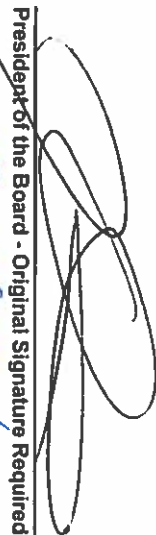


FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 03/31/2016


President of the Board - Original Signature Required

Date 5-16-2016


Secretary of the Board - Original Signature Required

Date 5.16.16


Chief School Administrator - Original Signature Required

Date 5-16-16

Annette M Lowery

(570)784-2850 Extn :4006

Contact Person

Telephone Extension

aloweny@ccsd.cc

Email Address

FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Central Columbia SD	County : Columbia	AUN Number : 116191503
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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 4.11.16
--	-----------------

John Coates

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 :	Central Columbia SD
COUNTRY :	Columbia
AUN :	116191503

to school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, including 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	\$29985390
Ending Unassigned Fund Balance	\$2395704
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

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
	5.16.16

DUE DATE: AUGUST 15, 2016

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	25,000
0820 Restricted Fund Balance	217,330
0830 Committed Fund Balance	5,264,306
0840 Assigned Fund Balance	695,000
0850 Unassigned Fund Balance	3,042,131
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>9,001,437</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	17,006,733
7000 Revenue from State Sources	11,636,230
8000 Revenue from Federal Sources	485,000
9000 Other Financing Sources	211,000
Total Estimated Revenues And Other Financing Sources	<u>29,338,963</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>38,340,400</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,815,402
6112 Interim Real Estate Taxes	20,600
6113 Public Utility Realty Taxes	18,100
6114 Payments in Lieu of Current Taxes - State / Local	1,000
6120 Current Per Capita Taxes, Section 679	37,675
6140 Current Act 511 Taxes - Flat Rate Assessments	39,650
6150 Current Act 511 Taxes - Proportional Assessments	3,932,306
6400 Delinquencies on Taxes Levied / Assessed by the LEA	669,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	313,000
6910 Rentals	5,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	55,000
REVENUE FROM LOCAL SOURCES	17,006,733
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,369,012
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	7,000
7271 Special Education funds for School-Aged Pupils	1,175,621
7310 Transportation (Pupil and Nonpublic/CS)	900,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	480,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	358,237
7610 State Share of Social Security and Medicare Taxes	467,031
7820 State Share of Retirement Contributions	1,799,329
REVENUE FROM STATE SOURCES	11,636,230
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	200,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	67,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	1,000
8610 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	217,000
REVENUE FROM FEDERAL SOURCES	485,000

	Amount
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
9800 Intrafund Transfers In	210,000
OTHER FINANCING SOURCES	211,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	29,338,963

Act 1 Index (current): 3.0%
 Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$11,815,402
 Amount of Tax Relief for Homestead Exclusions \$358,237
 Total Approx. Tax Revenue: \$12,173,639
 Approx. Tax Levy for Tax Rate Calculation: \$13,189,824

Columbia

Total

2015-16 Data

a. Assessed Value	\$306,000,000	\$306,000,000
b. Real Estate Mills	41.8490	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$979,746,228	\$979,746,228
d. Assessed Value	\$306,000,000	\$306,000,000
e. Assessed Value of New Const/ Renov	\$0	\$0

2015-16 Calculations

f. 2015-16 Tax Levy	\$12,805,794	\$12,805,794
(a * b)		

2016-17 Calculations

g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2015-16 Tax Levy	\$12,805,794	\$12,805,794
(f Total * g)		
i. Base Mills Subject to Index	41.8490	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

i. Weighted Avg. Collection Percentage	92.08060%	92.08060%
k. Tax Levy Needed	\$13,189,824	\$13,189,824
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	43.1040	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$13,189,824	\$13,189,824
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,831,587
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,815,402
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%
 Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: **\$11,815,402**

Amount of Tax Relief for Homestead Exclusions \$358,237

Total Approx. Tax Revenue: **\$12,173,639**

Approx. Tax Levy for Tax Rate Calculation: **\$13,189,824**

Columbia

Total

Index Maximums

p. Maximum Mills Based On Index 43.1044

(i * (1 + Index))

q. Mills In Excess of Index 0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index \$13,189,946

(p / 1000 * d)

\$13,189,946

IV. s. Millage Rate within Index? Yes

(if l > p Then No)

t. Tax Levy In Excess of Index \$0

(if (m > r), (m - r))

