

LEA Name: Spring-Ford Area SD

Class: 3

AUN Number: 123467303

County: Montgomery

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

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 2/17/2009



President of the Board - Original Signature Required

February 17, 2009

Date



Secretary of the Board - Original Signature Required

February 17, 2009

Date



Chief School Administrator - Original Signature Required

February 17, 2009

Date

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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

<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	0
3 Designated Fund Balance for Balance Budget	3,410,131
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	3,410,131
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	98,401,799
7000 Revenue from State Sources	18,127,044
8000 Revenue from Federal Sources	1,171,104
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	117,699,947
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 121,110,078

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	80,872,144
6112	Interim Real Estate Taxes	1,383,097
6113	Public Utility Realty Tax	103,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	1,718,132
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	124,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	224,000
6150	Current Act 511 Taxes - Proportional Assessments	9,362,509
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,600,000
6500	Earnings on Investments	800,000
6700	Revenues from Student Activities	120,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,444,917
6910	Rentals	250,000
6920	Contributions and Donations From Private Sources / Capital Contributions	0
6940	Tuition from Patrons	10,000
6960	Services Provided Other Local Governmental Units / LEAs	265,000
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	125,000
REVENUE FROM LOCAL SOURCES		98,401,799

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	8,483,483
7140	Charter Schools	325,000
7160	Tuition for Orphans and Children Placed in Private Homes	100,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7210	Homebound Instruction	700
7220	Vocational Education	0
7230	Alternative Education	40,740
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	2,266,357
7272	Early Intervention	0
7280	Adult Literacy	0
7291	Educational Assistance Program (Tutoring)	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	2,091,595
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,071,478
7330	Health Services (Medical, Dental, Nurse, Act 25)	141,010
7340	State Property Tax Reduction Allocation	0
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	271,868
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	2,047,866
7820	State Share of Retirement Contributions	1,286,947
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		18,127,044

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvmnt. of the Disadvantaged	223,994
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	132,846
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	14,264
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
8810	Medical Assistance Reimbursements (ACCESS)	800,000
8820	Medical Assistance Reimbursements - Title 19	0
REVENUE FROM FEDERAL SOURCES		1,171,104

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	0
9710	Transfers from Component Units	0
	OTHER FINANCING SOURCES	0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		117,699,947

Index (current): 4.1%

Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$80,900,000
 Amount of Tax Relief from State/Local Sources: + \$0
 Approx. Tax Revenue for Tax Rate Calculation: \$80,900,000

Section 672.1 Method Choice: (a)(3)

Chester Montgomery Total

2008-09 Calculations

a. Assessed Value \$115,694,770 \$3,416,171,055 \$3,531,865,825
 b. Real Estate Mills 22.1900 22.1900 22.1900

I. 2009-10 Calculations

c. 2007 STEB Market Value \$122,051,200 \$3,746,496,600 \$3,868,547,800
 d. Assessed Value \$115,940,700 \$3,482,398,975 \$3,598,339,675
 e. Assessed Value of New Constr/ Renov \$0 \$0 \$0
 Estimated Percent Collection 96.50000% 96.50000%

2008-09 Calculations

f. 2008-09 Tax Levy \$2,567,267 \$75,804,836 \$78,372,103
 (a * b)

2009-10 Calculations

II. g. Percent of Total Market Value 100.000%
 h. Rebalanced 2008-09 Tax Levy \$78,372,103
 (f Total * g)
 i. Base Mills Subject to Index 22.1900 22.1900 22.1900
 (h / a * 1000) if no reassessment
 (h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 96.50000%
 k. Tax Levy Needed \$83,834,197
 (Approx. Revenue * g / j)

III. I. 2009-10 Real Estate Mills 23.2900 23.2900 23.2900
 (k / d * 1000)

m. Tax Levy Generated By Mills \$2,700,259 \$81,105,072 \$83,805,331
 (l / 1000 * d)

n. Tax Revenue Generated By Mills \$2,605,750 \$78,266,394 \$80,872,144
 (m * Est. Pct. Collection)

o. Tax Revenue minus Amount of Tax Relief \$80,872,144
 (n - Amount of Tax Relief)

Index (current): 4.1%

Calculation Method: Revenue
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$80,900,000
 Amount of Tax Relief from State/Local Sources: + \$0
 Approx. Tax Revenue for Tax Rate Calculation: \$80,900,000

Section 672.1 Method Choice: (a)(3)

Chester Montgomery Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	23.0997	23.0997	23.0997
q. Mills In Excess of Index if (l > p), (l - p)	0.1903	0.1903	0.3806
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$2,678,195	\$80,442,372	\$83,120,567
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$22,064	\$662,700	\$684,764
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$21,292	\$639,506	\$660,798

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$0	\$0	
Number of Homestead/Farmstead Properties	0	0	0
V. Median Assessed Value of Homestead Properties			\$0
Portion of Act 1 EIT Revenue Used for Tax Relief			\$0
State Property Tax Reduction Allocation			\$0
Amount of Tax Relief from State/Local Sources			\$0

