

LEA Name: New Kensington-Arnold SD

Class: 3

AUN Number: 107656303

County: Westmoreland

**PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2012 - 06/30/2013**

PROPOSED VERSION

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

5/24/12
Date



Secretary of the Board - Original Signature Required

5/24/12
Date



Chief School Administrator - Original Signature Required

5/24/12
Date

Jeffrey S. McVey
Contact Person

(724) 335-4401 1059
Telephone Extension

jmcvey@nkasd.com
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 Beginning Fund Balance - Committed	0
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	2,787,800
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	2,787,800
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	10,865,755
7000 Revenue from State Sources	17,334,172
8000 Revenue from Federal Sources	1,305,000
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	29,504,927
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	32,292,727

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	7,539,755
6112	Interim Real Estate Taxes	10,000
6113	Public Utility Realty Tax	14,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	27,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	33,000
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	66,000
6150	Current Act 511 Taxes - Proportional Assessments	1,350,000
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	1,042,000
6500	Earnings on Investments	25,000
6700	Revenues from District Activities	20,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	605,000
6910	Rentals	15,000
6920	Contributions and Donations From Private Sources / Capital Contributions	24,000
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	0
6990	Refunds and Other Miscellaneous Revenue	95,000
	REVENUE FROM LOCAL SOURCES	10,865,755

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	10,948,080
7140	Charter Schools	0
7160	Tuition for Orphans and Children Placed in Private Homes	10,000
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	1,777,530
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)	782,940
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	497,842
7330	Health Services (Medical, Dental, Nurse, Act 25)	46,000
7340	State Property Tax Reduction Allocation	1,280,381
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	102,909
7502	Dual Enrollment Grants	0
7503	Project 720 / High School Reform	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	712,635
7820	State Share of Retirement Contributions	1,150,855
7900	Revenue for Technology	25,000
REVENUE FROM STATE SOURCES		17,334,172

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	5,000
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	880,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	200,000
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
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 & D	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
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8799	ARRA - Miscellaneous	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	220,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
REVENUE FROM FEDERAL SOURCES		1,305,000

<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
9720	Transfers from Primary Governments	0
9900	Other Financing Sources Not Listed in the 9000 Series	0
	OTHER FINANCING SOURCES	0
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		29,504,927

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$7,539,755
 Amount of Tax Relief for Homestead Exclusions + \$1,280,381
 Total Approx. Tax Revenue: \$8,820,136
 Approx. Tax Levy for Tax Rate Calculation: \$9,792,207

Westmoreland

Total

2011-12 Data			
a.	Assessed Value	\$132,081,950	\$132,081,950
b.	Real Estate Mills	72.9000	
I. 2012-13 Data			
c.	2010 STEB Market Value	\$438,213,287	\$438,213,287
d.	Assessed Value	\$131,087,110	\$131,087,110
e.	Assessed Value of New Constr/ Renov	\$0	\$0
2011-12 Calculations			
f.	2011-12 Tax Levy (a * b)	\$9,628,774	\$9,628,774
2012-13 Calculations			
ii.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2011-12 Tax Levy (f Total * g)	\$9,628,774	\$9,628,774
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	72.9000	
Calculation of Tax Rates and Levies Generated			
j.	Weighted Avg. Collection Percentage	88.57976%	88.57976%
k.	Tax Levy Needed (Approx. Tax Levy * g)	\$9,792,207	\$9,792,207
iii.	I. 2012-13 Real Estate Tax Rate (k / d * 1000)	74.7000	
m.	Tax Levy Generated by Mills (l / 1000 * d)	\$9,792,207	\$9,792,207
n.	Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$8,511,826
o.	Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$7,539,755

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$7,539,755

Amount of Tax Relief for Homestead Exclusions + \$1,280,381

Total Approx. Tax Revenue: \$8,820,136

Approx. Tax Levy for Tax Rate Calculation: \$9,792,207

Westmoreland

Total

Index Maximums			
	p. Maximum Mills Based On Index (i * (1 + Index))	74.7225	
	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	\$9,795,157	\$9,795,157
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	\$4,027	
	Number of Homestead/Farmstead Properties:	4,256	4,256
V.	Median Assessed Value of Homestead Properties		\$14,320

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$7,539,755
 Amount of Tax Relief for Homestead Exclusions + \$1,280,381
 Total Approx. Tax Revenue: \$8,820,136
 Approx. Tax Levy for Tax Rate Calculation: \$9,792,207

