

PRELIMINARY GENERAL FUND BUDGET

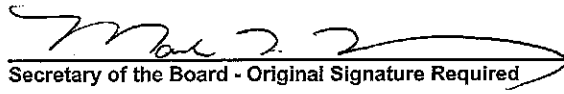
Fiscal Year 2016-2017

General Fund Budget Approval

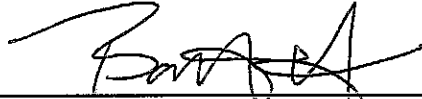
Date of Adoption of the General Fund Budget: 1/11/2016



President of the Board - Original Signature Required

1/11/16
Date

Secretary of the Board - Original Signature Required

1/11/16
Date

Chief School Administrator - Original Signature Required

1/12/16
Date

Terry McCool

Contact Person

(610)444-2053

Extn :

Telephone

Extension

tmccool@kcsd.org

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$335,609.00 Approved Referendum Exception Amt: \$0.00	The District will submit referendum exceptions for retirement and special education.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To fund unanticipated expenditures for the fiscal year.
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.	These are funds not designated for a specific purpose.

<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	6,579,872	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,579,872</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	65,089,394	
7000 Revenue from State Sources	15,436,010	
8000 Revenue from Federal Sources	1,008,661	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$81,534,065</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$88,113,937</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	57,350,444
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	73,000
6150 Current Act 511 Taxes - Proportional Assessments	4,725,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,725,000
6500 Earnings on Investments	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	565,257
6910 Rentals	100,705
6920 Contributions and Donations from Private Sources	50,000
6990 Refunds and Other Miscellaneous Revenue	49,988
REVENUE FROM LOCAL SOURCES	\$65,089,394
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,591,325
7271 Special Education funds for School-Aged Pupils	1,787,505
7310 Transportation (Pupil and Nonpublic/CS)	1,440,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	560,408
7330 Health Services (Medical, Dental, Nurse, Act 25)	86,000
7505 Ready to Learn Block Grant	304,781
7810 State Share of Social Security and Medicare Taxes	1,141,898
7820 State Share of Retirement Contributions	4,524,093
REVENUE FROM STATE SOURCES	\$15,436,010
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	545,832
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	95,118
8516 Title III - Language Instruction for English Learners and Immigrant Students	154,902
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	212,809
REVENUE FROM FEDERAL SOURCES	\$1,008,661
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	81,534,065

Act 1 Index (current): 2.4%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$57,350,444	
Amount of Tax Relief for Homestead Exclusions		<u>\$0</u>	
Total Approx. Tax Revenue:		\$57,350,444	
Approx. Tax Levy for Tax Rate Calculation:		\$59,430,512	
		Chester	Total
2015-16 Data			
a. Assessed Value		\$2,008,051,785	\$2,008,051,785
b. Real Estate Mills		28.6017	
I. 2016-17 Data			
c. 2014 STEB Market Value		\$2,879,784,150	\$2,879,784,150
d. Assessed Value		\$2,017,294,755	\$2,017,294,755
e. Assessed Value of New Constr/ Renov		\$0	\$0
2015-16 Calculations			
f. 2015-16 Tax Levy		\$57,433,695	\$57,433,695
(a * b)			
2016-17 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy		\$57,433,695	\$57,433,695
(f Total * g)			
i. Base Mills Subject to Index		28.6017	
(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		\$59,430,512	\$59,430,512
(Approx. Tax Levy * g)			
I. 2016-17 Real Estate Tax Rate		29.4605	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$59,430,512	\$59,430,512
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$59,430,512
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$57,350,444
(n * Est. Pct. Collection)			

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

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Page - 2 of 3

Act 1 Index (current): 2.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$57,350,444

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$57,350,444

Approx. Tax Levy for Tax Rate Calculation:

\$59,430,512

Chester

Total

Index Maximums		
p. Maximum Mills Based On Index	29.2881	
(i * (1 + Index))		
q. Mills In Excess of Index	0.1724	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$59,082,731	\$59,082,731
IV. (p / 1000 * d)		
s. Millage Rate within Index?	No	
(If l > p Then No)		
t. Tax Levy In Excess of Index	\$347,781	\$347,781
(if (m > r), (m - r))		
u. Tax Revenue In Excess of Index	\$335,609	\$335,609
(t * Est. Pct. Collection)		

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 2.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$57,350,444
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$57,350,444
Approx. Tax Levy for Tax Rate Calculation:	\$59,430,512
	Chester
	Total

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

<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>					
Chester	2,017,294,755	29.4605	59,430,512				96.50000%	
Totals:	2,017,294,755		59,430,512	-	0	=	59,430,512	X 96.50000% = 57,350,444
				<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>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00		0	0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00		0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00		0	0
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							0	0
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%		4,000,000	4,000,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		725,000	725,000
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							4,725,000	4,725,000
Total Act 511, Current Taxes								4,725,000
				Act 511 Tax Limit -->	2,879,784,150	X	12	34,557,410
					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>									
	Chester	28.6017	29.4605	3.01%	No	2.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	34,180,480
1200 Special Programs - Elementary / Secondary	13,252,870
1300 Vocational Education	1,700,157
1400 Other Instructional Programs - Elementary / Secondary	170,921
Total Instruction	\$49,304,428
2000 Support Services	
2100 Support Services - Students	2,394,558
2200 Support Services - Instructional Staff	2,236,331
2300 Support Services - Administration	4,137,249
2400 Support Services - Pupil Health	897,443
2500 Support Services - Business	1,082,956
2600 Operation and Maintenance of Plant Services	6,473,812
2700 Student Transportation Services	5,080,321
2800 Support Services - Central	2,046,971
2900 Other Support Services	37,551
Total Support Services	\$24,387,192
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,098,727
Total Operation of Non-Instructional Services	\$1,098,727
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	75,000
Total Facilities Acquisition, Construction and Improvement Services	\$75,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,293,048
5900 Budgetary Reserve	90,000
Total Other Expenditures and Financing Uses	\$7,383,048
Total Estimated Expenditures and Other Financing Uses	\$82,248,395

