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

PDE-2028 - FINAL GENERAL FUND BUDGET

Fiscal Year 07/01/2007 - 06/30/2008

School Districts, Area Vocational Technical Schools, Charter Schools, and Special Program Jointures

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/18/2007

President of the Board - Original Signature Required — Date: 6/20/07

Secretary of the Board - Original Signature Required — Date: 6/20/07

Chief School Administrator - Original Signature Required — Date: 6-20-07

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

ESTIMATED REVENUES AND OTHER FINANCING SOURCES: BUDGET SUMMARY

	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	706,733	
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		706,733
	Estimated Revenues And Other Financing Sources		
6000	Revenue from Local Sources	20,574,183	
7000	Revenue from State Sources	14,220,798	
8000	Revenue from Federal Sources	556,000	
9000	Other Financing Sources	0	
	Total Estimated Revenues And Other Financing Sources		35,350,981
	Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		36,057,714

FUNCTION	DESCRIPTION	Amounts	
REVENUE FROM LOCAL SOURCES			
6100	TAXES LEVIED / ASSESSED BY THE LEA		
6110	Real Estate Taxes		
6111	Current Real Estate Taxes	14,385,119	
6112	Interim Real Estate Taxes	45,000	
6113	Public Utility Realty Tax	25,000	
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	7,787	
6115	Payments in Lieu of Taxes - Federal Reimbursement	0	
6120	Current Per Capita Taxes, Section 679	62,000	
6130	Act 1 EIT/PIT	0	
6140	Current Local Enabling Taxes - Flat Rate Assessments (Act 511)	90,500	
6150	Current Local Enabling Taxes - Proportional Assessments (Act 511)	4,264,277	
6160	Non-Real Estate Taxes - First Class Districts Only	0	
6400	Delinquency on Taxes Levied / Assessed by LEA	700,000	
6500	Earnings on Investments	250,000	
6600	Food Service Revenue	0	
6700	Revenue From Student Activities	0	
6800	Rev from Intermediary Srcs/Pass-Thru Funds from Other Schls	20,000	
6832	Federal IDEA received from an IU	523,000	
6900	OTHER REVENUE FROM LOCAL SOURCES		
6910	Rentals	12,000	
6920	Contributions and Donations From Private Sources	0	
6940	Tuition From Patrons	1,000	
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 Misc. Revenue	188,500	
	REVENUE FROM LOCAL SOURCES		20,574,183

FUNCTION	DESCRIPTION	Amounts
REVENUE FROM STATE SOURCES		
7100	BASIC INSTRUCTIONAL & OPERATING SUBSIDIES	
7110	Basic Education Funding (Gross)	8,421,953
7115	Read To Succeed	0
7140	State Subsidies for Charter Schools	25,000
7150	School Performance Incentives	0
7160	Tuition for Orphans and Children in Priv. Homes (Sec. 1305, 1306)	125,000
7170	Educational Empowerment / School Improvement Grants	0
7180	Staff and Program Development	0
7200	SUBSIDIES FOR SPECIFIC EDUCATIONAL PROGRAMS	
7210	Homebound Instruction	1,000
7220	Vocational Education	85,000
7230	Alternative Education	9,500
7240	Driver Education - Student	4,800
7250	Migratory Children	0
7260	Workforce Investment Act	0
7270	Specialized Education of Exceptional Pupils	
7271	Special Education Funding for School Aged Pupils	1,693,066
7272	Early Intervention	0
7280	Adult Literacy	0
7290	Other Program Subsidies	
7291	Educational Assistance Program	0
7299	Other Program Subsidies Not Listed in 7290 Series	0
7300	SUBSIDIES FOR NON-EDUCATIONAL PROGRAMS	
7310	Transportation (Regular and Additional)	1,476,526
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	674,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	60,000
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7500	EXTRA GRANTS	
7500	Extra Grants	
7502	Dual Enrollment	0
7501	PA Accountability Grants	381,819
7503	Project 720 High School Reform	0
7510	Voc Ed Tutoring Funds	0
7599	Other State Revenue Not Listed in the 7000 Series	0
7600	Subsidy for Milk, Lunch and Breakfast Programs	0
7800	SUBSIDY FOR STATE PAID BENEFITS	
7810	State Share of Social Security and Medicare Taxes	659,425
7820	State Share of Retirement Contributions	603,709

FUNCTION	DESCRIPTION	Amounts
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	14,220,798

