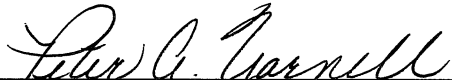


FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

*Proposed***General Fund Budget Approval****Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required*May 16, 2016*

Date

Secretary of the Board - Original Signature Required*May 16, 2016*

Date

Chief School Administrator - Original Signature Required*5/16/16*

DateEmilia A Gorbulsky

Contact Person

(215)453-2714

Extn : _____

Telephone

Extension

egorbulsky@pennridge.org

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 : Pennridge SD	County : Bucks	AUN Number : 122098103
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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 May 16, 2016
---	-----------------------------

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

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pennridge SD	COUNTY : Bucks	AUN : 122098103
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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	\$131042154
Ending Unassigned Fund Balance	\$5268652
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.0%

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
-----------------------------	------

DUE DATE: AUGUST 15, 2016

ITEMAMOUNTS**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 6,563,799

0840 Assigned Fund Balance

0850 Unassigned Fund Balance 6,065,408

**Total Estimated Beginning Unreserved Fund Balance Available for
Appropriation and Reserves Scheduled For Liquidation During The
Fiscal Year**12,629,207**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources 99,238,435

7000 Revenue from State Sources 29,881,963

8000 Revenue from Federal Sources 1,125,000

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources130,245,398**Total Estimated Fund Balance, Revenues, and Other Financing
Sources Available for Appropriation**142,874,605

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	79,295,778
6112 Interim Real Estate Taxes	430,000
6113 Public Utility Realty Taxes	110,000
6114 Payments in Lieu of Current Taxes - State / Local	135,000
6140 Current Act 511 Taxes - Flat Rate Assessments	90,000
6150 Current Act 511 Taxes - Proportional Assessments	15,995,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,415,000
6500 Earnings on Investments	160,000
6700 Revenues from LEA Activities	1,267,657
6910 Rentals	220,000
6940 Tuition from Patrons	34,000
6980 Revenue from Community Services Activities	26,000
6990 Refunds and Other Miscellaneous Revenue	60,000
REVENUE FROM LOCAL SOURCES	99,238,435
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	10,126,548
7160 Tuition for Orphans Subsidy	25,000
7220 Vocational Education	3,000
7271 Special Education funds for School-Aged Pupils	3,402,018
7310 Transportation (Pupil and Nonpublic/CS)	1,500,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	700,886
7330 Health Services (Medical, Dental, Nurse, Act 25)	140,000
7340 State Property Tax Reduction Allocation	2,402,566
7505 Ready to Learn Block Grant	625,645
7810 State Share of Social Security and Medicare Taxes	2,224,382
7820 State Share of Retirement Contributions	8,731,918
REVENUE FROM STATE SOURCES	29,881,963
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	395,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	650,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
REVENUE FROM FEDERAL SOURCES	1,125,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	130,245,398

AUN: 122098103 Pennridge SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$79,295,778

Amount of Tax Relief for Homestead Exclusions \$2,402,566

Total Approx. Tax Revenue: \$81,698,344

Approx. Tax Levy for Tax Rate Calculation: \$84,574,357

Bucks

Total

2015-16 Data

a. Assessed Value	\$619,917,170	\$619,917,170
b. Real Estate Mills	132.0855	

I. 2016-17 Data

c. 2014 STEB Market Value	\$5,130,813,697	\$5,130,813,697
d. Assessed Value	\$625,293,290	\$625,293,290
e. Assessed Value of New Constr/ Renov	\$0	\$0

2015-16 Calculations

f. 2015-16 Tax Levy	\$81,882,069	\$81,882,069
(a * b)		

2016-17 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$81,882,069	\$81,882,069
(f Total * g)		
i. Base Mills Subject to Index	132.0855	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.50000%	96.50000%
k. Tax Levy Needed	\$84,574,357	\$84,574,357
(Approx. Tax Levy * g)		

I. 2016-17 Real Estate Tax Rate 135.2555

(k / d * 1000)

m. Tax Levy Generated by Mills	\$84,574,357	\$84,574,357
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$82,171,791
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$79,295,778
(n * Est. Pct. Collection)		

AUN: 122098103 Pennridge SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 2.4%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:	\$79,295,778		
Amount of Tax Relief for Homestead Exclusions	<u>\$2,402,566</u>		
Total Approx. Tax Revenue:	\$81,698,344		
Approx. Tax Levy for Tax Rate Calculation:	\$84,574,357		
	Bucks		Total

