

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Loyalsock Township SD	COUNTY : Lycoming	AUN : 117414203
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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.

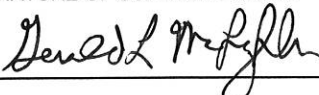
Total Budgeted Expenditures	\$21740155
Ending Unassigned Fund Balance	\$1393435
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.4%

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 	DATE 6/28/16
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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: 06/22/2016


President of the Board - Original Signature Required

6-28-16
Date


Secretary of the Board - Original Signature Required

6-28-16
Date


Chief School Administrator - Original Signature Required

6/28/16
Date

Maurice D Egly
Contact Person

(570)326-6508 Extn :1004
Telephone Extension

degly@ltsd.k12.pa.us
Email Address

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Loyalsock Township SD	County : Lycoming	AUN Number : 117414203
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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 5/18/16
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

ITEM AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance	203,539
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,995,000
0840 Assigned Fund Balance	748,502
0850 Unassigned Fund Balance	1,833,334

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

5,576,836

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	14,488,500
7000 Revenue from State Sources	6,378,756
8000 Revenue from Federal Sources	433,000
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources

21,300,256

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

26,877,092

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	9,781,000
6112 Interim Real Estate Taxes	25,000
6113 Public Utility Realty Taxes	15,500
6114 Payments in Lieu of Current Taxes - State / Local	130,000
6140 Current Act 511 Taxes - Flat Rate Assessments	28,000
6150 Current Act 511 Taxes - Proportional Assessments	3,670,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	305,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	55,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	247,000
6910 Rentals	165,000
6920 Contributions and Donations from Private Sources	2,500
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	24,500
REVENUE FROM LOCAL SOURCES	14,488,500
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	2,938,823
7160 Tuition for Orphans Subsidy	15,000
7271 Special Education funds for School-Aged Pupils	715,000
7310 Transportation (Pupil and Nonpublic/CS)	125,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	325,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,000
7340 State Property Tax Reduction Allocation	393,671
7501 PA Accountability Grants	115,000
7810 State Share of Social Security and Medicare Taxes	365,000
7820 State Share of Retirement Contributions	1,360,262
REVENUE FROM STATE SOURCES	6,378,756
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	5,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	303,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
REVENUE FROM FEDERAL SOURCES	433,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	21,300,256

Approx. Tax Revenue from RE Taxes: \$9,781,000
 Amount of Tax Relief for Homestead Exclusions \$394,347
 Total Approx. Tax Revenue: \$10,175,347
 Approx. Tax Levy for Tax Rate Calculation: \$10,690,934

Lycoming Total

2015-16 Data	
a. Assessed Value	\$753,055,290
b. Real Estate Mills	13.8700
I. 2016-17 Data	
c. 2014 STEB Market Value	\$804,757,114
d. Assessed Value	\$754,476,650
e. Assessed Value of New Constr/ Renov	\$0

2015-16 Calculations
 f. 2015-16 Tax Levy (a * b) \$10,444,877

2016-17 Calculations
 g. Percent of Total Market Value 100.000000%
 h. Rebalanced 2015-16 Tax Levy \$10,444,877

II.
 i. Base Mills Subject to Index (f Total * g) 13.8700
 (h / a * 1000) if no reassessment
 (h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 94.99264%
 k. Tax Levy Needed (Approx. Tax Levy * g) \$10,690,934

I. 2016-17 Real Estate Tax Rate 14.1700
 (k / d * 1000)

III.
 m. Tax Levy Generated by Mills \$10,690,934
 (l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions \$10,296,587
 (m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$9,781,000
 (n * Est. Pct. Collection)

Act 1 Index (current): 2.9%
 Calculation Method:
 Approx. Tax Revenue from RE Taxes: \$9,781,000
 Amount of Tax Relief for Homestead Exclusions \$394,347
 Total Approx. Tax Revenue: \$10,175,347
 Approx. Tax Levy for Tax Rate Calculation: \$10,690,934
 Lycoming Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	14.2722	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$10,768,042	\$10,768,042
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

Assessed Value Exclusion per Homestead	\$9,246
Number of Homestead/Farmstead Properties	3010
Median Assessed Value of Homestead Properties	\$126,660

AUN: 117414203 Loyalsock Township SD

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

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Act 1 Index (current): 2.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$9,781,000
 Amount of Tax Relief for Homestead Exclusions \$394,347
 Total Approx. Tax Revenue: \$10,175,347
 Approx. Tax Levy for Tax Rate Calculation: \$10,690,934
 Lyncoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$393,671	Lowering RE Tax Rate	\$0	\$393,671
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$676			\$676
Amount of Tax Relief from State/Local Sources				\$394,347