CODE

6111 Current Real Estate Taxes

<u>County #</u>	<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Mills</u>	<u>Tax Levy</u>	<u>Percent Collected</u>	<u>Tax Revenue Generated By Mills</u>	<u>Amount of Tax Relief</u>	<u>Estimated Revenue</u>
15	Chester	115,940,700	23.2900	2,700,259	96.50000%	2,605,750		
46	Montgomery	3,482,398,975	23.2900	81,105,072	96.50000%	78,266,394		
		0		0	0.00000%	0		
		0		0	0.00000%	0		
Totals		3,598,339,675		83,805,331		80,872,144	-	0 = 80,872,144

	<u>Rate</u>	<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>	5.00	124,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6140 <u>Current Act 511 Taxes - Flat Rate Assessments</u>				
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	124,000	124,000
6142 Occupation Taxes - Flat Rate	\$5.00	\$0.00	100,000	100,000
6143 Local Services / Occupational Privilege Taxes	\$0.00	\$0.00	0	0
6144 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			224,000	224,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes - Proportional Assessments</u>				
6151 Earned Income Taxes, Act 511	0.50%	0.00%	7,462,509	7,462,509
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	1,900,000	1,900,000
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			9,362,509	9,362,509

Total Act 511, Current Taxes

Act 511 Tax Limit --->	3,868,547,800	X	12	46,422,574
	Market Value		Mills	(511 Limit)

9,586,509

<u>ITEM</u>	<u>AMOUNTS</u>	
1000 Instruction		
1100 Regular Programs - Elementary/Secondary	45,382,919	
1200 Special Programs - Elementary/Secondary	19,220,366	
1300 Vocational Education	1,328,150	
1400 Other Instructional Programs - Elementary/Secondary	64,803	
1600 Adult Education Programs	177,304	
1700 Higher Education Programs	0	
1800 Pre-Kindergarten	0	
Total 1000 Instruction	66,173,542	
2000 Support Services		
2100 Support Services - Pupil Personnel	3,426,948	
2200 Support Services - Instructional Staff	4,106,469	
2300 Support Services - Administration	5,665,047	
2400 Support Services - Pupil Health	1,790,495	
2500 Support Services - Business	789,805	
2600 Operation & Maintenance of Plant Services	12,256,547	
2700 Student Transportation Services	7,259,496	
2800 Support Services - Central	1,218,501	
2900 Other Support Services	109,000	
Total 2000 Support Services	36,622,308	
3000 Operation of Non-instructional Services		
3100 Food Services	0	
3200 Student Activities	1,498,900	
3300 Community Services	70,485	
3400 Scholarships and Awards	0	
Total 3000 Operation of Non-instructional Services	1,569,385	
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	104,365,235	
5000 Other Expenditures and Financing Uses		
5100 Debt Service	16,062,349	
5200 Interfund Transfers - Out	232,494	
5300 Transfers Involving Component Units	0	
5900 Budgetary Reserve	450,000	
Total Other Financing Uses	16,744,843	
Total Estimated Expenditures and Other Financing Uses	121,110,078	
Appropriation of Prior Year Encumbrances	0	
Total Appropriations	121,110,078	
Ending Unreserved Fund Balance	0	
Total Appropriations and Ending Fund Balances	121,110,078	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	29,820,748
200	Personnel Services-Employee Benefits	9,151,593
300	Purchased Professional & Technical Services	179,665
400	Purchased Property Services	1,624,005
500	Other Purchased Services	1,782,620
600	Supplies	2,496,577
700	Property	321,610
800	Other Objects	6,101
	Total Regular Programs - Elementary/Secondary	45,382,919
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	10,469,755
200	Personnel Services-Employee Benefits	4,425,664
300	Purchased Professional & Technical Services	2,859,460
400	Purchased Property Services	2,500
500	Other Purchased Services	1,272,617
600	Supplies	165,270
700	Property	22,000
800	Other Objects	3,100
	Total Special Programs - Elementary/Secondary	19,220,366
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	1,328,150
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,328,150
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	57,500
200	Personnel Services-Employee Benefits	7,303
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 Other Instructional Programs - Elementary/Secondary	64,803

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1600	Adult Education Programs	
100	Personnel Services-Salaries	67,028
200	Personnel Services-Employee Benefits	17,176
300	Purchased Professional & Technical Services	62,000
400	Purchased Property Services	0
500	Other Purchased Services	30,000
600	Supplies	1,100
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	177,304
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
	Total Instruction	66,173,542
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	2,411,713
200	Personnel Services-Employee Benefits	841,314
300	Purchased Professional & Technical Services	37,200
400	Purchased Property Services	0
500	Other Purchased Services	25,344
600	Supplies	110,212
700	Property	925
800	Other Objects	240
	Total Support Services - Pupil Personnel	3,426,948