Index Maximums			
	p. Maximum Mills Based On Index	135.2555	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	\$84,574,357	\$84,574,357
IV.	(p / 1000 * d)		
	s. Millage Rate within Index?	Yes	
	(If l > p Then No)		
	t. Tax Levy In Excess of Index	\$0	\$0
	(if (m > r), (m - r))		
	u. Tax Revenue In Excess of Index	\$0	\$0
	(t * Est. Pct. Collection)		

Information Related to Property Tax Relief			
	Assessed Value Exclusion per Homestead	\$1,477	
V.	Number of Homestead/Farmstead Properties	12031	12031
	Median Assessed Value of Homestead Properties		\$30,760

AUN: 122098103 Pennridge SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$79,295,778

Amount of Tax Relief for Homestead Exclusions \$2,402,566

Total Approx. Tax Revenue: \$81,698,344

Approx. Tax Levy for Tax Rate Calculation: \$84,574,357

Bucks

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,402,566	Lowering RE Tax Rate	\$0	\$2,402,566
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,402,566

CODE6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Bucks	625,293,290	135.2555	84,574,357			96.50000%	
Totals:	625,293,290		84,574,357	- 2,402,566 =	82,171,791 X	96.50000% =	79,295,778

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	90,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			90,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	15,411,458
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,200,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			16,611,458
Total Act 511, Current Taxes			16,085,000
Act 511 Tax Limit -->	5,130,813,697 X	12	61,569,764
	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>									
	Bucks	132.0855	135.2555	2.40%	Yes	2.4%				
6120	Current Per Capita Taxes, Section 679					2.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					2.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.4%				
6144	Current Act 511 Trailer Taxes					2.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					2.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	2.4%				
6152	Current Act 511 Occupation Taxes					2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6154	Current Act 511 Amusement Taxes					2.4%				
6155	Current Act 511 Business Privilege Taxes					2.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.4%				
6157	Current Act 511 Mercantile Taxes					2.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	55,358,882
1200 Special Programs - Elementary / Secondary	20,457,452
1300 Vocational Education	2,562,946
1400 Other Instructional Programs - Elementary / Secondary	503,286
Total Instruction	78,882,566
2000 Support Services	
2100 Support Services - Students	4,565,181
2200 Support Services - Instructional Staff	3,146,646
2300 Support Services - Administration	7,831,602
2400 Support Services - Pupil Health	1,403,831
2500 Support Services - Business	777,545
2600 Operation and Maintenance of Plant Services	10,444,261
2700 Student Transportation Services	6,844,507
2800 Support Services - Central	1,536,872
2900 Other Support Services	367,140
Total Support Services	36,917,585
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,431,439
3300 Community Services	96,362
Total Operation of Non-Instructional Services	1,527,801
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	13,654,202
5300 Transfers Out to Component Units/Primary Governments	60,000
Total Other Expenditures and Financing Uses	13,714,202
Total Estimated Expenditures and Other Financing Uses	131,042,154

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	31,662,197
200 Personnel Services - Employee Benefits	18,338,839
300 Purchased Professional and Technical Services	1,222,888
400 Purchased Property Services	851,233
500 Other Purchased Services	1,570,111
600 Supplies	1,213,685
700 Property	494,180
800 Other Objects	5,749
Total Regular Programs - Elementary / Secondary	55,358,882
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,461,599
200 Personnel Services - Employee Benefits	5,369,648
300 Purchased Professional and Technical Services	3,675,876
400 Purchased Property Services	28,600
500 Other Purchased Services	2,150,400
600 Supplies	25,189
700 Property	6,000
800 Other Objects	740,140
Total Special Programs - Elementary / Secondary	20,457,452
1300 Vocational Education	
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	2,479,035
600 Supplies	13,985
700 Property	69,426
Total Vocational Education	2,562,946
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	54,232
200 Personnel Services - Employee Benefits	2,121
300 Purchased Professional and Technical Services	207,672
500 Other Purchased Services	238,061
600 Supplies	1,200
Total Other Instructional Programs - Elementary / Secondary	503,286
Total Instruction	78,882,566
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,813,593
200 Personnel Services - Employee Benefits	1,661,294
300 Purchased Professional and Technical Services	17,550
400 Purchased Property Services	700
500 Other Purchased Services	15,075
600 Supplies	49,526

