

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Upper Adams SD	COUNTY : Adams	AUN : 112018523
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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	\$27488577
Ending Unassigned Fund Balance	\$653905
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.4%

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 6/21/16
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DUE DATE: AUGUST 15 2016

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2016



President of the Board - Original Signature Required_____
Date 6/21/16

Secretary of the Board - Original Signature Required_____
Date 6/21/16

Chief School Administrator - Original Signature Required_____
Date 6/21/16

Belinda M Wallen

(717)677-7191

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Contact Person

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Extension

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Email Address

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 : Upper Adams SD	County : Adams	AUN Number : 112018523
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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 5/17/2016
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

LEA : 112018523 Upper Adams SD

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<u>ITEM</u>	<u>AMOUNTS</u>
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	1,488,049
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>1,488,049</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	14,628,132
7000 Revenue from State Sources	11,746,069
8000 Revenue from Federal Sources	280,232
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>26,654,433</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>28,142,482</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	10,572,735
6112 Interim Real Estate Taxes	55,000
6113 Public Utility Realty Taxes	15,500
6114 Payments in Lieu of Current Taxes - State / Local	8,100
6120 Current Per Capita Taxes, Section 679	33,425
6140 Current Act 511 Taxes - Flat Rate Assessments	85,425
6150 Current Act 511 Taxes - Proportional Assessments	2,652,901
6400 Delinquencies on Taxes Levied / Assessed by the LEA	542,979
6500 Earnings on Investments	3,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	250,153
6910 Rentals	2,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	335,655
6990 Refunds and Other Miscellaneous Revenue	21,259
REVENUE FROM LOCAL SOURCES	14,628,132
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,365,384
7160 Tuition for Orphans Subsidy	10,000
7220 Vocational Education	43,165
7250 Migratory Children	1,275
7271 Special Education funds for School-Aged Pupils	1,010,480
7310 Transportation (Pupil and Nonpublic/CS)	941,677
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	165,387
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,000
7340 State Property Tax Reduction Allocation	816,721
7505 Ready to Learn Block Grant	246,842
7810 State Share of Social Security and Medicare Taxes	446,335
7820 State Share of Retirement Contributions	1,665,803
REVENUE FROM STATE SOURCES	11,746,069
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	190,520
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	58,135

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	31,577
REVENUE FROM FEDERAL SOURCES	280,232
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	26,654,433

Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,572,735	
Amount of Tax Relief for Homestead Exclusions	<u>\$816,721</u>	
Total Approx. Tax Revenue:	\$11,389,456	
Approx. Tax Levy for Tax Rate Calculation:	\$11,888,348	
	Adams	Total
2015-16 Data		
a. Assessed Value	\$861,292,100	\$861,292,100
b. Real Estate Mills	13.2290	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$621,764,894	\$621,764,894
d. Assessed Value	\$869,953,400	\$869,953,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015-16 Calculations		
f. 2015-16 Tax Levy	\$11,394,033	\$11,394,033
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2015-16 Tax Levy	\$11,394,033	\$11,394,033
(f Total * g)		
i. Base Mills Subject to Index	13.2290	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.49396%	95.49396%
k. Tax Levy Needed	\$11,888,348	\$11,888,348
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	13.6655	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,888,348	\$11,888,348
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$11,071,627
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,572,735
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,572,735	
Amount of Tax Relief for Homestead Exclusions	<u>\$816,721</u>	
Total Approx. Tax Revenue:	\$11,389,456	
Approx. Tax Levy for Tax Rate Calculation:	\$11,888,348	
	Adams	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.6655	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,888,348	\$11,888,348
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	\$20,197	
Number of Homestead/Farmstead Properties	2959	2959
Median Assessed Value of Homestead Properties		\$184,200

Act 1 Index (current): 3.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,572,735
Amount of Tax Relief for Homestead Exclusions	<u>\$816,721</u>
Total Approx. Tax Revenue:	\$11,389,456
Approx. Tax Levy for Tax Rate Calculation:	\$11,888,348
	Adams
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$816,721	Lowering RE Tax Rate	\$0	\$816,721
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$816,721

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Adams	869,953,400	13.6655	11,888,348				95.49396%	
Totals:	869,953,400		11,888,348	-	816,721	=	11,071,627	X
							95.49396%	=
								10,572,735

		<u>Rate</u>			<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>	\$5.00			33,425
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	33,425	33,425
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$10.00	\$0.00	52,000	52,000
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				85,425	85,425
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	1.100%	0.000%	2,502,901	2,502,901
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	150,000	150,000
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				2,652,901	2,652,901
Total Act 511, Current Taxes					2,738,326

Act 511 Tax Limit	-->	621,764,894	X	12	7,461,179
		Market Value		Mills	(511 Limit)

