

LEA Name: West Chester Area SD

Class: 2

AUN Number: 124159002

County: Chester

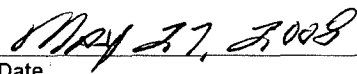
PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2008 - 06/30/2009

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 5/27/2008



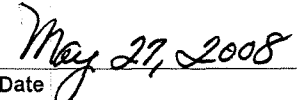
President of the Board - Original Signature Required



Date



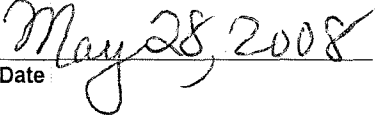
Secretary of the Board - Original Signature Required



Date



Chief School Administrator - Original Signature Required



Date

John T. Scully

Contact Person

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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	6,736,550
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	6,736,550
 Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	157,735,386
7000 Revenue from State Sources	29,364,047
8000 Revenue from Federal Sources	2,698,317
9000 Other Financing Sources	900,000
Total Estimated Revenues And Other Financing Sources	190,697,750
 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 197,434,300

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	127,815,728
6112	Interim Real Estate Taxes	2,070,358
6113	Public Utility Realty Tax	145,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	0
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	0
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	0
6150	Current Act 511 Taxes - Proportional Assessments	21,395,800
6400	Delinquencies on Taxes Levied / Assessed by LEA	2,890,100
6500	Earnings on Investments	1,683,100
6700	Revenues from Student Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	1,277,700
6910	Rentals	0
6920	Contributions and Donations From Private Sources / Capital Contributions	0
6940	Tuition from Patrons	424,000
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	33,600
	REVENUE FROM LOCAL SOURCES	157,735,386

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	6,947,500
7140	Charter Schools	1,619,100
7160	Tuition for Orphans and Children Placed in Private Homes	45,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
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
7271	Special Education Funding for School Aged Pupils	5,203,200
7272	Early Intervention	0
7280	Adult Literacy	6,360
7291	Educational Assistance Program (Tutoring)	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	4,325,400
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,561,600
7330	Health Services (Medical, Dental, Nurse, Act 25)	307,200
7340	State Property Tax Reduction Allocation	3,592,837
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	348,300
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	3,314,050
7820	State Share of Retirement Contributions	2,093,500
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	29,364,047

<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	1,752,848
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	355,600
8516	NCLB, Title III - Language Instr. for LEP and Immgrant Students	74,607
8517	NCLB, Title IV - 21st Century Schools	23,144
8518	NCLB, Title V - Promotg. Informed Parental Choice & Innov. Programs	15,820
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	25,098
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8810	Medical Assistance Reimbursements (ACCESS)	351,000
8820	Medical Assistance Reimbursements - Title 19	100,200
REVENUE FROM FEDERAL SOURCES		2,698,317

<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	900,000
	OTHER FINANCING SOURCES	900,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		190,697,750

Index: 4.4%
 Calculation Method: Revenue
 Section 672.1 Method Choice: (a)(1)
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$127,862,310
 Approx. Dollar Value of Homestead Exclusions: + \$3,592,837
 Approx. Tax Revenue for Tax Rate Calculation: \$131,455,147

	Chester	Delaware	Total
2007-08 Calculations			
a. Assessed Value	\$7,532,583,000	\$627,872,000	\$8,160,455,000
b. Real Estate Mills	15.7900	11.8700	
I. 2008-09 Calculations			
c. 2006 STEB Market Value	\$9,008,526,300	\$582,242,900	\$9,590,769,200
d. Assessed Value	\$7,590,900,000	\$638,950,000	\$8,229,850,000
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 (a * b)	\$118,939,486	\$7,452,841	\$126,392,327
2008-09 Calculations			
II. g. Percent of Total Market Value	93.929%	6.071%	100.000%
h. Rebalanced 2007-08 Tax Levy (f Total * g)	\$118,719,213	\$7,673,114	\$126,392,327
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	15.7900	12.2200	
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage			96.50000%
k. Tax Levy Needed (Approx. Revenue * g / j)	\$127,953,032	\$8,269,918	\$136,222,950
III. I. 2008-09 Real Estate Mills (k / d * 1000)	16.8500	12.9400	
m. Tax Levy Generated By Mills (I / 1000 * d)	\$127,906,665	\$8,268,013	\$136,174,678
n. Tax Revenue Generated By Mills (m * Est. Pct. Collection)	\$123,429,932	\$7,978,633	\$131,408,565
o. Tax Revenue minus Homestead Exclusion (n - Homestead Dollar Value)			\$127,815,728

Index: 4.4%
 Calculation Method: Revenue
 Section 672.1 Method Choice: (a)(1)
 Number of Decimals For Tax Rate Calculation: 2
 Approx. Tax Revenue from RE Taxes: \$127,862,310
 Approx. Dollar Value of Homestead Exclusions: + \$3,592,837
 Approx. Tax Revenue for Tax Rate Calculation: \$131,455,147