CODE

6111	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		
Lycoming	754,476,650	14.1700	10,690,934	94.99264%	
Totals:	754,476,650		10,690,934	94.99264%	9,781,000

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	\$0.00			0
6140				
6141	\$0.00	\$0.00	0	0
6142	\$0.00	\$0.00	0	0
6143	\$5.00	\$0.00	28,000	28,000
6144	\$0.00	\$0.00	0	0
6145	\$0.00	\$0.00	0	0
6146	\$0.00	\$0.00	0	0
6149	\$0.00	\$0.00	0	0

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
Total Current Act 511 Taxes - Flat Rate Assessments			28,000	28,000
6150				
6151	1.150%	0.000%	3,000,000	3,000,000
6152	0.000	0.000	0	0
6153	1.000%	0.000%	320,000	320,000
6154	0.000%	0.000%	0	0
6155	0.7500	0.000	350,000	350,000
6156	0.000%	0.000%	0	0
6157	0.000	0.000	0	0
6159	0	0	0	0

Total Current Act 511 Taxes - Proportional Assessments			3,670,000	3,670,000
Total Act 511, Current Taxes				3,698,000
Act 511 Tax Limit -->	804,757,114 X		12	9,657,085
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in: 2015-16 (Rebalanced)	2016-17	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2015-16 (Rebalanced)	2016-17	Percent Change in Rate	Less than or equal to Index
6111	<u>Current Real Estate Taxes</u>									
	Lycoming									
6120	Current Per Capita Taxes, Section 679	13.8700	14.1700	2.17%	Yes	2.9%				
	<u>Current Act 511 Taxes — Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes					2.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.9%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.9%				
6144	Current Act 511 Trailer Taxes					2.9%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.9%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.9%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					2.9%				
	<u>Current Act 511 Taxes — Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	2.9%				
6152	Current Act 511 Occupation Taxes					2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	2.9%				
6154	Current Act 511 Amusement Taxes					2.9%				
6155	Current Act 511 Business Privilege Taxes	0.75	0.750	0.00%	Yes	2.9%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.9%				
6157	Current Act 511 Mercantile Taxes					2.9%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,242,000
1200 Special Programs - Elementary / Secondary	2,669,857
1300 Vocational Education	620,473
1400 Other Instructional Programs - Elementary / Secondary	63,815
1700 Higher Education Programs	1,700
Total Instruction	12,597,845
2000 Support Services	
2100 Support Services - Students	827,916
2200 Support Services - Instructional Staff	531,357
2300 Support Services - Administration	1,802,785
2400 Support Services - Pupil Health	258,081
2500 Support Services - Business	372,438
2600 Operation and Maintenance of Plant Services	1,821,327
2700 Student Transportation Services	431,677
2800 Support Services - Central	222,778
2900 Other Support Services	1,500
Total Support Services	6,269,859
3000 Operation of Non-Instructional Services	
3200 Student Activities	540,842
3300 Community Services	97,673
Total Operation of Non-Instructional Services	638,515
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	18,000
5200 Interfund Transfers - Out	2,215,936
Total Other Expenditures and Financing Uses	2,233,936
Total Estimated Expenditures and Other Financing Uses	21,740,155

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,337,496
200 Personnel Services - Employee Benefits	3,012,013
300 Purchased Professional and Technical Services	128,850
400 Purchased Property Services	38,200
500 Other Purchased Services	402,000
600 Supplies	203,400
700 Property	119,841
800 Other Objects	200
Total Regular Programs - Elementary / Secondary	9,242,000
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	949,610
200 Personnel Services - Employee Benefits	549,847
300 Purchased Professional and Technical Services	1,162,000
500 Other Purchased Services	600
600 Supplies	6,500
800 Other Objects	1,300
Total Special Programs - Elementary / Secondary	2,669,857
1300 Vocational Education	
100 Personnel Services - Salaries	230,643
200 Personnel Services - Employee Benefits	129,330
500 Other Purchased Services	255,000
600 Supplies	5,500
Total Vocational Education	620,473
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,500
200 Personnel Services - Employee Benefits	1,815
300 Purchased Professional and Technical Services	54,500
400 Purchased Property Services	3,000
Total Other Instructional Programs - Elementary / Secondary	63,815
1700 Higher Education Programs	
500 Other Purchased Services	1,700
Total Higher Education Programs	1,700
Total Instruction	12,597,845
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	491,169
200 Personnel Services - Employee Benefits	283,047
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	500
500 Other Purchased Services	2,550
600 Supplies	20,150

