

**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 : Antietam SD	County : Berks	AUN Number : 114060503
--	--------------------------	----------------------------------

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 5/23/2016
--	--------------------------

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 : Antietam SD	COUNTY : Berks	AUN : 114060503
----------------------------------	-------------------	--------------------

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	\$18301818
Ending Unassigned Fund Balance	\$1532132
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.4%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT <i>Melissa Brewer</i>	DATE 6/29/16
--	-----------------

DUE DATE: AUGUST 15, 2016

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/27/2016

President of the Board - Original Signature Required

6-27-2016

Date

Secretary of the Board - Original Signature Required

6-27-2016

Date

Chief School Administrator - Original Signature Required

6/27/16

Date

Tracy L Detwiler

Contact Person

(610)779-2606

Extn :

Telephone

Extension

tdetwiler@antietamsd.org

Email Address

<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	2,835,281
0840 Assigned Fund Balance	1,071,610
0850 Unassigned Fund Balance	1,464,145
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>5,371,036</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	10,415,693
7000 Revenue from State Sources	6,496,375
8000 Revenue from Federal Sources	318,140
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>17,230,208</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>22,601,244</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,820,390
6112 Interim Real Estate Taxes	10,000
6113 Public Utility Realty Taxes	11,000
6150 Current Act 511 Taxes - Proportional Assessments	875,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	380,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	8,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	215,303
6910 Rentals	15,000
6920 Contributions and Donations from Private Sources	500
6940 Tuition from Patrons	25,000
6990 Refunds and Other Miscellaneous Revenue	35,000
REVENUE FROM LOCAL SOURCES	10,415,693
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,241,873
7160 Tuition for Orphans Subsidy	55,000
7271 Special Education funds for School-Aged Pupils	548,390
7310 Transportation (Pupil and Nonpublic/CS)	105,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	98,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,000
7340 State Property Tax Reduction Allocation	456,630
7505 Ready to Learn Block Grant	167,132
7810 State Share of Social Security and Medicare Taxes	368,816
7820 State Share of Retirement Contributions	1,431,534
REVENUE FROM STATE SOURCES	6,496,375
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	300,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	18,140
REVENUE FROM FEDERAL SOURCES	318,140
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	17,230,208

AUN: 114060503 Antietam SD

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

Printed 6/29/2016 10:46:30 AM

Page - 1 of 3

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,820,390	
Amount of Tax Relief for Homestead Exclusions	<u>\$456,630</u>	
Total Approx. Tax Revenue:	\$9,277,020	
Approx. Tax Levy for Tax Rate Calculation:	\$9,716,882	

	Berks	Total
<hr/>		
2015-16 Data		
a. Assessed Value	\$256,940,825	\$256,940,825
b. Real Estate Mills	36.7900	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$325,802,289	\$325,802,289
d. Assessed Value	\$257,128,400	\$257,128,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2015-16 Calculations		
f. 2015-16 Tax Levy	\$9,452,853	\$9,452,853
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2015-16 Tax Levy	\$9,452,853	\$9,452,853
(f Total * g)		
i. Base Mills Subject to Index	36.7900	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.25000%	95.25000%
k. Tax Levy Needed	\$9,716,882	\$9,716,882
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	37.7900	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,716,882	\$9,716,882
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,260,252
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,820,390
(n * Est. Pct. Collection)		

AUN: 114060503 Antietam SD

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

Printed 6/29/2016 10:46:30 AM

Page - 2 of 3

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,820,390	
Amount of Tax Relief for Homestead Exclusions	<u>\$456,630</u>	
Total Approx. Tax Revenue:	\$9,277,020	
Approx. Tax Levy for Tax Rate Calculation:	\$9,716,882	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	38.0408	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,781,370	\$9,781,370
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$6,646	
Number of Homestead/Farmstead Properties	1819	1819
Median Assessed Value of Homestead Properties		\$79,300

AUN: 114060503 Antietam SD

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

Printed 6/29/2016 10:46:30 AM

Page - 3 of 3

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$8,820,390
Amount of Tax Relief for Homestead Exclusions	<u>\$456,630</u>
Total Approx. Tax Revenue:	\$9,277,020
Approx. Tax Levy for Tax Rate Calculation:	\$9,716,882
	Berks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$456,630	Lowering RE Tax Rate	\$0	\$456,630
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$456,630

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>
Berks	257,128,400	37.7900	9,716,882			95.25000%	
Totals:	257,128,400		9,716,882	456,630 =	9,260,252 X	95.25000% =	8,820,390

	<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	\$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 0 0

	<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%	800,000	800,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	75,000	75,000
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 875,000 875,000