FUNCTION	DESCRIPTION	Amounts
REVENUE FROM FEDERAL SOURCES		
8100	UNRESTRICTED GRANTS-IN-AID DIRECT FROM FEDERAL GOV'T	
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Fed Grants-in-Aid Direct from Federal Gov't	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8300	RESTRICTED GRANTS-IN-AID DIRECTLY FROM FEDERAL GOV'T	
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 Gov't	0
8500	RESTRICTED GRANTS-IN-AID THROUGH COMMONWEALTH - IDEA,	
8590	Other Restricted Grants-In-Aid Through Commonwealth	0
8510	IDEA and NCLB Revenue	
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	400,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	156,000
8516	NCLB, Title III - Language Instr. for LEP and Immgrt. 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
8520	Vocational Education	
8521	Vocational Education - Operating Expenditures	0
8522	Vocational Education - Capital Outlay	0
8530	Child Nutrition Program	
8531	Subsidies for Milk, Lunch and Breakfast Programs	0
8532	Subsidies for Non-Food Assistance	0
8533	Value of Donated Commodities	0
8534	Cash in Lieu of Donated Commodities	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8570	Unassigned	0
8580	Child Care and Development Block Grants	0
8600	RESTRICTED GRANTS-IN-AID THROUGH COMMWLTH - DRV. ED,	
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Economic Opportunity Act (Headstart)	0
8660	Workforce Investment Act (WIA)	0
8680	Goals 2000 Educate America Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0

FUNCTION	DESCRIPTION	Amounts	
8800	MEDICAL ASSISTANCE REIMBURSEMENTS		
8810	Medical Assistance Reimbursements (ACCESS)	0	
8820	Medical Assinc. Reimb. for Health-Related Transp. and Admin., Title 19	0	
8830	Medical Assistance Reimbursements - ACCESS Early Intervention	0	
	REVENUE FROM FEDERAL SOURCES		**556,000**

FUNCTION	DESCRIPTION	Amounts	
OTHER FINANCING SOURCES			
9100	Sale of Bonds	0	
9200	Proceeds From Extended Term Financing	0	
9300	INTERFUND TRANSFERS		
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	
9700	OTHER OPERATING TRANSFERS		
9710	Operating Transfers from Component Units	0	
	OTHER FINANCING SOURCES		0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES			35,350,981

Index:		4.5%
Number of Decimals For Tax Rate Calculation:		4
Approx. Tax Revenue from RE Taxes:		$14,385,119
Approx. Dollar Value of Homestead Exclusions:	+	$0
Approx. Tax Revenue for Tax Rate Calculation:		$14,385,119

		Cumberland	Total
	2006-07 Data		
	a. Assessed Value	$1,038,361,280	$1,038,361,280
	b. Real Estate Mills	13.3650	
I.	**2007-08 Data**		
	c. 2005 STEB Market Value	$781,916,900	$781,916,900
	d. Assessed Value	$1,066,849,850	$1,066,849,850
	e. Assessed Value of New Constr/ Renov	$0	$0
	Estimated Percent Collection	94.994%	
	2006-07 Calculations		
	f. 2006-07 Tax Levy (a * b)	$13,877,699	$13,877,699
	2007-08 Calculations		
II.	g. Percent of Total Market Value	100.000%	100.000%
	h. Rebalanced 2006-07 Tax Levy (f Total * g)	$13,877,699	$13,877,699
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	13.3650	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage		94.994%
	k. Tax Levy Needed (Approx. Revenue * g / j)	$15,143,187	$15,143,187
III.	**l. 2007-08 Real Estate Mills** (k / d * 1000)	**14.1943**	
	m. Tax Levy Generated By Mills (l / 1000 * d)	$15,143,187	$15,143,187
	n. Tax Revenue Generated By Mills (m * Est. Pct. Collection)	$14,385,119	$14,385,119
	o. Tax Revenue minus Homestead Exclusion (n - Homestead Dollar Value)		$14,385,119

Index:		**4.5%**
Number of Decimals For Tax Rate Calculation:		**4**
Approx. Tax Revenue from RE Taxes:		**$14,385,119**
Approx. Dollar Value of Homestead Exclusions:	+	**$0**
Approx. Tax Revenue for Tax Rate Calculation:		**$14,385,119**

		Cumberland	Total
	Index Maximums		
IV.	p. Maximum Mills Based On Index (l * (1 + Index))	13.9664	
	q. Maximum Tax Levy Based On Index (p / 1000) * d)	$14,900,052	$14,900,052
	r. Millage Rate within Index? (If l > p Then No)	No	
	s. Tax Levy In Excess of Index if (m>q), (m-q)	$243,135	$243,135
	t. Tax Revenue In Excess of Index (s * Est. Pct. Collection)	$230,964	$230,964

