

LEA Name: West Chester Area SD

Class: 2

AUN Number: 124159002

County: Chester

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: 6/11/2007


President of the Board - Original Signature Required

Date 6-21-07


Secretary of the Board - Original Signature Required

Date 6-21-07


Chief School Administrator - Original Signature Required

Date 6-21-07

John T. Scully
Contact Person

(484) 266-1021
Telephone Extension

jscully2wcasd.net
E-mail Address

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

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Reserve for Encumbrances - Start of Year	0
2 Estimated Unreserved Fund Balance - Start of Year	9,239,241
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	9,239,241
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	152,584,333
7000 Revenue from State Sources	26,772,098
8000 Revenue from Federal Sources	2,780,469
9000 Other Financing Sources	300,000
Total Estimated Revenues And Other Financing Sources	182,436,900
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 191,676,141

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6100	TAXES LEVIED / ASSESSED BY THE LEA	
6110	Real Estate Taxes	
6111	Current Real Estate Taxes	121,842,204
6112	Interim Real Estate Taxes	1,981,300
6113	Public Utility Realty Tax	145,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	0
6115	Payments in Lieu of Taxes - Federal Reimbursement	0
6120	Current Per Capita Taxes, Section 679	0
6130	Act 1 EIT/PIT	0
6140	Current Local Enabling Taxes - Flat Rate Assessments (Act 511)	0
6150	Current Local Enabling Taxes - Proportional Assessments (Act 511)	21,100,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquency on Taxes Levied / Assessed by LEA	2,890,100
6500	Earnings on Investments	2,952,600
6600	Food Service Revenue	0
6700	Revenue From Student Activities	0
6800	Rev from Intermediary Srcs/Pass-Thru Funds from Other Schls	1,265,800
6900	OTHER REVENUE FROM LOCAL SOURCES	
6910	Rentals	0
6920	Contributions and Donations From Private Sources	0
6940	Tuition From Patrons	335,000
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	72,329
	REVENUE FROM LOCAL SOURCES	152,584,333

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7100	BASIC INSTRUCTIONAL & OPERATING SUBSIDIES	
7110	Basic Education Funding (Gross)	6,844,800
7140	State Subsidies for Charter Schools	1,226,200
7160	Tuition for Orphans and Children in Priv. Homes (Sec. 1305, 1306)	45,000
7170	Educational Empowerment / School Improvement Grants	0
7180	Staff and Program Development	0
7200	SUBSIDIES FOR SPECIFIC EDUCATIONAL PROGRAMS	
7210	Homebound Instruction	0
7220	Vocational Education	0
7230	Alternative Education	0
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7270	Specialized Education of Exceptional Pupils	
7271	Special Education Funding for School Aged Pupils	5,101,200
7272	Early Intervention	0
7280	Adult Literacy	6,698
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)	5,077,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,414,200
7330	Health Services (Medical, Dental, Nurse, Act 25)	312,000
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	371,800
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	3,298,700
7820	State Share of Retirement Contributions	3,074,500
7900	Revenue for Technology	0

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
	REVENUE FROM STATE SOURCES	26,772,098

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
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,	
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	1,671,300
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	364,900
8516	NCLB, Title III - Language Instr. for LEP and Immgrt. Students	74,607
8517	NCLB, Title IV - 21st Century Schools	23,144
8518	NCLB, Title V - Promotg. Informed Parental Choice & Innov. Programs	10,820
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
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	25,098
8640	Headstart	0
8660	Workforce Investment Act (WIA)	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8800	MEDICAL ASSISTANCE REIMBURSEMENTS	
8810	Medical Assistance Reimbursements (ACCESS)	510,400
8820	Medical Asstnc. Reimb. for Health-Related Transp. and Admin., Title 19	100,200

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
	REVENUE FROM FEDERAL SOURCES	2,780,469

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9300	INTERFUND TRANSFERS	
9320	Special Revenue Fund Transfers	300,000
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
9720	Transfers from Primary Governments	0
	OTHER FINANCING SOURCES	300,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		182,436,900

Index: 3.4%
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$121,880,800
 Approx. Dollar Value of Homestead Exclusions: + \$0
 Approx. Tax Revenue for Tax Rate Calculation: \$121,880,800

Section 672.1 Method Choice: (a)(1)

