

# 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

Ronald G Kabonick

(610)466-2400

Extn :2403

Contact Person

Telephone

Extension

kabonickr@casdschools.com

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 : Coatesville Area SD	County : Chester	AUN Number : 124151902
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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 SUPERINTENDENT	DATE
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**DUE DATE: AUGUST 15, IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

**AMOUNTS**

**ITEM**

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	2,085,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,138,004

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year** 11,223,004

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources	102,979,820
7000 Revenue from State Sources	47,377,314
8000 Revenue from Federal Sources	2,830,388
9000 Other Financing Sources	

**Total Estimated Revenues And Other Financing Sources** 153,187,522

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation** 164,410,526

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	87,968,739
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	116,000
6140 Current Act 511 Taxes – Flat Rate Assessments	85,000
6150 Current Act 511 Taxes – Proportional Assessments	9,206,558
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,692,730
6500 Earnings on Investments	52,000
6700 Revenues from LEA Activities	103,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,085,000
6910 Rentals	130,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	275,000
6990 Refunds and Other Miscellaneous Revenue	145,793
	<b>102,979,820</b>
<b>REVENUE FROM LOCAL SOURCES</b>	
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	23,465,397
7160 Tuition for Orphans Subsidy	175,000
7271 Special Education funds for School-Aged Pupils	4,572,128
7310 Transportation (Pupil and Nonpublic/CS)	5,021,515
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	737,155
7330 Health Services (Medical, Dental, Nurse, Act 25)	140,000
7340 State Property Tax Reduction Allocation	3,917,026
7505 Ready to Learn Block Grant	887,929
7810 State Share of Social Security and Medicare Taxes	1,824,863
7820 State Share of Retirement Contributions	6,636,301
	<b>47,377,314</b>
<b>REVENUE FROM STATE SOURCES</b>	
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I – Improving the Academic Achievement of the Disadvantaged	1,721,383
8515 NCLB, Title II – Preparing, Training and Recruiting High Quality Teachers and Principals	455,743
8516 NCLB, Title III – Language Instruction for Limited English Proficient and Immigrant Students	83,262
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	500,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	70,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>2,830,388</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>153,187,522</b>

Act 1 Index (current): 3.1%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$87,968,739  
 Amount of Tax Relief for Homestead Exclusions: \$3,917,113  
 Total Approx. Tax Revenue: \$91,885,852  
 Approx. Tax Levy for Tax Rate Calculation: \$97,391,493

	Rate	Total
<b>2015-16 Data</b>		
a. Assessed Value	\$2,891,356,697	\$2,891,356,697
b. Real Estate Mills	32.7716	
<b>I. 2016-17 Data</b>		
c. 2014 STEB Market Value	\$4,148,200,560	\$4,148,200,560
d. Assessed Value	\$2,910,701,595	\$2,910,701,595
e. Assessed Value of New Constr/ Renov	\$0	\$0

<b>2015-16 Calculations</b>		
f. 2015-16 Tax Levy (a * b)	\$94,754,385	\$94,754,385
<b>2016-17 Calculations</b>		
g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2015-16 Tax Levy (f Total * g)	\$94,754,385	\$94,754,385
i. Base Mills Subject to Index (h / a * 1000) if no reassessment	32.7716	
(h / (d-e) * 1000) if reassessment		

<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage (Approx. Tax Levy * g)	94.110000%	94.110000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$97,391,493	\$97,391,493
<b>I. 2016-17 Real Estate Tax Rate</b>		
(k / d * 1000)	33.4598	
<b>III.</b>		
m. Tax Levy Generated by Mills (l / 1000 * d)	\$97,391,493	\$97,391,493
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$93,474,380	\$93,474,380
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$87,968,739	\$87,968,739

Act 1 Index (current): 3.1%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$87,966,739	Rate
Amount of Tax Relief for Homestead Exclusions	<u>\$3,917,113</u>	
Total Approx. Tax Revenue:	\$91,885,852	
Approx. Tax Levy for Tax Rate Calculation:	\$97,391,493	
	Chester	Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	33.7875	
q. Mills In Excess of Index (if (i > p), (i - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$98,345,330	\$98,345,330
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	\$7,656	
Number of Homestead/Farmstead Properties	15611	15611
Median Assessed Value of Homestead Properties		\$120,175

Act 1 Index (current): 3.1%  
 Calculation Method:  
 Approx. Tax Revenue from RE Taxes: \$87,968,739  
 Amount of Tax Relief for Homestead Exclusions: ~~\$3,917,113~~  
 Total Approx. Tax Revenue: \$91,885,852  
 Approx. Tax Levy for Tax Rate Calculation: \$97,391,493  
 Chester

