

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

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

*Sam Martin*  
Date 6/8/09

President of the Board - Original Signature Required

*[Signature]*  
Date 6/4/09

Secretary of the Board - Original Signature Required

*Patricia S. Shaker, Ed.D.*  
Date 6/4/09

Chief School Administrator - Original Signature Required

Richard Vensel  
Contact Person

(717) 258-2604  
Telephone Extension

rv@smsd.us

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>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
1 Estimated Reserve for Encumbrances - Start of Year	0
2 Estimated Unreserved Fund Balance - Start of Year	7,675,788
3	0
4	0
5	0
6	0
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b>7,675,788</b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	19,895,601
7000 Revenue from State Sources	8,267,168
8000 Revenue from Federal Sources	160,000
9000 Other Financing Sources	0
<b>Total Estimated Revenues And Other Financing Sources</b>	<b>28,322,769</b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b>35,998,557</b>

2009-2010 Final General Fund Budget (PDE-2028)

AUN: 115218303 South Middleton 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>
<b>REVENUE FROM LOCAL SOURCES</b>		
6111	Current Real Estate Taxes	14,752,310
6112	Interim Real Estate Taxes	131,556
6113	Public Utility Reality Tax	23,564
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	1,300
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	115,000
6150	Current Act 511 Taxes - Proportional Assessments	3,709,946
6400	Delinquencies on Taxes Levied / Assessed by LEA	309,000
6500	Earnings on Investments	225,000
6700	Revenues from Student Activities	0
6800	Revenue from Intermediary Sources / Pass-Through Funds	368,884
6910	Rentals	7,000
6920	Contributions and Donations From Private Sources / Capital Contributions	0
6940	Tuition from Patrons	7,800
6960	Services Provided Other Local Governmental Units / LEAs	10,000
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	234,241
	<b>REVENUE FROM LOCAL SOURCES</b>	<b>19,895,601</b>

FUNCTION	DESCRIPTION	Amounts
<b>REVENUE FROM STATE SOURCES</b>		
7110	Basic Education Funding (Gross)	4,452,977
7140	Charter Schools	127,920
7160	Tuition for Orphans and Children Placed in Private Homes	5,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7210	Homebound Instruction	564
7220	Vocational Education	31,747
7230	Alternative Education	0
7240	Driver Education - Student	3,150
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	964,315
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)	628,019
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	532,731
7330	Health Services (Medical, Dental, Nurse, Act 25)	53,743
7340	State Property Tax Reduction Allocation	538,121
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
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	531,019
7820	State Share of Retirement Contributions	330,412
7900	Revenue for Technology	67,450
<b>REVENUE FROM STATE SOURCES</b>		<b>8,267,168</b>

FUNCTION	DESCRIPTION	Amounts
<b>REVENUE FROM FEDERAL SOURCES</b>		
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	80,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	80,000
8516	NCLB, Title III - Language Instr. for LEP and Immigrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V - Promotg. Informed Parental Choice & Innov. Programs	0
8519	NCLB, Title VI - Flexibility and Accountability	0
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
8701	ARRA - IDEA, Part B	0
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A	0
8704	ARRA - Title I, School Improvement	0
8705	ARRA - Title II, Part D Education Technology	0
8706	ARRA - McKinney-Vento Homeless	0
8707	ARRA - National School Lunch Program Equipment	0
8708	ARRA - State Fiscal Stabilization Fund	0
8810	Medical Assistance Reimbursements (ACCESS)	0
8820	Medical Assistance Reimbursements - Title 19	0
<b>REVENUE FROM FEDERAL SOURCES</b>		<b>160,000</b>

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
<b>OTHER FINANCING SOURCES</b>		
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
9900	Other Financing Sources Not Listed in the 9000 Series	0
	<b>OTHER FINANCING SOURCES</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>		<b>28,322,769</b>

Index (current): 4.8%  
 Calculation Method:  
 Approx. Tax Revenue from RE Taxes: \$14,752,310  
 Amount of Tax Relief from State/Local Sources: + \$538,121  
 Approx. Tax Revenue for Tax Rate Calculation: \$15,290,431  
 Cumberland

	Rate	Total
<b>2008-09 Calculations</b>		
a. Assessed Value	\$1,290,707,860	\$1,290,707,860
b. Real Estate Mills	11.3800	
<b>I. 2009-10 Calculations</b>		
c. 2007 STEB Market Value	\$1,115,535,400	\$1,115,535,400
d. Assessed Value	\$1,378,782,088	\$1,378,782,088
e. Assessed Value of New Constr/ Renov Estimated Percent Collection	\$0 97.45000%	\$0