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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>									
	Adams	13.2290	13.6655	3.30%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.3%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.3%				
6144	Current Act 511 Trailer Taxes					3.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.3%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	3.3%				
6152	Current Act 511 Occupation Taxes					3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6154	Current Act 511 Amusement Taxes					3.3%				
6155	Current Act 511 Business Privilege Taxes					3.3%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.3%				
6157	Current Act 511 Mercantile Taxes					3.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,919,080
1200 Special Programs - Elementary / Secondary	3,654,764
1300 Vocational Education	680,569
1400 Other Instructional Programs - Elementary / Secondary	211,944
Total Instruction	15,466,357
2000 Support Services	
2100 Support Services - Students	552,909
2200 Support Services - Instructional Staff	2,527,238
2300 Support Services - Administration	2,272,638
2400 Support Services - Pupil Health	245,998
2500 Support Services - Business	362,292
2600 Operation and Maintenance of Plant Services	1,631,200
2700 Student Transportation Services	1,440,994
2900 Other Support Services	12,516
Total Support Services	9,045,785
3000 Operation of Non-Instructional Services	
3200 Student Activities	759,958
3300 Community Services	15,000
Total Operation of Non-Instructional Services	774,958
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,934,977
5900 Budgetary Reserve	266,500
Total Other Expenditures and Financing Uses	2,201,477
Total Estimated Expenditures and Other Financing Uses	27,488,577

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,662,192
200 Personnel Services - Employee Benefits	3,692,667
300 Purchased Professional and Technical Services	266,700
400 Purchased Property Services	66,020
500 Other Purchased Services	1,063,850
600 Supplies	164,589
800 Other Objects	3,062
Total Regular Programs - Elementary / Secondary	10,919,080
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,498,609
200 Personnel Services - Employee Benefits	978,473
300 Purchased Professional and Technical Services	935,000
500 Other Purchased Services	224,500
600 Supplies	18,182
Total Special Programs - Elementary / Secondary	3,654,764
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	352,199
200 Personnel Services - Employee Benefits	134,717
400 Purchased Property Services	1,165
500 Other Purchased Services	177,675
600 Supplies	14,313
800 Other Objects	500
Total Vocational Education	680,569
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	128,385
200 Personnel Services - Employee Benefits	82,406
500 Other Purchased Services	850
600 Supplies	303
Total Other Instructional Programs - Elementary / Secondary	211,944
Total Instruction	15,466,357
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	347,042
200 Personnel Services - Employee Benefits	175,318
300 Purchased Professional and Technical Services	26,000
400 Purchased Property Services	775
500 Other Purchased Services	400
600 Supplies	2,825
800 Other Objects	549
Total Support Services - Students	552,909
2200 <u>Support Services - Instructional Staff</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	841,559
200 Personnel Services - Employee Benefits	424,354
300 Purchased Professional and Technical Services	262,807
400 Purchased Property Services	13,550
500 Other Purchased Services	4,000
600 Supplies	382,635
700 Property	597,973
800 Other Objects	360
Total Support Services - Instructional Staff	2,527,238
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,266,045
200 Personnel Services - Employee Benefits	787,009
300 Purchased Professional and Technical Services	62,139
400 Purchased Property Services	7,150
500 Other Purchased Services	62,050
600 Supplies	60,245
800 Other Objects	28,000
Total Support Services - Administration	2,272,638
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	147,931
200 Personnel Services - Employee Benefits	91,666
300 Purchased Professional and Technical Services	1,050
400 Purchased Property Services	725
500 Other Purchased Services	650
600 Supplies	3,976
Total Support Services - Pupil Health	245,998
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	197,090
200 Personnel Services - Employee Benefits	119,352
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	6,250
500 Other Purchased Services	1,400
600 Supplies	2,200
800 Other Objects	1,000
Total Support Services - Business	362,292
2600 <u>Operation and Maintenance of Plant Services</u>	
300 Purchased Professional and Technical Services	925,400
400 Purchased Property Services	379,000
500 Other Purchased Services	120,500
600 Supplies	205,000
800 Other Objects	1,300
Total Operation and Maintenance of Plant Services	1,631,200
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	34,695
200 Personnel Services - Employee Benefits	14,549

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	7,000
500 Other Purchased Services	1,370,250
600 Supplies	12,200
800 Other Objects	300
Total Student Transportation Services	1,440,994
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,516
Total Other Support Services	12,516
Total Support Services	9,045,785
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	416,942
200 Personnel Services - Employee Benefits	169,267
300 Purchased Professional and Technical Services	40,700
400 Purchased Property Services	26,024
500 Other Purchased Services	47,700
600 Supplies	49,707
800 Other Objects	9,618
Total Student Activities	759,958
3300 <u>Community Services</u>	
500 Other Purchased Services	8,000
800 Other Objects	7,000
Total Community Services	15,000
Total Operation of Non-Instructional Services	774,958
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	410,212
900 Other Uses of Funds	1,524,765
Total Debt Service / Other Expenditures and Financing Uses	1,934,977
5900 <u>Budgetary Reserve</u>	
800 Other Objects	266,500
Total Budgetary Reserve	266,500
Total Other Expenditures and Financing Uses	2,201,477
TOTAL EXPENDITURES	27,488,577

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<u>Cash and Short-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	1,000,000	800,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	25,000	18,000
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	12,000
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	1,030,000	830,000

<u>Long-Term Investments</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	350,000	200,000
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	350,000	200,000
TOTAL CASH AND INVESTMENTS	1,380,000	1,030,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	366,013	452,249
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total General Fund	\$366,013	\$452,249
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		

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<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	16,726,240	15,356,240
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	\$16,726,240	\$15,356,240
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		

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<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		

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<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		

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<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	\$17,092,253	\$15,808,489

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<u>Short-Term Payables</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	750,000	750,000
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	\$750,000	\$750,000
TOTAL INDEBTEDNESS	\$17,842,253	\$16,558,489

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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	653,905
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$653,905
5900 Budgetary Reserve	266,500
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$920,405