LEA Name: Big Spring SD **Class:** 3 **AUN Number:** 115210503 **County:** Cumberland

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

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/21/2010

Wilbur E. Hoffa Jr — 7/6/10
President of the Board - Original Signature Required **Date**

Roberta Barrick — 7/7/10
Secretary of the Board - Original Signature Required **Date**

7-1-10
Chief School Administrator - Original Signature Required **Date**

Earlene Heckendorn — (717) 776-2407
Contact Person **Telephone** **Extension**

eheckendorn@bigspring.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

	ITEM	AMOUNTS	
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	2,100,000	
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		**2,100,000**
Estimated Revenues And Other Financing Sources			
6000	Revenue from Local Sources	23,371,296	
7000	Revenue from State Sources	15,506,648	
8000	Revenue from Federal Sources	2,068,347	
9000	Other Financing Sources	0	
	Total Estimated Revenues And Other Financing Sources		**40,946,291**
	Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**43,046,291**

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM LOCAL SOURCES			
6111	Current Real Estate Taxes	16,794,886	
6112	Interim Real Estate Taxes	75,000	
6113	Public Utility Realty Tax	45,000	
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	17,100	
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0	
6120	Per Capita Taxes, Section 679	61,000	
6130	Taxpayer Relief Taxes - Proportional Assessments	0	
6140	Current Act 511 Taxes - Flat Rate Assessments	96,000	
6150	Current Act 511 Taxes - Proportional Assessments	4,275,000	
6400	Delinquencies on Taxes Levied / Assessed by LEA	796,066	
6500	Earnings on Investments	75,000	
6700	Revenues from District Activities	53,860	
6800	Revenue from Intermediary Sources / Pass-Through Funds	646,000	
6910	Rentals	37,000	
6920	Contributions and Donations From Private Sources / Capital Contributions	0	
6940	Tuition from Patrons	315,001	
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	84,383	
	REVENUE FROM LOCAL SOURCES		**23,371,296**

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM STATE SOURCES			
7110	Basic Education Funding (Gross)	8,156,748	
7140	Charter Schools	151,986	
7160	Tuition for Orphans and Children Placed in Private Homes	100,000	
7170	School Improvement Grants	0	
7180	Staff and Program Development	0	
7220	Vocational Education	101,000	
7230	Alternative Education	9,500	
7240	Driver Education - Student	4,800	
7250	Migratory Children	0	
7260	Workforce Investment Act	0	
7271	Special Education Funding for School Aged Pupils	1,721,791	
7272	Early Intervention	0	
7280	Adult Literacy	0	
7291	Educational Assistance Program (Tutoring)	77,149	
7292	Pre-K Counts	0	
7299	Other Program Subsidies Not Listed in 7200 Series	0	
7310	Transportation (Regular and Additional)	1,500,000	
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	978,000	
7330	Health Services (Medical, Dental, Nurse, Act 25)	57,000	
7340	State Property Tax Reduction Allocation	770,380	
7350	Sewage Treatment Operations / Environmental Subsidies	0	
7360	Safe Schools	0	
7400	Vocational Training of the Unemployed	0	
7501	PA Accountability Grants	464,388	
7502	Dual Enrollment Grants	5,500	
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	684,448	
7820	State Share of Retirement Contributions	723,958	
7900	Revenue for Technology	0	
	REVENUE FROM STATE SOURCES		**15,506,648**

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. Achvmnt. of the Disadvantaged	431,682
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	152,387
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	10,450
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	359,283
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	10,100
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	1,104,445
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8799	ARRA - Miscellaneous	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	0
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
	REVENUE FROM FEDERAL SOURCES	**2,068,347**

FUNCTION	DESCRIPTION	Amounts	
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			**40,946,291**

Index (current): 3.8%

Calculation Method:	**Revenue**
Number of Decimals For Tax Rate Calculation:	**4**
Approx. Tax Revenue from RE Taxes:	**$16,740,959**
Amount of Tax Relief for Homestead Exclusions +	**$770,380**
Approx. Tax Revenue for Tax Rate Calculation:	**$17,511,339**

		Cumberland	Total
	2009-10 Calculations		
	a. Assessed Value	$1,130,640,880	$1,130,640,880
	b. Real Estate Mills	15.4550	
I.	**2010-11 Calculations**		
	c. 2008 STEB Market Value	$1,077,833,500	$1,077,833,500
	d. Assessed Value	$1,171,565,240	$1,171,565,240
	e. Assessed Value of New Constr/ Renov	$0	$0
	Estimated Percent Collection	93.00000%	
	2009-10 Calculations		
	f. 2009-10 Tax Levy (a * b)	$17,474,055	$17,474,055
	2010-11 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2009-10 Tax Levy (f Total * g)	$17,474,055	$17,474,055
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	15.4550	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage		93.00000%
	k. Tax Levy Needed (Approx. Revenue * g / j)	$18,829,397	$18,829,397
III.	**l. 2010-11 Real Estate Mills** (k / d * 1000)	**16.0720**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$18,829,397	$18,829,397
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$18,059,017
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$16,794,886