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	2,254,416
200	Personnel Services-Employee Benefits	1,498,291
300	Purchased Professional & Technical Services	39,635
400	Purchased Property Services	37,328
500	Other Purchased Services	4,221
600	Supplies	268,668
700	Property	2,510
800	Other Objects	1,400
	Total Support Services - Instructional Staff	4,106,469
2300	Support Services - Administration	
100	Personnel Services-Salaries	3,754,185
200	Personnel Services-Employee Benefits	1,130,595
300	Purchased Professional & Technical Services	537,700
400	Purchased Property Services	2,476
500	Other Purchased Services	153,309
600	Supplies	47,107
700	Property	0
800	Other Objects	39,675
	Total Support Services - Administration	5,665,047
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	717,243
200	Personnel Services-Employee Benefits	304,605
300	Purchased Professional & Technical Services	748,092
400	Purchased Property Services	270
500	Other Purchased Services	110
600	Supplies	19,175
700	Property	1,000
800	Other Objects	0
	Total Support Services - Pupil Health	1,790,495
2500	Support Services - Business	
100	Personnel Services-Salaries	507,846
200	Personnel Services-Employee Benefits	204,624
300	Purchased Professional & Technical Services	6,000
400	Purchased Property Services	9,500
500	Other Purchased Services	50,700
600	Supplies	7,135
700	Property	1,500
800	Other Objects	2,500
	Total Support Services - Business	789,805

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	4,349,352
200	Personnel Services-Employee Benefits	1,721,161
300	Purchased Professional & Technical Services	103,200
400	Purchased Property Services	4,050,694
500	Other Purchased Services	520,735
600	Supplies	1,349,325
700	Property	148,930
800	Other Objects	13,150
	Total Operation & Maintenance of Plant Services	12,256,547
2700	Student Transportation Services	
100	Personnel Services-Salaries	87,398
200	Personnel Services-Employee Benefits	44,811
300	Purchased Professional & Technical Services	50
400	Purchased Property Services	14,338
500	Other Purchased Services	7,104,399
600	Supplies	1,900
700	Property	6,500
800	Other Objects	100
	Total Student Transportation Services	7,259,496
2800	Support Services - Central	
100	Personnel Services-Salaries	761,899
200	Personnel Services-Employee Benefits	117,141
300	Purchased Professional & Technical Services	62,200
400	Purchased Property Services	101,000
500	Other Purchased Services	162,661
600	Supplies	10,600
700	Property	0
800	Other Objects	3,000
	Total Support Services - Central	1,218,501
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	109,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	109,000

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
Total Support Services		36,622,308
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	1,129,844
200	Personnel Services-Employee Benefits	195,916
300	Purchased Professional & Technical Services	40,900
400	Purchased Property Services	0
500	Other Purchased Services	116,075
600	Supplies	12,940
700	Property	0
800	Other Objects	3,225
	Total Student Activities	1,498,900
3300	Community Services	
100	Personnel Services-Salaries	59,722
200	Personnel Services-Employee Benefits	4,288
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	150
600	Supplies	6,325
700	Property	0
800	Other Objects	0
	Total Community Services	70,485

<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 Non-instructional Services		1,569,385
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	7,920,780	
900	Other Uses of Funds	8,141,569	
	Total Debt Service	16,062,349	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	232,494	
	Total Interfund Transfers - Out	232,494	
5300	Transfers Involving Component Units		
900	Other Uses of Funds	0	
	Total Transfers Involving Component Units	0	
5900	Budgetary Reserve		
800	Other Objects	450,000	
	Total Budgetary Reserve	450,000	
	Total Other Expenditures and Financing Uses		16,744,843
	TOTAL EXPENDITURES		121,110,078

	<u>06/30/2009 Estimate</u>	<u>06/30/2010 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	9,000,000	9,000,000
Special Revenue Funds:		
Section 690 Capital Reserve Fund	9,500,000	6,300,000
Section 1431 Capital Reserve Fund	0	0
Athletic Fund	5,000	5,000
Other Special Revenue Funds	0	0
Capital Project Fund	25,000,000	10,000,000
Debt Service Fund	3,400,000	3,000,000
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 Cash and Short-Term Investments	47,005,000	28,405,000
<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	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	47,005,000	28,405,000

	<u>06/30/2009 Estimate</u>	<u>06/30/2010 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Authority Lease Obligations	0	0
Extended Term Financing Agreements Payable	0	0
Bonds Payable	0	0
Accumulated Compensated Absences	0	0
Other Long-Term Liabilities	0	0
Lease-Purchase Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	0	0
<u>SHORT-TERM PAYABLES</u>		
Other Funds	0	0
General Fund	186,409,917	177,859,294
TOTAL SHORT-TERM PAYABLES	186,409,917	177,859,294
TOTAL INDEBTEDNESS	186,409,917	177,859,294

Account	Description	Amounts
0770	Ending Fund Balance - Unreserved	
0771	Estimated Ending Unreserved Designated Fund Balance	0
0772	Estimated Ending Unreserved Undesignated Fund Balance	0
	Ending Fund Balance - Unreserved	0
5900	Budgetary Reserve	450,000
	Explanation:	
	<i>There is uncertainty of possible liabilities: legal issues, special education students, tax assessment appeals, etc. We feel it is prudent fiscal management to budget funds for unexpected uncertainties.</i>	
	TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE	450,000
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