

PROPOSED FINAL

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Valerie W Ellenburg

(570)307-1101

Extn :

Contact Person

Telephone

Extension

valerie@abmelonecpa.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Mid Valley SD	COUNTY : Lackawanna	AUN : 119355503
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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	\$24939956
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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
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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 : Mid Valley SD	County : Lackawanna	AUN Number : 119355503
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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 5/18/06
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<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	434,545
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>434,545</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	16,539,496
7000 Revenue from State Sources	7,575,647
8000 Revenue from Federal Sources	565,681
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>24,680,824</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>25,115,369</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,803,262
6113 Public Utility Realty Taxes	17,000
6114 Payments in Lieu of Current Taxes - State / Local	13,500
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	1,659,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	650,000
6500 Earnings on Investments	1,500
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	265,484
6990 Refunds and Other Miscellaneous Revenue	59,750
REVENUE FROM LOCAL SOURCES	16,539,496
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,976,561
7271 Special Education funds for School-Aged Pupils	865,404
7310 Transportation (Pupil and Nonpublic/CS)	356,153
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	155,592
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	261,381
7505 Ready to Learn Block Grant	192,918
7810 State Share of Social Security and Medicare Taxes	359,536
7820 State Share of Retirement Contributions	1,376,102
REVENUE FROM STATE SOURCES	7,575,647
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	459,657
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	66,024
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	40,000
REVENUE FROM FEDERAL SOURCES	565,681
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	24,680,824

AUN: 119355503 Mid Valley SD

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

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Act 1 Index (current): 3.1%

Calculation Method:

Revenue

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$13,803,262

Amount of Tax Relief for Homestead Exclusions

\$261,381

Total Approx. Tax Revenue:

\$14,064,643

Approx. Tax Levy for Tax Rate Calculation:

\$15,129,177

Lackawanna

Total

2015-16 Data		
a. Assessed Value	\$131,309,945	\$131,309,945
b. Real Estate Mills	105.8595	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$852,908,963	\$852,908,963
d. Assessed Value	\$133,580,351	\$133,580,351
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015-16 Calculations		
f. 2015-16 Tax Levy	\$13,900,405	\$13,900,405
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$13,900,405	\$13,900,405
(f Total * g)		
i. Base Mills Subject to Index	105.8595	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.84000%	92.84000%
k. Tax Levy Needed	\$15,129,177	\$15,129,177
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	113.2590	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$15,129,177	\$15,129,177
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,867,796
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,803,262
(n * Est. Pct. Collection)		

AUN: 119355503 Mid Valley SD

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

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Act 1 Index (current): 3.1%

Calculation Method:

Revenue

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$13,803,262

Amount of Tax Relief for Homestead Exclusions

\$261,381

Total Approx. Tax Revenue:

\$14,064,643

Approx. Tax Levy for Tax Rate Calculation:

\$15,129,177

Lackawanna

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	109.1411	
q. Mills In Excess of Index (if l > p), (l - p))	4.1179	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,579,106	\$14,579,106
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$550,071	\$550,071
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$510,686	\$510,686

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0	
Number of Homestead/Farmstead Properties	3964	3964
Median Assessed Value of Homestead Properties		\$10,000

AUN: 119355503 Mid Valley SD

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

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Act 1 Index (current): 3.1%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$13,803,262
Amount of Tax Relief for Homestead Exclusions	<u>\$261,381</u>
Total Approx. Tax Revenue:	\$14,064,643
Approx. Tax Levy for Tax Rate Calculation:	\$15,129,177
	Lackawanna

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$261,381	Lowering RE Tax Rate	\$0	\$261,381
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$261,381

CODE

6111 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>
Lackawanna	133,580,351	113.2590	15,129,177			92.84000%	
Totals:	133,580,351		15,129,177	261,381	14,867,796	92.84000%	13,803,262

	<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	50,000
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 50,000 50,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,525,000	1,525,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	134,000	134,000
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 1,659,000 1,659,000

Total Act 511, Current Taxes 1,709,000

Act 511 Tax Limit -->	852,908,963	12	10,234,908
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> Lackawanna	105.8595	113.2590	6.99%	No	3.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.1%				
6141	Current Act 511 Per Capita Taxes					3.1%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6144	Current Act 511 Trailer Taxes					3.1%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.1%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.1%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.1%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6152	Current Act 511 Occupation Taxes					3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6154	Current Act 511 Amusement Taxes					3.1%				
6155	Current Act 511 Business Privilege Taxes					3.1%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.1%				
6157	Current Act 511 Mercantile Taxes					3.1%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,098,421
1200 Special Programs - Elementary / Secondary	3,788,315
1300 Vocational Education	595,746
1400 Other Instructional Programs - Elementary / Secondary	1,122,220
1700 Higher Education Programs	5,000
Total Instruction	15,609,702
2000 Support Services	
2100 Support Services - Students	671,196
2200 Support Services - Instructional Staff	386,905
2300 Support Services - Administration	1,611,024
2400 Support Services - Pupil Health	189,283
2500 Support Services - Business	295,040
2600 Operation and Maintenance of Plant Services	1,540,181
2700 Student Transportation Services	1,177,383
2800 Support Services - Central	254,340
2900 Other Support Services	217,730
Total Support Services	6,343,082
3000 Operation of Non-Instructional Services	
3200 Student Activities	646,027
3300 Community Services	119,352
Total Operation of Non-Instructional Services	765,379
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,921,793
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	2,221,793
Total Estimated Expenditures and Other Financing Uses	24,939,956