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,917,026	Lowering RE Tax Rate	\$251	\$3,917,277
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$87			\$87
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$3,917,364</b>



CODE

6111	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Net Tax Revenue Generated By Mills
Chester	2,910,701,595	33,4598	97,391,493	94.11000%
<b>Totals:</b>	<b>2,910,701,595</b>	<b>33,4598</b>	<b>97,391,493</b>	<b>94.11000%</b>

6120	Current Per Capita Taxes, Section 679	Rate	Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments	\$0.00	0
6141	Current Act 511 Per Capita Taxes	\$0.00	0
6142	Current Act 511 Occupation Taxes - Flat Rate	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$5.00	85,000
6144	Current Act 511 Trailer Taxes	\$0.00	0
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>85,000</b>

6150	Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	8,165,000	8,056,558
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,150,000	1,150,000
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
<b>Total Current Act 511 Taxes - Proportional Assessments</b>				<b>9,315,000</b>	<b>9,206,558</b>

6159	Total Act 511, Current Taxes	Act 511 Tax Limit	Market Value	Mills	(511 Limit)
		4,148,200,560 X		12	49,778,407
					(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2015-16 (Rebalanced)	2016-17				2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u>									
	Chester									
6120	Current Per Capita Taxes, Section 679	32.7716	33.4598	2.10%	Yes	3.1%				
	<u>Current Act 511 Taxes - Flat Rate Assessments</u>									
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					3.1%				
	<u>Current Act 511 Taxes - Proportional Assessments</u>									
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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	64,753,962
1200 Special Programs - Elementary / Secondary	28,627,520
1300 Vocational Education	3,552,915
1400 Other Instructional Programs - Elementary / Secondary	345,467
<b>Total Instruction</b>	<b>97,279,864</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,765,519
2200 Support Services - Instructional Staff	2,694,910
2300 Support Services - Administration	7,003,371
2400 Support Services - Pupil Health	1,009,176
2500 Support Services - Business	1,381,990
2600 Operation and Maintenance of Plant Services	9,865,262
2700 Student Transportation Services	8,690,878
2800 Support Services - Central	1,622,659
<b>Total Support Services</b>	<b>36,033,765</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,248,554
3300 Community Services	37,762
<b>Total Operation of Non-Instructional Services</b>	<b>1,286,316</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	15,333,960
5200 Interfund Transfers - Out	1,000,000
5900 Budgetary Reserve	2,253,617
<b>Total Other Expenditures and Financing Uses</b>	<b>18,587,577</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>153,187,522</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	28,137,957
200 Personnel Services - Employee Benefits	18,120,163
300 Purchased Professional and Technical Services	603,500
400 Purchased Property Services	190,786
500 Other Purchased Services	17,124,805
600 Supplies	535,731
700 Property	40,850
800 Other Objects	170
<b>Total Regular Programs - Elementary / Secondary</b>	<b>64,753,962</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	5,647,194
200 Personnel Services - Employee Benefits	3,556,215
300 Purchased Professional and Technical Services	11,537,351
500 Other Purchased Services	7,711,347
600 Supplies	54,184
700 Property	14,320
800 Other Objects	106,909
<b>Total Special Programs - Elementary / Secondary</b>	<b>28,627,520</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	513,331
200 Personnel Services - Employee Benefits	309,646
400 Purchased Property Services	3,900
500 Other Purchased Services	2,690,399
600 Supplies	30,639
700 Property	5,000
<b>Total Vocational Education</b>	<b>3,552,915</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	119,939
200 Personnel Services - Employee Benefits	88,528
500 Other Purchased Services	137,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>345,467</b>
<b>Total Instruction</b>	<b>97,279,864</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	2,200,074
200 Personnel Services - Employee Benefits	1,407,495
300 Purchased Professional and Technical Services	71,800
500 Other Purchased Services	3,400
600 Supplies	80,850
800 Other Objects	1,900
<b>Total Support Services - Students</b>	<b>3,765,519</b>

Description	Amount
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,427,144
200 Personnel Services - Employee Benefits	858,677
300 Purchased Professional and Technical Services	1,100
500 Other Purchased Services	4,000
600 Supplies	400,489
700 Property	2,500
800 Other Objects	1,000
<b>Total Support Services - Instructional Staff</b>	<b>2,694,910</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	3,920,100
200 Personnel Services - Employee Benefits	2,125,880
300 Purchased Professional and Technical Services	324,202
400 Purchased Property Services	3,100
500 Other Purchased Services	73,570
600 Supplies	18,254
700 Property	4,600
800 Other Objects	533,665
<b>Total Support Services - Administration</b>	<b>7,003,371</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	579,944
200 Personnel Services - Employee Benefits	377,732
300 Purchased Professional and Technical Services	19,500
400 Purchased Property Services	5,000
600 Supplies	25,000
700 Property	2,000
<b>Total Support Services - Pupil Health</b>	<b>1,009,176</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	708,023
200 Personnel Services - Employee Benefits	460,216
300 Purchased Professional and Technical Services	78,000
400 Purchased Property Services	44,080
500 Other Purchased Services	64,671
600 Supplies	12,000
800 Other Objects	15,000
<b>Total Support Services - Business</b>	<b>1,381,990</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	3,539,427
200 Personnel Services - Employee Benefits	2,432,083
300 Purchased Professional and Technical Services	297,300
400 Purchased Property Services	1,982,502
500 Other Purchased Services	349,050
600 Supplies	1,081,300
700 Property	178,800
800 Other Objects	4,800

