

LEA Name:

Indiana Area SD

Class: 2

AUN Number: 128323703

County:


Indiana

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

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6/25/2012

President of the Board - Original Signature Required



Date

6/25/12

Secretary of the Board - Original Signature Required



Date

6/25/12

Chief School Administrator - Original Signature Required



Date

6/25/12

Dale R. Kirsch

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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 Beginning Fund Balance - Committed	0
2 Estimated Beginning Fund Balance - Assigned	0
3 Estimated Beginning Fund Balance - Unassigned	3,509,538
4	0
5	0
6	0
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	3,509,538
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	30,304,924
7000 Revenue from State Sources	15,096,895
8000 Revenue from Federal Sources	874,000
9000 Other Financing Sources	0
Total Estimated Revenues And Other Financing Sources	46,275,819
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	49,785,357

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	24,184,424
6112	Interim Real Estate Taxes	0
6113	Public Utility/Realty Tax	37,000
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	192,000
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	3,690,000
6150	Current Act 511 Taxes - Proportional Assessments	0
6160	Non-Real Estate Taxes - First Class Districts Only	1,370,000
6400	Delinquencies on Taxes Levied / Assessed by LEA	40,000
6500	Earnings on Investments	53,000
6700	Revenues from District Activities	410,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	17,000
6910	Rentals	19,000
6920	Contributions and Donations From Private Sources / Capital Contributions	282,500
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	10,000
REVENUE FROM LOCAL SOURCES		30,304,924

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	8,670,511
7140	Charter Schools	0
7160	Tuition for Orphans and Children Placed in Private Homes	60,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	0
7230	Alternative Education	0
7240	Driver Education - Student	6,000
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,642,000
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)	700,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	459,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	55,000
7340	State Property Tax Reduction Allocation	1,031,569
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	160,000
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	873,884
7820	State Share of Retirement Contributions	1,438,931
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		15,096,895

FUNCTION	DESCRIPTION	Amounts
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	470,000
8515	NCLB, Title II - Prep. Train. & Recruit. High Qual. Teachers & Principals	170,000
8516	NCLB, Title III - Language Instr. for LEP and Immigrant Students	15,000
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
8709	ARRA-Education Jobs Fund (EduJobs)	0
8721	ARRA - Head Start	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8734	ARRA - Race to the Top Phase 3	0
8799	ARRA - Miscellaneous	0

2012-2013 Final General Fund Budget (PDE-2028)

AUN: 128323703 Indiana Area SD

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ESTIMATED REVENUES AND OTHER FINANCING SOURCES: DETAIL

<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	215,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	4,000
REVENUE FROM FEDERAL SOURCES		874,000

FUNCTION	DESCRIPTION	Amounts
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		46,275,819

Act 1 Index (current): 2.1%
Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$24,184,424
Amount of Tax Relief for Homestead Exclusions + \$1,031,569
Total Approx. Tax Revenue: \$25,215,993
Approx. Tax Levy for Tax Rate Calculation: \$26,759,920
Indiana

Total

2011-12 Data	
a. Assessed Value	\$257,650,020
b. Real Estate Mills	101.3900
I. 2012-13 Data	
c. 2010 STEB Market Value	\$1,320,916,233
d. Assessed Value	\$258,500,000
e. Assessed Value of New Constr/ Renov	\$0

2011-12 Calculations	
f. 2011-12 Tax Levy (a * b)	\$26,123,136
2012-13 Calculations	
g. Percent of Total Market Value	100.000000%
h. Rebalanced 2011-12 Tax Levy (f Total * g)	\$26,123,136
i. Base Mills Subject to Index (h / a * 1000) if no reassessment	101.3900
(h / (d-e) * 1000) if reassessment	

Calculation of Tax Rates and Levies Generated	
j. Weighted Avg. Collection Percentage	93.99912%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$26,759,920
III. 2012-13 Real Estate Tax Rate	
l. (k / d * 1000)	103.5200
m. Tax Levy Generated by Mills (l / 1000 * d)	\$26,759,920
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$25,728,351
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$24,184,424

Approx. Tax Revenue from RE Taxes:

\$24,184,424

Amount of Tax Relief for Homestead Exclusions +

\$1,031,569

Total Approx. Tax Revenue:

\$25,215,993

Approx. Tax Levy for Tax Rate Calculation:

\$26,759,920

Indiana

Total

Index Maximums

p. Maximum Mills Based On Index

103.5191

($i * (1 + \text{Index})$)

q. Mills In Excess of Index

0.0009

if ($i > p$), ($i - p$)

0.0009

r. Maximum Tax Levy Based On Index

\$26,759,687

($p / 1000$) * d)

\$26,759,687

s. Millage Rate within Index?