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<u>Description</u>		<u>Amount</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		17,987,928
200 Personnel Services - Employee Benefits		12,036,919
300 Purchased Professional and Technical Services		51,400
400 Purchased Property Services		7,297
500 Other Purchased Services		3,565,138
600 Supplies		513,398
700 Property		18,400
Total Regular Programs - Elementary / Secondary		\$34,180,480
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		2,609,397
200 Personnel Services - Employee Benefits		1,698,638
300 Purchased Professional and Technical Services		6,381,402
400 Purchased Property Services		2,000
500 Other Purchased Services		2,489,934
600 Supplies		46,999
700 Property		20,000
800 Other Objects		4,500
Total Special Programs - Elementary / Secondary		\$13,252,870
1300 <u>Vocational Education</u>		
500 Other Purchased Services		1,700,157
Total Vocational Education		\$1,700,157
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
300 Purchased Professional and Technical Services		50,768
400 Purchased Property Services		120,153
Total Other Instructional Programs - Elementary / Secondary		\$170,921
Total Instruction		\$49,304,428
2000 Support Services		
2100 <u>Support Services - Students</u>		
100 Personnel Services - Salaries		1,302,733
200 Personnel Services - Employee Benefits		818,175
300 Purchased Professional and Technical Services		255,000
500 Other Purchased Services		5,100
600 Supplies		11,800
700 Property		1,000
800 Other Objects		750
Total Support Services - Students		\$2,394,558
2200 <u>Support Services - Instructional Staff</u>		
100 Personnel Services - Salaries		1,138,599
200 Personnel Services - Employee Benefits		683,012
300 Purchased Professional and Technical Services		42,650
400 Purchased Property Services		3,500
500 Other Purchased Services		27,192

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Description	Amount
600 Supplies	315,958
700 Property	19,000
800 Other Objects	6,420
Total Support Services - Instructional Staff	\$2,236,331
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,345,166
200 Personnel Services - Employee Benefits	1,304,539
300 Purchased Professional and Technical Services	207,625
500 Other Purchased Services	171,375
600 Supplies	31,200
700 Property	10,950
800 Other Objects	66,394
Total Support Services - Administration	\$4,137,249
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	508,966
200 Personnel Services - Employee Benefits	352,696
300 Purchased Professional and Technical Services	8,300
400 Purchased Property Services	950
600 Supplies	26,031
700 Property	500
Total Support Services - Pupil Health	\$897,443
2500 Support Services - Business	
100 Personnel Services - Salaries	634,426
200 Personnel Services - Employee Benefits	322,108
300 Purchased Professional and Technical Services	75,522
500 Other Purchased Services	9,250
600 Supplies	15,000
700 Property	10,000
800 Other Objects	16,650
Total Support Services - Business	\$1,082,956
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,069,871
200 Personnel Services - Employee Benefits	1,512,474
300 Purchased Professional and Technical Services	133,120
400 Purchased Property Services	1,729,666
500 Other Purchased Services	271,972
600 Supplies	623,427
700 Property	120,909
800 Other Objects	12,373
Total Operation and Maintenance of Plant Services	\$6,473,812
2700 Student Transportation Services	
100 Personnel Services - Salaries	120,783
200 Personnel Services - Employee Benefits	89,057
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	2,500

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Description	Amount
500 Other Purchased Services	4,815,981
600 Supplies	49,000
800 Other Objects	1,000
Total Student Transportation Services	\$5,080,321
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	698,122
200 Personnel Services - Employee Benefits	462,475
300 Purchased Professional and Technical Services	131,250
500 Other Purchased Services	150,825
600 Supplies	324,299
700 Property	276,500
800 Other Objects	3,500
Total Support Services - Central	\$2,046,971
2900 <u>Other Support Services</u>	
500 Other Purchased Services	37,551
Total Other Support Services	\$37,551
Total Support Services	\$24,387,192
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	632,773
200 Personnel Services - Employee Benefits	90,766
300 Purchased Professional and Technical Services	97,326
400 Purchased Property Services	2,000
500 Other Purchased Services	114,725
600 Supplies	113,714
700 Property	16,111
800 Other Objects	31,312
Total Student Activities	\$1,098,727
Total Operation of Non-Instructional Services	\$1,098,727
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	75,000
Total Facilities Acquisition, Construction and Improvement Services	\$75,000
Total Facilities Acquisition, Construction and Improvement Services	\$75,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,743,048
900 Other Uses of Funds	5,550,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,293,048
5900 <u>Budgetary Reserve</u>	
800 Other Objects	90,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$90,000
Total Other Expenditures and Financing Uses	\$7,383,048
TOTAL EXPENDITURES	\$82,248,395

Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	11,000,000	11,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds	6,000,000	4,000,000
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	200,000	150,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	800,000	800,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,000,000	1,000,000
Private Purpose Trust Fund	250,000	250,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	40,000	40,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$19,290,000	\$17,240,000

Long-Term Investments

	<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	\$19,290,000	\$17,240,000

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
0510 Bonds Payable	61,985,000	55,900,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,000,000	1,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,162,185	6,836,643
0599 Other Noncurrent Liabilities		
Total General Fund	\$69,147,185	\$63,736,643
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

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

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

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

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$69,147,185	\$63,736,643

<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	\$69,147,185	\$63,736,643

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,865,542
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,865,542
5900 Budgetary Reserve	90,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,955,542