LEA Name: Penn Cambria SD

Class: 3

AUN Number: 108116003

County:

Cambria

PDE-2028 - FINAL GENERAL FUND BUDGET Fiscal Year 07/01/2009 - 06/30/2010

General Fund Budget Approval		
Date of Adoption of the General Fund Budget: 06/16/2009		
President of the Board - Original Signature Required	06/33/3	9009
Karen 5 Claar	06/19/2	1009
Secretary of the Board - Original Signature Required	Date	
Mary Beth Whited	6/24	2009
Chief School Administrator - Original Signature Required	Date / /	53)
Sandra L. Evans	(814) 886-8121	1002
Contact Person	Telephone	Extension
EvansSL@pcam.org		
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

Page A-1

AUN: 108116003 Penn Cambria SD

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	<u>ITEM</u>	AMOUN	rs
Appro	ated Beginning Unreserved Fund Balance Available for opriation and Reserves Scheduled For Liquidation During iscal Year		
1	Estimated Reserve for Encumbrances - Start of Year	0	
2	Estimated Unreserved Fund Balance - Start of Year	3,328,220	
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		3,328,220
Estim	ated Revenues And Other Financing Sources		
6000	Revenue from Local Sources	6,417,376	
7000	Revenue from State Sources	14,343,141	
8000	Revenue from Federal Sources	607,601	
9000	Other Financing Sources	0	
	Total Estimated Revenues And Other Financing Sources		21,368,118
	Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		24,696,338

Refunds and Other Miscellaneous Revenue
REVENUE FROM LOCAL SOURCES

AUN: 108116003 Penn Cambria SD

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6990

FUNCTION	DESCRIPTION

REVENU	E FROM LOCAL SOURCES	
6111	Current Real Estate Taxes	3,767,
6112	Interim Real Estate Taxes	55,
6113	Public Utility Realty Tax	7,
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	13,
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	
6120	Per Capita Taxes, Section 679	35,
6130	Taxpayer Relief Taxes - Proportional Assessments	
6140	Current Act 511 Taxes - Flat Rate Assessments	75,
6150	Current Act 511 Taxes - Proportional Assessments	1,064,
6400	Delinquencies on Taxes Levied / Assessed by LEA	367,
6500	Earnings on Investments	59,
6700	Revenues from Student Activities	25,
6800	Revenue from Intermediary Sources / Pass-Through Funds	329,
6910	Rentals	1,
6920	Contributions and Donations From Private Sources / Capital Contributions	
6940	Tuition from Patrons	305,
6960	Services Provided Other Local Governmental Units / LEAs	136,
6970	Services Provided Other Funds	
6980	Revenue From Community Service Activities	

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-1

Amounts	
3,767,551	
55,000	
7,518	
13,000	
0	
35,000	
0	
75,500	
1,064,000	
367,000	
59,600	
25,000	
329,792	
1,000	
0	
305,839	
136,151	
0	
0	
175,425	
	C 447 97C

6,417,376

REVENUE FROM STATE SOURCES

AUN: 108116003 Penn Cambria SD

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FUNCTION DESCRIPTION	FUNCTION	DESCRIPTION
----------------------	-----------------	-------------

REVENU	E FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	9,495,746	
7140	Charter Schools	80,294	
7160	Tuition for Orphans and Children Placed in Private Homes	0	
7170	School Improvement Grants	0	
7180	Staff and Program Development	0	
7210	Homebound Instruction	1,000	
7220	Vocational Education	0	
7230	Alternative Education	20,000	
7240	Driver Education - Student	980	
7250	Migratory Children	0	
7260	Workforce Investment Act	0	
7271	Special Education Funding for School Aged Pupils	1,140,505	
7272	Early Intervention	0	
7280	Adult Literacy	0	
7291	Educational Assistance Program (Tutoring)	0	
7292	Pre-K Counts	123,360	
7299	Other Program Subsidies Not Listed in 7200 Series	0	
7310	Transportation (Regular and Additional)	1,376,815	
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	593,361	
7330	Health Services (Medical, Dental, Nurse, Act 25)	35,800	
7340	State Property Tax Reduction Allocation	452,053	
7350	Sewage Treatment Operations / Environmental Subsidies	0	
7360	Safe Schools	0	
7400	Vocational Training of the Unemployed	0	
7501	PA Accountability Grants	335,067	
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	362,668	
7820	State Share of Retirement Contributions	325,492	
7900	Revenue for Technology	0	