\$0

u. Tax Revenue In Excess of Index \$0

(t * Est. Pct. Collection)

\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead \$2,060

Number of Homestead/Farmstead Properties 4059

Median Assessed Value of Homestead Properties \$37,381

4059

Act 1 Index (current): 3.0%
Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$11,815,402
Amount of Tax Relief for Homestead Exclusions \$358,237
Total Approx. Tax Revenue: \$12,173,639
Approx. Tax Levy for Tax Rate Calculation: \$13,189,824
Columbia

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$358,237	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0		\$0
Amount of Tax Relief from State/Local Sources			\$358,237

CODE

6111	Current Real Estate Taxes								
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills		
Columbia	306,000,000	43.1040	13,189,824			92.08060%			
Totals:	306,000,000		13,189,824	358,237	=	12,831,587	X	92.08060%	=
									11,815,402

		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	\$5.00			37,675
6140	Current Act 511 Taxes - Flat Rate Assessments				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	39,650	39,650
6142	Current Act 511 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes - Flat Rate Assessments			39,650	39,650
6150	Current Act 511 Taxes - Proportional Assessments				
6151	Current Act 511 Earned Income Taxes	1.050%	0.000%	3,747,306	3,747,306
6152	Current Act 511 Occupation Taxes	0.000%	0.000%	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	185,000	185,000
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			3,932,306	3,932,306
	Total Act 511, Current Taxes			3,971,956	3,971,956

Act 511 Tax Limit	→	979,746,228	X	12	11,756,955
Market Value				Mills	(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	Current Real Estate Taxes Columbia	41.8490	43.1040	3.00%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679 Current Act 511 Taxes - Flat Rate Assessments	\$5.00	\$5.00	0.00%	Yes	3.0%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.0%				
6143	Current Act 511 Local Services Taxes					3.0%				
6144	Current Act 511 Trailer Taxes					3.0%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.0%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.0%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments Current Act 511 Taxes - Proportional Assessments					3.0%				
6151	Current Act 511 Earned Income Taxes	1.050%	1.050%	0.00%	Yes	3.0%				
6152	Current Act 511 Occupation Taxes					3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6154	Current Act 511 Amusement Taxes					3.0%				
6155	Current Act 511 Business Privilege Taxes					3.0%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.0%				
6157	Current Act 511 Mercantile Taxes					3.0%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.0%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,898,970
1200 Special Programs - Elementary / Secondary	2,767,039
1300 Vocational Education	2,228,427
1400 Other Instructional Programs - Elementary / Secondary	456,551
1500 Nonpublic School Programs	10,305
Total Instruction	16,361,292
2000 Support Services	
2100 Support Services - Students	1,018,424
2200 Support Services - Instructional Staff	1,824,884
2300 Support Services - Administration	2,464,855
2400 Support Services - Pupil Health	284,365
2500 Support Services - Business	424,932
2600 Operation and Maintenance of Plant Services	2,319,621
2700 Student Transportation Services	1,442,567
2800 Support Services - Central	45,559
Total Support Services	9,825,207
3000 Operation of Non-Instructional Services	
3200 Student Activities	693,636
3300 Community Services	3,444
Total Operation of Non-Instructional Services	697,080
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,801,811
5200 Interfund Transfers - Out	300,000
Total Other Expenditures and Financing Uses	3,101,811
Total Estimated Expenditures and Other Financing Uses	29,985,390

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,594,250
200 Personnel Services - Employee Benefits	3,667,101
300 Purchased Professional and Technical Services	22,980
400 Purchased Property Services	65,950
500 Other Purchased Services	37,061
600 Supplies	230,799
700 Property	224,345
800 Other Objects	56,484
Total Regular Programs - Elementary / Secondary	10,898,970
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,321,927
200 Personnel Services - Employee Benefits	738,162
300 Purchased Professional and Technical Services	683,150
400 Purchased Property Services	3,000
500 Other Purchased Services	9,050
600 Supplies	11,150
800 Other Objects	600
Total Special Programs - Elementary / Secondary	2,767,039
1300 Vocational Education	
100 Personnel Services - Salaries	702,881
200 Personnel Services - Employee Benefits	423,037
300 Purchased Professional and Technical Services	1,380
400 Purchased Property Services	1,038,810
500 Other Purchased Services	55,861
600 Supplies	1,518
700 Property	4,940
Total Vocational Education	2,228,427
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	47,321
200 Personnel Services - Employee Benefits	25,130
500 Other Purchased Services	384,100
Total Other Instructional Programs - Elementary / Secondary	456,551
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	10,305
Total Nonpublic School Programs	10,305
Total Instruction	16,361,292
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	519,126
200 Personnel Services - Employee Benefits	292,443
300 Purchased Professional and Technical Services	194,700

