

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2011 - 06/30/2012

General Fund Budget Approval

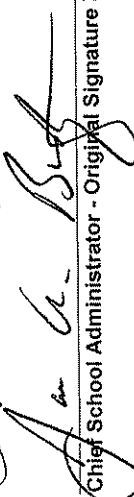
Date of Adoption of the General Fund Budget: 8/17/2011



President of the Board - Original Signature Required Date: 8/25/11



Secretary of the Board - Original Signature Required Date: 8/19/11



Chief School Administrator - Original Signature Required Date: 8/17/11

Mark A. Lukacs, Business Manager

Contact Person Telephone: (724) 845-7701 Extension: 124

Mlukacs@Leechburg.k12.pa.us

E-mail Address

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

| <u>ITEM</u> | <u>AMOUNTS</u> |
|--|-------------------|
| Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | |
| 1 Estimated Beginning Fund Balance - Committed | 293,437 |
| 2 Estimated Beginning Fund Balance - Assigned | 0 |
| 3 Estimated Beginning Fund Balance - Unassigned | 1,809,043 |
| 4 | 0 |
| 5 | 0 |
| 6 | 0 |
| Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year | 2,102,480 |
| Estimated Revenues And Other Financing Sources | |
| 6000 Revenue from Local Sources | 5,494,285 |
| 7000 Revenue from State Sources | 6,127,875 |
| 8000 Revenue from Federal Sources | 255,021 |
| 9000 Other Financing Sources | 0 |
| Total Estimated Revenues And Other Financing Sources | 11,877,181 |
| Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation | 13,979,661 |

2011-2012 Final General Fund Budget (PDE-2028)
AUN: 128034503 Leechburg Area SD
Printed 8/12/2011 2:06:06 PM v1.5

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-----------------------------------|--|------------------|
| REVENUE FROM LOCAL SOURCES | | |
| 6111 | Current Real Estate Taxes | 4,335,943 |
| 6112 | Interim Real Estate Taxes | 0 |
| 6113 | Public Utility Realty Tax | 7,178 |
| 6114 | Payments in Lieu of Current Taxes - State / Local Reimbursement | 8,208 |
| 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 | 5,627 |
| 6150 | Current Act 511 Taxes - Proportional Assessments | 415,210 |
| 6160 | Non-Real Estate Taxes - First Class Districts Only | 0 |
| 6400 | Delinquencies on Taxes Levied / Assessed by LEA | 470,000 |
| 6500 | Earnings on Investments | 12,000 |
| 6700 | Revenues from District Activities | 13,602 |
| 6800 | Revenue from Intermediary Sources / Pass-Through Funds | 143,536 |
| 6910 | Rentals | 0 |
| 6920 | Contributions and Donations From Private Sources / Capital Contributions | 33,000 |
| 6940 | Tuition from Patrons | 3,800 |
| 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 | 46,181 |
| REVENUE FROM LOCAL SOURCES | | 5,494,285 |

| <u>FUNCTION</u> | <u>DESCRIPTION</u> | <u>Amounts</u> |
|-----------------------------------|---|------------------|
| REVENUE FROM STATE SOURCES | | |
| 7110 | Basic Education Funding (Gross) | 4,008,356 |
| 7140 | Charter Schools | 0 |
| 7160 | Tuition for Orphans and Children Placed in Private Homes | 16,500 |
| 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 | 495,350 |
| 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) | 251,000 |
| 7320 | Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 324,685 |
| 7330 | Health Services (Medical, Dental, Nurse, Act 25) | 13,594 |
| 7340 | State Property Tax Reduction Allocation | 446,611 |
| 7350 | Sewage Treatment Operations / Environmental Subsidies | 0 |
| 7360 | Safe Schools | 0 |
| 7400 | Vocational Training of the Unemployed | 0 |
| 7501 | PA Accountability Grants | 49,824 |
| 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 | 263,511 |
| 7820 | State Share of Retirement Contributions | 258,444 |
| 7900 | Revenue for Technology | 0 |
| REVENUE FROM STATE SOURCES | | 6,127,875 |