Westmoreland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,280,381	Lowering RE Tax Rate	\$0	\$1,280,381
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				<u>\$1,280,381</u>

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Westmoreland	131,087,110	74.7000	9,792,207			88.57976%	
	0		0			0.00000%	
	0		0			0.00000%	
	0		0			0.00000%	
Totals:	131,087,110		9,792,207	- 1,280,381	= 8,511,826	88.57976%	= 7,539,755

	Rate	Estimated Revenue
6120 Per Capita Taxes, Section 679	5.00	33,000

6140 Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141 Per Capita Taxes, Act 511	\$5.00	\$0.00	33,000	33,000
6142 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Local Services / Occupational Privilege Taxes	\$5.00	\$0.00	33,000	33,000
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			66,000	66,000

6150 Current Act 511 Taxes - Proportional Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Earned Income Taxes, Act 511	0.50%	0.00%	1,200,000	1,200,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	1.00%	0.00%	150,000	150,000
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			1,350,000	1,350,000

Total Act 511, Current Taxes

Act 511 Tax Limit	→	438,213,287	X	12	5,258,559
		Market Value		Mills	(511 Limit)

ITEM		AMOUNTS	
1000	Instruction		
1100	Regular Programs - Elementary/Secondary	12,848,619	
1200	Special Programs - Elementary/Secondary	5,074,483	
1300	Vocational Education	496,500	
1400	Other Instructional Programs - Elementary/Secondary	367,143	
1500	Nonpublic School Programs	31,500	
1600	Adult Education Programs	0	
1700	Higher Education Programs	0	
1800	Pre-Kindergarten	100,351	
	Total 1000 Instruction	18,918,596	
2000	Support Services		
2100	Support Services - Pupil Personnel	513,740	
2200	Support Services - Instructional Staff	571,674	
2300	Support Services - Administration	1,791,798	
2400	Support Services - Pupil Health	228,058	
2500	Support Services - Business	376,998	
2600	Operation & Maintenance of Plant Services	2,966,344	
2700	Student Transportation Services	1,271,212	
2800	Support Services - Central	1,541,807	
2900	Other Support Services	10,000	
	Total 2000 Support Services	9,271,631	
3000	Operation of Non-instructional Services		
3100	Food Services	0	
3200	Student Activities	450,878	
3300	Community Services	85,228	
3400	Scholarships and Awards	0	
	Total 3000 Operation of Non-instructional Services	536,106	
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		28,726,333
5000	Other Expenditures and Financing Uses		
5100	Debt Service	1,700,103	
5200	Interfund Transfers - Out	6,500	
5300	Transfers Involving Component Units	0	
5900	Budgetary Reserve	200,000	
	Total Other Financing Uses		1,906,603
	Total Estimated Expenditures and Other Financing Uses		30,632,936
	Appropriation of Prior Year Fund Balance		0
	Total Appropriations		30,632,936
	Ending Committed, Assigned and Unassigned Fund Balance		1,659,791
	Total Appropriations and Ending Fund Balances		32,292,727

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	8,242,341
200	Personnel Services-Employee Benefits	3,454,907
300	Purchased Professional & Technical Services	95,246
400	Purchased Property Services	2,900
500	Other Purchased Services	708,975
600	Supplies	343,300
700	Property	0
800	Other Objects	950
	Total Regular Programs - Elementary/Secondary	12,848,619
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,072,656
200	Personnel Services-Employee Benefits	898,372
300	Purchased Professional & Technical Services	1,390,000
400	Purchased Property Services	0
500	Other Purchased Services	669,380
600	Supplies	43,575
700	Property	0
800	Other Objects	500
	Total Special Programs - Elementary/Secondary	5,074,483
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	496,500
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	496,500
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	72,347
200	Personnel Services-Employee Benefits	32,046
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	226,000
600	Supplies	36,750
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	367,143

<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	31,500
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	31,500
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	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	66,094
200	Personnel Services-Employee Benefits	26,257
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	8,000
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	100,351
Total Instruction		18,918,596