<u>Description</u>	<u>Amount</u>
800 Other Objects	15,500
Total Support Services - Students	827,916
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	182,892
200 Personnel Services - Employee Benefits	190,906
300 Purchased Professional and Technical Services	19,800
400 Purchased Property Services	9,000
500 Other Purchased Services	13,100
600 Supplies	110,859
700 Property	3,500
800 Other Objects	1,300
Total Support Services - Instructional Staff	531,357
2300 Support Services - Administration	
100 Personnel Services - Salaries	890,750
200 Personnel Services - Employee Benefits	577,435
300 Purchased Professional and Technical Services	231,800
400 Purchased Property Services	3,050
500 Other Purchased Services	21,550
600 Supplies	60,100
700 Property	1,000
800 Other Objects	17,100
Total Support Services - Administration	1,802,785
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	151,907
200 Personnel Services - Employee Benefits	94,674
300 Purchased Professional and Technical Services	8,700
500 Other Purchased Services	200
600 Supplies	2,600
Total Support Services - Pupil Health	258,081
2500 Support Services - Business	
100 Personnel Services - Salaries	210,413
200 Personnel Services - Employee Benefits	130,025
300 Purchased Professional and Technical Services	19,000
400 Purchased Property Services	2,500
500 Other Purchased Services	4,500
600 Supplies	4,000
700 Property	500
800 Other Objects	1,500
Total Support Services - Business	372,438
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	546,772
200 Personnel Services - Employee Benefits	422,705
300 Purchased Professional and Technical Services	91,000
400 Purchased Property Services	132,850
500 Other Purchased Services	91,500

Description	Amount
600 Supplies	532,500
700 Property	3,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	1,821,327
2700 Student Transportation Services	
100 Personnel Services - Salaries	212,605
200 Personnel Services - Employee Benefits	104,072
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	29,000
500 Other Purchased Services	33,000
600 Supplies	51,000
800 Other Objects	500
Total Student Transportation Services	431,677
2800 Support Services - Central	
100 Personnel Services - Salaries	132,588
200 Personnel Services - Employee Benefits	90,190
Total Support Services - Central	222,778
2900 Other Support Services	
600 Supplies	1,500
Total Other Support Services	1,500
Total Support Services	6,269,859
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	223,732
200 Personnel Services - Employee Benefits	90,231
300 Purchased Professional and Technical Services	100,967
400 Purchased Property Services	9,600
500 Other Purchased Services	32,675
600 Supplies	69,937
800 Other Objects	13,700
Total Student Activities	540,842
3300 Community Services	
100 Personnel Services - Salaries	38,960
200 Personnel Services - Employee Benefits	15,713
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	15,000
800 Other Objects	3,000
Total Community Services	97,673
Total Operation of Non-Instructional Services	638,515
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	18,000
Total Debt Service / Other Expenditures and Financing Uses	18,000

Description	Amount
5200 <u>Interfund Transfers - Out</u>	2,215,936
900 Other Uses of Funds	2,215,936
Total Interfund Transfers - Out	2,233,936
Total Other Expenditures and Financing Uses	21,740,155
TOTAL EXPENDITURES	

Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	6,300,000	6,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	1,400,000	1,000,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	350,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	63,000	60,000
Pension Trust Fund		
Activity Fund	90,000	90,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	8,253,000	7,600,000

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		

2016-2017 Final General Fund Budget (PDE-2028)

LEA : 117414203 Loyalsock Township SD

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Long-Term Investments

Permanent Fund

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	8,253,000	7,600,000

Long-Term Indebtedness

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
0510 Bonds Payable	22,000,000	20,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	50,000	40,000
0540 Accumulated Compensated Absences	120,000	120,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	712,823	800,000
0599 Other Long-Term Liabilities		
Total General Fund	\$22,882,823	\$20,960,000

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	

06/30/2017 Projection

06/30/2016 Estimate

Long-Term Indebtedness

- 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

- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

06/30/2016 Estimate

06/30/2017 Projection

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

06/30/2017 Projection

06/30/2016 Estimate

Long-Term Indebtedness

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Long-Term Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$22,882,823	\$20,960,000

06/30/2016 Estimate 06/30/2017 Projection
 2,000,000 2,150,000

Short-Term Payables

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	\$2,000,000	\$2,150,000
TOTAL INDEBTEDNESS	\$24,882,823	\$23,110,000

Account Description	Amounts
0810 Nonspendable Fund Balance	203,539
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,995,000
0840 Assigned Fund Balance	748,502
0850 Unassigned Fund Balance	1,393,435
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,136,937
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,340,476

