

LEA Name: Spring-Ford Area SD

Class: 3

AUN Number: 123467303

County: Montgomery

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2008 - 06/30/2009

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/23/2008

President of the Board - Original Signature Required

Date June 23, 2008

Secretary of the Board - Original Signature Required

Date June 23, 2008

Chief School Administrator - Original Signature Required

Date June 23, 2008

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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	13,220,731
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	13,220,731
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	91,091,616
7000 Revenue from State Sources	20,582,007
8000 Revenue from Federal Sources	1,062,139
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	112,735,762
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 125,956,493

2008-2009 Final General Fund Budget (PDE-2028)

AUN: 123467303 Spring-Ford Area SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	73,345,709
6112	Interim Real Estate Taxes	1,684,545
6113	Public Utility Realty Tax	113,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	1,509,260
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	125,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	275,000
6150	Current Act 511 Taxes - Proportional Assessments	9,489,670
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,300,000
6500	Earnings on Investments	1,194,775
6700	Revenues from Student Activities	120,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,254,657
6910	Rentals	225,000
6920	Contributions and Donations From Private Sources / Capital Contributions	20,000
6940	Tuition from Patrons	310,000
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 Miscellaneous Revenue	125,000
	REVENUE FROM LOCAL SOURCES	91,091,616

<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	32,000
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
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	2,081,255
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,079,100
7330	Health Services (Medical, Dental, Nurse, Act 25)	141,000
7340	State Property Tax Reduction Allocation	2,283,435
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	275,449
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	1,774,738
7820	State Share of Retirement Contributions	1,739,490
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	20,582,007

<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. Achvmt. of the Disadvantaged	159,769
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	129,435
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	0
8517	NCLB, Title IV - 21st Century Schools	15,533
8518	NCLB, Title V - Promotg. Informed Parental Choice & Innov. Programs	12,402
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)	745,000
8820	Medical Assistance Reimbursements - Title 19	0
	REVENUE FROM FEDERAL SOURCES	1,062,139

<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		112,735,762

Index: 4.4%
 Calculation Method: Rate Section 672.1 Method Choice: (a)(3)

	Chester	Montgomery	Total
2007-08 Calculations			
a. Assessed Value	\$114,662,680	\$3,275,269,294	\$3,389,931,974
b. Real Estate Mills	21.2700	21.2700	21.2700
I. 2008-09 Calculations			
c. 2006 STEB Market Value	\$121,716,000	\$3,545,041,400	\$3,666,757,400
d. Assessed Value	\$115,694,770	\$3,416,171,055	\$3,531,865,825
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
Estimated Percent Collection	96.50000%	96.50000%	
2007-08 Calculations			
f. 2007-08 Tax Levy	\$2,438,875	\$69,664,978	\$72,103,853
(a * b)			
2008-09 Calculations			
g. Percent of Total Market Value			100.000%
h. Rebalanced 2007-08 Tax Levy			\$72,103,853
(f Total * g)			
i. Base Mills Subject to Index	21.2700	21.2700	21.2700
(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			\$78,372,103
(Approx. Revenue * g / j)			
III. I. 2008-09 Real Estate Mills	22.1900	22.1900	22.1900
(k / d * 1000)			
m. Tax Levy Generated By Mills	\$2,567,267	\$75,804,836	\$78,372,103
(l / 1000 * d)			
n. Tax Revenue Generated By Mills	\$2,477,413	\$73,151,667	\$75,629,080
(m * Est. Pct. Collection)			
o. Tax Revenue minus Homestead Exclusion			\$73,345,709
(n - Homestead Dollar Value)			

Index: 4.4%
 Calculation Method: Rate Section 672.1 Method Choice: (a)(3)

	Chester	Montgomery	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	22.2058	22.2058	22.2058
q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000	0.0000
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$2,569,095	\$75,858,811	\$78,427,906
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$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>Total Homestead Exclusion</u>	<u>Estimated Revenue</u>
15	Chester	115,694,770	22.1900	2,567,267	96.50000%	2,477,413		
46	Montgomery	3,416,171,055	22.1900	75,804,836	96.50000%	73,151,667		
		0		0	0.00000%	0		
		0		0	0.00000%	0		
Totals		3,531,865,825		78,372,103		75,629,080	- 2,283,371 =	73,345,709

	<u>Rate</u>	<u>Estimated Revenue</u>
6120 <u>Per Capita Taxes, Section 679</u>	5.00	125,000

6140 Current Act 511 Taxes - Flat Rate Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	125,000	125,000
6142 Occupation Taxes - Flat Rate	\$5.00	\$0.00	150,000	150,000
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			<u>275,000</u>	<u>275,000</u>

