

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Souderton Area SD	COUNTY : Montgomery	AUN : 123467103
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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	\$119682220
Ending Unassigned Fund Balance	\$4787325
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 6/29/16
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DUE DATE: AUGUST 15, 2016

<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	4,915,780
0850 Unassigned Fund Balance	4,625,364
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>9,541,144</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	91,150,268
7000 Revenue from State Sources	27,689,095
8000 Revenue from Federal Sources	845,550
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>119,684,913</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>129,226,057</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	76,390,540
6112 Interim Real Estate Taxes	635,424
6113 Public Utility Realty Taxes	98,014
6114 Payments in Lieu of Current Taxes - State / Local	282,370
6120 Current Per Capita Taxes, Section 679	140,767
6140 Current Act 511 Taxes - Flat Rate Assessments	140,767
6150 Current Act 511 Taxes - Proportional Assessments	8,832,012
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,319,118
6500 Earnings on Investments	85,000
6700 Revenues from LEA Activities	435,034
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,431,742
6910 Rentals	101,140
6940 Tuition from Patrons	588,884
6960 Services Provided Other Local Governmental Units / LEAs	45,000
6980 Revenue from Community Services Activities	416,400
6990 Refunds and Other Miscellaneous Revenue	208,056
REVENUE FROM LOCAL SOURCES	91,150,268
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	9,031,171
7160 Tuition for Orphans Subsidy	183,114
7271 Special Education funds for School-Aged Pupils	3,120,376
7310 Transportation (Pupil and Nonpublic/CS)	2,234,269
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	764,263
7330 Health Services (Medical, Dental, Nurse, Act 25)	132,000
7340 State Property Tax Reduction Allocation	2,186,019
7360 Safe Schools	27,140
7505 Ready to Learn Block Grant	524,477
7810 State Share of Social Security and Medicare Taxes	1,880,121
7820 State Share of Retirement Contributions	7,606,145
REVENUE FROM STATE SOURCES	27,689,095
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	478,883
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	125,239

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	80,428
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	61,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES	845,550
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	119,684,913

AUN: 123467103 Souderton Area 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:

Revenue

Section 672.1 Method Choice: (a)(2)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$76,390,602

Amount of Tax Relief for Homestead Exclusions

\$2,186,665

Total Approx. Tax Revenue:

\$78,577,267

Approx. Tax Levy for Tax Rate Calculation:

\$81,059,229

Bucks

Montgomery

Total

2015-16 Data

a. Assessed Value

\$89,408,960

\$2,706,818,571

\$2,796,227,531

b. Real Estate Mills

28.6502

28.6502

28.6502

I. 2016-17 Data

c. 2014 STEB Market Value

\$130,134,230

\$4,001,579,249

\$4,131,713,479

d. Assessed Value

\$89,582,640

\$2,726,731,871

\$2,816,314,511

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2015-16 Calculations

f. 2015-16 Tax Levy

\$2,561,585

\$77,550,893

\$80,112,478

(a * b)

II. 2016-17 Calculations

g. Percent of Total Market Value

3.14964%

96.85036%

100.00000%

h. Rebalanced 2015-16 Tax Levy

\$80,112,478

(f Total * g)

i. Base Mills Subject to Index

28.6502

28.6502

28.6502

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

96.85320%

96.85320%

96.85320%

k. Tax Levy Needed

\$81,059,229

(Approx. Tax Levy * g)

I. 2016-17 Real Estate Tax Rate

28.7820

28.7820

28.7820

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$2,578,368

\$78,480,797

\$81,059,165

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$78,872,500

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$76,390,540

(n * Est. Pct. Collection)

AUN: 123467103 Souderton Area 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:

Revenue

Section 672.1 Method Choice: (a)(2)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$76,390,602

Amount of Tax Relief for Homestead Exclusions

\$2,186,665

Total Approx. Tax Revenue:

\$78,577,267

Approx. Tax Levy for Tax Rate Calculation:

\$81,059,229

	Bucks	Montgomery	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	29.3378	29.3378	29.3378
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,628,158	\$79,996,314	\$82,624,472
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$6,747	\$6,747	
Number of Homestead/Farmstead Properties	403	10862	11265
Median Assessed Value of Homestead Properties			\$154,720

