

LEA Name: Central Columbia SD

Class: 3

AUN Number: 116191503

County: Columbia

PDE-2028 - FINAL GENERAL FUND BUDGET
Fiscal Year 07/01/2015 - 06/30/2016

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 2/17/2015



President of the Board - Original Signature Required

Date 5/18/15



Secretary of the Board - Original Signature Required

Date 5.18.15



Chief School Administrator - Original Signature Required

Date 5/18/15

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Return to: Pennsylvania Department of Education
Bureau of Budget and Fiscal Management
Division of Subsidy Data and Administration
333 Market Street
Harrisburg, PA 17126-0333

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
1 Estimated Beginning Fund Balance - Committed	5,077,762
2 Estimated Beginning Fund Balance - Assigned	695,000
3 Estimated Beginning Fund Balance - Unassigned	2,346,894
4	0
5	0
6	0
	8,119,656
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	16,477,549
7000 Revenue from State Sources	11,228,846
8000 Revenue from Federal Sources	485,000
9000 Other Financing Sources	211,000
	28,402,395
Total Estimated Revenues And Other Financing Sources	
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	
	36,522,051

2015-2016 Final General Fund Budget (PDE-2028)
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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	11,459,149
6112	Interim Real Estate Taxes	20,600
6113	Public Utility Realty Tax	18,100
6114	Payments in Lieu of Current Taxes - State / Local Reimbursement	1,000
6115	Payments in Lieu of Current Taxes - Federal Reimbursement	0
6120	Per Capita Taxes, Section 679	37,675
6130	Taxpayer Relief Taxes - Proportional Assessments	0
6140	Current Act 511 Taxes - Flat Rate Assessments	39,650
6150	Current Act 511 Taxes - Proportional Assessments	3,833,375
6160	Non-Real Estate Taxes - First Class Districts Only	0
6400	Delinquencies on Taxes Levied / Assessed by LEA	629,000
6500	Earnings on Investments	45,000
6700	Revenues from District Activities	30,000
6800	Revenue from Intermediary Sources / Pass-Through Funds	313,000
6910	Rentals	5,000
6920	Contributions/Donations/Grants From Private Sources	0
6940	Tuition from Patrons	20,000
6960	Services Provided Other Local Governmental Units / LEAs	0
6970	Services Provided Other Funds	0
6980	Revenue From Community Service Activities	0
6990	Refunds and Other Miscellaneous Revenue	26,000
REVENUE FROM LOCAL SOURCES		16,477,649

2015-2016 Final General Fund Budget (POE-2028)
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<u>FUNCTION</u>	<u>DESCRIPTION</u>	<u>Amounts</u>
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding (Gross)	6,256,190
7160	Tuition for Orphans and Children Placed in Private Homes	50,000
7170	School Improvement Grants	0
7180	Staff and Program Development	0
7220	Vocational Education	7,000
7240	Driver Education - Student	0
7250	Migratory Children	0
7260	Workforce Investment Act	0
7271	Special Education Funding for School Aged Pupils	1,149,883
7272	Early Intervention	0
7280	Adult Literacy	0
7292	Pre-K Counts	0
7299	Other Program Subsidies Not Listed in 7200 Series	0
7310	Transportation (Regular and Additional)	946,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	336,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340	State Property Tax Reduction Allocation	357,342
7350	Sewage Treatment Operations / Environmental Subsidies	0
7360	Safe Schools	0
7400	Vocational Training of the Unemployed	0
7501	PA Accountability Grants	0
7505	Ready to Learn Block Grant	99,000
7509	Supplemental Equipment Grants	0
7598	Revenue for the Support of Public Schools	0
7599	Other State Revenue Not Listed in the 7500 Series	0
7810	State Share of Social Security and Medicare Taxes	458,914
7820	State Share of Retirement Contributions	1,538,517
7900	Revenue for Technology	0
REVENUE FROM STATE SOURCES		11,228,846

