

LEA Name: Moon Area SD

Class: 3

AUN Number: 103026343

County: Allegheny

**PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2010 - 06/30/2011**

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/14/2010

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Alan D Bennett, Dir of Fiscal Svcs.

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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	2,343,283
3	Fund Balance Reserved for Prepaid Health Insurance Premiums	522,348
4	Fund Balance Designated for Future PSERS Payments	600,000
5	Fund Balance Designated for Potential Assessment Appeal Loss	1,274,781
6		0
	Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	4,740,412
 Estimated Revenues And Other Financing Sources		
6000	Revenue from Local Sources	43,560,524
7000	Revenue from State Sources	13,347,218
8000	Revenue from Federal Sources	1,038,127
9000	Other Financing Sources	1,395,000
	Total Estimated Revenues And Other Financing Sources	59,340,869
	 Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	 64,081,281

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	37,247,339
6112	Interim Real Estate Taxes	347,750
6113	Public Utility Realty Tax	56,098
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	78,500
6150	Current Act 511 Taxes - Proportional Assessments	4,045,850
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,089,000
6500	Earnings on Investments	35,000
6700	Revenues from District Activities	41,400
6800	Revenue from Intermediary Sources / Pass-Through Funds	439,150
6910	Rentals	20,000
6920	Contributions and Donations From Private Sources / Capital Contributions	10,000
6940	Tuition from Patrons	0
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	94,912
6990	Refunds and Other Miscellaneous Revenue	55,525
	REVENUE FROM LOCAL SOURCES	43,560,524

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	6,196,717
7140	Charter Schools	279,200
7160	Tuition for Orphans and Children Placed in Private Homes	57,155
7170	School Improvement Grants	0
7180	Staff and Program Development	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	1,605,004
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	500
7310	Transportation (Regular and Additional)	892,393
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,011,213
7330	Health Services (Medical, Dental, Nurse, Act 25)	77,766
7340	State Property Tax Reduction Allocation	955,778
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	253,547
7502	Dual Enrollment Grants	10,000
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	963,212
7820	State Share of Retirement Contributions	1,044,733
7900	Revenue for Technology	0
	REVENUE FROM STATE SOURCES	13,347,218

<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. Achvment. of the Disadvantaged	293,865
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	110,280
8516	NCLB, Title III - Language Instr. for LEP and Immgrant 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	6,700
8701	ARRA - IDEA, Part B	111,000
8702	ARRA - IDEA, Section 619	0
8703	ARRA - Title I, Part A & D	0
8704	ARRA - Title I, School Improvement	60,994
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
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	445,288
8799	ARRA - Miscellaneous	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	10,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
REVENUE FROM FEDERAL SOURCES		1,038,127

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	1,395,000
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
	OTHER FINANCING SOURCES	1,395,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		59,340,869

Index (current): 2.9%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$37,209,000
Amount of Tax Relief for Homestead Exclusions +	<u>\$955,778</u>
Approx. Tax Revenue for Tax Rate Calculation:	\$38,164,778
	Allegheny

		Total
<hr/>		
2009-10 Calculations		
a. Assessed Value	\$1,851,215,662	\$1,851,215,662
b. Real Estate Mills	21.3000	
I. 2010-11 Calculations		
c. 2008 STEB Market Value	\$1,604,564,900	\$1,604,564,900
d. Assessed Value	\$1,866,758,712	\$1,866,758,712
e. Assessed Value of New Constr/ Renov	\$0	\$0
Estimated Percent Collection	95.98300%	
<hr/>		
2009-10 Calculations		
f. 2009-10 Tax Levy	\$39,430,894	\$39,430,894
(a * b)		
2010-11 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2009-10 Tax Levy	\$39,430,894	\$39,430,894
(f Total * g)		
i. Base Mills Subject to Index	21.3000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage		95.98300%
k. Tax Levy Needed	\$39,762,018	\$39,762,018
(Approx. Revenue * g / j)		
III. I. 2010-11 Real Estate Mills	21.3000	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$39,761,961	\$39,761,961
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$38,806,183
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$37,247,339
(n * Est. Pct. Collection)		

Index (current): 2.9%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$37,209,000
Amount of Tax Relief for Homestead Exclusions +	<u>\$955,778</u>
Approx. Tax Revenue for Tax Rate Calculation:	\$38,164,778
	Allegheny

Total

Index Maximums			
	p. Maximum Mills Based On Index (i * (1 + Index))	21.9177	
	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	\$40,915,057	\$40,915,057
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	\$6,364	
	Number of Homestead/Farmstead Properties	7,060	7,060
V.	Median Assessed Value of Homestead Properties		\$130,100

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$955,778	Lowering RE Tax Rate	\$0	\$955,778
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$955,778</u>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Allegheny	1,866,758,712	21.3000	39,761,961			95.98300%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	1,866,758,712		39,761,961	955,778	38,806,183	95.98300%	37,247,339

