	23,500
6940	Tuition from Patrons	0
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	104,926
6990	Refunds and Other Miscellaneous Revenue	53,525
<b>REVENUE FROM LOCAL SOURCES</b>		<b>43,914,362</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	5,901,137
7140	Charter Schools	0
7160	Tuition for Orphans and Children Placed in Private Homes	60,228
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	1,651,277
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)	894,326
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	449,563
7330	Health Services (Medical, Dental, Nurse, Act 25)	76,364
7340	State Property Tax Reduction Allocation	955,767
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	93,413
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	944,327
7820	State Share of Retirement Contributions	1,080,764
7900	Revenue for Technology	0
<b>REVENUE FROM STATE SOURCES</b>		<b>12,107,166</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>REVENUE FROM FEDERAL SOURCES</b>		
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	286,328
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	99,413
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V - Promotg. Informed Parental Choice & Innov. Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	5,610
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	1,002,292
8799	ARRA - Miscellaneous	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	20,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>1,413,643</b>

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

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>OTHER FINANCING SOURCES</b>		
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
	<b>OTHER FINANCING SOURCES</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>57,435,171</b>

Act 1 Index (current): 1.6%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$37,719,400
Amount of Tax Relief for Homestead Exclusions +	<u>\$955,767</u>
Total Approx. Tax Revenue:	\$38,675,167
Approx. Tax Levy for Tax Rate Calculation:	\$40,445,905
	Allegheny

Total

<b>2010-11 Data</b>		
a. Assessed Value	\$1,866,758,712	\$1,866,758,712
b. Real Estate Mills	21.3000	
<b>I. 2011-12 Data</b>		
c. 2009 STEB Market Value	\$1,624,297,600	\$1,624,297,600
d. Assessed Value	\$1,898,864,037	\$1,898,864,037
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2010-11 Calculations</b>		
f. 2010-11 Tax Levy (a * b)	\$39,761,961	\$39,761,961
<b>2011-12 Calculations</b>		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2010-11 Tax Levy (f Total * g)	\$39,761,961	\$39,761,961
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	21.3000	
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.51600%	95.51600%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$40,445,905	\$40,445,905
III. l. 2011-12 Real Estate Tax Rate (k / d * 1000)	21.3000	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$40,445,804	\$40,445,804
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$39,490,037
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$37,719,304

Act 1 Index (current): 1.6%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$37,719,400
Amount of Tax Relief for Homestead Exclusions +	<u>\$955,767</u>
Total Approx. Tax Revenue:	\$38,675,167
Approx. Tax Levy for Tax Rate Calculation:	\$40,445,905
	Allegheny

Total

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index	21.6408	
( $i * (1 + \text{Index})$ )		
q. Mills In Excess of Index	0.0000	0.0000
if ( $l > p$ ), ( $l - p$ )		
r. Maximum Tax Levy Based On Index	\$41,092,937	\$41,092,937
( $p / 1000$ ) * d		
IV. s. Millage Rate within Index?	Yes	
(If $l > p$ Then No)		
l. Tax Levy In Excess of Index	\$0	\$0
if ( $m > r$ ), ( $m - r$ )		
u. Tax Revenue In Excess of Index	\$0	\$0
( $t * \text{Est. Pct. Collection}$ )		

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**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead	\$6,239	
Number of Homestead/Farmstead Properties	7,194	7,194
V. Median Assessed Value of Homestead Properties		\$131,500

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Act 1 Index (current): 1.6%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$37,719,400
Amount of Tax Relief for Homestead Exclusions +	<u>\$955,767</u>
Total Approx. Tax Revenue:	\$38,675,167
Approx. Tax Levy for Tax Rate Calculation:	\$40,445,905
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$955,767	Lowering RE Tax Rate	\$0	\$955,767
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$955,767</u>

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homeslead Exclusions	Tax Levy Minus Homeslead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Allegheny	1,898,864,037	21.3000	40,445,804			95.51600%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
<b>Totals:</b>	<b>1,898,864,037</b>		<b>40,445,804</b>	<b>- 955,767</b>	<b>39,490,037</b>	<b>95.51600%</b>	<b>37,719,304</b>

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

6140 Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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	\$5.00	\$0.00	78,500	78,500
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
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>78,500</b>	<b>78,500</b>

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%	4,014,000	3,612,500
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	512,600	512,600
6154 Amusement Taxes	10.00%	0.00%	12,600	12,600
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
<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>4,539,200</b>	<b>4,137,700</b>

**Total Act 511, Current Taxes**

Act 511 Tax Limit	→	1,624,297,600	X	12	19,491,571
		Market Value		Mills	(511 Limit)