2015-2016 Final General Fund Budget (PDE-2028)
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FUNCTION	DESCRIPTION	Amounts
REVENUE FROM FEDERAL SOURCES		
8110	Payments for Federally Impacted Areas - P.L. 81-874	0
8190	Other Unrestricted Grants-in-Aid Direct from Federal Government	0
8200	Unrestricted Grants-in-Aid from Federal Gov't Through Commonwealth	0
8310	Payments for Federally Impacted Areas - P.L. 81-815	0
8320	Energy Conservation Grants - TA and ECM	0
8390	Other Restricted Grants-in-Aid Directly from Federal Government	0
8511	Grants for IDEA and NCLB Programs not Specified in 8510 series	0
8512	IDEA, Part B	0
8513	IDEA, Section 619	0
8514	NCLB, Title I - Improving the Acad. Achvment. of the Disadvantaged	200,000
8515	NCLB, Title II - Prep., Train. & Recruit. High Qual. Teachers & Principals	67,000
8516	NCLB, Title III - Language Instr. for LEP and Immigrant Students	0
8517	NCLB, Title IV - 21st Century Schools	0
8518	NCLB, Title V - Promoting Informed Parental Choice And Innovative Programs	1,000
8519	NCLB, Title VI - Flexibility and Accountability	0
8521	Vocational Education - Operating Expenditures	0
8540	Nutrition Education and Training	0
8560	Federal Block Grants	0
8580	Child Care and Development Block Grants	0
8610	Homeless Assistance Act	0
8620	Adult Basic Education	0
8640	Headstart	0
8660	Workforce Investment Act	0
8690	Other Restricted Federal Grants-in-Aid Through the Commonwealth	0
8731	ARRA - Build America Bonds	0
8732	ARRA-Qualified School Construction Bonds (QSCB)	0
8733	ARRA-Qualified Zone Academy Bonds (QZAB)	0
8810	School-Based Access Medicaid Reimbursement Program (SBAP) (ACCESS)	217,000
8820	Medical Assistance Reimbursement For Administrative Claiming (Quarterly)	0
8830	Medical Assistance Reimbursements (ACCESS) - Early Intervention	0
REVENUE FROM FEDERAL SOURCES		485,000

FUNCTION	DESCRIPTION	Amounts
OTHER FINANCING SOURCES		
9100	Sale of Bonds	0
9200	Proceeds From Extended Term Financing	0
9320	Special Revenue Fund Transfers	0
9330	Capital Projects Fund Transfers	0
9340	Debt Service Fund Transfers	0
9350	Enterprise Fund Transfers	0
9360	Internal Service Fund Transfers	0
9370	Trust and Agency Fund Transfers	0
9380	Activity Fund Transfers	0
9390	Permanent Fund Transfers	0
9400	Sale or Compensation for Loss of Fixed Assets	1,000
9500	Capital Contributions	0
9710	Transfers from Component Units	0
9720	Transfers from Primary Governments	0
9800	Intrafund Transfers In	210,000
9900	Other Financing Sources Not Listed In the 9000 Series	0
OTHER FINANCING SOURCES		211,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		28,402,395

Act 1 Index (current): 2.4%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$11,459,149
 Amount of Tax Relief for Homestead Exclusions + \$357,342
 Total Approx. Tax Revenue: \$11,816,491
 Approx. Tax Levy for Tax Rate Calculation: \$12,805,794
 Columbia

Total

2014-15 Data		
a. Assessed Value	\$303,512,470	\$303,512,470
b. Real Estate Mills	40.8690	
2015-16 Data		
c. 2013 STEB Market Value	\$958,609,899	\$958,609,899
d. Assessed Value	\$306,000,000	\$306,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2014-15 Calculations		
f. 2014-15 Tax Levy (a * b)	\$12,404,251	\$12,404,251
2015-16 Calculations		
g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2014-15 Tax Levy (f Total * g)	\$12,404,251	\$12,404,251
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	40.8690	40.8690
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.05280%	92.05280%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$12,805,794	\$12,805,794
l. 2015-16 Real Estate Tax Rate (k / d * 1000)	41.8490	41.8490
m. Tax Levy Generated by Mills (l / 1000 * d)	\$12,805,794	\$12,805,794
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$12,448,452
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$11,459,149

Act 1 Index (current): 2.4%
 Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$11,458,149	Rate
Amount of Tax Relief for Homestead Exclusions +	\$357,342	
Total Approx. Tax Revenue:	\$11,816,491	
Approx. Tax Levy for Tax Rate Calculation:	\$12,806,794	
	Columbia	

Slate Property Tax Reduction Allocation used for: Homestead Exclusions	\$357,342	Lowering RE Tax Rate	\$89	Total
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$357,431
Amount of Tax Relief from State/Local Sources	\$0			\$0
				<u>\$357,431</u>

CODE	Current Real Estate Taxes	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
6111	County Name	306,000,000	41.8490			92.05280%	
	Columbia	0	12,805,794			0.00000%	
		0				0.00000%	
		0				0.00000%	
	Totals:	306,000,000	12,805,794	357,342	12,448,452	92.05280%	11,459,149
							<u>Estimated Revenue</u> 37,675

6120 Per Capita Taxes - Section 679

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6140				
6141	\$5.00	\$0.00	39,650	39,650
6142	\$0.00	\$0.00	0	0
6143	\$0.00	\$0.00	0	0
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
			<u>39,650</u>	<u>39,650</u>