	Chester	Delaware	Total
2006-07 Data			
a. Assessed Value	\$7,477,583,000	\$593,452,473	\$8,071,035,473
b. Real Estate Mills	15.1600	11.0200	
I. 2007-08 Data			
c. 2005 STEB Market Value	\$7,866,846,800	\$492,987,500	\$8,359,834,300
d. Assessed Value	\$7,532,583,000	\$627,872,000	\$8,160,455,000
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
Estimated Percent Collection	96.400%	96.400%	
2006-07 Calculations			
f. 2006-07 Tax Levy (a * b)	\$113,360,158	\$6,539,846	\$119,900,004
2007-08 Calculations			
II. g. Percent of Total Market Value	94.103%	5.897%	100.000%
h. Rebalanced 2006-07 Tax Levy (f Total * g)	\$112,829,501	\$7,070,503	\$119,900,004
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	15.1600	11.9100	
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage			96.400%
k. Tax Levy Needed (Approx. Revenue * g / j)	\$118,976,649	\$7,455,717	\$126,432,366
III. I. 2007-08 Real Estate Mills (k / d * 1000)	15.7900	11.8700	
m. Tax Levy Generated By Mills (l / 1000 * d)	\$118,939,486	\$7,452,841	\$126,392,327
n. Tax Revenue Generated By Mills (m * Est. Pct. Collection)	\$114,657,665	\$7,184,539	\$121,842,204
o. Tax Revenue minus Homestead Exclusion (n - Homestead Dollar Value)			\$121,842,204

Index: 3.4%
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$121,880,800
 Approx. Dollar Value of Homestead Exclusions: + \$0
 Approx. Tax Revenue for Tax Rate Calculation: \$121,880,800

Section 672.1 Method Choice: (a)(1)

	Chester	Delaware	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	15.6754	12.3149	
q. Maximum Tax Levy Based On Index (p / 1000) * d	\$118,076,252	\$7,732,181	\$125,808,433
IV. r. Millage Rate within Index? (If I > p Then No)	No	Yes	
s. Tax Levy In Excess of Index if (m>q), (m-q)	\$863,234	\$0	\$863,234
t. Tax Revenue In Excess of Index (s * Est. Pct. Collection)	\$832,158	\$0	\$832,158

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
15	Chester	7,532,583,000	15.7900	118,939,486	96.400%	114,657,665		
23	Delaware	627,872,000	11.8700	7,452,841	96.400%	7,184,539		
		0		0	0.000%	0		
		0		0	0.000%	0		
Totals		8,160,455,000		126,392,327		121,842,204	- 0 =	121,842,204

	Rate	Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	0.00	0

6130 <u>Act 1 EIT/PIT</u>	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 <u>Current Local Enabling Taxes - Flat Rate Assessments (Act 511)</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Emergency and Municipal Services Tax	\$0.00	\$0.00	0	0
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)			<u>0</u>	<u>0</u>

6150 <u>Current Local Enabling Taxes - Proportional Assessments (Act 511)</u>	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Act 511 Earned Income Taxes	1.00%	0.00%	17,400,000	17,400,000
6152 Occupation Taxes - Millage	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	3,700,000	3,700,000
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)			<u>21,100,000</u>	<u>21,100,000</u>

Total Act 511, Current Taxes

Act 511 Tax Limit --->	8,359,834,300	X	12	100,318,012
	Market Value		Mills	(511 Limit)