2011-2012 Final General Fund Budget (PDE-2028)
AUN: 128034503 Leechburg Area SD
Printed 8/12/2011 2:06:07 PM v1.5

| 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 | 106,710 |
| 8515 | NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals | 40,217 |
| 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) | 107,914 |
| 8820 | Medical Assistance Reimbursement For Administrative Claiming (Quarterly) | 180 |
| REVENUE FROM FEDERAL SOURCES | | 255,021 |

| <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

11,877,181

Act 1 Index (current): 2.0%
 Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$4,336,500
 Amount of Tax Relief for Homestead Exclusions + \$450,406
 Total Approx. Tax Revenue: \$4,786,906
 Approx. Tax Levy for Tax Rate Calculation: \$5,265,391
 Armstrong Westmoreland Total

| 2010-11 Data | | |
|--|---------------|--------------|
| a. Assessed Value | \$64,562,425 | \$10,565,500 |
| b. Real Estate Mills | 64.4900 | 102.8000 |
| I. 2011-12 Data | | |
| c. 2009 STEB Market Value | \$159,733,800 | \$42,235,600 |
| d. Assessed Value | \$64,563,493 | \$10,578,080 |
| e. Assessed Value of New Constr/ Renov | \$0 | \$0 |

| 2010-11 Calculations | | |
|-----------------------------|-------------|-------------|
| f. 2010-11 Tax Levy (a * b) | \$4,163,631 | \$1,088,189 |

| 2011-12 Calculations | | |
|--|-------------|-------------|
| g. Percent of Total Market Value | 79.08812% | 20.91188% |
| h. Rebalanced 2010-11 Tax Levy (f Total * g) | \$4,153,566 | \$1,098,254 |
| i. Base Mills Subject to Index (h / a * 1000) if no reassessment | 64.4900 | 103.7507 |
| (h / (d-e) * 1000) if reassessment | | |

| Calculation of Tax Rates and Levies Generated | | |
|---|-------------|-------------|
| j. Weighted Avg. Collection Percentage | 89.04000% | 93.93000% |
| k. Tax Levy Needed (Approx. Tax Levy * g) | \$4,164,299 | \$1,101,092 |

| III. 2011-12 Real Estate Tax Rate | | |
|---|-------------|-------------|
| (k / d * 1000) | 64.4900 | 104.0900 |
| m. Tax Levy Generated by Mills (l / 1000 * d) | \$4,163,700 | \$1,101,072 |

| | | |
|--|--|--|
| n. Tax Levy minus Tax Relief for Homestead Exclusions | | |
| (m - Amount of Tax Relief for Homestead Exclusions) | | |
| o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection) | | |

| | | |
|-------------|-------------|-------------|
| 90.06259% | \$5,265,391 | \$5,264,772 |
| \$4,814,366 | \$4,335,943 | |

| | | | | |
|---|-------------|--|--------------|--------|
| Act 1 Index (current): 2.0% | | | | |
| Calculation Method: | | | | (a)(1) |
| Number of Decimals For Tax Rate Calculation: | 2 | | | |
| Approx. Tax Revenue from RE Taxes: | \$4,336,500 | | | |
| Amount of Tax Relief for Homestead Exclusions + | \$450,406 | | | |
| Total Approx. Tax Revenue: | \$4,786,906 | | | |
| Approx. Tax Levy for Tax Rate Calculation: | \$5,265,391 | | | |
| | Armstrong | | Westmoreland | Total |

| | | | | |
|---|-------------|-------------|--|-------------|
| Index Maximums | | | | |
| p. Maximum Mills Based On Index (i * (1 + Index)) | 65.7798 | 105.8257 | | |
| 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 | \$4,246,974 | \$1,119,433 | | \$5,366,407 |
| IV. s. Millage Rate within Index? (If l > p Then No) | Yes | Yes | | \$0 |
| 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 | \$3,732 | \$2,313 |
| Number of Homestead/Farmstead Properties | 1,424 | 449 |
| V. Median Assessed Value of Homestead Properties | | 1,873 |
| | | \$23,787 |