6150 Current Act 511 Taxes - Proportional Assessments

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Earned Income Taxes, Act 511	0.50%	0.00%	7,089,670	7,089,670
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	2,400,000	2,400,000
6154 Amusement Taxes	0.00%	0.00%	0	0
6155 Business Privilege Taxes - Proportional Rate	0	0	0	0
6156 Mechanical Device Taxes - Percentage	0.00%	0.00%	0	0
6157 Mercantile Taxes	0	0	0	0
6159 Other Proportional Assessments	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			<u>9,489,670</u>	<u>9,489,670</u>

Total Act 511, Current Taxes

Act 511 Tax Limit	---	3,666,757,400	X	12	44,001,089
		Market Value		Mills	(511 Limit)

9,764,670

<u>ITEM</u>	<u>AMOUNTS</u>	
1000 Instruction		
1100 Regular Programs - Elementary/Secondary	42,115,956	
1200 Special Programs - Elementary/Secondary	17,052,079	
1300 Vocational Education	1,510,516	
1400 Other Instructional Programs - Elementary/Secondary	263,954	
1600 Adult Education Programs	210,297	
1700 Higher Education Programs	0	
1800 Pre-Kindergarten	0	
Total 1000 Instruction	61,152,802	
2000 Support Services		
2100 Support Services - Pupil Personnel	3,264,187	
2200 Support Services - Instructional Staff	4,217,680	
2300 Support Services - Administration	5,648,823	
2400 Support Services - Pupil Health	1,757,003	
2500 Support Services - Business	769,915	
2600 Operation & Maintenance of Plant Services	12,220,537	
2700 Student Transportation Services	7,028,134	
2800 Support Services - Central	1,268,900	
2900 Other Support Services	109,000	
Total 2000 Support Services	36,284,179	
3000 Operation of Non-instructional Services		
3100 Food Services	0	
3200 Student Activities	1,299,454	
3300 Community Services	54,188	
3400 Scholarships and Awards	0	
Total 3000 Operation of Non-instructional Services	1,353,642	
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		98,790,623
5000 Other Expenditures and Financing Uses		
5100 Debt Service	14,262,353	
5200 Interfund Transfers - Out	3,642,917	
5300 Transfers Involving Component Units	0	
5900 Budgetary Reserve	450,000	
Total Other Financing Uses		18,355,270
Total Estimated Expenditures and Other Financing Uses		117,145,893
Appropriation of Prior Year Encumbrances		0
Total Appropriations		117,145,893
Ending Unreserved Fund Balance		8,810,600
Total Appropriations and Ending Fund Balances		125,956,493

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	27,357,447
200	Personnel Services-Employee Benefits	8,071,506
300	Purchased Professional & Technical Services	264,195
400	Purchased Property Services	1,632,352
500	Other Purchased Services	1,781,123
600	Supplies	2,552,809
700	Property	450,545
800	Other Objects	5,979
	Total Regular Programs - Elementary/Secondary	42,115,956
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	9,437,896
200	Personnel Services-Employee Benefits	3,897,744
300	Purchased Professional & Technical Services	2,420,287
400	Purchased Property Services	2,500
500	Other Purchased Services	1,108,132
600	Supplies	162,220
700	Property	22,000
800	Other Objects	1,300
	Total Special Programs - Elementary/Secondary	17,052,079
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	1,510,516
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,510,516
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	254,413
200	Personnel Services-Employee Benefits	9,541
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	263,954

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1600	Adult Education Programs	
100	Personnel Services-Salaries	91,332
200	Personnel Services-Employee Benefits	29,865
300	Purchased Professional & Technical Services	55,000
400	Purchased Property Services	0
500	Other Purchased Services	33,000
600	Supplies	1,100
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	210,297
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	61,152,802
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	2,252,931
200	Personnel Services-Employee Benefits	814,506
300	Purchased Professional & Technical Services	21,000
400	Purchased Property Services	0
500	Other Purchased Services	26,444
600	Supplies	149,256
700	Property	0
800	Other Objects	50
	Total Support Services - Pupil Personnel	3,264,187