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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:	Revenue	Section 672.1 Method Choice:	(a)(2)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$76,390,602		
Amount of Tax Relief for Homestead Exclusions	<u>\$2,186,665</u>		
Total Approx. Tax Revenue:	\$78,577,267		
Approx. Tax Levy for Tax Rate Calculation:	\$81,059,229		

	Bucks	Montgomery		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$2,186,019	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$646		\$646
Amount of Tax Relief from State/Local Sources				\$2,186,665

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>
Bucks	89,582,640	28.7820	2,578,368			96.85320%	
Montgomery	2,726,731,871	28.7820	78,480,797			96.85320%	
Totals:	2,816,314,511		81,059,165	- 2,186,665 =	78,872,500 X	96.85320% =	76,390,540

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		140,767
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	\$5.00	\$0.00	140,767
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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			140,767
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	0.500%	0.000%	7,782,688
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,049,324
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			8,832,012
Total Act 511, Current Taxes			8,972,779
Act 511 Tax Limit -->		4,131,713,479 X	12
		Market Value	Mills
			49,580,562
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		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>								
	Bucks	28.6502	28.7820	0.47%	Yes	2.4%			
	Montgomery	28.6502	28.7820	0.47%	Yes	2.4%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	2.4%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	2.4%			
6142	Current Act 511 Occupation Taxes - Flat Rate					2.4%			
6143	Current Act 511 Local Services Taxes					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	0.500%	0.500%	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%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	50,181,411
1200 Special Programs - Elementary / Secondary	20,904,764
1300 Vocational Education	2,314,833
1400 Other Instructional Programs - Elementary / Secondary	385,952
1600 Adult Education Programs	153,432
Total Instruction	73,940,392
2000 Support Services	
2100 Support Services - Students	4,459,995
2200 Support Services - Instructional Staff	4,053,520
2300 Support Services - Administration	5,339,461
2400 Support Services - Pupil Health	1,209,668
2500 Support Services - Business	1,023,577
2600 Operation and Maintenance of Plant Services	9,111,925
2700 Student Transportation Services	7,314,829
2800 Support Services - Central	2,309,083
2900 Other Support Services	84,857
Total Support Services	34,906,915
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,238,874
Total Operation of Non-Instructional Services	1,238,874
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	146,717
Total Facilities Acquisition, Construction and Improvement Services	146,717
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	9,199,322
5200 Interfund Transfers - Out	250,000
Total Other Expenditures and Financing Uses	9,449,322
Total Estimated Expenditures and Other Financing Uses	119,682,220

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	28,455,276
200 Personnel Services - Employee Benefits	16,373,189
300 Purchased Professional and Technical Services	16,150
400 Purchased Property Services	33,000
500 Other Purchased Services	3,994,011
600 Supplies	873,897
700 Property	430,788
800 Other Objects	5,100
Total Regular Programs - Elementary / Secondary	50,181,411
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,649,945
200 Personnel Services - Employee Benefits	4,754,258
300 Purchased Professional and Technical Services	3,751,539
400 Purchased Property Services	400
500 Other Purchased Services	3,452,572
600 Supplies	131,350
700 Property	44,000
800 Other Objects	120,700
Total Special Programs - Elementary / Secondary	20,904,764
1300 Vocational Education	
500 Other Purchased Services	2,314,833
Total Vocational Education	2,314,833
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	159,409
200 Personnel Services - Employee Benefits	41,543
300 Purchased Professional and Technical Services	74,000
400 Purchased Property Services	200
500 Other Purchased Services	76,100
600 Supplies	27,700
800 Other Objects	7,000
Total Other Instructional Programs - Elementary / Secondary	385,952
1600 Adult Education Programs	
100 Personnel Services - Salaries	71,709
200 Personnel Services - Employee Benefits	28,273
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	33,250
600 Supplies	1,200
800 Other Objects	4,000
Total Adult Education Programs	153,432
Total Instruction	73,940,392
2000 Support Services	