CODE

6111 Current Real Estate Taxes

County #	County Name	Taxable Assessed Value	Mills	Tax Levy	Percent Collected	Tax Revenue Generated By Mills	Total Homestead Exclusion	Estimated Revenue
21	Cumberland	1,066,849,850	14.1943	15,143,187	94.994%	14,385,119		
		0		0	0.000%	0		
		0		0	0.000%	0		
		0		0	0.000%	0		
Totals		1,066,849,850		15,143,187		14,385,119	- 0	14,385,119

		Rate	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	5.00	62,000

6130	Act 1 EIT/PIT	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6131	Act 1 Earned Income Taxes	0.00%	0.00%	0	0
6132	Act 1 Personal Income Taxes	0.00%	0.00%	0	0

6140	Current Local Enabling Taxes - Flat Rate Assessments (Act 511)	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Act 511 Per Capita Taxes	$5.00	$0.00	62,000	62,000
6142	Occupation Taxes - Flat Rate	$0.00	$0.00	0	0
6143	Emergency and Municipal Services Tax	$10.00	$0.00	28,500	28,500
6144	Trailer Taxes	$0.00	$0.00	0	0
6145	Business Privilege Taxes	$0.00	$0.00	0	0
6146	Mechanical Device Taxes	$0.00	$0.00	0	0
6149	Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Local Enabling Taxes - Flat Rate Assessments (Act 511)			90,500	90,500

6150	Current Local Enabling Taxes - Proportional Assessments (Act 511)	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Act 511 Earned Income Taxes	1.15%	0.00%	3,914,277	3,914,277
6152	Occupation Taxes - Millage	0	0	0	0
6153	Real Estate Transfer Taxes	1.00%	0.00%	350,000	350,000
6154	Amusement Taxes	0.00%	0.00%	0	0
6155	Business Privilege Taxes - Millage	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 Local Enabling Taxes - Proportional Assessments (Act 511)			4,264,277	4,264,277
	Total Act 511, Current Taxes				4,354,777

Act 511 Tax Limit —> 781,916,900 (Market Value) X 12 (Mills) = 9,383,003 (511 Limit)

Tax Function	Description	Tax Rate Charged in: 2006-2007 (Rebalanced)	2007-2008	Percent Change in Rate	Less than or equal to Index (4.5%)	Additional Tax Rate Charged In: 2006-2007 (Rebalanced)	2007-2008	Percent Change in Rate	Less than or equal to Index (4.5%)
6111	Current Real Estate Taxes								
	Cumberland County	13.3650	14.1943	6.2%	No				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes				
Act 1 EIT/PIT									
6131	Act 1 Earned Income Taxes								
6132	Act 1 Personal Income Taxes								
Act 511 Flat Rate Taxes									
6141	Act 511 Per Capita Taxes	$5.00	$5.00	0.0%	Yes				
6142	Occupation Taxes - Flat Rate								
6143	Emergency and Municipal Services Tax	$10.00	$10.00	0.0%	Yes				
6144	Trailer Taxes								
6145	Business Privilege Taxes								
6146	Mechanical Device Taxes								
6149	Other Flat Rate Assessments								
Act 511 Proportional Rate Taxes									
6151	Act 511 Earned Income Taxes	1.650%	1.150%	-30.3%	Yes				
6152	Occupation Taxes - Millage								
6153	Real Estate Transfer Taxes	0.500%	1.000%	100.0%	No				
6154	Amusement Taxes								
6155	Business Privilege Taxes - Millage								
6156	Mechanical Device Taxes - Percentage								
6157	Mercantile Taxes								
6159	Other Proportional Assessments								