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-2

Amounts	
9,495,746	
80,294	
0	
0	
0	
1,000	
0	
20,000	
980	
0	
0	
1,140,505	
0	
0	
0	
123,360	
0	
1,376,815	
593,361	
35,800	
452,053	
0	
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0	
335,067	
0	
0	
0	
362,668	
325,492	
. 0	
	14,343,141

DESCRIPTION

AUN: 108116003 Penn Cambria SD

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FUNCTION

8704

8705

8706

8707

8708 8810

8820

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. Achymnt. of the Disadvantaged	136,349	
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	139,551	
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	
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	0	
8702	ARRA - IDEA, Section 619	0	
8703	ARRA - Title I, Part A	0	

Medical Assistance Reimbursements - Title 19 **REVENUE FROM FEDERAL SOURCES**

ARRA - National School Lunch Program Equipment

Medical Assistance Reimbursements (ACCESS)

ARRA - Title I, School Improvement ARRA - Title II, Part D Education Technology

ARRA - McKinney-Vento Homeless

ARRA - State Fiscal Stabilization Fund

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-3

Amounts	
0	
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0	
136,349	
139,551	
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156,437	
175,264	
0	

607,601

ELINCTION

AUN: 108116003 Penn Cambria SD

DESCRIPTION

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FUNCTION	DESCRIPTION
OTHER FIN	ANCING SOURCES
9100	Sale of Bonds
9200	Proceeds From Extended Term Financing
9320	Special Revenue Fund Transfers
9330	Capital Projects Fund Transfers
9340	Debt Service Fund Transfers
9350	Enterprise Fund Transfers
9360	Internal Service Fund Transfers
9370	Trust and Agency Fund Transfers
9380	Activity Fund Transfers
9400	Sale or Compensation for Loss of Fixed Assets
9710	Transfers from Component Units
9900	Other Financing Sources Not Listed in the 9000 Series
	OTHER FINANCING SOURCES

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

Page B-4

Amou	nts
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	21,368,118
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AUN: 108116003 Penn Cambria SD

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Real Estate Tax Rate (RETR) Report for 2009-2010

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Page C-1

Index (current): 5.8%

Calculation Method:

Revenue

2

Section 672.1 Method Choice:

(a)(1)

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

\$3,768,000

Amount of Tax Relief from State/Local Sources: +

\$452,053

Approx. Tax Revenue for Tax Rate Calculation:		\$4,220,053		
		Blair	Cambria	Total
	2008-09 Calculations			
	a. Assessed Value	\$356,222	\$94,616,607	\$94,972,829
	b. Real Estate Mills	113.8700	48.0600	
E.	2009-10 Calculations			
	c. 2007 STEB Market Value	\$3,286,100	\$374,352,500	\$377,638,600
	d. Assessed Value	\$363,744	\$95,651,620	\$96,015,364
	e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
	Estimated Percent Collection	90.00000%	91.00000%	
	2008-09 Calculations			
	f. 2008-09 Tax Levy	\$40,563	\$4,547,274	\$4,587,837
	(a * b)			
	2009-10 Calculations			
II.	g. Percent of Total Market Value	0.870%	99.130%	100.000%
	h. Rebalanced 2008-09 Tax Levy	\$39,922	\$4,547,915	\$4,587,837
	(f Total * g)			
	i. Base Mills Subject to Index	113.8700	48.0667	
	(h / a * 1000) if no reassessment			
	(h / (d-e) * 1000) if reassessment			
	Calculation of Tax Rates and Levies Generate	d		
	j. Weighted Avg. Collection Percentage			90.99130%
	k. Tax Levy Needed	\$40,357	\$4,597,507	\$4,637,864
	(Approx. Revenue * g / j)			
III.	I. 2009-10 Real Estate Mills (k / d * 1000)	110.9400	48.0600	
	m. Tax Levy Generated By Mills (I / 1000 * d)	\$40,354	\$4,597,017	\$4,637,371
	n. Tax Revenue Generated By Mills (m * Est. Pct. Collection)	\$36,319	\$4,183,285	\$4,219,604
	o. Tax Revenue minus Amount of Tax Relief (n - Amount of Tax Relief)			\$3,767,551