Index (current): 3.8%

Calculation Method:	**Revenue**
Number of Decimals For Tax Rate Calculation:	**4**
Approx. Tax Revenue from RE Taxes:	**$16,740,959**
Amount of Tax Relief for Homestead Exclusions +	**$770,380**
Approx. Tax Revenue for Tax Rate Calculation:	**$17,511,339**

		Cumberland	**Total**
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	16.0422	
	q. Mills In Excess of Index if (l > p), (l - p)	0.0298	0.0298
	r. Maximum Tax Levy Based On Index (p / 1000) * d)	$18,794,484	$18,794,484
	s. Millage Rate within Index? (If l > p Then No)	No	
	t. Tax Levy In Excess of Index if (m > r), (m - r)	$34,913	$34,913
	u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$32,469	$32,469

V.	**Information Related to Property Tax Relief**				
	Assessed Value Exclusion per Homestead	$8,228			
	Number of Homestead/Farmstead Properties	5,886			5,886
	Median Assessed Value of Homestead Properties				$0
	State Property Tax Reduction Allocation used for: Homestead Exclusions	$770,380	Lowering RE Tax Rate	$0	$770,380
	Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
	Amount of Tax Relief from State/Local Sources				$770,380

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Cumberland	1,171,565,240	16.0720	18,829,397				93.00000%	
	0		0				0.00000%	
	0		0				0.00000%	
	0		0				0.00000%	
Totals:	1,171,565,240		18,829,397	-	770,380	18,059,017	93.00000%	16,794,886

		Rate	Estimated Revenue
6120	Per Capita Taxes, Section 679	5.00	61,000

	6140 Current Act 511 Taxes - Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Per Capita Taxes, Act 511	$5.00	$0.00	61,000	61,000
6142	Occupation Taxes - Flat Rate	$0.00	$0.00	0	0
6143	Local Services / Occupational Privilege Taxes	$10.00	$0.00	35,000	35,000
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			96,000	96,000

	6150 Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Earned Income Taxes, Act 511	1.15%	0.00%	4,100,000	4,100,000
6152	Occupation Taxes - Proportional Rate	0	0	0	0
6153	Real Estate Transfer Taxes	0.50%	0.00%	175,000	175,000
6154	Amusement Taxes	0.00%	0.00%	0	0
6155	Business Privilege Taxes - Proportional Rate	0	0	0	0
6156	Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157	Mercantile Taxes	0	0	0	0
6159	Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes - Proportional Assessments			4,275,000	4,275,000
	Total Act 511, Current Taxes				**4,371,000**

Act 511 Tax Limit	--->	1,077,833,500	X	12		12,934,002
		Market Value		Mills		(511 Limit)

Tax Function	Description	Tax Rate Charged in: 2009-2010 (Rebalanced)	2010-2011	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2009-2010 (Rebalanced)	2010-2011	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Cumberland County	15.4550	16.0720	3.99%	**No**	3.8%				
6120	Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	3.8%				
	Act 1 EIT/PIT									
6131	Earned Income Taxes, Act 1									
6132	Personal Income Taxes, Act 1									
	Act 511 Flat Rate Taxes									
6141	Per Capita Taxes, Act 511	$5.00	$5.00	0.00%	Yes	3.8%				
6142	Occupation Taxes - Flat Rate									
6143	Local Services / Occupational Privilege Tax	$10.00	$10.00	0.00%	Yes	3.8%				
6144	Trailer Taxes									
6145	Business Privilege Taxes - Flat Rate									
6146	Mechanical Device Taxes - Flat Rate									
6149	Other Flat Rate Assessments									
	Act 511 Proportional Rate Taxes									
6151	Earned Income Taxes, Act 511	1.150%	1.150%	0.00%	Yes	3.8%				
6152	Occupation Taxes - Proportional Rate									
6153	Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
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 2010-2011 GENERAL FUND BUDGET

Act 48 of 2003

(10/2004)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
Big Spring SD	Cumberland	115210503

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	$40,946,291.00
Ending Unreserved Undesignated Fund Balance	$2,100,000.00
Ending Unreserved Undesignated Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.2%

