

LEA Name: West Chester Area SD

Class: 2


AUN Number: 124159002

County: Chester

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2010 - 06/30/2011

General Fund Budget Approval

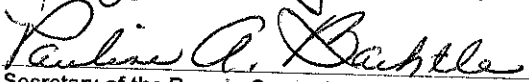
Date of Adoption of the General Fund Budget: 2/16/2010



President of the Board - Original Signature Required

6-16-10

Date



Secretary of the Board - Original Signature Required

6-16-10

Date



Chief School Administrator - Original Signature Required

6-16-10

Date

John T. Scully

Contact Person

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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

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2010-2011 PROPOSED BUDGET**

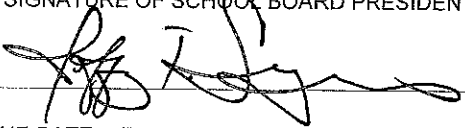
Act 46 of 2005

(03/2006)

SCHOOL DISTRICT NAME West Chester Area SD	COUNTY NAME Chester	AUN 124159002
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education

I hereby certify that the proposed general fund budget was prepared, presented and made available for public inspection using the Department of Education's form PDE-2028, General Fund Budget.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 6-14-10
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
GENERAL FUND BUDGET

RETURN TO: PENNSYLVANIA DEPARTMENT OF EDUCATION
BUREAU OF BUDGET AND FISCAL MANAGEMENT
DIVISION OF SUBSIDY DATA AND ADMINISTRATION
333 MARKET STREET, 4th FLOOR
HARRISBURG PA 17126-0333

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

Act 48 of 2003

(10/2004)

SCHOOL DISTRICT NAME West Chester Area SD	COUNTY NAME Chester	AUN 124159002
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance 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	\$203,076,641 00
Ending Unreserved Undesignated Fund Balance	\$9,843,500 00
Ending Unreserved Undesignated Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.9%

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 6-16-10
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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



<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	10,935,341
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	10,935,341
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	167,118,417
7000 Revenue from State Sources	31,898,514
8000 Revenue from Federal Sources	2,967,869
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	201,984,800
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	212,920,141

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	
6112	Interim Real Estate Taxes	140,427,541
6113	Public Utility Realty Tax	1,446,481
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	145,000
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	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	19,328,300
6500	Earnings on Investments	3,066,100
6700	Revenues from District Activities	497,300
6800	Revenue from Intermediary Sources / Pass-Through Funds	0
6910	Rentals	1,291,300
6920	Contributions and Donations From Private Sources / Capital Contributions	33,600
6940	Tuition from Patrons	0
6960	Services Provided Other Local Governmental Units / LEAs	534,500
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	0
		348,295
	REVENUE FROM LOCAL SOURCES	167,118,417

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	
7140	Charter Schools	7,334,900
7160	Tuition for Orphans and Children Placed in Private Homes	1,981,000
7170	School Improvement Grants	45,000
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	0
7272	Early Intervention	5,087,500
7280	Adult Literacy	0
7291	Educational Assistance Program (Tutoring)	6,360
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	0
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	4,711,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	1,052,700
7340	State Property Tax Reduction Allocation	299,900
7350	Sewage Treatment Operations / Environmental Subsidies	3,708,254
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7502	Dual Enrollment Grants	343,800
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	0
7820	State Share of Retirement Contributions	3,458,100
7900	Revenue for Technology	3,870,000
		0
	REVENUE FROM STATE SOURCES	31,898,514

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	1,856,200
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	337,800
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	74,607
8517	NCLB, Title IV - 21st Century Schools	23,344
8518	NCLB, Title V - Promotg. Intormed Parental Choice & Innov. Programs	20,820
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	25,098
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
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	529,800
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	100,200
REVENUE FROM FEDERAL SOURCES		2,967,869

<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		201,984,800

Index (current): 2.9%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions +

Approx. Tax Revenue for Tax Rate Calculation:

Revenue

2

\$140,310,213

\$3,708,254

\$144,018,467

Section 672.1 Method Choice:

(a)(1)