<b>2008-09 Calculations</b>		
f. 2008-09 Tax Levy (a * b)	\$14,688,255	\$14,688,255
<b>2009-10 Calculations</b>		
g. Percent of Total Market Value	100.000%	100.000%
h. Rebalanced 2008-09 Tax Levy (f Total * g)	\$14,688,255	\$14,688,255
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	11.3800	

<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage		97.45000%
k. Tax Levy Needed (Approx. Revenue * g / j)	\$15,690,540	\$15,690,540
<b>III. I. 2009-10 Real Estate Mills</b> (k / d * 1000)	<b>11.3800</b>	
m. Tax Levy Generated By Mills (l / 1000 * d)	\$15,690,540	\$15,690,540
n. Tax Revenue Generated By Mills (m * Est. Pct. Collection)	\$15,290,431	\$15,290,431
o. Tax Revenue minus Amount of Tax Relief (n - Amount of Tax Relief)		\$14,752,310

Index (current): 4.8%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$14,752,310	Rate
Amount of Tax Relief from State/Local Sources: +	\$538,121	
Approx. Tax Revenue for Tax Rate Calculation:	\$15,290,431	
	Cumberland	

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	11.9262	
q. Mills In Excess of Index if (l > p), (l - p)	0.0000	0.0000
r. Maximum Tax Levy Based On Index (p / 1000) * d)	\$16,443,631	\$16,443,631
IV. s. Millage Rate within Index? (if l > p Then No)	Yes	
t. Tax Levy In Excess of Index if (m > r), (m - r)	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

**Information Related to Property Tax Relief**

Assessed Value Exclusion per Homestead	\$10,877	
Number of Homestead/Farmstead Properties	4,404	4,404
V. Median Assessed Value of Homestead Properties		\$144,204
Portion of Act 1 EIT Revenue Used for Tax Relief		\$0
State Property Tax Reduction Allocation		\$538,121
Amount of Tax Relief from State/Local Sources		\$538,121



CODE	County #	County Name	Taxable Assessed Value	Mills	Tax Levy	Percent Collected	Tax Revenue Generated By Mills	Amount of Tax Relief	Estimated Revenue
6111	21	Cumberland	1,378,782,088	11.3800	15,690,540	97.450000%	15,290,431		
			0		0	0.000000%	0		
			0		0	0.000000%	0		
			0		0	0.000000%	0		
Totals			1,378,782,088		15,690,540		15,290,431	538,121	14,752,310
6120	<u>Per Capita Taxes, Section 679</u>				<u>Rate</u>				<u>Estimated Revenue</u>
					0.00				0

6140	Current Act 511 Taxes - Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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	\$10.00	\$0.00	115,000	115,000
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>115,000</u>	<u>115,000</u>

6150	Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Earned Income Taxes, Act 511	1.10%	0.00%	3,434,946	3,434,946
6152	Occupation Taxes - Proportional Rate	0	0	0	0
6153	Real Estate Transfer Taxes	0.50%	0.00%	275,000	275,000
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>3,709,946</u>	<u>3,709,946</u>
	<b>Total Act 511, Current Taxes</b>				<b>3,824,946</b>
	Act 511 Tax Limit	→	1,115,535,400	X	13,386,425
			Market Value	12	(511 Limit)
				Mills	



**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE  
FROM 2009-2010 GENERAL FUND BUDGET**

Act 48 of 2003

(10/2004)

SCHOOL DISTRICT NAME	COUNTY NAME	AUN
South Middleton SD	Cumberland	115218303

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance less than or equal to the specified percentage (listed in the table below) of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2009-2010 (compared to 2008-2009 )? Yes   
No

If yes, complete additional information below. Use figures from the 2009-2010 General Fund Budget.

Total Budgeted Expenditures	\$28,822,766.00
Ending Unreserved Undesignated Fund Balance	\$1,700,003.00
Ending Unreserved Undesignated Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.9%

The Estimated Ending Unreserved Undesignated Fund Balance is within the allowable limits. Yes   
No