AUN: 108116003 Penn Cambria SD Printed 06/10/2009 8:08:30 AM v3

Real Estate Tax Rate (RETR) Report for 2009-2010

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Page C-2

Index (current): 5.8%

Calculation Method:

Revenue

Section 672.1 Method Choice:

(a)(1)

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

\$3,768,000

Amount of Tax Relief from State/Local Sources: +

\$452,053

Approx. Tax Revenue for Tax Rate Calculation:

\$4,220,053

• •		Dist.	Onachain	-
		Blair	Cambria	Total
	Index Maximums			
	p. Maximum Mills Based On Index	120.4744	50.8545	
	(i * (1 + Index))			
	q. Mills In Excess of Index	0.0000	0.0000	0.0000
	if (I > p), (I - p)			
	r. Maximum Tax Levy Based On Index	\$43,822	\$4,864,315	\$4,908,137
IV.	(p / 1000) * d)			
	s. Millage Rate within Index?	Yes	Yes	
	(If I > p Then No)			
	t. Tax Levy In Excess of Index	\$0	\$0	\$0
	if $(m > r)$, $(m - r)$			
	u. Tax Revenue In Excess of Index	\$0	\$0	\$0
	(t * Est. Pct. Collection)			

	Information Related to Property Tax Relief			
	Assessed Value Exclusion per Homestead	\$1,137	\$2,624	
	Number of Homestead/Farmstead Properties	47	3,538	3,585
V.	Median Assessed Value of Homestead Properties			\$13,190
	Portion of Act 1 EIT Revenue Used for Tax Relief			\$0
	State Property Tax Reduction Allocation			\$452,053
	Amount of Tax Relief from State/Local Sources			\$452,053

AUN: 108116003 Penn Cambria SD

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LOCAL EDUCATION AGENCY TAX DATA (TAXD) REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511) Page D-1

CODE

6111 Current Real Estate Taxes

County #	County Name	<u>Taxable</u> <u>Assessed Value</u>	<u>Mills</u>	<u>Tax Levy</u>	Percent Collected	<u>Tax Revenue</u> <u>Generated By Mills</u>	<u>Amoı</u>	unt of Tax Relief	•	Estimated Revenue
07	Blair	363,744	110.9400	40,354	90.00000%	36,319				
11	Cambria	95,651,620	48.0600	4,597,017	91.00000%	4,183,285				
		0		0	0.00000%	0				
		0		0	0.00000%	0				
Totals		96,015,364		4,637,371		4,219,604	•	452,053	=	3,767,551
				Rate						Estimated Revenue
6120 <u>Per Ca</u>	apita Taxes, Section 679			5.00					_	35,000