	Chester	Delaware	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	16.4847	12.7576	
q. Mills In Excess of Index if (l > p), (l - p)	0.3653	0.1824	0.5477
r. Maximum Tax Levy Based On Index (p / 1000) * d	\$125,133,709	\$8,151,469	\$133,285,178
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)	\$2,772,956	\$116,544	\$2,889,500
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$2,675,903	\$112,465	\$2,788,368

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	7,590,900,000	16.8500	127,906,665	96.50000%	123,429,932		
23	Delaware	638,950,000	12.9400	8,268,013	96.50000%	7,978,633		
		0		0	0.00000%	0		
		0		0	0.00000%	0		
Totals		8,229,850,000		136,174,678		131,408,565	- 3,592,837	= 127,815,728

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

	<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	\$0.00	\$0.00	0	0
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
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			0	0

	<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%	17,695,800	17,695,800
6152 Occupation Taxes - Proportional Rate	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 - 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			21,395,800	21,395,800

Total Act 511, Current Taxes

Act 511 Tax Limit	---	9,590,769,200	X	12	115,089,230
		<u>Market Value</u>		<u>Mills</u>	<u>(511 Limit)</u>

<u>ITEM</u>	<u>AMOUNTS</u>	
1000 Instruction		
1100 Regular Programs - Elementary/Secondary	75,610,851	
1200 Special Programs - Elementary/Secondary	23,865,970	
1300 Vocational Education	4,339,574	
1400 Other Instructional Programs - Elementary/Secondary	194,131	
1600 Adult Education Programs	34,172	
1700 Higher Education Programs	0	
1800 Pre-Kindergarten	0	
Total 1000 Instruction	104,044,698	
2000 Support Services		
2100 Support Services - Pupil Personnel	6,929,452	
2200 Support Services - Instructional Staff	5,309,597	
2300 Support Services - Administration	10,890,183	
2400 Support Services - Pupil Health	1,908,579	
2500 Support Services - Business	1,591,319	
2600 Operation & Maintenance of Plant Services	17,195,783	
2700 Student Transportation Services	13,114,734	
2800 Support Services - Central	2,341,178	
2900 Other Support Services	148,000	
Total 2000 Support Services	59,428,825	
3000 Operation of Non-instructional Services		
3100 Food Services	0	
3200 Student Activities	4,294,968	
3300 Community Services	127,551	
3400 Scholarships and Awards	0	
Total 3000 Operation of Non-instructional Services	4,422,519	
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services	400,000	
Total 4000 Facilities Acquisition, Construction and Improvement	400,000	
Total Estimated Expenditures		168,296,042
5000 Other Expenditures and Financing Uses		
5100 Debt Service	22,561,576	
5200 Interfund Transfers - Out	0	
5300 Transfers Involving Component Units	934,000	
5900 Budgetary Reserve	542,682	
Total Other Financing Uses		24,038,258
Total Estimated Expenditures and Other Financing Uses		192,334,300
Appropriation of Prior Year Encumbrances		0
Total Appropriations		192,334,300
Ending Unreserved Fund Balance		5,100,000
Total Appropriations and Ending Fund Balances		197,434,300

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	46,388,203
200	Personnel Services-Employee Benefits	15,638,831
300	Purchased Professional & Technical Services	2,232,124
400	Purchased Property Services	579,219
500	Other Purchased Services	7,028,594
600	Supplies	3,466,079
700	Property	155,569
800	Other Objects	122,232
	Total Regular Programs - Elementary/Secondary	75,610,851
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	11,066,608
200	Personnel Services-Employee Benefits	3,730,974
300	Purchased Professional & Technical Services	6,340,494
400	Purchased Property Services	7,900
500	Other Purchased Services	2,412,389
600	Supplies	240,810
700	Property	60,200
800	Other Objects	6,595
	Total Special Programs - Elementary/Secondary	23,865,970
1300	Vocational Education	
100	Personnel Services-Salaries	2,185,341
200	Personnel Services-Employee Benefits	736,762
300	Purchased Professional & Technical Services	16,000
400	Purchased Property Services	4,800
500	Other Purchased Services	1,261,842
600	Supplies	100,484
700	Property	30,900
800	Other Objects	3,445
	Total Vocational Education	4,339,574
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	68,000
200	Personnel Services-Employee Benefits	22,925
300	Purchased Professional & Technical Services	10,056
400	Purchased Property Services	0
500	Other Purchased Services	88,900
600	Supplies	4,250
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	194,131

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1600	Adult Education Programs	
100	Personnel Services-Salaries	24,228
200	Personnel Services-Employee Benefits	8,694
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	1,174
500	Other Purchased Services	76
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	34,172
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	104,044,698
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	4,926,141
200	Personnel Services-Employee Benefits	1,660,789
300	Purchased Professional & Technical Services	181,777
400	Purchased Property Services	1,400
500	Other Purchased Services	71,269
600	Supplies	79,909
700	Property	1,459
800	Other Objects	6,708
	Total Support Services - Pupil Personnel	6,929,452