Act 1 Index (current): 2.0%
 Calculation Method:
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$4,336,500
 Amount of Tax Relief for Homestead Exclusions + \$450,406
 Total Approx. Tax Revenue: \$4,786,906
 Approx. Tax Levy for Tax Rate Calculation: \$5,265,391
 Armstrong Westmoreland

Section 672.1 Method Choice: (a)(1)

Revenue
 2
 \$4,336,500
\$450,406
 \$4,786,906
 \$5,265,391
 Armstrong

Total
 \$446,611
 \$3,795
\$450,406

| | Lowering RE Tax Rate | \$0 |
|---|----------------------|-----|
| State Property Tax Reduction Allocation used for: Homestead Exclusions | \$446,611 | |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | \$3,795 | |
| Amount of Tax Relief from State/Local Sources | | |

| ITEM | AMOUNTS |
|--|-------------------|
| 1000 Instruction | |
| 1100 Regular Programs - Elementary/Secondary | 5,474,697 |
| 1200 Special Programs - Elementary/Secondary | 1,235,415 |
| 1300 Vocational Education | 575,848 |
| 1400 Other Instructional Programs - Elementary/Secondary | 24,195 |
| 1500 Nonpublic School Programs | 0 |
| 1600 Adult Education Programs | 0 |
| 1700 Higher Education Programs | 0 |
| 1800 Pre-Kindergarten | 0 |
| Total 1000 Instruction | 7,310,155 |
| 2000 Support Services | |
| 2100 Support Services - Pupil Personnel | 341,194 |
| 2200 Support Services - Instructional Staff | 279,450 |
| 2300 Support Services - Administration | 718,682 |
| 2400 Support Services - Pupil Health | 98,225 |
| 2500 Support Services - Business | 290,832 |
| 2600 Operation & Maintenance of Plant Services | 1,037,852 |
| 2700 Student Transportation Services | 493,609 |
| 2800 Support Services - Central | 365,612 |
| 2900 Other Support Services | 25,362 |
| Total 2000 Support Services | 3,650,818 |
| 3000 Operation of Non-instructional Services | |
| 3100 Food Services | 0 |
| 3200 Student Activities | 360,093 |
| 3300 Community Services | 13,700 |
| 3400 Scholarships and Awards | 0 |
| Total 3000 Operation of Non-instructional Services | 373,793 |
| 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 | 11,334,766 |
| 5000 Other Expenditures and Financing Uses | |
| 5100 Debt Service | 900,000 |
| 5200 Interfund Transfers - Out | 45,000 |
| 5300 Transfers Involving Component Units | 0 |
| 5900 Budgetary Reserve | 80,000 |
| Total Other Financing Uses | 1,025,000 |
| Total Estimated Expenditures and Other Financing Uses | 12,359,766 |
| Appropriation of Prior Year Fund Balance | 0 |
| Total Appropriations | 12,359,766 |
| Ending Committed, Assigned and Unassigned Fund Balance | 1,619,895 |
| Total Appropriations and Ending Fund Balances | 13,979,661 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|--|------------------|
| 1000 | INSTRUCTION | |
| 1100 | Regular Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 3,377,333 |
| 200 | Personnel Services-Employee Benefits | 1,680,842 |
| 300 | Purchased Professional & Technical Services | 14,200 |
| 400 | Purchased Property Services | 27,943 |
| 500 | Other Purchased Services | 262,102 |
| 600 | Supplies | 102,241 |
| 700 | Property | 9,086 |
| 800 | Other Objects | 950 |
| | Total Regular Programs - Elementary/Secondary | 5,474,697 |
| 1200 | Special Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 701,858 |
| 200 | Personnel Services-Employee Benefits | 343,237 |
| 300 | Purchased Professional & Technical Services | 22,290 |
| 400 | Purchased Property Services | 1,200 |
| 500 | Other Purchased Services | 164,908 |
| 600 | Supplies | 1,922 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Special Programs - Elementary/Secondary | 1,235,415 |
| 1300 | Vocational Education | |
| 100 | Personnel Services-Salaries | 0 |
| 200 | Personnel Services-Employee Benefits | 0 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 400 |
| 500 | Other Purchased Services | 560,142 |
| 600 | Supplies | 15,306 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Vocational Education | 575,848 |
| 1400 | Other Instructional Programs - Elementary/Secondary | |
| 100 | Personnel Services-Salaries | 13,000 |
| 200 | Personnel Services-Employee Benefits | 2,195 |
| 300 | Purchased Professional & Technical Services | 0 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 9,000 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Other Instructional Programs - Elementary/Secondary | 24,195 |