6140	Current Act 511 Taxes - Flat Rate Assessments	Rate		Add'l Rate (if appl.)		<u>Tax Levy</u>	Estimated Revenue
6141	Per Capita Taxes, Act 511	\$5.00		\$0.00		35,000	35,000
6142	Occupation Taxes - Flat Rate	\$5.00		\$0.00		22,000	22,000
6143	Local Services / Occupational Privilege Taxes	\$5.00		\$0.00		18,500	18,500
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
	Total Current Act 511 Taxes - Flat Rate Assessments					<u>75,500</u>	<u>75,500</u>
6150	Current Act 511 Taxes - Proportional Assessments	<u>Rate</u>		Add'l Rate (if appl.)		Tax Levy	Estimated Revenue
6151	Earned Income Taxes, Act 511	0.50%		0.00%		1,000,000	1,000,000
6152	Occupation Taxes - Proportional Rate	0		0		0	0
6153	Real Estate Transfer Taxes	0.50%		0.00%		64,000	64,000
6154	Amusement Taxes	0.00%		0.00%		0	0
6155	Business Privilege Taxes - Proportional Rate	0		0		0	0
6156	Mechanical Device Taxes - Percentage	0.00%		0.00%		0	0
6157	Mercantile Taxes	0		0		0	0
6159	Other Proportional Assessments	0		0		0	0
	Total Current Act 511 Taxes - Proportional Assessments					<u>1,064,000</u>	<u>1,064,000</u>
	Total Act 511, Current Taxes						<u>1,139,500</u>
		Act 511 Tax Limit	>	377,638,600	X	12	4,531,663
				Market Value		Mills	(511 Limit)

AUN: 108116003 Penn Cambria SD

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Comparison of Tax Rate Changes to Index (CTRI) 2008-2009 vs. 2009-2010

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		Tax Rate C	harged in:	Percent	Less than		Additional Tax Rate Charged in:	Percent	Less than
Tax Function	Description	2008-2009 (Rebalanced)	2009-2010	Change in Rate	or equal to Index	Index	2008-2009 2009-2010 (Rebalanced)	Change in Rate	or equal to Index
6111	Current Real Estate Taxes				14			1	
	Blair County	113.8700	110.9400	-2.57%	Yes	5.8%			
	Cambria County	48.0667	48.0600	-0.01%	Yes	5.8%			
6120	Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.8%			
Act 1	<u>EIT/PIT</u>								
6131	Earned Income Taxes, Act 1								
6132	Personal Income Taxes, Act 1								
Act 5	11 Flat Rate Taxes								
6141	Per Capita Taxes, Act 511	\$5.00	\$5.00	0.00%	Yes	5.8%			
6142	Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	5.8%			
6143	Local Services / Occupational Privilege Tax	\$5.00	\$5.00	0.00%	Yes	5.8%			
6144	Trailer Taxes								
6145	Business Privilege Taxes - Flat Rate								
6146	Mechanical Device Taxes - Flat Rate								
6149	Other Flat Rate Assessments								
Act 5	11 Proportional Rate Taxes								
6151	Earned Income Taxes, Act 511	0.500%	0.500%	0.00%	Yes	5.8%			
6152	Occupation Taxes - Proportional Rate								
6153	Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.8%			
6154	Amusement Taxes								
6155	Business Privilege Taxes - Proportional Rate								
6156	Mechanical Device Taxes - Percentage								
6157	Mercantile Taxes								
6159	Other Proportional Assessments								

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2009-2010 GENERAL FUND BUDGET

Act 48 of 2003

(1	0	/2	0	0	4	1

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Penn Cambria SD	Cambria	108116003

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:

Fund Balance % Limit (less than or equal to)		
12.0%		
11.5%		
11.0%		
10.5%		
10.0%		
9.5%		
9.0%		
8.5%		
8.0%		

Did you raise property taxes in SY 2009-2010 (compared to 2008-2009)? Yes		No	V
	Did you raise property taxes in SY 2009-2010 (compared to 2008-2009)?	Yes	

If yes, complete additional information below. Use figures from the 2009-2010 General Fund Budget.

Total Budgeted Expenditures	\$21,368,118.00
Ending Unreserved Undesignated Fund Balance	\$1,328,220.00
Ending Unreserved Undesignated Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.3%

The Estimated Ending Unreserved Undesignated Fund Balance
is within the allowable limits.