No

(if $1 > p$ Then No)

t. Tax Levy In Excess of Index

\$233

if ($m > r$), ($m - r$)

\$233

u. Tax Revenue In Excess of Index

\$219

($t * \text{Est. Pct. Collection}$)

\$219

Information Related to Property Tax Relief	
Assessed Value Exclusion per Homestead	\$1,699
Number of Homestead/Farmstead Properties	5,904
V. Median Assessed Value of Homestead Properties	\$18,860

Approx. Tax Revenue from RE Taxes: \$24,184,424

Amount of Tax Relief for Homestead Exclusions + \$1,031,569

Total Approx. Tax Revenue: \$25,215,993

Approx. Tax Levy for Tax Rate Calculation: \$26,759,920

Indiana

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,031,569	Lowering RE Tax Rate	\$0	\$1,031,569
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,031,569

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
Indiana	258,500,000	103.5200	26,759,920	0	26,759,920	93.99912%	24,184,424
	0		0	0	0	0.000000%	
	0		0	0	0	0.000000%	
	0		0	0	0	0.000000%	
Totals:	258,500,000		26,759,920	1,031,569	25,728,351	93.99912%	24,184,424

6120 Per Capita Taxes, Section 679

Rate	Estimated Revenue
0.00	0

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150 <u>Current Act 511 Taxes - Proportional Assessments</u>				
6151 Earned Income Taxes, Act 511	0.75%	0.00%	3,400,000	3,400,000
6152 Occupation Taxes - Proportional Rate	0	0	0	0
6153 Real Estate Transfer Taxes	0.50%	0.00%	290,000	290,000
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			3,690,000	3,690,000
Total Act 511, Current Taxes			3,690,000	15,850,995

Act 511 Tax Limit	Market Value	Mills
1,320,916,233	X	12
		(511 Limit)

ITEM	AMOUNTS
1000 Instruction	
1100 Regular Programs - Elementary/Secondary	23,579,275
1200 Special Programs - Elementary/Secondary	4,816,057
1300 Vocational Education	550,000
1400 Other Instructional Programs - Elementary/Secondary	455,329
1500 Nonpublic School Programs	18,000
1600 Adult Education Programs	0
1700 Higher Education Programs	0
1800 Pre-Kindergarten	0
Total 1000 Instruction	29,418,661
2000 Support Services	
2100 Support Services - Pupil Personnel	1,443,467
2200 Support Services - Instructional Staff	1,265,879
2300 Support Services - Administration	2,216,402
2400 Support Services - Pupil Health	722,967
2500 Support Services - Business	477,571
2600 Operation & Maintenance of Plant Services	3,764,072
2700 Student Transportation Services	1,562,807
2800 Support Services - Central	739,853
2900 Other Support Services	153,000
Total 2000 Support Services	12,346,018
3000 Operation of Non-instructional Services	
3100 Food Services	0
3200 Student Activities	865,998
3300 Community Services	91,330
3400 Scholarships and Awards	0
Total 3000 Operation of Non-instructional Services	977,328
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	42,742,007
5000 Other Expenditures and Financing Uses	
5100 Debt Service	10,000
5200 Interfund Transfers - Out	3,173,200
5300 Transfers Involving Component Units	0
5900 Budgetary Reserve	175,000
Total Other Financing Uses	3,358,200
Total Estimated Expenditures and Other Financing Uses	46,100,207
Appropriation of Prior Year Fund Balance	0
Total Appropriations	46,100,207
Ending Committed, Assigned and Unassigned Fund Balance	3,685,150

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	15,390,711
200	Personnel Services-Employee Benefits	6,751,454
300	Purchased Professional & Technical Services	124,625
400	Purchased Property Services	101,154
500	Other Purchased Services	529,648
600	Supplies	453,683
700	Property	215,602
800	Other Objects	12,398
	Total Regular Programs - Elementary/Secondary	23,579,275
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	2,371,883
200	Personnel Services-Employee Benefits	1,295,470
300	Purchased Professional & Technical Services	364,500
400	Purchased Property Services	1,050
500	Other Purchased Services	750,750
600	Supplies	21,564
700	Property	1,500
800	Other Objects	9,340
	Total Special Programs - Elementary/Secondary	4,816,057
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	550,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Vocational Education	550,000
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	258,769
200	Personnel Services-Employee Benefits	74,060
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	1,000
500	Other Purchased Services	114,400
600	Supplies	7,100
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	455,329

Function-Object	Description	Amounts
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	18,000
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	18,000
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	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	29,418,661

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	801,630
200	Personnel Services-Employee Benefits	381,322
300	Purchased Professional & Technical Services	250,300
400	Purchased Property Services	3,740
500	Other Purchased Services	1,800
600	Supplies	4,675
700	Property	0
800	Other Objects	0
	Total Support Services - Pupil Personnel	1,443,467
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	836,764
200	Personnel Services-Employee Benefits	354,035
300	Purchased Professional & Technical Services	5,500
400	Purchased Property Services	2,640
500	Other Purchased Services	27,750
600	Supplies	37,790
700	Property	0
800	Other Objects	1,400
	Total Support Services - Instructional Staff	1,265,879
2300	Support Services - Administration	
100	Personnel Services-Salaries	1,209,098
200	Personnel Services-Employee Benefits	598,217
300	Purchased Professional & Technical Services	210,500
400	Purchased Property Services	28,790
500	Other Purchased Services	74,000
600	Supplies	19,097
700	Property	4,450
800	Other Objects	72,250
	Total Support Services - Administration	2,216,402
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	433,472
200	Personnel Services-Employee Benefits	187,865
300	Purchased Professional & Technical Services	88,950
400	Purchased Property Services	930
500	Other Purchased Services	0
600	Supplies	7,650
700	Property	4,100
800	Other Objects	0
	Total Support Services - Pupil Health	722,967

