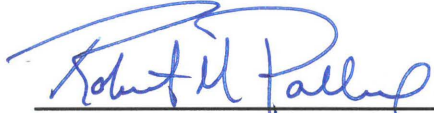


FINAL GENERAL FUND BUDGET

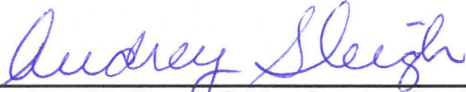
Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 6-23-16



President of the Board - Original Signature Required

6-23-16
Date

Secretary of the Board - Original Signature Required

6-23-16
Date

Chief School Administrator - Original Signature Required

6-23-16
Date

Jeffrey S McVey

Contact Person

(724)335-4401

Extn :1059

Telephone

Extension

jmcvey@nkasd.com

Email Address

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2016-2017 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : New Kensington-Arnold SD	COUNTY : Westmoreland	AUN : 107656303
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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 (unassigned) less than or equal to the specified percentage 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 2016-2017 (compared to 2015-2016)?

Yes ☒

No ☐

If yes, see information below, taken from the 2016-2017 General Fund Budget.

Total Budgeted Expenditures	\$37389745
Ending Unassigned Fund Balance	\$56933
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.2%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒

No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-23-16
---------------------------------	-----------------

DUE DATE: AUGUST 15, 2016

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : New Kensington-Arnold SD	County : Westmoreland	AUN Number : 107656303
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/26/2016
---	--------------------------

DUE DATE: **IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1980	Act 511 Taxes: 6153 Rate has changed from previous year. 6153 Prior Year Rate: 1.000% 6153 Current Year Rate: 0.500%	Prior fiscal years District received the full 1% of the real estate transfer taxes collected. The District was notified by City of New Kensington and Arnold that starting with the 2016-17 fiscal year, they will received 1/2 of the collections.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$176,788.00 Function 2800, Object 200: \$428,041.00	District records retiree benefits to function 2835.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District established a reserve account from the proceeds of a building sale to cover unanticipated expenditures.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The District established a reserve account from the proceeds of a building sale to cover unanticipated expenditures.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,269,662	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,269,662</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	11,603,319	
7000 Revenue from State Sources	21,006,273	
8000 Revenue from Federal Sources	2,042,424	
9000 Other Financing Sources	525,000	
Total Estimated Revenues And Other Financing Sources		<u>\$35,177,016</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$37,446,678</u>

LEA : 107656303 New Kensington-Arnold SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,362,270
6113 Public Utility Realty Taxes	13,400
6114 Payments in Lieu of Current Taxes - State / Local	30,400
6120 Current Per Capita Taxes, Section 679	31,100
6140 Current Act 511 Taxes - Flat Rate Assessments	51,280
6150 Current Act 511 Taxes - Proportional Assessments	1,525,990
6400 Delinquencies on Taxes Levied / Assessed by the LEA	893,815
6500 Earnings on Investments	12,000
6700 Revenues from LEA Activities	22,700
6800 Revenues from Intermediary Sources / Pass-Through Funds	637,364
6910 Rentals	12,000
6920 Contributions and Donations from Private Sources	2,000
6990 Refunds and Other Miscellaneous Revenue	9,000
REVENUE FROM LOCAL SOURCES	\$11,603,319
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	11,798,609
7160 Tuition for Orphans Subsidy	85,000
7271 Special Education funds for School-Aged Pupils	1,974,119
7310 Transportation (Pupil and Nonpublic/CS)	795,900
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	897,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	43,000
7340 State Property Tax Reduction Allocation	1,281,047
7505 Ready to Learn Block Grant	480,928
7810 State Share of Social Security and Medicare Taxes	758,585
7820 State Share of Retirement Contributions	2,892,085
REVENUE FROM STATE SOURCES	\$21,006,273
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,770,424
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	172,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	90,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$2,042,424

	<u>Amount</u>
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	525,000
OTHER FINANCING SOURCES	\$525,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	35,177,016