Chester

Delaware

Total

	Chester	Delaware	Total
2009-10 Calculations			
a. Assessed Value	\$7,657,115,000	\$648,076,000	
b. Real Estate Mills	17.8500	14.1600	\$8,305,191,000
I. 2010-11 Calculations			
c. 2008 STEB Market Value	\$10,393,941,000	\$674,163,100	
d. Assessed Value	\$7,633,129,000	\$637,528,000	\$11,068,104,100
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$8,270,657,000
Estimated Percent Collection	96.50000%	96.50000%	\$0
2009-10 Calculations			
f. 2009-10 Tax Levy (a * b)	\$136,679,503	\$9,176,756	\$145,856,259
2010-11 Calculations			
II. g. Percent of Total Market Value	93.90896%	6.09104%	
h. Rebalanced 2009-10 Tax Levy (f Total * g)	\$136,972,096	\$8,884,163	100.00000% \$145,856,259
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	17.8882	14.1600	
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage			96.50000%
k. Tax Levy Needed (Approx. Revenue * g / j)	\$140,151,549	\$9,090,386	\$149,241,935
III. l. 2010-11 Real Estate Mills (k / d * 1000)	18.3600	14.2500	
m. Tax Levy Generated by Mills (l / 1000 * d)	\$140,144,248	\$9,084,774	\$149,229,022
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$145,520,768
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$140,427,541

Index (current): 2.9%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$140,310,213

Amount of Tax Relief for Homestead Exclusions + \$3,708,254

Approx. Tax Revenue for Tax Rate Calculation: \$144,018,467

Section 672.1 Method Choice: (a)(1)

	Chester	Delaware	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	18.4069	14.5706	
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	\$140,502,242	\$9,289,165	\$149,791,407
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
i. 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	\$7,832	\$10,090	
Number of Homestead/Farmstead Properties	24,124	1,666	25,790
V. Median Assessed Value of Homestead Properties			\$0
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$3,708,254	Lowering RE Tax Rate \$3,708,254
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0	\$7,416,508
Amount of Tax Relief from State/Local Sources			\$0
			\$7,416,508

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>
Chester	7,633,129,000	18.3600	140,144,248			96.50000%	
Delaware	637,528,000	14.2500	9,084,774			96.50000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	8,270,657,000		149,229,022	- 3,708,254	= 145,520,768	X 96.50000%	= 140,427,541

6120 Per Capita Taxes, Section 679

<u>Rate</u>	<u>Estimated Revenue</u>
0.00	0

6140 Current Act 511 Taxes - Flat Rate Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Per Capita Taxes, Act 511	\$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

6150 Current Act 511 Taxes - Proportional Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	0.50%	0.00%	16,666,100	16,666,100
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	2,662,200	2,662,200
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			19,328,300	19,328,300

Total Act 511, Current Taxes

Act 511 Tax Limit --->	11,068,104,100	X	12	132,817,249
	Market Value		Mills	(511 Limit)

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	81,026,614	
1200	Special Programs - Elementary/Secondary	27,127,596	
1300	Vocational Education	4,855,383	
1400	Other Instructional Programs - Elementary/Secondary	197,047	
1500	Nonpublic School Programs	0	
1600	Adult Education Programs	31,359	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	0	
	Total 1000 Instruction	113,237,999	
2000	Support Services		
2100	Support Services - Pupil Personnel	7,503,790	
2200	Support Services - Instructional Staff	5,776,234	
2300	Support Services - Administration	10,571,150	
2400	Support Services - Pupil Health	2,066,948	
2500	Support Services - Business	1,539,018	
2600	Operation & Maintenance of Plant Services	17,163,625	
2700	Student Transportation Services	13,531,365	
2800	Support Services - Central	2,328,967	
2900	Other Support Services	147,000	
	Total 2000 Support Services	60,628,097	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	4,454,599	
3300	Community Services	107,636	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	4,562,235	
4000	Facilities Acquisition, Construction and Improvement Services		
4000	Facilities Acquisition, Construction and Improvement Services	687,000	
	Total 4000 Facilities Acquisition, Construction and Improvement	687,000	
	Total Estimated Expenditures		179,115,331
5000	Other Expenditures and Financing Uses		
5100	Debt Service	23,961,310	
5200	Interfund Transfers - Out	0	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	0	
	Total Other Financing Uses		23,961,310
	Total Estimated Expenditures and Other Financing Uses		203,076,641
	Appropriation of Prior Year Encumbrances		0
	Total Appropriations		203,076,641
	Ending Unreserved Fund Balance		9,843,500