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
2500	Support Services - Business	
100	Personnel Services-Salaries	261,596
200	Personnel Services-Employee Benefits	158,275
300	Purchased Professional & Technical Services	10,000
400	Purchased Property Services	14,500
500	Other Purchased Services	13,400
600	Supplies	15,300
700	Property	1,000
800	Other Objects	3,500
	Total Support Services - Business	477,571
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	1,334,036
200	Personnel Services-Employee Benefits	861,236
300	Purchased Professional & Technical Services	3,000
400	Purchased Property Services	778,350
500	Other Purchased Services	134,700
600	Supplies	617,400
700	Property	32,850
800	Other Objects	2,500
	Total Operation & Maintenance of Plant Services	3,764,072
2700	Student Transportation Services	
100	Personnel Services-Salaries	90,910
200	Personnel Services-Employee Benefits	47,797
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	1,423,200
600	Supplies	700
700	Property	0
800	Other Objects	200
	Total Student Transportation Services	1,562,807
2800	Support Services - Central	
100	Personnel Services-Salaries	372,704
200	Personnel Services-Employee Benefits	161,049
300	Purchased Professional & Technical Services	108,000
400	Purchased Property Services	0
500	Other Purchased Services	69,000
600	Supplies	12,600
700	Property	15,000
800	Other Objects	1,500
	Total Support Services - Central	739,853

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	153,000
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	153,000
	Total Support Services	12,346,018
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	501,320
200	Personnel Services-Employee Benefits	117,994
300	Purchased Professional & Technical Services	52,600
400	Purchased Property Services	32,100
500	Other Purchased Services	100,134
600	Supplies	66,800
700	Property	5,000
800	Other Objects	10,050
	Total Student Activities	885,998

Function-Object	Description	Amounts
3300	Community Services	
100	Personnel Services-Salaries	13,775
200	Personnel Services-Employee Benefits	2,855
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	35,000
600	Supplies	0
700	Property	0
800	Other Objects	39,700
	Total Community Services	91,330
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	977,328
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	10,000
900	Other Uses of Funds	0
	Total Debt Service	10,000
5200	Interfund Transfers - Out	
900	Other Uses of Funds	3,173,200
	Total Interfund Transfers - Out	3,173,200

2012-2013 Final General Fund Budget (PDE-2028)

AUN: 128323703 Indiana Area SD

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ESTIMATED EXPENDITURES AND OTHER FINANCING USES: DETAIL

<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	175,000
800	Other Objects	175,000
	Total Budgetary Reserve	3,358,200
	Total Other Expenditures and Financing Uses	
	TOTAL EXPENDITURES	46,100,207

CASH AND SHORT-TERM INVESTMENTS

	<u>06/30/2012 Estimate</u>	<u>06/30/2013 Projection</u>
General Fund	4,100,000	4,300,000
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	1,800,000	1,500,000
Capital Projects Fund – Other	0	0
Debt Service Fund		
Enterprise Fund (Food Service, Child Care)	10,000	10,000
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	90,000	90,000
Total Cash and Short-Term Investments	6,000,000	5,900,000

LONG-TERM INVESTMENTS

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		
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	6,000,000	5,900,000

LONG-TERM INDEBTEDNESS

	<u>06/30/2012 Estimate</u>	<u>06/30/2013 Projection</u>
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	0	0
Bonds Payable	20,770,000	28,510,000
Lease-Purchase Obligations	0	0
Accumulated Compensated Absences	900,000	900,000
Authority Lease Obligations	1,528,800	1,434,300
TOTAL LONG-TERM INDEBTEDNESS	23,198,800	30,844,300

SHORT-TERM PAYABLES

General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0

TOTAL INDEBTEDNESS

	<u>23,198,800</u>	<u>30,844,300</u>
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Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance	0
0840	Estimated Ending Assigned Fund Balance	0
0850	Estimated Ending Unassigned Fund Balance	3,685,150
	<i>Explanation: The estimated ending fund balance is 7.9% of budgeted expenditures. The school district maintains a modest fund balance to better manage cash flow and fluctuations in revenues and expenditures from year to year.</i>	
	Total Ending Fund Balance - Committed, Assigned, and Unassigned	3,685,150
5900	Budgetary Reserve	175,000
	<i>Explanation: A modest budgetary reserve is maintained to provide for unforeseen expenditures that may occur during the year.</i>	
	Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	3,860,150
	Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation	0