| Function-Object | Description | Amounts |
|-----------------|--|---------|
| 2000 | SUPPORT SERVICES | |
| 2100 | Support Services - Pupil Personnel | |
| 100 | Personnel Services-Salaries | 188,784 |
| 200 | Personnel Services-Employee Benefits | 91,350 |
| 300 | Purchased Professional & Technical Services | 39,000 |
| 400 | Purchased Property Services | 2,248 |
| 500 | Other Purchased Services | 4,330 |
| 600 | Supplies | 13,222 |
| 700 | Property | 0 |
| 800 | Other Objects | 2,260 |
| | Total Support Services - Pupil Personnel | 341,194 |
| 2200 | Support Services - Instructional Staff | |
| 100 | Personnel Services-Salaries | 147,099 |
| 200 | Personnel Services-Employee Benefits | 51,919 |
| 300 | Purchased Professional & Technical Services | 27,330 |
| 400 | Purchased Property Services | 800 |
| 500 | Other Purchased Services | 14,620 |
| 600 | Supplies | 29,479 |
| 700 | Property | 4,956 |
| 800 | Other Objects | 3,247 |
| | Total Support Services - Instructional Staff | 279,450 |
| 2300 | Support Services - Administration | |
| 100 | Personnel Services-Salaries | 385,946 |
| 200 | Personnel Services-Employee Benefits | 155,842 |
| 300 | Purchased Professional & Technical Services | 103,316 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 16,055 |
| 600 | Supplies | 31,253 |
| 700 | Property | 9,030 |
| 800 | Other Objects | 17,240 |
| | Total Support Services - Administration | 718,682 |
| 2400 | Support Services - Pupil Health | |
| 100 | Personnel Services-Salaries | 60,473 |
| 200 | Personnel Services-Employee Benefits | 31,324 |
| 300 | Purchased Professional & Technical Services | 5,300 |
| 400 | Purchased Property Services | 250 |
| 500 | Other Purchased Services | 0 |
| 600 | Supplies | 878 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Support Services - Pupil Health | 98,225 |

| <u>Function-Object</u> | <u>Description</u> | <u>Amounts</u> |
|------------------------|---|----------------|
| 2500 | Support Services - Business | |
| 100 | Personnel Services-Salaries | 198,017 |
| 200 | Personnel Services-Employee Benefits | 53,735 |
| 300 | Purchased Professional & Technical Services | 12,100 |
| 400 | Purchased Property Services | 9,780 |
| 500 | Other Purchased Services | 3,800 |
| 600 | Supplies | 12,200 |
| 700 | Property | 0 |
| 800 | Other Objects | 1,200 |
| | Total Support Services - Business | 290,832 |
| 2600 | Operation & Maintenance of Plant Services | |
| 100 | Personnel Services-Salaries | 420,391 |
| 200 | Personnel Services-Employee Benefits | 240,511 |
| 300 | Purchased Professional & Technical Services | 2,300 |
| 400 | Purchased Property Services | 82,400 |
| 500 | Other Purchased Services | 37,397 |
| 600 | Supplies | 246,500 |
| 700 | Property | 8,353 |
| 800 | Other Objects | 0 |
| | Total Operation & Maintenance of Plant Services | 1,037,852 |
| 2700 | Student Transportation Services | |
| 100 | Personnel Services-Salaries | 1,950 |
| 200 | Personnel Services-Employee Benefits | 329 |
| 300 | Purchased Professional & Technical Services | 7,250 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 484,080 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Student Transportation Services | 493,609 |
| 2800 | Support Services - Central | |
| 100 | Personnel Services-Salaries | 110,300 |
| 200 | Personnel Services-Employee Benefits | 57,962 |
| 300 | Purchased Professional & Technical Services | 32,400 |
| 400 | Purchased Property Services | 14,400 |
| 500 | Other Purchased Services | 4,400 |
| 600 | Supplies | 61,600 |
| 700 | Property | 84,550 |
| 800 | Other Objects | 0 |
| | Total Support Services - Central | 365,612 |