Act 1 Index (current): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,362,270	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,281,047</u>	
Total Approx. Tax Revenue:	\$9,643,317	
Approx. Tax Levy for Tax Rate Calculation:	\$10,719,692	
	Westmoreland	Total
<hr/>		
2015-16 Data		
a. Assessed Value	\$129,703,790	\$129,703,790
b. Real Estate Mills	83.2745	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$454,848,070	\$454,848,070
d. Assessed Value	\$128,727,190	\$128,727,190
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2015-16 Calculations		
f. 2015-16 Tax Levy	\$10,801,018	\$10,801,018
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2015-16 Tax Levy	\$10,801,018	\$10,801,018
(f Total * g)		
i. Base Mills Subject to Index	83.2745	
(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	88.59609%	88.59609%
k. Tax Levy Needed	\$10,719,692	\$10,719,692
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	83.2745	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$10,719,692	\$10,719,692
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,438,645
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,362,270
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,362,270	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,281,047</u>	
Total Approx. Tax Revenue:	\$9,643,317	
Approx. Tax Levy for Tax Rate Calculation:	\$10,719,692	
	Westmoreland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	86.2723	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,105,591	\$11,105,591
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		
V. Assessed Value Exclusion per Homestead	\$3,773	
Number of Homestead/Farmstead Properties	4077	4077
Median Assessed Value of Homestead Properties		\$14,380

Act 1 Index (current): 3.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$8,362,270
Amount of Tax Relief for Homestead Exclusions	<u>\$1,281,047</u>
Total Approx. Tax Revenue:	\$9,643,317
Approx. Tax Levy for Tax Rate Calculation:	\$10,719,692
	Westmoreland
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,281,047	Lowering RE Tax Rate	\$0	\$1,281,047
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,281,047

2016-2017 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 107656303 New Kensington-Arnold SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 2/21/2017 7:46:20 AM				Page - 1 of 1			
<u>CODE</u>							
6111 <u>Current Real Estate Taxes</u>							
<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>
Westmoreland	128,727,190	83.2745	10,719,692			88.59609%	
Totals:	128,727,190		10,719,692	- 1,281,047	= 9,438,645	X 88.59609%	= 8,362,270
				<u>Rate</u>			<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00			31,100
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	31,100	31,100
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	20,180	20,180
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments						51,280	51,280
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,430,990	1,430,990
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	95,000	95,000
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes			0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0	0	0
Total Current Act 511 Taxes – Proportional Assessments						1,525,990	1,525,990
Total Act 511, Current Taxes							1,577,270
Act 511 Tax Limit -->				454,848,070	X	12	5,458,177
				Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2015-16 (Rebalanced)	2016-17				2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> Westmoreland	83.2745	83.2745	0.00%	Yes	3.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.6%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.500%	-50.00%	Yes	3.6%				

LEA : 107656303 New Kensington-Arnold SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,921,817
1200 Special Programs - Elementary / Secondary	6,031,336
1300 Vocational Education	579,209
1400 Other Instructional Programs - Elementary / Secondary	271,190
1500 Nonpublic School Programs	69,500
1800 Pre-Kindergarten	214,117
Total Instruction	\$23,087,169
2000 Support Services	
2100 Support Services - Students	707,178
2200 Support Services - Instructional Staff	495,696
2300 Support Services - Administration	1,894,124
2400 Support Services - Pupil Health	291,175
2500 Support Services - Business	445,776
2600 Operation and Maintenance of Plant Services	3,287,048
2700 Student Transportation Services	1,496,575
2800 Support Services - Central	967,679
2900 Other Support Services	12,000
Total Support Services	\$9,597,251
3000 Operation of Non-Instructional Services	
3200 Student Activities	612,652
3300 Community Services	74,625
Total Operation of Non-Instructional Services	\$687,277
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,493,048
5900 Budgetary Reserve	525,000
Total Other Expenditures and Financing Uses	\$4,018,048
Total Estimated Expenditures and Other Financing Uses	\$37,389,745

LEA : 107656303 New Kensington-Arnold SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,904,778
200 Personnel Services - Employee Benefits	5,581,759
300 Purchased Professional and Technical Services	68,500
400 Purchased Property Services	3,400
500 Other Purchased Services	1,091,550
600 Supplies	270,130
800 Other Objects	1,700
Total Regular Programs - Elementary / Secondary	\$15,921,817
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,276,805
200 Personnel Services - Employee Benefits	1,426,631
300 Purchased Professional and Technical Services	1,732,765
500 Other Purchased Services	568,085
600 Supplies	20,800
700 Property	5,000
800 Other Objects	1,250
Total Special Programs - Elementary / Secondary	\$6,031,336
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	579,209
Total Vocational Education	\$579,209
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	69,255
200 Personnel Services - Employee Benefits	33,085
300 Purchased Professional and Technical Services	59,750
500 Other Purchased Services	109,100
Total Other Instructional Programs - Elementary / Secondary	\$271,190
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	69,500
Total Nonpublic School Programs	\$69,500
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	112,414
200 Personnel Services - Employee Benefits	74,403
300 Purchased Professional and Technical Services	1,800
500 Other Purchased Services	4,000
600 Supplies	21,500
Total Pre-Kindergarten	\$214,117
Total Instruction	\$23,087,169
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	422,663
200 Personnel Services - Employee Benefits	277,515