ESTIMATED EXPENDITURES AND OTHER FINANCING USES: BUDGET SUMMARY

	ITEM		AMOUNTS			
1000	Instruction					
	1100	Regular Instruction Programs - E/S	13,708,527			
	1200	Special Instruction Programs - E/S	4,516,175			
	1300	Vocational Education Programs	587,764			
	1400	Other Instructional Programs - E/S	150,505			
	1600	Adult Education Programs	0			
	1700	Community / Junior College Education Programs	0			
	1800	Instructional Programs for Pre-Kindergarten	0			
	Total 1000 Instruction		**18,962,971**			
2000	Support Services					
	2100	Support Services - Pupil Personnel	1,023,266			
	2200	Support Services - Instructional Staff	1,246,820			
	2300	Support Services - Administration	1,732,806			
	2400	Support Services - Pupil Health	427,674			
	2500	Support Services - Business	536,638			
	2600	Operation & Maintenance of Plant Services	3,800,837			
	2700	Student Transportation Services	1,898,652			
	2800	Support Services - Central	0			
	2900	Other Support Services	36,713			
	Total 2000 Support Services		**10,703,406**			
3000	Operation of Noninstructional Services					
	3100	Food Services	0			
	3200	Student Activities	373,100			
	3300	Community Services	0			
	3400	Scholarships and Awards	0			
	Total 3000 Operation of Noninstructional Services		**373,100**			
4000	Facilities Acquisition, Construction and Improvemt Services					
	4000	Facilities Acquisition, Construction and Improvemt Services	0			
	Total 4000 Facilities Acquisition, Construction and Improvemt		0			
	Total Estimated Expenditures			**30,039,477**		
5000	Other Financing Uses					
	5100	Debt Service	4,742,769			
	5200	Fund Transfers	460,256			
	5300	Transfers to Component Units	0			
	5900	Budgetary Reserve	108,479			
	Total Other Financing Uses			**5,311,504**		
	Total Estimated Expenditures and Other Financing Uses				**35,350,981**	
	Appropriation of Prior Year Encumbrances				0	
	Total Appropriations					**35,350,981**
	Ending Unreserved Fund Balance					**706,733**
	Total Appropriations and Ending Fund Balances					**36,057,714**

Function-Object		Description	Amounts
1000	INSTRUCTION		
1100	Regular Instruction Programs - E/S		
	100	Personnel Services-Salaries	9,184,378
	200	Personnel Services-Employee Benefits	3,061,186
	300	Purchased Professional & Technical Services	13,214
	400	Purchased Property Services	23,885
	500	Other Purchased Services	275,660
	600	Supplies	888,396
	700	Property	237,931
	800	Other Objects	23,877
	Total Regular Instruction Programs - E/S		13,708,527
1200	Special Instruction Programs - E/S		
	100	Personnel Services-Salaries	2,700,385
	200	Personnel Services-Employee Benefits	717,045
	300	Purchased Professional & Technical Services	509,830
	400	Purchased Property Services	0
	500	Other Purchased Services	460,200
	600	Supplies	126,015
	700	Property	1,500
	800	Other Objects	1,200
	Total Special Instruction Programs - E/S		4,516,175
1300	Vocational 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	587,764
	600	Supplies	0
	700	Property	0
	800	Other Objects	0
	Total Vocational Education Programs		587,764
1400	Other Instructional Programs - E/S		
	100	Personnel Services-Salaries	87,774
	200	Personnel Services-Employee Benefits	12,731
	300	Purchased Professional & Technical Services	15,600
	400	Purchased Property Services	3,600
	500	Other Purchased Services	30,000
	600	Supplies	800
	700	Property	0
	800	Other Objects	0
	Total Other Instructional Programs - E/S		150,505

Function-Object	Description	Amounts	
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	Community / Junior College Education Programs		
500	Other Purchased Services	0	
600	Supplies	0	
	Total Community / Junior College Education Programs	0	
1800	Instructional Programs for 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 Instructional Programs for Pre-Kindergarten	0	
Total Instruction			18,962,971
2000	SUPPORT SERVICES		
2100	Support Services - Pupil Personnel		
100	Personnel Services-Salaries	600,879	
200	Personnel Services-Employee Benefits	400,760	
300	Purchased Professional & Technical Services	0	
400	Purchased Property Services	0	
500	Other Purchased Services	2,720	
600	Supplies	15,971	
700	Property	731	
800	Other Objects	2,205	
	Total Support Services - Pupil Personnel	1,023,266	

Function-Object		Description	Amounts
2200		Support Services - Instructional Staff	
	100	Personnel Services-Salaries	681,526
	200	Personnel Services-Employee Benefits	211,675
	300	Purchased Professional & Technical Services	51,188
	400	Purchased Property Services	4,700
	500	Other Purchased Services	48,100
	600	Supplies	184,183
	700	Property	17,198
	800	Other Objects	48,250
	Total Support Services - Instructional Staff		1,246,820
2300		Support Services - Administration	
	100	Personnel Services-Salaries	1,283,182
	200	Personnel Services-Employee Benefits	233,198
	300	Purchased Professional & Technical Services	110,000
	400	Purchased Property Services	0
	500	Other Purchased Services	24,600
	600	Supplies	59,773
	700	Property	7,768
	800	Other Objects	14,285
	Total Support Services - Administration		1,732,806
2400		Support Services - Pupil Health	
	100	Personnel Services-Salaries	343,018
	200	Personnel Services-Employee Benefits	63,951
	300	Purchased Professional & Technical Services	11,630
	400	Purchased Property Services	0
	500	Other Purchased Services	900
	600	Supplies	5,175
	700	Property	3,000
	800	Other Objects	0
	Total Support Services - Pupil Health		427,674
2500		Support Services - Business	
	100	Personnel Services-Salaries	240,397
	200	Personnel Services-Employee Benefits	79,481
	300	Purchased Professional & Technical Services	42,700
	400	Purchased Property Services	112,660
	500	Other Purchased Services	42,800
	600	Supplies	10,100
	700	Property	2,000
	800	Other Objects	6,500
	Total Support Services - Business		536,638