Description	Amount
500 Other Purchased Services	4,850
600 Supplies	6,897
800 Other Objects	408
Total Support Services - Students	1,018,424
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	839,141
200 Personnel Services - Employee Benefits	543,194
300 Purchased Professional and Technical Services	27,130
400 Purchased Property Services	27,000
500 Other Purchased Services	133,479
600 Supplies	251,440
800 Other Objects	3,500
Total Support Services - Instructional Staff	1,824,884
2300 Support Services - Administration	
100 Personnel Services - Salaries	854,177
200 Personnel Services - Employee Benefits	1,402,528
300 Purchased Professional and Technical Services	111,500
400 Purchased Property Services	27,000
500 Other Purchased Services	27,300
600 Supplies	16,250
800 Other Objects	26,100
Total Support Services - Administration	2,464,855
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	170,249
200 Personnel Services - Employee Benefits	101,029
300 Purchased Professional and Technical Services	6,550
400 Purchased Property Services	35
500 Other Purchased Services	200
600 Supplies	6,052
800 Other Objects	250
Total Support Services - Pupil Health	284,365
2500 Support Services - Business	
100 Personnel Services - Salaries	188,076
200 Personnel Services - Employee Benefits	103,315
300 Purchased Professional and Technical Services	12,675
400 Purchased Property Services	500
500 Other Purchased Services	22,175
600 Supplies	87,600
800 Other Objects	10,591
Total Support Services - Business	424,932
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	638,351
200 Personnel Services - Employee Benefits	446,270
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	585,500

Description	Amount
500 Other Purchased Services	110,500
600 Supplies	536,300
800 Other Objects	1,200
Total Operation and Maintenance of Plant Services	2,319,621
2700 Student Transportation Services	
100 Personnel Services - Salaries	38,398
200 Personnel Services - Employee Benefits	22,719
300 Purchased Professional and Technical Services	1,900
400 Purchased Property Services	500
500 Other Purchased Services	1,360,250
600 Supplies	18,800
Total Student Transportation Services	1,442,567
2800 Support Services - Central	
100 Personnel Services - Salaries	36,500
200 Personnel Services - Employee Benefits	9,059
Total Support Services - Central	45,559
Total Support Services	9,825,207
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	296,930
200 Personnel Services - Employee Benefits	112,076
300 Purchased Professional and Technical Services	43,000
400 Purchased Property Services	8,200
500 Other Purchased Services	134,600
600 Supplies	78,400
700 Property	10,000
800 Other Objects	10,430
Total Student Activities	693,636
3300 Community Services	
100 Personnel Services - Salaries	2,500
200 Personnel Services - Employee Benefits	944
Total Community Services	3,444
Total Operation of Non-Instructional Services	697,080
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,427,900
900 Other Uses of Funds	1,373,911
Total Debt Service / Other Expenditures and Financing Uses	2,801,811
5200 Interfund Transfers - Out	
900 Other Uses of Funds	300,000

Description	Amount
Total Interfund Transfers - Out	300,000
Total Other Expenditures and Financing Uses	3,101,811
TOTAL EXPENDITURES	29,985,390

Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	10,228,037	9,228,037
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	300,000	300,000
Debt Service Fund	2,790,300	2,799,296
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	13,318,337	12,317,333

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

06/30/2016 Estimate

06/30/2017 Projection

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

13,318,337

12,317,333

Long-Term Indebtedness

General Fund

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
0510 Bonds Payable	43,957,248	42,590,422
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	68,323	68,323
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	45,085	65,827
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total General Fund	44,070,656	42,724,572

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	44,070,656	42,724,572

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

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
TOTAL INDEBTEDNESS	44,070,656	42,724,572

Account Description	Amounts
0810 Nonspendable Fund Balance	25,000
0820 Restricted Fund Balance	217,330
0830 Committed Fund Balance	5,264,306
0840 Assigned Fund Balance	695,000
0850 Unassigned Fund Balance	2,395,704
Total Ending Fund Balance - Committed, Assigned, and Unassigned	8,597,340
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	8,597,340