No

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

SIGNATURE OF SUPERINTENDENT	DATE
Mary Been Whited	6/22/2009

DUE DATE: AUGUST 15, 2009

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

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AUN: 108116003 Penn Cambria SD

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	<u>ITEM</u>			AMOUN	NTS	
1000	Instruc	ction				
	1100	Regular Programs - Elementary/Secondary	8,344,368			
	1200	Special Programs - Elementary/Secondary	2,563,506			
	1300	Vocational Education	811,210			
	1400	Other Instructional Programs - Elementary/Secondary	190,000			
	1500	Nonpublic School Programs	0			
	1600	Adult Education Programs	0			
	1700	Higher Education Programs	0			
	1800	Pre-Kindergarten	123,360			
	Total 1	1000 Instruction	12,032,444			
2000	Suppo	ort Services				
	2100	Support Services - Pupil Personnel	636,671			
	2200	Support Services - Instructional Staff	608,918			
	2300	Support Services - Administration	1,554,888			
	2400	Support Services - Pupil Health	262,729			
	2500	Support Services - Business	272,076			
	2600	Operation & Maintenance of Plant Services	1,743,146			
	2700	Student Transportation Services	1,633,675			
	2800	Support Services - Central	290,175			
	2900	Other Support Services	4,600			
	Total 2	2000 Support Services	7,006,878			
3000	Operat	tion of Non-instructional Services				
	3100	Food Services	0			
	3200	Student Activities	532,931			
	3300	Community Services	0			
	3400	Scholarships and Awards	0			
	Total 3	3000 Operation of Non-instructional Services	532,931			
4000	Facilitie	es Acquisition, Construction and Improvement Services				
	4000	Facilities Acquisition, Construction and Improvement Services	0			
	Total 4	1000 Facilities Acquisition, Construction and Improvement	0			
		Estimated Expenditures		19,572,253		
5000		Expenditures and Financing Uses		,,		
0000	5100	Debt Service	61,635			
	5200	Interfund Transfers - Out	1,634,230			
	5300	Transfers Involving Component Units	0			
	5900	Budgetary Reserve	100,000			
		Other Financing Uses	100,000	1,795,865		
		otal Estimated Expenditures and Other Financing Uses		.,,	21,368,118	
	•				0	
	Appropriation of Prior Year Encumbrances				v	
		Total Appropriations				21,368,118
		Ending Unreserved Fund Balance				3,328,220

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- 1	,	_	8.5

Total Appropriations and Ending Fund Balances

ESTIMATED	EXPENDITURES	AND OTHER FINAN	CING USES: BL	IDGET SUMMARY
	LAF LINDI FOILES	AND CHEEN FINAN	DING USES. DI	JUGE I SUMIMAR I