Total Current Act 511 Taxes - Flat Rate Assessments

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150				
6151	1.05%	0.00%	3,678,375	3,678,375
6152	0	0	0	0
6153	0.50%	0.00%	310,000	155,000
6154	0.00%	0.00%	0	0
6155	0	0	0	0
6156	0.00%	0.00%	0	0
6157	0	0	0	0
6159	0	0	0	0
			<u>3,988,375</u>	<u>3,833,375</u>
				<u>3,873,025</u>
				<u>11,503,319</u>
				(511 Limit)

Total Act 511, Current Taxes

Act 511 Tax Limit → 958,609,899 X
 Market Value
 12 Mills

		AMOUNTS
1000	ITEM	
	Instruction	
	1100 Regular Programs - Elementary/Secondary	10,447,396
	1200 Special Programs - Elementary/Secondary	3,097,177
	1300 Vocational Education	2,100,368
	1400 Other Instructional Programs - Elementary/Secondary	449,281
	1500 Nonpublic School Programs	0
	1600 Adult Education Programs	0
	1700 Higher Education Programs	0
	1800 Pre-Kindergarten	0
	Total 1000 Instruction	16,094,222
2000	Support Services	
	2100 Support Services - Pupil Personnel	1,001,979
	2200 Support Services - Instructional Staff	1,504,421
	2300 Support Services - Administration	2,463,327
	2400 Support Services - Pupil Health	269,573
	2500 Support Services - Business	443,496
	2600 Operation & Maintenance of Plant Services	2,301,668
	2700 Student Transportation Services	1,385,190
	2800 Support Services - Central	45,555
	2900 Other Support Services	0
	Total 2000 Support Services	9,415,209
3000	Operation of Non-instructional Services	
	3100 Food Services	0
	3200 Student Activities	639,942
	3300 Community Services	3,348
	3400 Scholarships and Awards	2,344
	Total 3000 Operation of Non-Instructional Services	645,634
4000	Facilities Acquisition, Construction and Improvement Services	
	4000 Facilities Acquisition, Construction and Improvement Services	0
	Total 4000 Facilities Acquisition, Construction and Improvement	0
	Total Estimated Expenditures	26,155,065
5000	Other Expenditures and Financing Uses	
	5100 Debt Service	2,900,016
	5200 Interfund Transfers - Out	300,000
	5300 Transfers Involving Component Units	0
	5500 Special and Extraordinary Items	0
	5900 Budgetary Reserve	0
	Total Other Financing Uses	3,200,016
	Total Estimated Expenditures and Other Financing Uses	29,355,081
	Appropriation of Prior Year Fund Balance	0
	Total Appropriations	29,355,081
	Ending Committed, Assigned and Unassigned Fund Balance	7,166,970

2015-2016 Final General Fund Budget (PDE-2028)
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Function-Object	Description	Amounts
1000	INSTRUCTION	
1100	Regular Programs - Elementary/Secondary	
100	Personnel Services-Salaries	6,586,934
200	Personnel Services-Employee Benefits	3,197,412
300	Purchased Professional & Technical Services	28,480
400	Purchased Property Services	65,825
500	Other Purchased Services	38,400
600	Supplies	259,441
700	Property	214,719
800	Other Objects	56,185
	Total Regular Programs - Elementary/Secondary	10,447,386
1200	Special Programs - Elementary/Secondary	
100	Personnel Services-Salaries	1,448,739
200	Personnel Services-Employee Benefits	747,193
300	Purchased Professional & Technical Services	597,900
400	Purchased Property Services	3,000
500	Other Purchased Services	264,225
600	Supplies	15,000
700	Property	18,500
800	Other Objects	2,620
	Total Special Programs - Elementary/Secondary	3,087,177
1300	Vocational Education	
100	Personnel Services-Salaries	663,036
200	Personnel Services-Employee Benefits	349,229
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	1,459
500	Other Purchased Services	1,020,500
600	Supplies	62,549
700	Property	775
800	Other Objects	2,820
	Total Vocational Education	2,100,368
1400	Other Instructional Programs - Elementary/Secondary	
100	Personnel Services-Salaries	45,039
200	Personnel Services-Employee Benefits	15,142
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	384,100
600	Supplies	5,000
700	Property	0
800	Other Objects	0
	Total Other Instructional Programs - Elementary/Secondary	449,281

Function-Object	Description	Amounts
1500	Nonpublic School Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Nonpublic School Programs	0
1600	Adult Education Programs	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Adult Education Programs	0
1700	Higher Education Programs	
500	Other Purchased Services	0
600	Supplies	0
	Total Higher Education Programs	0
1800	Pre-Kindergarten	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Pre-Kindergarten	0
	Total Instruction	16,084,222