<u>ITEM</u>		<u>AMOUNTS</u>	
1000	Instruction		
1100	Regular Instruction Programs - E/S	73,800,131	
1200	Special Instruction Programs - E/S	22,256,296	
1300	Vocational Education Programs	4,434,132	
1400	Other Instructional Programs - E/S	2,015,784	
1600	Adult Education Programs	38,941	
1700	Community / Junior College Education Programs	0	
1800	Instructional Programs for Pre-Kindergarten	0	
	Total 1000 Instruction	102,545,284	
2000	Support Services		
2100	Support Services - Pupil Personnel	6,573,904	
2200	Support Services - Instructional Staff	4,957,808	
2300	Support Services - Administration	10,511,106	
2400	Support Services - Pupil Health	1,968,960	
2500	Support Services - Business	1,626,194	
2600	Operation & Maintenance of Plant Services	16,407,194	
2700	Student Transportation Services	13,331,035	
2800	Support Services - Central	2,235,662	
2900	Other Support Services	148,000	
	Total 2000 Support Services	57,759,863	
3000	Operation of Noninstructional Services		
3100	Food Services	0	
3200	Student Activities	4,540,010	
3300	Community Services	127,464	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Noninstructional Services	4,667,474	
4000	Facilities Acquisition, Construction and Improvemnt Services		
4000	Facilities Acquisition, Construction and Improvemnt Services	313,400	
	Total 4000 Facilities Acquisition, Construction and Improvemnt	313,400	
	Total Estimated Expenditures		165,286,021
5000	Other Financing Uses		
5100	Debt Service	20,356,020	
5200	Fund Transfers	0	
5300	Transfers to Component Units	0	
5900	Budgetary Reserve	0	
	Total Other Financing Uses		20,356,020
	Total Estimated Expenditures and Other Financing Uses		185,642,041
	Appropriation of Prior Year Encumbrances		0
	Total Appropriations		185,642,041
	Ending Unreserved Fund Balance		6,034,100
	Total Appropriations and Ending Fund Balances		191,676,141

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Instruction Programs - E/S	
100	Personnel Services-Salaries	46,481,210
200	Personnel Services-Employee Benefits	16,035,858
300	Purchased Professional & Technical Services	2,436,412
400	Purchased Property Services	644,597
500	Other Purchased Services	5,259,539
600	Supplies	2,708,103
700	Property	115,772
800	Other Objects	118,640
	Total Regular Instruction Programs - E/S	73,800,131
1200	Special Instruction Programs - E/S	
100	Personnel Services-Salaries	10,288,355
200	Personnel Services-Employee Benefits	3,564,694
300	Purchased Professional & Technical Services	6,013,308
400	Purchased Property Services	6,700
500	Other Purchased Services	2,067,370
600	Supplies	231,714
700	Property	79,900
800	Other Objects	4,255
	Total Special Instruction Programs - E/S	22,256,296
1300	Vocational Education Programs	
100	Personnel Services-Salaries	2,297,466
200	Personnel Services-Employee Benefits	792,617
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	6,600
500	Other Purchased Services	1,228,254
600	Supplies	100,872
700	Property	4,800
800	Other Objects	3,523
	Total Vocational Education Programs	4,434,132
1400	Other Instructional Programs - E/S	
100	Personnel Services-Salaries	620,555
200	Personnel Services-Employee Benefits	269,580
300	Purchased Professional & Technical Services	103,519
400	Purchased Property Services	0
500	Other Purchased Services	548,270
600	Supplies	413,360
700	Property	60,500
800	Other Objects	0
	Total Other Instructional Programs - E/S	2,015,784

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1600	Adult Education Programs	
100	Personnel Services-Salaries	24,793
200	Personnel Services-Employee Benefits	11,629
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	2,511
600	Supplies	8
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	38,941
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	102,545,284
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	4,648,190
200	Personnel Services-Employee Benefits	1,603,774
300	Purchased Professional & Technical Services	146,390
400	Purchased Property Services	4,400
500	Other Purchased Services	80,692
600	Supplies	84,820
700	Property	1,350
800	Other Objects	4,288
	Total Support Services - Pupil Personnel	6,573,904

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	2,287,230
200	Personnel Services-Employee Benefits	1,894,056
300	Purchased Professional & Technical Services	309,930
400	Purchased Property Services	14,017
500	Other Purchased Services	119,061
600	Supplies	263,172
700	Property	55,152
800	Other Objects	15,190
	Total Support Services - Instructional Staff	4,957,808
2300	Support Services - Administration	
100	Personnel Services-Salaries	6,497,095
200	Personnel Services-Employee Benefits	2,241,474
300	Purchased Professional & Technical Services	944,073
400	Purchased Property Services	40,218
500	Other Purchased Services	439,834
600	Supplies	211,522
700	Property	28,155
800	Other Objects	108,735
	Total Support Services - Administration	10,511,106
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	1,360,021
200	Personnel Services-Employee Benefits	469,202
300	Purchased Professional & Technical Services	74,500
400	Purchased Property Services	4,155
500	Other Purchased Services	5,430
600	Supplies	52,187
700	Property	2,950
800	Other Objects	515
	Total Support Services - Pupil Health	1,968,960
2500	Support Services - Business	
100	Personnel Services-Salaries	1,049,861
200	Personnel Services-Employee Benefits	362,198
300	Purchased Professional & Technical Services	107,600
400	Purchased Property Services	11,850
500	Other Purchased Services	35,300
600	Supplies	24,410
700	Property	1,000
800	Other Objects	33,975
	Total Support Services - Business	1,626,194