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

DUE DATE: AUGUST 15, 2010

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

	ITEM		AMOUNTS			
1000	Instruction					
	1100	Regular Programs - Elementary/Secondary	15,830,304			
	1200	Special Programs - Elementary/Secondary	5,351,207			
	1300	Vocational Education	679,200			
	1400	Other Instructional Programs - Elementary/Secondary	171,001			
	1500	Nonpublic School Programs	0			
	1600	Adult Education Programs	0			
	1700	Higher Education Programs	10,500			
	1800	Pre-Kindergarten	0			
	Total 1000 Instruction		**22,042,212**			
2000	Support Services					
	2100	Support Services - Pupil Personnel	942,327			
	2200	Support Services - Instructional Staff	1,391,827			
	2300	Support Services - Administration	2,210,593			
	2400	Support Services - Pupil Health	403,480			
	2500	Support Services - Business	558,632			
	2600	Operation & Maintenance of Plant Services	4,518,310			
	2700	Student Transportation Services	2,417,507			
	2800	Support Services - Central	120,329			
	2900	Other Support Services	36,000			
	Total 2000 Support Services		**12,599,005**			
3000	Operation of Non-instructional Services					
	3100	Food Services	0			
	3200	Student Activities	763,776			
	3300	Community Services	75,822			
	3400	Scholarships and Awards	0			
	Total 3000 Operation of Non-instructional Services		**839,598**			
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			**35,480,815**		
5000	Other Expenditures and Financing Uses					
	5100	Debt Service	4,865,476			
	5200	Interfund Transfers - Out	400,000			
	5300	Transfers Involving Component Units	0			
	5900	Budgetary Reserve	200,000			
	Total Other Financing Uses			**5,465,476**		
	Total Estimated Expenditures and Other Financing Uses				**40,946,291**	
	Appropriation of Prior Year Encumbrances				**0**	
	Total Appropriations					**40,946,291**
	Ending Unreserved Fund Balance					**2,100,000**

ITEM	AMOUNTS
Total Appropriations and Ending Fund Balances	**43,046,291**

Function-Object	Description	Amounts
1000	**INSTRUCTION**	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	10,376,046
200	Personnel Services-Employee Benefits	3,714,909
300	Purchased Professional & Technical Services	120,538
400	Purchased Property Services	27,143
500	Other Purchased Services	876,873
600	Supplies	552,909
700	Property	149,547
800	Other Objects	12,339
	Total Regular Programs - Elementary/Secondary	15,830,304
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,680,323
200	Personnel Services-Employee Benefits	962,697
300	Purchased Professional & Technical Services	188,389
400	Purchased Property Services	3,000
500	Other Purchased Services	1,373,013
600	Supplies	139,985
700	Property	2,000
800	Other Objects	1,800
	Total Special Programs - Elementary/Secondary	5,351,207
1300	Vocational Education	
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	679,200
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	679,200
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	79,623
200	Personnel Services-Employee Benefits	22,753
300	Purchased Professional & Technical Services	14,700
400	Purchased Property Services	0
500	Other Purchased Services	52,200
600	Supplies	1,725
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	171,001

Function-Object	Description	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	10,500	
600	Supplies	0	
	Total Higher Education Programs	10,500	
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			**22,042,212**

Function-Object	Description	Amounts
2000	**SUPPORT SERVICES**	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	698,055
200	Personnel Services-Employee Benefits	222,931
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	2,600
600	Supplies	15,356
700	Property	0
800	Other Objects	3,385
	Total Support Services - Pupil Personnel	942,327
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	800,287
200	Personnel Services-Employee Benefits	225,787
300	Purchased Professional & Technical Services	154,264
400	Purchased Property Services	6,600
500	Other Purchased Services	49,775
600	Supplies	101,744
700	Property	42,100
800	Other Objects	11,270
	Total Support Services - Instructional Staff	1,391,827
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,417,922
200	Personnel Services-Employee Benefits	483,687
300	Purchased Professional & Technical Services	83,150
400	Purchased Property Services	39,598
500	Other Purchased Services	86,750
600	Supplies	45,881
700	Property	11,605
800	Other Objects	42,000
	Total Support Services - Administration	2,210,593
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	278,603
200	Personnel Services-Employee Benefits	100,977
300	Purchased Professional & Technical Services	8,200
400	Purchased Property Services	0
500	Other Purchased Services	1,000
600	Supplies	8,000
700	Property	6,300
800	Other Objects	400
	Total Support Services - Pupil Health	403,480