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

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	\$0.00	\$0.00	0	0
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	78,500	78,500
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			78,500	78,500

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%	4,013,900	3,612,500
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	419,000	419,000
6154 Amusement Taxes	10.00%	0.00%	14,350	14,350
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			4,447,250	4,045,850

Total Act 511, Current Taxes

Act 511 Tax Limit	→	1,604,564,900	X	12	19,254,779
		Market Value		Mills	(511 Limit)

ITEM		AMOUNTS	
1000	Instruction		
	1100 Regular Programs - Elementary/Secondary	22,774,938	
	1200 Special Programs - Elementary/Secondary	7,077,392	
	1300 Vocational Education	1,601,782	
	1400 Other Instructional Programs - Elementary/Secondary	527,526	
	1500 Nonpublic School Programs	6,500	
	1600 Adult Education Programs	0	
	1700 Higher Education Programs	10,000	
	1800 Pre-Kindergarten	0	
	Total 1000 Instruction	31,998,138	
2000	Support Services		
	2100 Support Services - Pupil Personnel	1,293,507	
	2200 Support Services - Instructional Staff	1,899,448	
	2300 Support Services - Administration	3,398,292	
	2400 Support Services - Pupil Health	613,826	
	2500 Support Services - Business	622,238	
	2600 Operation & Maintenance of Plant Services	5,382,535	
	2700 Student Transportation Services	2,791,695	
	2800 Support Services - Central	42,419	
	2900 Other Support Services	68,321	
	Total 2000 Support Services	16,112,281	
3000	Operation of Non-instructional Services		
	3100 Food Services	0	
	3200 Student Activities	1,107,531	
	3300 Community Services	786,879	
	3400 Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	1,894,410	
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		50,004,829
5000	Other Expenditures and Financing Uses		
	5100 Debt Service	1,169,533	
	5200 Interfund Transfers - Out	7,882,002	
	5300 Transfers Involving Component Units	0	
	5900 Budgetary Reserve	710,100	
	Total Other Financing Uses		9,761,635
	Total Estimated Expenditures and Other Financing Uses		59,766,464
	Appropriation of Prior Year Encumbrances		0
	Total Appropriations		59,766,464
	Ending Unreserved Fund Balance		4,314,817

ITEM

AMOUNTS

Total Appropriations and Ending Fund Balances

64,081,281

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	13,417,699
200	Personnel Services-Employee Benefits	6,386,802
300	Purchased Professional & Technical Services	108,129
400	Purchased Property Services	121,270
500	Other Purchased Services	674,598
600	Supplies	2,056,045
700	Property	7,000
800	Other Objects	3,395
	Total Regular Programs - Elementary/Secondary	22,774,938
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	3,781,899
200	Personnel Services-Employee Benefits	1,588,402
300	Purchased Professional & Technical Services	485,725
400	Purchased Property Services	0
500	Other Purchased Services	1,065,466
600	Supplies	28,575
700	Property	121,000
800	Other Objects	6,325
	Total Special Programs - Elementary/Secondary	7,077,392
1300	Vocational Education	
100	Personnel Services-Salaries	788,731
200	Personnel Services-Employee Benefits	286,077
300	Purchased Professional & Technical Services	4,700
400	Purchased Property Services	1,400
500	Other Purchased Services	460,283
600	Supplies	60,591
700	Property	0
800	Other Objects	0
	Total Vocational Education	1,601,782
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	208,085
200	Personnel Services-Employee Benefits	36,030
300	Purchased Professional & Technical Services	29,100
400	Purchased Property Services	0
500	Other Purchased Services	246,679
600	Supplies	7,632
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	527,526

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	6,500
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	6,500
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	10,000
600	Supplies	0
	Total Higher Education Programs	10,000
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		31,998,138

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	869,292
200	Personnel Services-Employee Benefits	332,080
300	Purchased Professional & Technical Services	58,646
400	Purchased Property Services	5,357
500	Other Purchased Services	12,480
600	Supplies	13,237
700	Property	0
800	Other Objects	2,415
	Total Support Services - Pupil Personnel	1,293,507
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	595,490
200	Personnel Services-Employee Benefits	469,774
300	Purchased Professional & Technical Services	730,532
400	Purchased Property Services	2,900
500	Other Purchased Services	19,200
600	Supplies	80,922
700	Property	0
800	Other Objects	630
	Total Support Services - Instructional Staff	1,899,448
2300	Support Services - Administration	
100	Personnel Services-Salaries	2,096,889
200	Personnel Services-Employee Benefits	812,134
300	Purchased Professional & Technical Services	312,250
400	Purchased Property Services	9,034
500	Other Purchased Services	97,471
600	Supplies	44,084
700	Property	0
800	Other Objects	26,430
	Total Support Services - Administration	3,398,292
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	423,600
200	Personnel Services-Employee Benefits	175,744
300	Purchased Professional & Technical Services	3,054
400	Purchased Property Services	1,248
500	Other Purchased Services	10,065
600	Supplies	0
700	Property	0
800	Other Objects	115
	Total Support Services - Pupil Health	613,826