**I hereby certify that the above information is accurate and complete.**

SIGNATURE OF SUPERINTENDENT	DATE
<i>Patricia B. Junker, Ed.D.</i>	6/4/09

DUE DATE: AUGUST 15, 2009

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

ITEM	AMOUNTS
1000	
Instruction	
1100 Regular Programs - Elementary/Secondary	11,437,458
1200 Special Programs - Elementary/Secondary	3,700,097
1300 Vocational Education	354,320
1400 Other Instructional Programs - Elementary/Secondary	215,741
1500 Nonpublic School Programs	0
1600 Adult Education Programs	0
1700 Higher Education Programs	231,957
1800 Pre-Kindergarten	0
<b>Total 1000 Instruction</b>	<b>15,939,573</b>
2000 Support Services	
2100 Support Services - Pupil Personnel	754,332
2200 Support Services - Instructional Staff	1,451,600
2300 Support Services - Administration	2,369,477
2400 Support Services - Pupil Health	256,700
2500 Support Services - Business	533,414
2600 Operation & Maintenance of Plant Services	2,352,116
2700 Student Transportation Services	1,202,770
2800 Support Services - Central	0
2900 Other Support Services	59,919
<b>Total 2000 Support Services</b>	<b>8,980,328</b>
3000 Operation of Non-instructional Services	
3100 Food Services	0
3200 Student Activities	459,388
3300 Community Services	1,650
3400 Scholarships and Awards	0
<b>Total 3000 Operation of Non-instructional Services</b>	<b>461,038</b>
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	0
<b>Total 4000 Facilities Acquisition, Construction and Improvement</b>	<b>0</b>
<b>Total Estimated Expenditures</b>	<b>25,380,939</b>
5000 Other Expenditures and Financing Uses	
5100 Debt Service	0
5200 Interfund Transfers - Out	2,941,827
5300 Transfers Involving Component Units	0
5900 Budgetary Reserve	500,000
<b>Total Other Financing Uses</b>	<b>3,441,827</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>28,822,766</b>
<b>Appropriation of Prior Year Encumbrances</b>	<b>0</b>
<b>Total Appropriations</b>	<b>28,822,766</b>
<b>Ending Unreserved Fund Balance</b>	<b>7,175,791</b>

ITEM

AMOUNTS

Total Appropriations and Ending Fund Balances

35,998,557

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>1000</b>	<b>INSTRUCTION</b>	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	7,831,176
200	Personnel Services-Employee Benefits	2,632,005
300	Purchased Professional & Technical Services	30,905
400	Purchased Property Services	12,040
500	Other Purchased Services	260,954
600	Supplies	657,615
700	Property	0
800	Other Objects	12,763
	<b>Total Regular Programs - Elementary/Secondary</b>	<b>11,437,458</b>
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,706,001
200	Personnel Services-Employee Benefits	806,825
300	Purchased Professional & Technical Services	874,675
400	Purchased Property Services	3
500	Other Purchased Services	290,159
600	Supplies	22,134
700	Property	0
800	Other Objects	300
	<b>Total Special Programs - Elementary/Secondary</b>	<b>3,700,097</b>
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	354,320
600	Supplies	0
700	Property	0
800	Other Objects	0
	<b>Total Vocational Education</b>	<b>354,320</b>
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	94,698
200	Personnel Services-Employee Benefits	26,143
300	Purchased Professional & Technical Services	94,000
400	Purchased Property Services	600
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	300
	<b>Total Other Instructional Programs - Elementary/Secondary</b>	<b>215,741</b>

Function-Object	Description	Amounts
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	0
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	231,957
600	Supplies	0
	Total Higher Education Programs	231,957
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
	<b>Total Instruction</b>	<b>15,939,573</b>

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
<b>2000</b>	<b>SUPPORT SERVICES</b>	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	552,678
200	Personnel Services-Employee Benefits	188,777
300	Purchased Professional & Technical Services	600
400	Purchased Property Services	0
500	Other Purchased Services	5,050
600	Supplies	5,677
700	Property	0
800	Other Objects	1,550
	Total Support Services - Pupil Personnel	754,332
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	578,059
200	Personnel Services-Employee Benefits	191,138
300	Purchased Professional & Technical Services	102,500
400	Purchased Property Services	77,500
500	Other Purchased Services	27,840
600	Supplies	435,418
700	Property	0
800	Other Objects	39,145
	Total Support Services - Instructional Staff	1,451,600
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,474,285
200	Personnel Services-Employee Benefits	474,221
300	Purchased Professional & Technical Services	145,000
400	Purchased Property Services	110,834
500	Other Purchased Services	64,749
600	Supplies	70,038
700	Property	0
800	Other Objects	30,350
	Total Support Services - Administration	2,369,477
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	164,208
200	Personnel Services-Employee Benefits	81,291
300	Purchased Professional & Technical Services	1,400
400	Purchased Property Services	1,630
500	Other Purchased Services	1,300
600	Supplies	5,971
700	Property	0
800	Other Objects	900
	Total Support Services - Pupil Health	256,700