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	2,372,778
200	Personnel Services-Employee Benefits	1,435,311
300	Purchased Professional & Technical Services	38,295
400	Purchased Property Services	50,304
500	Other Purchased Services	10,951
600	Supplies	293,971
700	Property	14,670
800	Other Objects	1,400
	Total Support Services - Instructional Staff	4,217,680
2300	Support Services - Administration	
100	Personnel Services-Salaries	3,610,615
200	Personnel Services-Employee Benefits	1,206,927
300	Purchased Professional & Technical Services	519,700
400	Purchased Property Services	4,300
500	Other Purchased Services	152,654
600	Supplies	49,952
700	Property	0
800	Other Objects	104,675
	Total Support Services - Administration	5,648,823
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	683,421
200	Personnel Services-Employee Benefits	308,987
300	Purchased Professional & Technical Services	743,208
400	Purchased Property Services	380
500	Other Purchased Services	175
600	Supplies	19,332
700	Property	1,500
800	Other Objects	0
	Total Support Services - Pupil Health	1,757,003
2500	Support Services - Business	
100	Personnel Services-Salaries	483,769
200	Personnel Services-Employee Benefits	200,307
300	Purchased Professional & Technical Services	15,000
400	Purchased Property Services	8,100
500	Other Purchased Services	50,104
600	Supplies	8,135
700	Property	1,500
800	Other Objects	3,000
	Total Support Services - Business	769,915

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	4,212,994
200	Personnel Services-Employee Benefits	1,821,636
300	Purchased Professional & Technical Services	113,400
400	Purchased Property Services	3,980,954
500	Other Purchased Services	562,995
600	Supplies	1,369,475
700	Property	138,850
800	Other Objects	20,233
	Total Operation & Maintenance of Plant Services	12,220,537
2700	Student Transportation Services	
100	Personnel Services-Salaries	83,299
200	Personnel Services-Employee Benefits	42,698
300	Purchased Professional & Technical Services	50
400	Purchased Property Services	12,384
500	Other Purchased Services	6,884,203
600	Supplies	1,900
700	Property	3,500
800	Other Objects	100
	Total Student Transportation Services	7,028,134
2800	Support Services - Central	
100	Personnel Services-Salaries	810,917
200	Personnel Services-Employee Benefits	147,546
300	Purchased Professional & Technical Services	37,200
400	Purchased Property Services	80,749
500	Other Purchased Services	173,138
600	Supplies	13,900
700	Property	2,250
800	Other Objects	3,200
	Total Support Services - Central	1,268,900
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		36,284,179
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	947,992
200	Personnel Services-Employee Benefits	165,492
300	Purchased Professional & Technical Services	40,000
400	Purchased Property Services	0
500	Other Purchased Services	129,980
600	Supplies	12,790
700	Property	0
800	Other Objects	3,200
	Total Student Activities	1,299,454
3300	Community Services	
100	Personnel Services-Salaries	44,722
200	Personnel Services-Employee Benefits	2,791
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	150
600	Supplies	6,525
700	Property	0
800	Other Objects	0
	Total Community Services	54,188

<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	1,353,642
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	7,342,531
900	Other Uses of Funds	6,919,822
	Total Debt Service	14,262,353
5200	Interfund Transfers - Out	
900	Other Uses of Funds	3,642,917
	Total Interfund Transfers - Out	3,642,917
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	18,355,270
	TOTAL EXPENDITURES	117,145,893

	<u>06/30/2008 Estimate</u>	<u>06/30/2009 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	0	0
Section 1431 Capital Reserve Fund	24,350,900	24,250,000
Athletic Fund	20,000	20,000
Other Special Revenue Funds	0	0
Capital Project Fund	38,000,000	23,750,000
Debt Service Fund	3,302,300	3,352,300
Enterprise Funds:		
Cafeteria Fund	150,000	150,000
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	0	0
Agency Fund	0	0
Total Cash and Short-Term Investments	74,823,200	60,522,300
<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	74,823,200	60,522,300

	<u>06/30/2008 Estimate</u>	<u>06/30/2009 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Authority Lease Obligations	0	0
Extended Term Financing Agreements Payable	0	0
Bonds Payable	192,865,000	186,060,000
Accumulated Compensated Absences	2,000,000	2,100,000
Other Long-Term Liabilities	0	0
Lease-Purchase Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	194,865,000	188,160,000
<u>SHORT-TERM PAYABLES</u>		
Other Funds	0	0
General Fund	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	194,865,000	188,160,000

Account	Description	Amounts
0770	Ending Fund Balance - Unreserved	
	Explanation: <i>Estimated funds for June 30, 2009</i>	
0771	Estimated Ending Unreserved Designated Fund Balance Explanation: <i>Funds designated for future retirement cost and cost of insurances.</i>	2,310,600
0772	Estimated Ending Unreserved Undesignated Fund Balance Explanation: <i>Excess funds to be used in the future to offset expenditures.</i>	6,500,000
	Ending Fund Balance - Unreserved	8,810,600
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	9,260,600
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