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	349,372
200	Personnel Services-Employee Benefits	165,223
300	Purchased Professional & Technical Services	45,652
400	Purchased Property Services	12,972
500	Other Purchased Services	42,219
600	Supplies	4,150
700	Property	0
800	Other Objects	2,650
	Total Support Services - Business	622,238
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	2,108,406
200	Personnel Services-Employee Benefits	920,523
300	Purchased Professional & Technical Services	16,268
400	Purchased Property Services	1,654,861
500	Other Purchased Services	240,205
600	Supplies	411,127
700	Property	3,925
800	Other Objects	27,220
	Total Operation & Maintenance of Plant Services	5,382,535
2700	Student Transportation Services	
100	Personnel Services-Salaries	82,905
200	Personnel Services-Employee Benefits	29,687
300	Purchased Professional & Technical Services	4,785
400	Purchased Property Services	0
500	Other Purchased Services	2,470,618
600	Supplies	203,700
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	2,791,695
2800	Support Services - Central	
100	Personnel Services-Salaries	2,500
200	Personnel Services-Employee Benefits	413
300	Purchased Professional & Technical Services	31,006
400	Purchased Property Services	0
500	Other Purchased Services	5,100
600	Supplies	3,400
700	Property	0
800	Other Objects	0
	Total Support Services - Central	42,419

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
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	68,321
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	68,321
	Total Support Services	16,112,281
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	641,010
200	Personnel Services-Employee Benefits	121,129
300	Purchased Professional & Technical Services	51,697
400	Purchased Property Services	39,050
500	Other Purchased Services	108,655
600	Supplies	116,740
700	Property	6,150
800	Other Objects	23,100
	Total Student Activities	1,107,531

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	61,250
200	Personnel Services-Employee Benefits	10,119
300	Purchased Professional & Technical Services	5,800
400	Purchased Property Services	300
500	Other Purchased Services	4,900
600	Supplies	14,000
700	Property	690,510
800	Other Objects	0
	Total Community Services	786,879
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	1,894,410
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	332,082
900	Other Uses of Funds	837,451
	Total Debt Service	1,169,533
5200	Interfund Transfers - Out	
900	Other Uses of Funds	7,882,002
	Total Interfund Transfers - Out	7,882,002

<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		
800	Other Objects	710,100	
	Total Budgetary Reserve	710,100	
	Total Other Expenditures and Financing Uses		9,761,635
TOTAL EXPENDITURES			59,766,464

	<u>06/30/2010 Estimate</u>	<u>06/30/2011 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	7,115,000	6,250,000
Special Revenue Funds:		
Section 690 Capital Reserve Fund	0	0
Section 1431 Capital Reserve Fund	1,991,000	2,100,000
Athletic Fund	20,000	20,000
Other Special Revenue Funds	0	0
Capital Project Fund	31,000,000	5,000,000
Debt Service Fund	0	0
Enterprise Funds:		
Cafeteria Fund	20,000	20,000
Other Enterprise Funds	0	0
Internal Service Fund	0	0
Trust Fund	40,000	40,000
Agency Fund	200,000	200,000
Total Cash and Short-Term Investments	40,386,000	13,630,000
<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	40,386,000	13,630,000

	<u>06/30/2010 Estimate</u>	<u>06/30/2011 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Authority Lease Obligations	0	0
Extended Term Financing Agreements Payable	1,708,920	2,057,074
Bonds Payable	103,026,593	101,053,363
Accumulated Compensated Absences	0	0
Other Long-Term Liabilities	0	0
Lease-Purchase Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	104,735,513	103,110,437
<u>SHORT-TERM PAYABLES</u>		
Other Funds	2,300,000	2,300,000
General Fund	5,000,000	5,250,000
TOTAL SHORT-TERM PAYABLES	7,300,000	7,550,000
TOTAL INDEBTEDNESS	<u>112,035,513</u>	<u>110,660,437</u>

Account	Description	Amounts
0770	Ending Fund Balance - Unreserved	
	Explanation: <i>Prudent fiscal management</i>	
0771	Estimated Ending Unreserved Designated Fund Balance	3,078,539
	Explanation: <i>Fund Balance Designated for Potential Assessment Appeal Losses, Future PSERS Payments and Prepaid Health Insurance Premiums</i>	
0772	Estimated Ending Unreserved Undesignated Fund Balance	1,236,278
	Explanation: <i>Prudent fiscal management</i>	
	Ending Fund Balance - Unreserved	4,314,817
5900	Budgetary Reserve	710,100
	Explanation: <i>Prudent fiscal management</i>	
	TOTAL ESTIMATED ENDING UNRESERVED FUND BALANCE AND BUDGETARY RESERVE	5,024,917
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