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	6,790,386
200	Personnel Services-Employee Benefits	2,342,658
300	Purchased Professional & Technical Services	195,000
400	Purchased Property Services	3,816,100
500	Other Purchased Services	660,800
600	Supplies	2,209,400
700	Property	383,800
800	Other Objects	9,050
	Total Operation & Maintenance of Plant Services	16,407,194
2700	Student Transportation Services	
100	Personnel Services-Salaries	189,344
200	Personnel Services-Employee Benefits	65,323
300	Purchased Professional & Technical Services	24,000
400	Purchased Property Services	5,300
500	Other Purchased Services	13,033,968
600	Supplies	7,800
700	Property	4,200
800	Other Objects	1,100
	Total Student Transportation Services	13,331,035
2800	Support Services - Central	
100	Personnel Services-Salaries	1,081,007
200	Personnel Services-Employee Benefits	372,943
300	Purchased Professional & Technical Services	324,122
400	Purchased Property Services	121,840
500	Other Purchased Services	144,100
600	Supplies	188,750
700	Property	0
800	Other Objects	2,900
	Total Support Services - Central	2,235,662
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	147,000
600	Supplies	1,000
700	Property	0
800	Other Objects	0
	Total Other Support Services	148,000

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
Total Support Services		57,759,863
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	2,725,626
200	Personnel Services-Employee Benefits	940,331
300	Purchased Professional & Technical Services	111,133
400	Purchased Property Services	42,686
500	Other Purchased Services	439,253
600	Supplies	165,983
700	Property	31,000
800	Other Objects	83,998
	Total Student Activities	4,540,010
3300	Community Services	
100	Personnel Services-Salaries	13,219
200	Personnel Services-Employee Benefits	5,524
300	Purchased Professional & Technical Services	91,830
400	Purchased Property Services	0
500	Other Purchased Services	1,000
600	Supplies	11,891
700	Property	0
800	Other Objects	4,000
	Total Community Services	127,464

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
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	4,667,474
4000	FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT SERVICES	
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	313,400
	Total Facilities Acquisition, Construction and Improvement Services	313,400
5000	OTHER FINANCING USES	
5100	Debt Service	
800	Other Objects	9,967,020
900	Other Financing Uses	10,389,000
	Total Debt Service	20,356,020
5200	Fund Transfers	
900	Other Financing Uses	0
	Total Fund Transfers	0
5300	Transfers to Component Units	
900	Other Financing Uses	0
	Total Transfers to Component Units	0
5900	Budgetary Reserve	
800	Other Objects	0
	Total Budgetary Reserve	0
	Total Other Financing Uses	20,356,020
TOTAL EXPENDITURES		185,642,041

	<u>06/30/2007 Estimate</u>	<u>06/30/2008 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	17,000,000	16,500,000
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	16,500,000	14,550,000
Athletic Fund	0	0
Other Special Revenue Funds	0	0
Capital Project Fund	23,983,700	13,254,700
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	0	0
Other Enterprise Funds	50,000	50,000
Internal Service Fund	0	0
Trust Fund	0	0
Agency Fund	150,000	150,000
Total Cash and Short-Term Investments	57,683,700	44,504,700
<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	57,783,700	44,604,700

	<u>06/30/2007 Estimate</u>	<u>06/30/2008 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Accumulated Compensated Absences	0	0
Bonds Payable	315,945,000	305,551,000
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	315,945,000	305,551,000
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	315,945,000	305,551,000

Account	Description	Amounts
0770	Ending Fund Balance - Unreserved Explanation: <i>fund balance carried forward</i>	
0771	Estimated Ending Unreserved Designated Fund Balance	0
0772	Estimated Ending Unreserved Undesignated Fund Balance Explanation: <i>Fund balance carried forward into the 2008-09 school year</i>	6,034,100
	Ending Fund Balance - Unreserved	6,034,100
5900	Budgetary Reserve	0
	TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE	6,034,100
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