Function-Object		Description	Amounts
2600		Operation & Maintenance of Plant Services	
	100	Personnel Services-Salaries	1,125,418
	200	Personnel Services-Employee Benefits	340,726
	300	Purchased Professional & Technical Services	100,020
	400	Purchased Property Services	1,366,432
	500	Other Purchased Services	172,425
	600	Supplies	585,695
	700	Property	71,201
	800	Other Objects	38,920
	Total Operation & Maintenance of Plant Services		3,800,837
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	0
	500	Other Purchased Services	1,898,652
	600	Supplies	0
	700	Property	0
	800	Other Objects	0
	Total Student Transportation Services		1,898,652
2800		Support Services - Central	
	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 Support Services - Central		0
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	36,713
	600	Supplies	0
	700	Property	0
	800	Other Objects	0
	Total Other Support Services		36,713

Function-Object	Description	Amounts
	Total Support Services	**10,703,406**
3000	**OPERATION OF NONINSTRUCTIONAL 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	303,246
200	Personnel Services-Employee Benefits	16,954
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	44,000
600	Supplies	8,900
700	Property	0
800	Other Objects	0
	Total Student Activities	373,100
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

Function-Object	Description	Amounts	
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 Noninstructional Services		373,100
4000	FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMT SE		
4000	Facilities Acquisition, Construction and Improvemt 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 Improvemt Services		0
5000	OTHER FINANCING USES		
5100	Debt Service		
800	Other Objects	1,902,769	
900	Other Financing Uses	2,840,000	
	Total Debt Service	4,742,769	
5200	Fund Transfers		
900	Other Financing Uses	460,256	
	Total Fund Transfers	460,256	
5300	Transfers to Component Units		
900	Other Financing Uses	0	
	Total Transfers to Component Units	0	
5900	Budgetary Reserve		
800	Other Objects	108,479	
	Total Budgetary Reserve	108,479	
	Total Other Financing Uses		5,311,504
	TOTAL EXPENDITURES		**35,350,981**

	06/30/2007 Estimate	06/30/2008 Projection
CASH AND SHORT-TERM INVESTMENTS		
General Fund	1,050,000	1,000,000
Special Revenue Funds:		
Section 690 Capital Reserve Fund	8,698	2,100
Section 1431 Capital Reserve Fund	0	0
Athletic Fund	19,408	9,878
Other Special Revenue Funds	0	0
Capital Project Fund	50,000	0
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	30,000	25,000
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	0	0
Agency Fund	155,000	150,000
Total Cash and Short-Term Investments	**1,313,106**	**1,186,978**
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	**1,313,106**	**1,186,978**

	06/30/2007 Estimate	06/30/2008 Projection
LONG-TERM INDEBTEDNESS		
Accumulated Compensated Absences	591,760	545,760
Bonds Payable	38,570,000	36,370,000
Lease-Purchase Obligations	0	0
Authority Lease Obligations	0	0
Other Long-Term Liabilities	0	0
Extended Term Financing Agreements Payable	0	0
TOTAL LONG-TERM INDEBTEDNESS	39,161,760	36,915,760
SHORT-TERM PAYABLES		
General Fund	2,550,000	2,200,000
Other Funds	7,000	7,000
TOTAL SHORT-TERM PAYABLES	2,557,000	2,207,000
TOTAL INDEBTEDNESS	**41,718,760**	**39,122,760**

Account	Description	Amounts	
0770	**Ending Fund Balance - Unreserved**		
	Explanation:		
	For unforseen emergencies		
0771	Estimated Ending Unreserved Designated Fund Balance	0	
0772	Estimated Ending Unreserved Undesignated Fund Balance	706,733	
	Explanation:		
	For emergencies not budgeted		
	Ending Fund Balance - Unreserved		706,733
5900	**Budgetary Reserve**		108,479
	Explanation:		
	For unbudget emergencies		
	TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE		815,212
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