Total Act 511, Current Taxes 875,000

Act 511 Tax Limit -->	325,802,289 X	12	3,909,627
	Market Value	Mills	(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>								
	Berks	36.7900	37.7900	2.72%	Yes	3.4%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$0.00	-100.00%	Yes	3.4%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	-100.00%	Yes	3.4%			
6142	Current Act 511 Occupation Taxes - Flat Rate					3.4%			
6143	Current Act 511 Local Services Taxes					3.4%			
6144	Current Act 511 Trailer Taxes					3.4%			
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.4%			
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.4%			
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.4%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%			
6152	Current Act 511 Occupation Taxes					3.4%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%			
6154	Current Act 511 Amusement Taxes					3.4%			
6155	Current Act 511 Business Privilege Taxes					3.4%			
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.4%			
6157	Current Act 511 Mercantile Taxes					3.4%			
6159	Current Act 511 Taxes, Other Proportional Assessments					3.4%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,120,157
1200 Special Programs - Elementary / Secondary	2,935,413
1300 Vocational Education	431,500
1400 Other Instructional Programs - Elementary / Secondary	27,754
Total Instruction	10,514,824
2000 Support Services	
2100 Support Services - Students	688,823
2200 Support Services - Instructional Staff	747,932
2300 Support Services - Administration	1,541,021
2400 Support Services - Pupil Health	174,872
2500 Support Services - Business	338,537
2600 Operation and Maintenance of Plant Services	1,376,713
2700 Student Transportation Services	295,065
2800 Support Services - Central	415,474
2900 Other Support Services	9,260
Total Support Services	5,587,697
3000 Operation of Non-Instructional Services	
3200 Student Activities	421,474
3300 Community Services	18,000
Total Operation of Non-Instructional Services	439,474
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,659,823
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	1,759,823
Total Estimated Expenditures and Other Financing Uses	18,301,818

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,922,333
200 Personnel Services - Employee Benefits	2,570,624
300 Purchased Professional and Technical Services	48,700
400 Purchased Property Services	3,700
500 Other Purchased Services	366,600
600 Supplies	194,750
700 Property	10,200
800 Other Objects	3,250
Total Regular Programs - Elementary / Secondary	7,120,157
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,212,364
200 Personnel Services - Employee Benefits	838,299
300 Purchased Professional and Technical Services	219,500
400 Purchased Property Services	2,000
500 Other Purchased Services	626,500
600 Supplies	34,350
700 Property	2,000
800 Other Objects	400
Total Special Programs - Elementary / Secondary	2,935,413
1300 Vocational Education	
500 Other Purchased Services	431,500
Total Vocational Education	431,500
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	754
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	15,000
Total Other Instructional Programs - Elementary / Secondary	27,754
Total Instruction	10,514,824
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	399,667
200 Personnel Services - Employee Benefits	262,456
300 Purchased Professional and Technical Services	19,100
500 Other Purchased Services	400
600 Supplies	7,200
Total Support Services - Students	688,823
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	408,679
200 Personnel Services - Employee Benefits	242,003
300 Purchased Professional and Technical Services	12,200

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	44,000
500 Other Purchased Services	4,000
600 Supplies	34,550
800 Other Objects	2,500
Total Support Services - Instructional Staff	747,932
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	786,425
200 Personnel Services - Employee Benefits	541,996
300 Purchased Professional and Technical Services	77,200
500 Other Purchased Services	78,750
600 Supplies	34,150
700 Property	3,000
800 Other Objects	19,500
Total Support Services - Administration	1,541,021
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	109,617
200 Personnel Services - Employee Benefits	56,630
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	1,850
500 Other Purchased Services	335
600 Supplies	3,000
800 Other Objects	440
Total Support Services - Pupil Health	174,872
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	190,425
200 Personnel Services - Employee Benefits	105,212
300 Purchased Professional and Technical Services	28,500
400 Purchased Property Services	3,400
500 Other Purchased Services	2,000
600 Supplies	3,000
800 Other Objects	6,000
Total Support Services - Business	338,537
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	461,496
200 Personnel Services - Employee Benefits	356,062
300 Purchased Professional and Technical Services	630
400 Purchased Property Services	457,250
500 Other Purchased Services	45,775
600 Supplies	52,250
700 Property	3,000
800 Other Objects	250
Total Operation and Maintenance of Plant Services	1,376,713
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	88,191
200 Personnel Services - Employee Benefits	43,120

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	7,500
500 Other Purchased Services	79,000
600 Supplies	24,500
700 Property	52,754
Total Student Transportation Services	295,065
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	93,160
200 Personnel Services - Employee Benefits	62,812
300 Purchased Professional and Technical Services	58,700
400 Purchased Property Services	11,211
500 Other Purchased Services	94,000
600 Supplies	38,000
700 Property	56,591
800 Other Objects	1,000
Total Support Services - Central	415,474
2900 <u>Other Support Services</u>	
500 Other Purchased Services	9,260
Total Other Support Services	9,260
Total Support Services	5,587,697
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	211,341
200 Personnel Services - Employee Benefits	79,633
300 Purchased Professional and Technical Services	43,000
500 Other Purchased Services	53,500
600 Supplies	28,000
800 Other Objects	6,000
Total Student Activities	421,474
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	18,000
Total Community Services	18,000
Total Operation of Non-Instructional Services	439,474
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	457,823
900 Other Uses of Funds	1,202,000
Total Debt Service / Other Expenditures and Financing Uses	1,659,823
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	1,759,823
TOTAL EXPENDITURES	18,301,818

LEA : 114060503 Antietam SD

Printed 6/29/2016 10:46:32 AM

Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	4,900,000	3,900,000
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	568,000	572,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	18,000	18,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	54,000	54,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	55,000	55,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	5,595,000	4,599,000

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		

LEA : 114060503 Antietam SD

Printed 6/29/2016 10:46:32 AM

Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

5,595,000

4,599,000

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	16,695,000	15,685,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	152,070	115,000
0540 Accumulated Compensated Absences	252,000	255,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		

Total General Fund	\$17,099,070	\$16,055,000
---------------------------	---------------------	---------------------

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

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

\$17,099,070

\$16,055,000

Short-Term Payables

06/30/2016 Estimate

06/30/2017 Projection

General Fund	325,000	325,000
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	10,000	10,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$335,000	\$335,000
TOTAL INDEBTEDNESS	\$17,434,070	\$16,390,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,767,294
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,532,132
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,299,426
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,399,426