ITEM

AMOUNTS

Total Appropriations and Ending Fund Balances

212,920,141

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	48,619,427
200	Personnel Services-Employee Benefits	18,412,250
300	Purchased Professional & Technical Services	2,072,836
400	Purchased Property Services	590,817
500	Other Purchased Services	8,411,466
600	Supplies	2,526,940
700	Property	304,859
800	Other Objects	88,019
	Total Regular Programs - Elementary/Secondary	81,026,614
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	12,036,604
200	Personnel Services-Employee Benefits	4,546,066
300	Purchased Professional & Technical Services	8,116,557
400	Purchased Property Services	6,000
500	Other Purchased Services	2,192,622
600	Supplies	112,072
700	Property	112,340
800	Other Objects	5,335
	Total Special Programs - Elementary/Secondary	27,127,596
1300	Vocational Education	
100	Personnel Services-Salaries	2,284,352
200	Personnel Services-Employee Benefits	862,770
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	7,920
500	Other Purchased Services	1,604,621
600	Supplies	84,140
700	Property	9,200
800	Other Objects	2,380
	Total Vocational Education	4,855,383
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	95,350
200	Personnel Services-Employee Benefits	36,012
300	Purchased Professional & Technical Services	38,785
400	Purchased Property Services	0
500	Other Purchased Services	23,600
600	Supplies	3,300
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	197,047

<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	20,916
200	Personnel Services-Employee Benefits	10,443
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	31,359
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	113,237,999

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	5,245,699
200	Personnel Services-Employee Benefits	1,981,378
300	Purchased Professional & Technical Services	152,300
400	Purchased Property Services	550
500	Other Purchased Services	45,345
600	Supplies	74,050
700	Property	400
800	Other Objects	4,068
	Total Support Services - Pupil Personnel	7,503,790
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	2,814,013
200	Personnel Services-Employee Benefits	2,290,808
300	Purchased Professional & Technical Services	240,860
400	Purchased Property Services	17,700
500	Other Purchased Services	98,065
600	Supplies	277,796
700	Property	24,647
800	Other Objects	12,345
	Total Support Services - Instructional Staff	5,776,234
2300	Support Services - Administration	
100	Personnel Services-Salaries	6,469,621
200	Personnel Services-Employee Benefits	2,446,114
300	Purchased Professional & Technical Services	1,008,546
400	Purchased Property Services	37,047
500	Other Purchased Services	337,857
600	Supplies	174,531
700	Property	23,975
800	Other Objects	73,459
	Total Support Services - Administration	10,571,150
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	1,441,511
200	Personnel Services-Employee Benefits	544,440
300	Purchased Professional & Technical Services	35,500
400	Purchased Property Services	3,750
500	Other Purchased Services	4,200
600	Supplies	34,947
700	Property	1,575
800	Other Objects	1,025
	Total Support Services - Pupil Health	2,066,948