LEA : 107656303 New Kensington-Arnold SD

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,500
600 Supplies	5,500
Total Support Services - Students	\$707,178
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	286,693
200 Personnel Services - Employee Benefits	185,303
300 Purchased Professional and Technical Services	14,500
500 Other Purchased Services	3,700
600 Supplies	3,000
800 Other Objects	2,500
Total Support Services - Instructional Staff	\$495,696
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,015,169
200 Personnel Services - Employee Benefits	614,305
300 Purchased Professional and Technical Services	189,000
500 Other Purchased Services	45,600
600 Supplies	9,650
800 Other Objects	20,400
Total Support Services - Administration	\$1,894,124
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	173,179
200 Personnel Services - Employee Benefits	102,482
300 Purchased Professional and Technical Services	5,204
400 Purchased Property Services	735
500 Other Purchased Services	1,275
600 Supplies	8,000
800 Other Objects	300
Total Support Services - Pupil Health	\$291,175
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	255,649
200 Personnel Services - Employee Benefits	144,427
300 Purchased Professional and Technical Services	10,200
500 Other Purchased Services	24,500
600 Supplies	3,000
800 Other Objects	8,000
Total Support Services - Business	\$445,776
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,475,844
200 Personnel Services - Employee Benefits	823,933
300 Purchased Professional and Technical Services	24,136
400 Purchased Property Services	534,150
500 Other Purchased Services	143,700
600 Supplies	277,785
700 Property	3,500
800 Other Objects	4,000

LEA : 107656303 New Kensington-Arnold SD

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$3,287,048
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	35,496
200 Personnel Services - Employee Benefits	20,679
400 Purchased Property Services	525
500 Other Purchased Services	1,298,950
600 Supplies	140,925
Total Student Transportation Services	\$1,496,575
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	176,788
200 Personnel Services - Employee Benefits	428,041
300 Purchased Professional and Technical Services	85,600
400 Purchased Property Services	27,000
500 Other Purchased Services	49,300
600 Supplies	137,700
700 Property	25,000
800 Other Objects	38,250
Total Support Services - Central	\$967,679
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,000
Total Other Support Services	\$12,000
Total Support Services	\$9,597,251
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	298,302
200 Personnel Services - Employee Benefits	133,315
300 Purchased Professional and Technical Services	40,675
400 Purchased Property Services	12,400
500 Other Purchased Services	55,695
600 Supplies	54,765
800 Other Objects	17,500
Total Student Activities	\$612,652
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	3,500
200 Personnel Services - Employee Benefits	1,355
300 Purchased Professional and Technical Services	32,195
500 Other Purchased Services	12,000
600 Supplies	16,000
800 Other Objects	9,575
Total Community Services	\$74,625
Total Operation of Non-Instructional Services	\$687,277
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

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<u>Description</u>	<u>Amount</u>
800 Other Objects	896,843
900 Other Uses of Funds	2,596,205
Total Debt Service / Other Expenditures and Financing Uses	\$3,493,048
5900 <u>Budgetary Reserve</u>	
800 Other Objects	525,000
Total Budgetary Reserve	\$525,000
Total Other Expenditures and Financing Uses	\$4,018,048
TOTAL EXPENDITURES	\$37,389,745

LEA : 107656303 New Kensington-Arnold SD

Cash and Short-Term Investments

	06/30/2016 Estimate	06/30/2017 Projection
General Fund	3,002,284	798,305
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	507,600	507,800
Other Capital Projects Fund	780,200	780,200
Debt Service Fund		
Food Service / Cafeteria Operations Fund	450,000	450,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,740,084	\$2,536,305

Long-Term Investments

	06/30/2016 Estimate	06/30/2017 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$4,740,084	\$2,536,305

LEA : 107656303 New Kensington-Arnold SD

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
0510 Bonds Payable	33,945,000	31,690,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,944,559	1,753,354
0540 Accumulated Compensated Absences	224,134	224,134
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	308,171	444,221
0599 Other Long-Term Liabilities		
Total General Fund	\$36,421,864	\$34,111,709
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$36,421,864	\$34,111,709

<u>Short-Term Payables</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$36,421,864	\$34,111,709

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	56,933
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$56,933
5900 Budgetary Reserve	525,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$581,933