Page F-2

AMOUNTS	
	24,696,338

Page G-1

AUN: 108116003 Penn Cambria SD Printed 06/10/2009 8:08:38 AM v3

Function	Function-Object Description		Amounts
1000 IN	NSTRU	CTION	
1	100 F	Regular Programs - Elementary/Secondary	
		100 Personnel Services-Salaries	5,368,606
	2	200 Personnel Services-Employee Benefits	2,265,785
	3	300 Purchased Professional & Technical Services	14,820
	4	100 Purchased Property Services	61,270
	5	500 Other Purchased Services	273,935
	e	500 Supplies	329,902
	7	700 Property	28,530
	8	300 Other Objects	1,520
	. 1	Total Regular Programs - Elementary/Secondary	8,344,368
1:	200 8	Special Programs - Elementary/Secondary	
	1	100 Personnel Services-Salaries	1,464,785
	2	200 Personnel Services-Employee Benefits	653,926
	3	300 Purchased Professional & Technical Services	334,910
	4	100 Purchased Property Services	200
	5	500 Other Purchased Services	108,375
	6	500 Supplies	0
	7	700 Property	0
	8	300 Other Objects	1,310
	T	Total Special Programs - Elementary/Secondary	2,563,506
13	1300 Vocational Education		
	1	00 Personnel Services-Salaries	0
	2	200 Personnel Services-Employee Benefits	0
	3	300 Purchased Professional & Technical Services	0
	4	100 Purchased Property Services	0
	5	500 Other Purchased Services	811,210
	6	Supplies	0
	7	700 Property	0
	8	300 Other Objects	0
	T	Total Vocational Education	811,210
14	400 C	Other Instructional Programs - Elementary/Secondary	
	1	00 Personnel Services-Salaries	62,866
	2	200 Personnel Services-Employee Benefits	9,734
	3	900 Purchased Professional & Technical Services	28,000
		100 Purchased Property Services	1,690
	_	Other Purchased Services	84,865
		S00 Supplies	2,845
		700 Property	0
		00 Other Objects	0
	Т	otal Other Instructional Programs - Elementary/Secondary	190,000

AUN: 108116003 Penn Cambria SD

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Function-Obj	ect <u>Description</u>	Amounts
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	80,163
	200 Personnel Services-Employee Benefits	35,702
	300 Purchased Professional & Technical Services	0
	400 Purchased Property Services	0
	500 Other Purchased Services	1,330
	600 Supplies	5,985
	700 Property	0
	800 Other Objects	180
	Total Pre-Kindergarten	123,360
Total I	nstruction	12,032,444

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

	Amounts
0	
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8 0,163	
35,702	
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1,330	
5,985	
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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Function-Object		ect	Description		Amounts
2000 SUPPORTS		ORT S	ERVICES		
	2100 Sup		ort Services - Pupil Personnel		
		100	Personnel Services-Salaries	420,605	
		200	Personnel Services-Employee Benefits	178,815	
		300	Purchased Professional & Technical Services	6,800	
		400	Purchased Property Services	0	
		500	Other Purchased Services	10,740	
		600	Supplies	19,056	
		700	Property	0	
		800	Other Objects	655	
		Total	Support Services - Pupil Personnel	636,671	
	2200		ort Services - Instructional Staff		
		100	Personnel Services-Salaries	406,825	
		200	Personnel Services-Employee Benefits	158,141	
		300	Purchased Professional & Technical Services	600	
		400	Purchased Property Services	0	
		500	Other Purchased Services	8,140	
		600	Supplies	30,177	
		700	Property	295	
		800	Other Objects	4,740	
		Total	Support Services - Instructional Staff	608,918	
	2300				
		100	Personnel Services-Salaries	715,860	
		200	Personnel Services-Employee Benefits	640,558	
		300	Purchased Professional & Technical Services	70,805	
		400	Purchased Property Services	7,980	
		500	Other Purchased Services	40,860	
		600	Supplies	55,520	
		700	Property	0	
		800	Other Objects	23,305	
		Total	Support Services - Administration	1,554,888	
	2400	Supp	ort Services - Pupil Health		
		100	Personnel Services-Salaries	148,170	
		200	Personnel Services-Employee Benefits	62,699	
		300	Purchased Professional & Technical Services	42,750	
		400	Purchased Property Services	300	
		500	Other Purchased Services	2,550	
		600	Supplies	6,135	
		700	Property	0	
		800	Other Objects	125	
		Total	Support Services - Pupil Health	262,729	