<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	
2700 <b><u>Student Transportation Services</u></b>	<b>9,865,262</b>
100 Personnel Services - Salaries	120,343
200 Personnel Services - Employee Benefits	84,035
300 Purchased Professional and Technical Services	2,300
500 Other Purchased Services	8,460,900
600 Supplies	3,000
700 Property	20,000
800 Other Objects	300
<b>Total Student Transportation Services</b>	<b>8,690,878</b>
2800 <b><u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	178,858
200 Personnel Services - Employee Benefits	115,701
300 Purchased Professional and Technical Services	311,200
400 Purchased Property Services	228,000
500 Other Purchased Services	53,700
600 Supplies	592,800
700 Property	140,000
800 Other Objects	2,400
<b>Total Support Services - Central</b>	<b>1,622,659</b>
<b>Total Support Services</b>	<b>36,033,765</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 <b><u>Student Activities</u></b>	
100 Personnel Services - Salaries	616,515
200 Personnel Services - Employee Benefits	280,687
300 Purchased Professional and Technical Services	84,200
400 Purchased Property Services	28,470
500 Other Purchased Services	112,532
600 Supplies	51,000
700 Property	58,950
800 Other Objects	16,200
<b>Total Student Activities</b>	<b>1,248,554</b>
3300 <b><u>Community Services</u></b>	
600 Supplies	37,762
<b>Total Community Services</b>	<b>37,762</b>
<b>Total Operation of Non-Instructional Services</b>	<b>1,286,316</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 <b><u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	7,383,625
900 Other Uses of Funds	7,950,335
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>15,333,960</b>
5200 <b><u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	1,000,000

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Description	Amount
Total Interfund Transfers - Out	1,000,000
5900 <u>Budgetary Reserve</u>	2,253,617
800 Other Objects	2,253,617
Total Budgetary Reserve	18,587,577
Total Other Expenditures and Financing Uses	153,187,522
<b>TOTAL EXPENDITURES</b>	

**Cash and Short-Term Investments**

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	18,000,000	18,000,000
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	1,100,000	1,100,000
Other Capital Projects Fund	8,050,000	7,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,500,000	1,400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	150,000	120,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	85,000	85,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>28,885,000</b>	<b>28,205,000</b>

**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		



Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2016 Estimate      06/30/2017 Projection

28,885,000      28,205,000

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

LEA : 124151902 Coatesville Area SD

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06/30/2016 Estimate      06/30/2017 Projection

Long-Term Indebtedness

**General 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 General Fund**

**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

06/30/2016 Estimate 06/30/2017 Projection

**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

115,000

116,000

<b>Long-Term Indebtedness</b>	<b>06/30/2016 Estimate</b>	<b>06/30/2017 Projection</b>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>	<b>115,000</b>	<b>116,000</b>

<b>Child Care Operations Fund</b>		
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		
<b>Total Child Care Operations Fund</b>		

<b>Other Enterprise Funds</b>		
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		
<b>Total Other Enterprise Funds</b>		

<b>Internal Service Fund</b>		
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		
<b>Total Internal Service Fund</b>		

<b>Private Purpose Trust Fund</b>		
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		
<b>Total Private Purpose Trust Fund</b>		

06/30/2016 Estimate 06/30/2017 Projection

**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>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
<u>Long-Term Indebtedness</u>		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total Permanent Fund</b>	115,000	116,000
<b>Total Long-Term Indebtedness</b>	115,000	116,000

	06/30/2016 Estimate	06/30/2017 Projection
<b>Short-Term Payables</b>		
General Fund	174,488,134	165,923,134
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		
<b>Total Short-Term Payables</b>	<b>174,488,134</b>	<b>174,488,134</b>
<b>TOTAL INDEBTEDNESS</b>	<b>174,603,134</b>	<b>166,039,134</b>

Account Description	Amounts
0830 Committed Fund Balance	2,085,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,138,004
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>11,223,004</b>
<b>5900 Budgetary Reserve</b>	<b>2,253,617</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>13,476,621</b>