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	2,519,066
200	Personnel Services-Employee Benefits	1,937,034
300	Purchased Professional & Technical Services	417,372
400	Purchased Property Services	15,571
500	Other Purchased Services	97,079
600	Supplies	289,874
700	Property	16,961
800	Other Objects	16,640
	Total Support Services - Instructional Staff	5,309,597
2300	Support Services - Administration	
100	Personnel Services-Salaries	6,748,712
200	Personnel Services-Employee Benefits	2,275,247
300	Purchased Professional & Technical Services	1,076,864
400	Purchased Property Services	41,610
500	Other Purchased Services	418,001
600	Supplies	187,136
700	Property	26,990
800	Other Objects	115,623
	Total Support Services - Administration	10,890,183
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	1,323,457
200	Personnel Services-Employee Benefits	446,188
300	Purchased Professional & Technical Services	74,500
400	Purchased Property Services	3,410
500	Other Purchased Services	4,564
600	Supplies	52,697
700	Property	2,898
800	Other Objects	865
	Total Support Services - Pupil Health	1,908,579
2500	Support Services - Business	
100	Personnel Services-Salaries	1,020,656
200	Personnel Services-Employee Benefits	344,102
300	Purchased Professional & Technical Services	110,600
400	Purchased Property Services	12,890
500	Other Purchased Services	34,200
600	Supplies	29,600
700	Property	1,000
800	Other Objects	38,271
	Total Support Services - Business	1,591,319

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	7,153,363
200	Personnel Services-Employee Benefits	2,411,670
300	Purchased Professional & Technical Services	170,500
400	Purchased Property Services	4,240,900
500	Other Purchased Services	684,800
600	Supplies	2,125,600
700	Property	392,450
800	Other Objects	16,500
	Total Operation & Maintenance of Plant Services	17,195,783
2700	Student Transportation Services	
100	Personnel Services-Salaries	200,171
200	Personnel Services-Employee Benefits	67,485
300	Purchased Professional & Technical Services	29,000
400	Purchased Property Services	5,300
500	Other Purchased Services	12,799,978
600	Supplies	7,800
700	Property	3,900
800	Other Objects	1,100
	Total Student Transportation Services	13,114,734
2800	Support Services - Central	
100	Personnel Services-Salaries	1,106,381
200	Personnel Services-Employee Benefits	373,003
300	Purchased Professional & Technical Services	391,322
400	Purchased Property Services	145,690
500	Other Purchased Services	83,100
600	Supplies	239,682
700	Property	0
800	Other Objects	2,000
	Total Support Services - Central	2,341,178
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		59,428,825
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	2,569,157
200	Personnel Services-Employee Benefits	866,161
300	Purchased Professional & Technical Services	119,060
400	Purchased Property Services	48,060
500	Other Purchased Services	399,341
600	Supplies	170,763
700	Property	34,000
800	Other Objects	88,426
	Total Student Activities	4,294,968
3300	Community Services	
100	Personnel Services-Salaries	10,166
200	Personnel Services-Employee Benefits	3,648
300	Purchased Professional & Technical Services	99,346
400	Purchased Property Services	1,000
500	Other Purchased Services	12,591
600	Supplies	0
700	Property	0
800	Other Objects	800
	Total Community Services	127,551

<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		4,422,519
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	400,000	
	Total Facilities Acquisition, Construction and Improvement Services		400,000
5000	OTHER EXPENDITURES AND FINANCING USES		
5100	Debt Service		
800	Other Objects	11,350,576	
900	Other Uses of Funds	11,211,000	
	Total Debt Service	22,561,576	
5200	Interfund Transfers - Out		
900	Other Uses of Funds	0	
	Total Interfund Transfers - Out	0	
5300	Transfers Involving Component Units		
900	Other Uses of Funds	934,000	
	Total Transfers Involving Component Units	934,000	
5900	Budgetary Reserve		
800	Other Objects	542,682	
	Total Budgetary Reserve	542,682	
	Total Other Expenditures and Financing Uses		24,038,258
TOTAL EXPENDITURES			192,334,300

	<u>06/30/2008 Estimate</u>	<u>06/30/2009 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	16,500,000	17,000,000
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	14,357,000	13,973,200
Athletic Fund	0	0
Other Special Revenue Funds	0	0
Capital Project Fund	14,551,551	2,126,712
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	50,000	50,000
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	0	0
Agency Fund	150,000	150,000
Total Cash and Short-Term Investments	45,608,551	33,299,912
<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	45,708,551	33,399,912

	<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	315,551,000	304,335,000
Accumulated Compensated Absences	0	0
Other Long-Term Liabilities	0	0
Lease-Purchase Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	315,551,000	304,335,000
<u>SHORT-TERM PAYABLES</u>		
Other Funds	0	0
General Fund	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u>315,551,000</u>	<u>304,335,000</u>

Account	Description	Amounts
0770	Ending Fund Balance - Unreserved Explanation: <i>ending fund balance carried forward to following year</i>	0
0771	Estimated Ending Unreserved Designated Fund Balance	0
0772	Estimated Ending Unreserved Undesignated Fund Balance Explanation: <i>ending fund balance carried forward to following year</i>	5,100,000
	Ending Fund Balance - Unreserved	5,100,000
5900	Budgetary Reserve Explanation: <i>Amount used to offset unforeseen expenditures at time of budget preparation</i>	542,682
	TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE	5,642,682
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