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Function-Ob	ect <u>Description</u>	Amounts
2500	Support Services - Business	
	100 Personnel Services-Salaries	144,551
	200 Personnel Services-Employee Benefits	63.940
	300 Purchased Professional & Technical Services	8,500
	400 Purchased Property Services	9,440
	500 Other Purchased Services	24,185
	600 Supplies	14,220
	700 Property	0
	800 Other Objects	7,240
	Total Support Services - Business	272,076
2600	Operation & Maintenance of Plant Services	
	100 Personnel Services-Salaries	490,297
	200 Personnel Services-Employee Benefits	340,029
	300 Purchased Professional & Technical Services	16,465
	400 Purchased Property Services	378,910
	500 Other Purchased Services	95,440
	600 Supplies	415,015
	700 Property	1,500
	800 Other Objects	5,490
	Total Operation & Maintenance of Plant Services	1,743,146
2700	Student Transportation Services	
	100 Personnel Services-Salaries	0
	200 Personnel Services-Employee Benefits	0
	300 Purchased Professional & Technical Services	0
	400 Purchased Property Services	2,645
	500 Other Purchased Services	1,629,830
	600 Supplies	1,200
	700 Property	0
	800 Other Objects	0
	Total Student Transportation Services	1,633,675
2800	Support Services - Central	
	100 Personnel Services-Salaries	82,389
	200 Personnel Services-Employee Benefits	36,106
	300 Purchased Professional & Technical Services	13,635
	400 Purchased Property Services	16,800
	500 Other Purchased Services	69,325
	600 Supplies	68,850
	700 Property	2,905
	800 Other Objects	165
	Total Support Services - Central	290,175

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<u>Functi</u>	ion-Ob	<u>Description</u>	Amounts	Amounts	
	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	4,600		
		600 Supplies	0		
		700 Property	0		
		800 Other Objects	0		
		Total Other Support Services	4,600		
	Total :	Support Services	7,006,878		
3000	OPER	ATION 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	245,147		
		200 Personnel Services-Employee Benefits	31,419		
		300 Purchased Professional & Technical Services	37,585		
		400 Purchased Property Services	12,315		
		500 Other Purchased Services	95,040		
		600 Supplies	85,945		
		700 Property	14,920		
		800 Other Objects	10,560_		
		Total Student Activities	532,931		

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Description

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Function-Object

	מט-ווטו	<u>bescription</u>	CHI.	Julia
	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	0	
		700 Property	0	
		800 Other Objects	0	
		Total Scholarships and Awards	0	
	Total	Operation of Non-instructional Services		532,931
4000	FACIL	ITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT		
	4000	Facilities Acquisition, Construction and Improvement Services		
		100 Personnel Services-Salaries		
		100 Fersonner Gervices-Galanes	0	
		200 Personnel Services-Employee Benefits	0 0	
		200 Personnel Services-Employee Benefits	0	
		 200 Personnel Services-Employee Benefits 300 Purchased Professional & Technical Services 	0 0	
		 200 Personnel Services-Employee Benefits 300 Purchased Professional & Technical Services 400 Purchased Property Services 	0 0 0	
		200 Personnel Services-Employee Benefits 300 Purchased Professional & Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property	0 0 0 0	
	Total	200 Personnel Services-Employee Benefits 300 Purchased Professional & Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies	0 0 0 0	0
5000		200 Personnel Services-Employee Benefits 300 Purchased Professional & Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property	0 0 0 0	O
5000		200 Personnel Services-Employee Benefits 300 Purchased Professional & Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property Facilities Acquisition, Construction and Improvement Services	0 0 0 0 0	0
5000	OTHE	200 Personnel Services-Employee Benefits 300 Purchased Professional & Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property Facilities Acquisition, Construction and Improvement Services R EXPENDITURES AND FINANCING USES	0 0 0 0	0
5000	OTHE	200 Personnel Services-Employee Benefits 300 Purchased Professional & Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property Facilities Acquisition, Construction and Improvement Services R EXPENDITURES AND FINANCING USES Debt Service	0 0 0 0 0 0 0 25,375 36,260	0
5000	OTHE	200 Personnel Services-Employee Benefits 300 Purchased Professional & Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property Facilities Acquisition, Construction and Improvement Services R EXPENDITURES AND FINANCING USES Debt Service 800 Other Objects	0 0 0 0 0 0	0
5000	OTHE	200 Personnel Services-Employee Benefits 300 Purchased Professional & Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property Facilities Acquisition, Construction and Improvement Services REXPENDITURES AND FINANCING USES Debt Service 800 Other Objects 900 Other Uses of Funds	25,375 36,260 61,635	0
5000	OTHE 5100	200 Personnel Services-Employee Benefits 300 Purchased Professional & Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property Facilities Acquisition, Construction and Improvement Services R EXPENDITURES AND FINANCING USES Debt Service 800 Other Objects 900 Other Uses of Funds Total Debt Service	25,375 36,260 61,635	0
5000	OTHE 5100	200 Personnel Services-Employee Benefits 300 Purchased Professional & Technical Services 400 Purchased Property Services 500 Other Purchased Services 600 Supplies 700 Property Facilities Acquisition, Construction and Improvement Services REXPENDITURES AND FINANCING USES Debt Service 800 Other Objects 900 Other Uses of Funds Total Debt Service Interfund Transfers - Out	25,375 36,260 61,635	ð