| <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 | 25,362 |
| 600 | Supplies | 0 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Other Support Services | 25,362 |
| | Total Support Services | 3,650,818 |
| 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 | 193,125 |
| 200 | Personnel Services-Employee Benefits | 32,654 |
| 300 | Purchased Professional & Technical Services | 38,258 |
| 400 | Purchased Property Services | 4,835 |
| 500 | Other Purchased Services | 45,856 |
| 600 | Supplies | 34,050 |
| 700 | Property | 0 |
| 800 | Other Objects | 11,315 |
| | Total Student Activities | 360,093 |

| <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 | 5,000 |
| 400 | Purchased Property Services | 0 |
| 500 | Other Purchased Services | 5,700 |
| 600 | Supplies | 3,000 |
| 700 | Property | 0 |
| 800 | Other Objects | 0 |
| | Total Community Services | 13,700 |
| 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 | 373,793 |
| 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 | 210,000 |
| 900 | Other Uses of Funds | 690,000 |
| | Total Debt Service | 900,000 |
| 5200 | Interfund Transfers - Out | |
| 900 | Other Uses of Funds | 45,000 |
| | Total Interfund Transfers - Out | 45,000 |

| <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 | 80,000 |
| | Total Budgetary Reserve | 80,000 |
| | Total Other Expenditures and Financing Uses | 1,025,000 |
| TOTAL EXPENDITURES | | 12,359,766 |

| | <u>06/30/2011 Estimate</u> | <u>06/30/2012 Projection</u> |
|---|----------------------------|------------------------------|
| <u>CASH AND SHORT-TERM INVESTMENTS</u> | | |
| General Fund | 1,869,957 | 1,030,177 |
| 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 | 316,344 | 301,944 |
| 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 Cash and Short-Term Investments | 2,186,301 | 1,332,121 |
| <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 | 2,186,301 | 1,332,121 |

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 | 5,710,000 | 5,020,000 |
| Lease-Purchase Obligations | 61,084 | 28,163 |
| Accumulated Compensated Absences | 56,280 | 58,280 |
| Authority Lease Obligations | 0 | 0 |
| TOTAL LONG-TERM INDEBTEDNESS | 5,827,364 | 5,106,443 |
| <u>SHORT-TERM PAYABLES</u> | | |
| General Fund | 0 | 0 |
| Other Funds | 0 | 0 |
| TOTAL SHORT-TERM PAYABLES | 0 | 0 |
| TOTAL INDEBTEDNESS | 5,827,364 | 5,106,443 |

| Account | Description | Amounts |
|---------|---|------------------|
| 0830 | Estimated Ending Committed Fund Balance Explanation: Committed for future employer PSERS increases | 293,437 |
| 0840 | Estimated Ending Assigned Fund Balance | 0 |
| 0850 | Estimated Ending Unassigned Fund Balance Explanation: Available for emergencies and unexpected changes in revenue or expenditures. | 1,326,458 |
| | Total Ending Fund Balance - Committed, Assigned, and Unassigned | 1,619,895 |
| 5900 | Budgetary Reserve Explanation: Available for emergencies or unplanned necessary expenditures | 80,000 |
| | Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve | 1,699,895 |
| | Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation | 0 |