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	1,002,915
200	Personnel Services-Employee Benefits	378,788
300	Purchased Professional & Technical Services	46,850
400	Purchased Property Services	8,515
500	Other Purchased Services	28,690
600	Supplies	21,560
700	Property	1,000
800	Other Objects	50,700
	Total Support Services - Business	1,539,018
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	7,456,063
200	Personnel Services-Employee Benefits	2,816,056
300	Purchased Professional & Technical Services	100,000
400	Purchased Property Services	3,924,175
500	Other Purchased Services	672,131
600	Supplies	2,073,300
700	Property	99,000
800	Other Objects	22,900
	Total Operation & Maintenance of Plant Services	17,163,625
2700	Student Transportation Services	
100	Personnel Services-Salaries	207,119
200	Personnel Services-Employee Benefits	78,226
300	Purchased Professional & Technical Services	33,500
400	Purchased Property Services	3,500
500	Other Purchased Services	13,199,320
600	Supplies	8,100
700	Property	500
800	Other Objects	1,100
	Total Student Transportation Services	13,531,365
2800	Support Services - Central	
100	Personnel Services-Salaries	1,127,810
200	Personnel Services-Employee Benefits	426,581
300	Purchased Professional & Technical Services	385,950
400	Purchased Property Services	111,975
500	Other Purchased Services	68,650
600	Supplies	206,001
700	Property	0
800	Other Objects	2,000
	Total Support Services - Central	2,328,967

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
2900	Other Support Services		
100	Personnel Services-Salaries	0	
200	Personnel Services-Employee Benefits	0	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	0	
600	Supplies	147,000	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	0	
	Total Support Services	147,000	
			60,628,097
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	
		0	
3200	Student Activities		
100	Personnel Services-Salaries	2,568,813	
200	Personnel Services-Employee Benefits	970,207	
300	Purchased Professional & Technical Services	122,290	
400	Purchased Property Services	39,275	
500	Other Purchased Services	384,533	
600	Supplies	297,860	
700	Property	15,300	
800	Other Objects	56,321	
	Total Student Activities	4,454,599	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>	
3300	Community Services		
100	Personnel Services-Salaries		
200	Personnel Services-Employee Benefits	4,000	
300	Purchased Professional & Technical Services	1,961	
400	Purchased Property Services	98,025	
500	Other Purchased Services	0	
600	Supplies	1,000	
700	Property	2,000	
800	Other Objects	0	
	Total Community Services	650	
		107,636	
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	
		0	
	Total Operation of Non-instructional Services		4,562,235
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	687,000	
			687,000
5000	OTHER EXPENDITURES AND FINANCING USES		
5100	Debt Service		
800	Other Objects		
900	Other Uses of Funds	12,487,310	
	Total Debt Service	11,474,000	
		23,961,310	
5200	Intertund Transfers - Out		
900	Other Uses of Funds	0	
	Total Intertund Transfers - Out	0	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
5300	Transfers Involving Component Units	
900	Other Uses of Funds	
	Total Transfers Involving Component Units	0
5900	Budgetary Reserve	0
800	Other Objects	
	Total Budgetary Reserve	0
	Total Other Expenditures and Financing Uses	0
TOTAL EXPENDITURES		23,961,310
		203,076,641

	<u>06/30/2010 Estimate</u>	<u>06/30/2011 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	18,500,000	19,000,000
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	12,157,632	10,302,187
Athletic Fund	0	0
Other Special Revenue Funds	0	0
Capital Project Fund	6,380,759	3,769,916
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	50,000	50,000
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	0	0
Agency Fund	100,000	100,000
Total Cash and Short-Term Investments	37,188,391	33,222,103
<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	100,000	100,000
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	0	0
Agency Fund	0	0
Total Long-Term Investments	100,000	100,000
TOTAL CASH AND INVESTMENTS	37,288,391	33,322,103

	<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	314,530,000	302,513,000
Bonds Payable	0	0
Accumulated Compensated Absences	0	0
Other Long-Term Liabilities	0	0
Lease-Purchase Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	314,530,000	302,513,000
<u>SHORT-TERM PAYABLES</u>		
Other Funds	0	0
General Fund	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u>314,530,000</u>	<u>302,513,000</u>

Account	Description	Amounts
0770	Ending Fund Balance - Unreserved	
	Explanation:	
	<i>ending fund balance carried forward into next year</i>	
0771	Estimated Ending Unreserved Designated Fund Balance	0
0772	Estimated Ending Unreserved Undesignated Fund Balance	9,843,500
	Explanation:	
	<i>Ending fund balance carried forward into next year</i>	
	Ending Fund Balance - Unreserved	9,843,500
5900	Budgetary Reserve	0
	TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE	9,843,500
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