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<u>Description</u>	<u>Amount</u>
700 Property	5,000
800 Other Objects	2,443
Total Support Services - Students	4,565,181
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,627,548
200 Personnel Services - Employee Benefits	895,364
300 Purchased Professional and Technical Services	232,771
400 Purchased Property Services	450
500 Other Purchased Services	36,977
600 Supplies	279,111
700 Property	57,095
800 Other Objects	17,330
Total Support Services - Instructional Staff	3,146,646
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	4,397,682
200 Personnel Services - Employee Benefits	2,366,423
300 Purchased Professional and Technical Services	689,583
400 Purchased Property Services	26,401
500 Other Purchased Services	160,703
600 Supplies	164,238
700 Property	7,361
800 Other Objects	19,211
Total Support Services - Administration	7,831,602
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	847,091
200 Personnel Services - Employee Benefits	528,070
500 Other Purchased Services	360
600 Supplies	17,510
700 Property	10,800
Total Support Services - Pupil Health	1,403,831
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	440,928
200 Personnel Services - Employee Benefits	295,617
300 Purchased Professional and Technical Services	11,500
400 Purchased Property Services	1,000
500 Other Purchased Services	19,000
600 Supplies	8,500
700 Property	500
800 Other Objects	500
Total Support Services - Business	777,545
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,695,309
200 Personnel Services - Employee Benefits	2,430,033
300 Purchased Professional and Technical Services	329,580
400 Purchased Property Services	2,053,300

LEA : 122098103 Pennridge SD

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	521,550
600 Supplies	1,270,820
700 Property	139,419
800 Other Objects	4,250
Total Operation and Maintenance of Plant Services	10,444,261
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	3,227,699
200 Personnel Services - Employee Benefits	1,421,111
300 Purchased Professional and Technical Services	30,900
400 Purchased Property Services	111,250
500 Other Purchased Services	280,780
600 Supplies	811,327
700 Property	958,700
800 Other Objects	2,740
Total Student Transportation Services	6,844,507
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	486,984
200 Personnel Services - Employee Benefits	311,663
300 Purchased Professional and Technical Services	282,175
400 Purchased Property Services	70,050
500 Other Purchased Services	40,600
600 Supplies	320,400
700 Property	25,000
Total Support Services - Central	1,536,872
2900 <u>Other Support Services</u>	
400 Purchased Property Services	250,000
500 Other Purchased Services	117,140
Total Other Support Services	367,140
Total Support Services	36,917,585
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	780,144
200 Personnel Services - Employee Benefits	169,123
300 Purchased Professional and Technical Services	86,672
400 Purchased Property Services	41,000
500 Other Purchased Services	172,530
600 Supplies	41,422
700 Property	104,728
800 Other Objects	35,820
Total Student Activities	1,431,439
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	71,010
200 Personnel Services - Employee Benefits	25,352

<u>Description</u>	<u>Amount</u>
Total Community Services	96,362
Total Operation of Non-Instructional Services	1,527,801
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,496,164
900 Other Uses of Funds	10,158,038
Total Debt Service / Other Expenditures and Financing Uses	13,654,202
5300 <u>Transfers Out to Component Units/Primary Governments</u>	
900 Other Uses of Funds	60,000
Total Transfers Out to Component Units/Primary Governments	60,000
Total Other Expenditures and Financing Uses	13,714,202
TOTAL EXPENDITURES	131,042,154

<u>Cash and Short-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	5,179,179	5,179,179
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	6,822,490	82,130
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,711	1,000,711
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	10,383,673	10,383,673
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	181,448	181,448
Other Agency Fund	57,329	57,329
Permanent Fund		
Total Cash and Short-Term Investments	23,624,830	16,884,470

<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		
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		

<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	23,624,830	16,884,470

Long-Term Indebtedness**06/30/2016 Estimate****06/30/2017 Projection****General Fund**

0510 Bonds Payable	112,431,773	102,293,735
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,705,502	3,100,200
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total General Fund	115,137,275	105,393,935

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		

Long-Term Indebtedness**06/30/2016 Estimate****06/30/2017 Projection**

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

Long-Term Indebtedness**06/30/2016 Estimate****06/30/2017 Projection**

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

Long-Term Indebtedness**06/30/2016 Estimate****06/30/2017 Projection****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	115,137,275	105,393,935

Short-Term Payables**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
Permanent Fund

Total Short-Term Payables**TOTAL INDEBTEDNESS**

115,137,275

105,393,935

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