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	343,386
200	Personnel Services-Employee Benefits	150,359
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	2,550
600	Supplies	17,445
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Personnel	513,740
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	352,132
200	Personnel Services-Employee Benefits	160,534
300	Purchased Professional & Technical Services	25,000
400	Purchased Property Services	0
500	Other Purchased Services	11,400
600	Supplies	19,133
700	Property	0
800	Other Objects	3,475
	Total Support Services - Instructional Staff	571,674
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,065,728
200	Personnel Services-Employee Benefits	396,590
300	Purchased Professional & Technical Services	221,350
400	Purchased Property Services	0
500	Other Purchased Services	65,275
600	Supplies	28,420
700	Property	0
800	Other Objects	14,435
	Total Support Services - Administration	1,791,798
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	149,570
200	Personnel Services-Employee Benefits	55,210
300	Purchased Professional & Technical Services	6,004
400	Purchased Property Services	735
500	Other Purchased Services	5,014
600	Supplies	11,025
700	Property	0
800	Other Objects	500
	Total Support Services - Pupil Health	228,058

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	227,860
200	Personnel Services-Employee Benefits	84,788
300	Purchased Professional & Technical Services	15,000
400	Purchased Property Services	1,000
500	Other Purchased Services	41,000
600	Supplies	4,200
700	Property	0
800	Other Objects	3,150
	Total Support Services - Business	376,998
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,344,684
200	Personnel Services-Employee Benefits	503,245
300	Purchased Professional & Technical Services	19,000
400	Purchased Property Services	597,200
500	Other Purchased Services	125,038
600	Supplies	375,477
700	Property	1,000
800	Other Objects	700
	Total Operation & Maintenance of Plant Services	2,966,344
2700	Student Transportation Services	
100	Personnel Services-Salaries	32,240
200	Personnel Services-Employee Benefits	16,797
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	525
500	Other Purchased Services	1,059,640
600	Supplies	162,010
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	1,271,212
2800	Support Services - Central	
100	Personnel Services-Salaries	225,419
200	Personnel Services-Employee Benefits	643,663
300	Purchased Professional & Technical Services	104,200
400	Purchased Property Services	207,500
500	Other Purchased Services	48,200
600	Supplies	180,375
700	Property	75,000
800	Other Objects	57,450
	Total Support Services - Central	1,541,807

<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	10,000	
600	Supplies	0	
700	Property	0	
800	Other Objects	0	
	Total Other Support Services	10,000	
	Total Support Services		9,271,631
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	223,200	
200	Personnel Services-Employee Benefits	57,243	
300	Purchased Professional & Technical Services	35,000	
400	Purchased Property Services	14,200	
500	Other Purchased Services	63,435	
600	Supplies	46,000	
700	Property	0	
800	Other Objects	11,800	
	Total Student Activities	450,878	

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	38,325
400	Purchased Property Services	0
500	Other Purchased Services	24,360
600	Supplies	12,968
700	Property	0
800	Other Objects	9,575
	Total Community Services	85,228
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	536,106
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	975,103
900	Other Uses of Funds	725,000
	Total Debt Service	1,700,103
5200	Interfund Transfers - Out	
900	Other Uses of Funds	6,500
	Total Interfund Transfers - Out	6,500

<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	200,000	
	Total Budgetary Reserve	200,000	
	Total Other Expenditures and Financing Uses		1,906,603
TOTAL EXPENDITURES			30,632,936

	<u>06/30/2012 Estimate</u>	<u>06/30/2013 Projection</u>
<u>CASH AND SHORT-TERM INVESTMENTS</u>		
General Fund	4,569,795	3,441,785
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	1,031,100	1,035,200
Capital Projects Fund - Other	447,900	449,700
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	210,000	180,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	20,400	20,600
Agency Fund	74,900	75,000
Total Cash and Short-Term Investments	6,354,095	5,202,285
<u>LONG-TERM INVESTMENTS</u>		
General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - §690	0	0
Capital Reserve Fund - §1431	0	0
Capital Projects Fund - Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	6,354,095	5,202,285

	<u>06/30/2012 Estimate</u>	<u>06/30/2013 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	33,485,000	32,760,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	222,900	234,100
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	33,707,900	32,994,100
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	<u>33,707,900</u>	<u>32,994,100</u>

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance Explanation: <i>Fund Deficit</i>	1,659,791
	Total Ending Fund Balance - Committed, Assigned, and Unassigned	1,659,791
5900	Budgetary Reserve Explanation: <i>Reserve for unbudgeted activity</i>	200,000
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	1,859,791
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation	0