Function-Object	Description	Amounts
2500	Support Services - Business	
100	Personnel Services-Salaries	291,000
200	Personnel Services-Employee Benefits	108,889
300	Purchased Professional & Technical Services	20,000
400	Purchased Property Services	39,000
500	Other Purchased Services	47,600
600	Supplies	16,925
700	Property	0
800	Other Objects	10,000
	<b>Total Support Services - Business</b>	<b>533,414</b>
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	828,253
200	Personnel Services-Employee Benefits	403,345
300	Purchased Professional & Technical Services	28,500
400	Purchased Property Services	585,217
500	Other Purchased Services	164,501
600	Supplies	339,200
700	Property	2,400
800	Other Objects	700
	<b>Total Operation &amp; Maintenance of Plant Services</b>	<b>2,352,116</b>
2700	Student Transportation Services	
100	Personnel Services-Salaries	16,715
200	Personnel Services-Employee Benefits	2,075
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	1,182,830
600	Supplies	1,150
700	Property	0
800	Other Objects	0
	<b>Total Student Transportation Services</b>	<b>1,202,770</b>
2800	Support Services - Central	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	<b>Total Support Services - Central</b>	<b>0</b>

Function-Object	Description	Amounts
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	42,919
600	Supplies	0
700	Property	0
800	Other Objects	17,000
	Total Other Support Services	59,919
	<b>Total Support Services</b>	<b>8,980,328</b>
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	345,781
200	Personnel Services-Employee Benefits	59,082
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	10,330
600	Supplies	33,200
700	Property	0
800	Other Objects	10,995
	Total Student Activities	459,388

Function-Object	Description	Amounts
3300	Community Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	1,650
	Scholarships and Awards	1,650
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	461,038
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	0
900	Other Uses of Funds	0
	Total Debt Service	0
5200	Interfund Transfers - Out	
900	Other Uses of Funds	2,941,827
	Total Interfund Transfers - Out	2,941,827

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
5300	Transfers Involving Component Units	
900	Other Uses of Funds	0
	Total Transfers Involving Component Units	0
5900	Budgetary Reserve	500,000
800	Other Objects	500,000
	Total Budgetary Reserve	
	<b>Total Other Expenditures and Financing Uses</b>	<b>3,441,827</b>
	<b>TOTAL EXPENDITURES</b>	<b>28,822,766</b>

**CASH AND SHORT-TERM INVESTMENTS**

	<u>06/30/2009 Estimate</u>	<u>06/30/2010 Projection</u>
General Fund	7,675,788	7,675,788
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	2,074,463	1,067,000
Athletic Fund	0	0
Other Special Revenue Funds	0	0
Capital Project Fund	0	0
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	140,000	140,000
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	0	0
Agency Fund	0	0
<b>Total Cash and Short-Term Investments</b>	<b>9,890,251</b>	<b>8,882,788</b>

**LONG-TERM INVESTMENTS**

General Fund	0	0
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	0	0
Athletic Fund	0	0
Other Special Revenue Funds	0	0
Capital Project Fund	0	0
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	0	0
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	0	0
Agency Fund	0	0
<b>Total Long-Term Investments</b>	<b>0</b>	<b>0</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>9,890,251</b>	<b>8,882,788</b>

**LONG-TERM INDEBTEDNESS**

	<u>06/30/2009 Estimate</u>	<u>06/30/2010 Projection</u>
Authority Lease Obligations	0	0
Extended Term Financing Agreements Payable	0	0
Bonds Payable	26,275,000	24,555,000
Accumulated Compensated Absences	720,000	715,000
Other Long-Term Liabilities	0	0
Lease-Purchase Obligations	0	0
<b>TOTAL LONG-TERM INDEBTEDNESS</b>	<b>26,995,000</b>	<b>25,270,000</b>
<b><u>SHORT-TERM PAYABLES</u></b>		
Other Funds	0	0
General Fund	150,000	150,000
<b>TOTAL SHORT-TERM PAYABLES</b>	<b>150,000</b>	<b>150,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b><u>27,145,000</u></b>	<b><u>25,420,000</u></b>

Account	Description	Amounts
0770	Ending Fund Balance - Unreserved Explanation: Should be 0	
0771	Estimated Ending Unreserved Designated Fund Balance Explanation: Retirement and Healthcare Designation	5,475,788
0772	Estimated Ending Unreserved Undesignated Fund Balance Explanation: Good Fiscal Planning	1,700,003
	<b>Ending Fund Balance - Unreserved</b>	<b>7,175,791</b>
5900	Budgetary Reserve Explanation: Good Fiscal Management	500,000
	<b>TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE</b>	<b>7,675,791</b>
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