<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	20,789,615	
1200	Special Programs - Elementary/Secondary	6,715,347	
1300	Vocational Education	1,625,753	
1400	Other Instructional Programs - Elementary/Secondary	586,984	
1500	Nonpublic School Programs	6,000	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	<b>Total 1000 Instruction</b>	<b>29,723,699</b>	
2000	Support Services		
2100	Support Services - Pupil Personnel	1,349,425	
2200	Support Services - Instructional Staff	1,809,713	
2300	Support Services - Administration	3,357,193	
2400	Support Services - Pupil Health	619,154	
2500	Support Services - Business	586,568	
2600	Operation & Maintenance of Plant Services	5,493,322	
2700	Student Transportation Services	2,723,060	
2800	Support Services - Central	36,779	
2900	Other Support Services	64,521	
	<b>Total 2000 Support Services</b>	<b>16,039,735</b>	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	1,083,722	
3300	Community Services	769,801	
3400	Scholarships and Awards	0	
	<b>Total 3000 Operation of Non-instructional Services</b>	<b>1,853,523</b>	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	0	
	<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>0</b>	
	<b>Total Estimated Expenditures</b>		<b>47,616,957</b>
5000	Other Expenditures and Financing Uses		
5100	Debt Service	962,551	
5200	Interfund Transfers - Out	8,443,601	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	606,000	
	<b>Total Other Financing Uses</b>		<b>10,012,152</b>
	<b>Total Estimated Expenditures and Other Financing Uses</b>		<b>57,629,109</b>
	<b>Appropriation of Prior Year Fund Balance</b>		<b>0</b>
	<b>Total Appropriations</b>		<b>57,629,109</b>
	<b>Ending Committed, Assigned and Unassigned Fund Balance</b>		<b>6,746,828</b>
	<b>Total Appropriations and Ending Fund Balances</b>		<b>64,375,937</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000</b>	<b>INSTRUCTION</b>	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	13,358,270
200	Personnel Services-Employee Benefits	5,685,763
300	Purchased Professional & Technical Services	134,132
400	Purchased Property Services	195,816
500	Other Purchased Services	708,764
600	Supplies	636,433
700	Property	67,427
800	Other Objects	3,010
	Total Regular Programs - Elementary/Secondary	20,789,615
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,486,383
200	Personnel Services-Employee Benefits	1,411,557
300	Purchased Professional & Technical Services	767,920
400	Purchased Property Services	0
500	Other Purchased Services	997,838
600	Supplies	24,449
700	Property	20,000
800	Other Objects	7,200
	Total Special Programs - Elementary/Secondary	6,715,347
1300	Vocational Education	
100	Personnel Services-Salaries	803,133
200	Personnel Services-Employee Benefits	261,757
300	Purchased Professional & Technical Services	4,700
400	Purchased Property Services	1,680
500	Other Purchased Services	506,947
600	Supplies	47,536
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,625,753
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	208,542
200	Personnel Services-Employee Benefits	36,938
300	Purchased Professional & Technical Services	20,160
400	Purchased Property Services	0
500	Other Purchased Services	316,744
600	Supplies	4,600
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	586,984

<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	5,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	1,000
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	6,000
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
<b>Total Instruction</b>		<b>29,723,699</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	921,875
200	Personnel Services-Employee Benefits	340,097
300	Purchased Professional & Technical Services	52,106
400	Purchased Property Services	3,047
500	Other Purchased Services	12,378
600	Supplies	17,512
700	Property	0
800	Other Objects	2,410
	Total Support Services - Pupil Personnel	1,349,425
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	604,213
200	Personnel Services-Employee Benefits	472,227
300	Purchased Professional & Technical Services	650,625
400	Purchased Property Services	2,890
500	Other Purchased Services	12,150
600	Supplies	66,188
700	Property	0
800	Other Objects	1,420
	Total Support Services - Instructional Staff	1,809,713
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,035,590
200	Personnel Services-Employee Benefits	783,539
300	Purchased Professional & Technical Services	366,500
400	Purchased Property Services	8,925
500	Other Purchased Services	89,198
600	Supplies	45,013
700	Property	0
800	Other Objects	28,428
	Total Support Services - Administration	3,357,193
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	413,935
200	Personnel Services-Employee Benefits	190,371
300	Purchased Professional & Technical Services	3,075
400	Purchased Property Services	1,098
500	Other Purchased Services	0
600	Supplies	10,675
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Health	619,154