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,263,355
200 Personnel Services - Employee Benefits	4,450,246
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	95,000
500 Other Purchased Services	20,600
600 Supplies	224,100
700 Property	28,520
800 Other Objects	1,600
Total Regular Programs - Elementary / Secondary	10,098,421
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,651,518
200 Personnel Services - Employee Benefits	1,291,517
300 Purchased Professional and Technical Services	782,500
500 Other Purchased Services	35,500
600 Supplies	26,780
800 Other Objects	500
Total Special Programs - Elementary / Secondary	3,788,315
1300 Vocational Education	
100 Personnel Services - Salaries	107,900
200 Personnel Services - Employee Benefits	82,971
500 Other Purchased Services	396,625
600 Supplies	6,070
800 Other Objects	2,180
Total Vocational Education	595,746
1400 Other Instructional Programs - Elementary / Secondary	
500 Other Purchased Services	1,122,100
600 Supplies	120
Total Other Instructional Programs - Elementary / Secondary	1,122,220
1700 Higher Education Programs	
500 Other Purchased Services	5,000
Total Higher Education Programs	5,000
Total Instruction	15,609,702
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	343,818
200 Personnel Services - Employee Benefits	249,528
300 Purchased Professional and Technical Services	63,290
500 Other Purchased Services	900
600 Supplies	13,660
Total Support Services - Students	671,196

<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	193,371
200 Personnel Services - Employee Benefits	159,734
600 Supplies	33,000
700 Property	800
Total Support Services - Instructional Staff	386,905
2300 Support Services - Administration	
100 Personnel Services - Salaries	784,868
200 Personnel Services - Employee Benefits	502,096
300 Purchased Professional and Technical Services	204,000
500 Other Purchased Services	54,860
600 Supplies	35,800
700 Property	8,400
800 Other Objects	21,000
Total Support Services - Administration	1,611,024
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	103,500
200 Personnel Services - Employee Benefits	68,583
300 Purchased Professional and Technical Services	12,300
500 Other Purchased Services	500
600 Supplies	4,400
Total Support Services - Pupil Health	189,283
2500 Support Services - Business	
100 Personnel Services - Salaries	61,277
200 Personnel Services - Employee Benefits	65,268
300 Purchased Professional and Technical Services	108,525
500 Other Purchased Services	25,000
600 Supplies	5,000
700 Property	11,000
800 Other Objects	18,970
Total Support Services - Business	295,040
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	416,685
200 Personnel Services - Employee Benefits	238,172
400 Purchased Property Services	541,000
500 Other Purchased Services	144,324
600 Supplies	200,000
Total Operation and Maintenance of Plant Services	1,540,181
2700 Student Transportation Services	
100 Personnel Services - Salaries	12,600
200 Personnel Services - Employee Benefits	964
300 Purchased Professional and Technical Services	200
400 Purchased Property Services	12,000
500 Other Purchased Services	1,138,619
600 Supplies	13,000

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	1,177,383
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	81,806
200 Personnel Services - Employee Benefits	53,534
300 Purchased Professional and Technical Services	5,200
600 Supplies	100,000
700 Property	13,800
Total Support Services - Central	254,340
2900 <u>Other Support Services</u>	
500 Other Purchased Services	217,730
Total Other Support Services	217,730
Total Support Services	6,343,082
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	319,800
200 Personnel Services - Employee Benefits	143,127
500 Other Purchased Services	72,000
600 Supplies	103,100
800 Other Objects	8,000
Total Student Activities	646,027
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	110,406
200 Personnel Services - Employee Benefits	8,446
600 Supplies	500
Total Community Services	119,352
Total Operation of Non-Instructional Services	765,379
5000 <u>Other Expenditures and Financing Uses</u>	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,921,793
Total Interfund Transfers - Out	1,921,793
5900 <u>Budgetary Reserve</u>	
800 Other Objects	300,000
Total Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	2,221,793
TOTAL EXPENDITURES	24,939,956

LEA : 119355503 Mid Valley SD

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Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	500,000	250,000
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 Cash and Short-Term Investments	500,000	250,000

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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Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

500,000

250,000

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	22,545,000	21,315,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	269,419	269,419
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	527,858	527,858
0599 Other Long-Term Liabilities		

Total General Fund	23,342,277	22,112,277
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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		
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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		
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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		
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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

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 Permanent Fund

Total Long-Term Indebtedness

23,342,277

22,112,277

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	23,342,277	22,112,277
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	175,413
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	175,413
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	475,413