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

Amounts

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unction-Obj	<u>Description</u>
5300	Transfers Involving Component Units
	900 Other Uses of Funds
	Total Transfers Involving Component Units
5900	Budgetary Reserve
	800 Other Objects
	Total Budgetary Reserve
Total (ther Expenditures and Financing Uses

TOTAL EXPENDITURES

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

	Amounts	10000000
0		
0		
100,000		
100,000		
	1,795,865	
		21.368.118

SCHEDULE OF CASH AND INVESTMENTS (CAIN) Page H-1

	06/30/2009 Estimate	06/30/2010 Projection
CASH AND SHORT-TERM INVESTMENTS		
General Fund	3,000,000	3,000,000
Special Revenue Funds:	, , ,	.,,
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	0	0
Athletic Fund	2,500	2,000
Other Special Revenue Funds	18,000	15,000
Capital Project Fund	0	0
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	55,000	75,000
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	0	0
Agency Fund	28,000	30,000
Total Cash and Short-Term investments	3,103,500	3,122,000
ONG-TERM INVESTMENTS		
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	0	0
TOTAL CASH AND INVESTMENTS	3,103,500	3,122,000

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SCHEDULE OF	INDEBTEDNESS	(DEBT)
		Dago I 1

	<u>06/30/2009 Estimate</u>	06/30/2010 Projection
LONG-TERM INDEBTEDNESS		
Authority Lease Obligations	0	0
Extended Term Financing Agreements Payable	23,825,000	22,482,000
Bonds Payable	0	0
Accumulated Compensated Absences	393,885	448,620
Other Long-Term Liabilities	0	0
Lease-Purchase Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	24,218,885	22,930,620
SHORT-TERM PAYABLES		
Other Funds	0	0
General Fund	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	24,218,885	22,930,620

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Account	Description	Amounts
0770	Ending Fund Balance - Unreserved	
	Explanation:	
	Difference between total estimated funds available abd estimated planned expenditures.	
0771	Estimated Ending Unreserved Designated Fund Balance	2,000,000
	Explanation:	
	Fund balance established by the board of directors for the following purposes: future debt service, compensated absences, technology, retirement payouts and related unanticipated expenses.	
		1,328,220
0772	Estimated Ending Unreserved Undesignated Fund Balance	.,,
	Explanation:	
	Fund balance established by the board of directors for the following purposes: future debt service, compensated absences, technology, retirement payouts and related unanticipated expenses.	
	Ending Fund Balance - Unreserved	3,328,220
5900	Productions Bosonia	100,000
5500	Budgetary Reserve	
	Explanation:	
	Budget shortfalls and unanticipated expenditures.	
	TOTAL ESTIMATED ENDING UNRESERVED FUND	
	BALANCE AND BUDGETARY RESERVE	3,428,220
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.)	O