<u>Description</u>	<u>Amount</u>
2100 Support Services - Students	
100 Personnel Services - Salaries	2,449,656
200 Personnel Services - Employee Benefits	1,392,203
300 Purchased Professional and Technical Services	580,736
500 Other Purchased Services	4,400
600 Supplies	31,700
800 Other Objects	1,300
Total Support Services - Students	4,459,995
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,137,983
200 Personnel Services - Employee Benefits	1,303,730
300 Purchased Professional and Technical Services	86,619
400 Purchased Property Services	119,076
500 Other Purchased Services	39,270
600 Supplies	260,542
700 Property	101,400
800 Other Objects	4,900
Total Support Services - Instructional Staff	4,053,520
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,700,311
200 Personnel Services - Employee Benefits	1,727,797
300 Purchased Professional and Technical Services	459,713
400 Purchased Property Services	75,200
500 Other Purchased Services	157,950
600 Supplies	68,650
700 Property	5,000
800 Other Objects	144,840
Total Support Services - Administration	5,339,461
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	752,911
200 Personnel Services - Employee Benefits	426,449
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	650
500 Other Purchased Services	600
600 Supplies	18,600
700 Property	4,428
800 Other Objects	30
Total Support Services - Pupil Health	1,209,668
2500 Support Services - Business	
100 Personnel Services - Salaries	478,086
200 Personnel Services - Employee Benefits	309,259
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	147,832
500 Other Purchased Services	30,000
600 Supplies	43,900

<u>Description</u>	<u>Amount</u>
700 Property	6,000
800 Other Objects	6,500
Total Support Services - Business	1,023,577
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	3,605,330
200 Personnel Services - Employee Benefits	2,271,762
300 Purchased Professional and Technical Services	73,252
400 Purchased Property Services	1,734,864
500 Other Purchased Services	182,331
600 Supplies	1,054,245
700 Property	160,138
800 Other Objects	30,003
Total Operation and Maintenance of Plant Services	9,111,925
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	7,300,029
600 Supplies	4,800
Total Student Transportation Services	7,314,829
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	818,273
200 Personnel Services - Employee Benefits	476,574
300 Purchased Professional and Technical Services	92,050
400 Purchased Property Services	142,510
500 Other Purchased Services	248,870
600 Supplies	437,245
700 Property	91,661
800 Other Objects	1,900
Total Support Services - Central	2,309,083
2900 <u>Other Support Services</u>	
500 Other Purchased Services	84,857
Total Other Support Services	84,857
Total Support Services	34,906,915
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	580,335
200 Personnel Services - Employee Benefits	264,469
300 Purchased Professional and Technical Services	104,166
400 Purchased Property Services	21,285
500 Other Purchased Services	125,110
600 Supplies	103,899
700 Property	11,450
800 Other Objects	28,160
Total Student Activities	1,238,874
Total Operation of Non-Instructional Services	1,238,874

<u>Description</u>	<u>Amount</u>
4000 Facilities Acquisition, Construction and Improvement Services	
<u>4000 Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	36,600
700 Property	105,617
Total Facilities Acquisition, Construction and Improvement Services	146,717
Total Facilities Acquisition, Construction and Improvement Services	146,717
5000 Other Expenditures and Financing Uses	
<u>5100 Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,419,322
900 Other Uses of Funds	6,780,000
Total Debt Service / Other Expenditures and Financing Uses	9,199,322
<u>5200 Interfund Transfers - Out</u>	
900 Other Uses of Funds	250,000
Total Interfund Transfers - Out	250,000
Total Other Expenditures and Financing Uses	9,449,322
TOTAL EXPENDITURES	119,682,220

LEA : 123467103 Souderton Area SD

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Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	6,937,024	7,006,394
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	10,064,898	1,840,269
Debt Service Fund		
Food Service / Cafeteria Operations Fund	166,052	167,713
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	46,632	47,098
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	17,214,606	9,061,474

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	17,214,606	9,061,474
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Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	70,760,000	66,180,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,073,659	2,269,008
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,949,939	2,088,939
0599 Other Long-Term Liabilities		

Total General Fund	\$74,783,598	\$70,537,947
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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

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	18,168	19,545
0599 Other Long-Term Liabilities		
Total Food Service / Cafeteria Operations Fund	\$18,168	\$19,545
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

\$74,801,766

\$70,557,492

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	\$74,801,766	\$70,557,492
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,756,512
0850 Unassigned Fund Balance	4,787,325
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,543,837

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,543,837
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