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	334,581
200	Personnel Services-Employee Benefits	150,524
300	Purchased Professional & Technical Services	49,477
400	Purchased Property Services	13,817
500	Other Purchased Services	34,394
600	Supplies	1,975
700	Property	0
800	Other Objects	1,800
	Total Support Services - Business	586,568
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,078,360
200	Personnel Services-Employee Benefits	904,904
300	Purchased Professional & Technical Services	82,852
400	Purchased Property Services	1,753,011
500	Other Purchased Services	273,795
600	Supplies	373,502
700	Property	0
800	Other Objects	26,898
	Total Operation & Maintenance of Plant Services	5,493,322
2700	Student Transportation Services	
100	Personnel Services-Salaries	82,905
200	Personnel Services-Employee Benefits	30,032
300	Purchased Professional & Technical Services	4,785
400	Purchased Property Services	0
500	Other Purchased Services	2,350,138
600	Supplies	255,200
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	2,723,060
2800	Support Services - Central	
100	Personnel Services-Salaries	2,500
200	Personnel Services-Employee Benefits	423
300	Purchased Professional & Technical Services	25,356
400	Purchased Property Services	0
500	Other Purchased Services	5,100
600	Supplies	3,400
700	Property	0
800	Other Objects	0
	Total Support Services - Central	36,779

<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	64,521
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	64,521
	<b>Total Support Services</b>	<b>16,039,735</b>
3000	<b>OPERATION OF NON-INSTRUCTIONAL SERVICES</b>	
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	638,976
200	Personnel Services-Employee Benefits	124,199
300	Purchased Professional & Technical Services	48,644
400	Purchased Property Services	39,415
500	Other Purchased Services	107,038
600	Supplies	96,650
700	Property	5,800
800	Other Objects	23,000
	Total Student Activities	1,083,722

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	69,250
200	Personnel Services-Employee Benefits	11,738
300	Purchased Professional & Technical Services	5,800
400	Purchased Property Services	300
500	Other Purchased Services	4,900
600	Supplies	14,000
700	Property	663,413
800	Other Objects	400
	Total Community Services	769,801
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
	<b>Total Operation of Non-Instructional Services</b>	<b>1,853,523</b>
4000	<b>FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT</b>	
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	<b>0</b>
5000	<b>OTHER EXPENDITURES AND FINANCING USES</b>	
5100	Debt Service	
800	Other Objects	182,571
900	Other Uses of Funds	779,980
	Total Debt Service	962,551
5200	Interfund Transfers - Out	
900	Other Uses of Funds	8,443,601
	Total Interfund Transfers - Out	8,443,601

<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	606,000	
	Total Budgetary Reserve	606,000	
	<b>Total Other Expenditures and Financing Uses</b>		<b>10,012,152</b>
<b>TOTAL EXPENDITURES</b>			<b>57,629,109</b>

	<u>06/30/2011 Estimate</u>	<u>06/30/2012 Projection</u>
<b><u>CASH AND SHORT-TERM INVESTMENTS</u></b>		
General Fund	9,135,000	8,950,000
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	1,622,000	1,172,000
Capital Projects Fund – Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	50,000	50,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	40,000	40,000
Agency Fund	200,000	200,000
<b>Total Cash and Short-Term Investments</b>	<b>11,047,000</b>	<b>10,412,000</b>
<b><u>LONG-TERM INVESTMENTS</u></b>		
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
<b>Total Long-Term Investments</b>	<b>0</b>	<b>0</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>11,047,000</b>	<b>10,412,000</b>

	<u>06/30/2011 Estimate</u>	<u>06/30/2012 Projection</u>
<b><u>LONG-TERM INDEBTEDNESS</u></b>		
Extended Term Financing Agreements Payable	2,281,648	1,501,673
Other Long-Term Liabilities	0	0
Bonds Payable	129,980,000	126,935,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	0	0
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	132,261,648	128,436,673
<b><u>SHORT-TERM PAYABLES</u></b>		
General Fund	4,250,000	4,250,000
Other Funds	2,500,000	2,500,000
TOTAL SHORT-TERM PAYABLES	6,750,000	6,750,000
<b>TOTAL INDEBTEDNESS</b>	<b><u>139,011,648</u></b>	<b><u>135,186,673</u></b>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance <i>Explanation: Fund balance committed for potential real estate assessment appeals.</i>	2,665,057
0840	Estimated Ending Assigned Fund Balance <i>Explanation: Funds assigned to defray future PSERS rate increases</i>	730,427
0850	Estimated Ending Unassigned Fund Balance <i>Explanation: Prudent Fiscal Management</i>	3,351,344
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>		<b>6,746,828</b>
5900	<b>Budgetary Reserve</b> <i>Explanation: Prudent Fiscal Management</i>	<b>606,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>		<b>7,352,828</b>
<b>Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation</b>		<b>0</b>