Function-Object		Description	Amounts
2500		Support Services - Business	
	100	Personnel Services-Salaries	245,226
	200	Personnel Services-Employee Benefits	86,104
	300	Purchased Professional & Technical Services	93,700
	400	Purchased Property Services	62,802
	500	Other Purchased Services	42,800
	600	Supplies	13,000
	700	Property	10,000
	800	Other Objects	5,000
		Total Support Services - Business	558,632
2600		Operation & Maintenance of Plant Services	
	100	Personnel Services-Salaries	1,401,410
	200	Personnel Services-Employee Benefits	508,873
	300	Purchased Professional & Technical Services	65,270
	400	Purchased Property Services	1,471,876
	500	Other Purchased Services	134,850
	600	Supplies	905,206
	700	Property	29,000
	800	Other Objects	1,825
		Total Operation & Maintenance of Plant Services	4,518,310
2700		Student Transportation Services	
	100	Personnel Services-Salaries	67,429
	200	Personnel Services-Employee Benefits	30,555
	300	Purchased Professional & Technical Services	3,040
	400	Purchased Property Services	0
	500	Other Purchased Services	2,314,583
	600	Supplies	400
	700	Property	0
	800	Other Objects	1,500
		Total Student Transportation Services	2,417,507
2800		Support Services - Central	
	100	Personnel Services-Salaries	35,000
	200	Personnel Services-Employee Benefits	13,629
	300	Purchased Professional & Technical Services	21,700
	400	Purchased Property Services	0
	500	Other Purchased Services	0
	600	Supplies	0
	700	Property	50,000
	800	Other Objects	0
		Total Support Services - Central	120,329

Function-Object	Description	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	36,000	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	36,000	
Total Support Services			**12,599,005**
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	448,486	
200	Personnel Services-Employee Benefits	75,099	
300	Purchased Professional & Technical Services	80,564	
400	Purchased Property Services	4,737	
500	Other Purchased Services	77,700	
600	Supplies	47,140	
700	Property	7,925	
800	Other Objects	22,125	
	Total Student Activities	763,776	

Function-Object	Description	Amounts	
3300	Community Services		
100	Personnel Services-Salaries	16,500	
200	Personnel Services-Employee Benefits	1,700	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	5,000	
500	Other Purchased Services	0	
600	Supplies	52,622	
700	Property	0	
800	Other Objects	0	
	Total Community Services	75,822	
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			**839,598**
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	1,837,498	
900	Other Uses of Funds	3,027,978	
	Total Debt Service	4,865,476	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	400,000	
	Total Interfund Transfers - Out	400,000	

Function-Object	Description	Amounts		
5300	Transfers Involving Component Units			
900	Other Uses of Funds	0		
	Total Transfers Involving Component Units	0		
5900	Budgetary Reserve			
800	Other Objects	200,000		
	Total Budgetary Reserve	200,000		
Total Other Expenditures and Financing Uses			**5,465,476**	
TOTAL EXPENDITURES				**40,946,291**

	06/30/2010 Estimate	06/30/2011 Projection
CASH AND SHORT-TERM INVESTMENTS		
General Fund	3,860,000	2,100,000
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	60,000	0
Athletic Fund	1,700	0
Other Special Revenue Funds	0	0
Capital Project Fund	0	20,000
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	120,391	100,000
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	130,000	130,000
Agency Fund	0	0
Total Cash and Short-Term Investments	**4,172,091**	**2,350,000**
LONG-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	**4,172,091**	**2,350,000**

	06/30/2010 Estimate	06/30/2011 Projection
LONG-TERM INDEBTEDNESS		
Authority Lease Obligations	0	0
Extended Term Financing Agreements Payable	0	0
Bonds Payable	34,583,000	31,000,000
Accumulated Compensated Absences	423,001	416,000
Other Long-Term Liabilities	0	0
Lease-Purchase Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	35,006,001	31,416,000
SHORT-TERM PAYABLES		
Other Funds	6,500	0
General Fund	2,950,000	0
TOTAL SHORT-TERM PAYABLES	2,956,500	0
TOTAL INDEBTEDNESS	**37,962,501**	**31,416,000**

Account	Description	Amounts	
0770	**Ending Fund Balance - Unreserved**		
	Explanation: *necessary for unforseen expenditures*		
0771	Estimated Ending Unreserved Designated Fund Balance	0	
0772	Estimated Ending Unreserved Undesignated Fund Balance	2,100,000	
	Explanation: *necessary for unforseen expenditures*		
	Ending Fund Balance - Unreserved		**2,100,000**
5900	**Budgetary Reserve**		**200,000**
	Explanation: *For PSERS, electric deregulation, and Health Care costs*		
	TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE		**2,300,000**
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**