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Function-Object	Description	Amounts
2000	SUPPORT SERVICES	
2100	Support Services - Pupil Personnel	
100	Personnel Services-Salaries	500,619
200	Personnel Services-Employee Benefits	256,333
300	Purchased Professional & Technical Services	234,000
400	Purchased Property Services	0
500	Other Purchased Services	2,200
600	Supplies	8,429
700	Property	0
800	Other Objects	398
	Total Support Services - Pupil Personnel	1,001,979
2200	Support Services - Instructional Staff	
100	Personnel Services-Salaries	671,804
200	Personnel Services-Employee Benefits	397,312
300	Purchased Professional & Technical Services	25,600
400	Purchased Property Services	28,000
500	Other Purchased Services	131,300
600	Supplies	248,405
700	Property	0
800	Other Objects	2,000
	Total Support Services - Instructional Staff	1,504,421
2300	Support Services - Administration	
100	Personnel Services-Salaries	843,239
200	Personnel Services-Employee Benefits	1,394,288
300	Purchased Professional & Technical Services	134,000
400	Purchased Property Services	27,000
500	Other Purchased Services	28,100
600	Supplies	14,400
700	Property	0
800	Other Objects	22,300
	Total Support Services - Administration	2,463,327
2400	Support Services - Pupil Health	
100	Personnel Services-Salaries	167,917
200	Personnel Services-Employee Benefits	88,249
300	Purchased Professional & Technical Services	6,500
400	Purchased Property Services	0
500	Other Purchased Services	200
600	Supplies	6,457
700	Property	0
800	Other Objects	250
	Total Support Services - Pupil Health	269,573

Function-Object	Description	Amounts
2500	Support Services - Business	
100	Personnel Services-Salaries	204,205
200	Personnel Services-Employee Benefits	102,991
300	Purchased Professional & Technical Services	22,000
400	Purchased Property Services	500
500	Other Purchased Services	17,300
600	Supplies	88,000
700	Property	0
800	Other Objects	8,500
	Total Support Services - Business	443,496
2600	Operation & Maintenance of Plant Services	
100	Personnel Services-Salaries	632,047
200	Personnel Services-Employee Benefits	434,621
300	Purchased Professional & Technical Services	1,500
400	Purchased Property Services	585,500
500	Other Purchased Services	110,500
600	Supplies	538,300
700	Property	0
800	Other Objects	1,200
	Total Operation & Maintenance of Plant Services	2,301,668
2700	Student Transportation Services	
100	Personnel Services-Salaries	16,123
200	Personnel Services-Employee Benefits	11,587
300	Purchased Professional & Technical Services	200
400	Purchased Property Services	500
500	Other Purchased Services	1,340,000
600	Supplies	16,800
700	Property	0
800	Other Objects	0
	Total Student Transportation Services	1,385,190
2800	Support Services - Central	
100	Personnel Services-Salaries	36,500
200	Personnel Services-Employee Benefits	9,055
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Support Services - Central	45,555

Function-Object	Description	Amounts
2900	Other Support Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Other Support Services	0
	Total Support Services	9,415,209
3000	OPERATION OF NON-INSTRUCTIONAL SERVICES	
3100	Food Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Food Services	0
3200	Student Activities	
100	Personnel Services-Salaries	253,745
200	Personnel Services-Employee Benefits	86,007
300	Purchased Professional & Technical Services	42,000
400	Purchased Property Services	9,100
500	Other Purchased Services	142,390
600	Supplies	84,300
700	Property	12,000
800	Other Objects	10,400
	Total Student Activities	639,942

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
3300	Community Services	
100	Personnel Services-Salaries	2,500
200	Personnel Services-Employee Benefits	848
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Community Services	3,348
3400	Scholarships and Awards	
100	Personnel Services-Salaries	1,750
200	Personnel Services-Employee Benefits	584
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
800	Other Objects	0
	Total Scholarships and Awards	2,344
	Total Operation of Non-Instructional Services	645,634
4000	FACILITIES ACQUISITION, CONSTRUCTION AND IMPROVEMENT	
4000	Facilities Acquisition, Construction and Improvement Services	
100	Personnel Services-Salaries	0
200	Personnel Services-Employee Benefits	0
300	Purchased Professional & Technical Services	0
400	Purchased Property Services	0
500	Other Purchased Services	0
600	Supplies	0
700	Property	0
	Total Facilities Acquisition, Construction and Improvement Services	0
5000	OTHER EXPENDITURES AND FINANCING USES	
5100	Debt Service	
800	Other Objects	1,903,235
900	Other Uses of Funds	1,296,781
	Total Debt Service	2,900,016
5200	Interfund Transfers - Out	
900	Other Uses of Funds	300,000
	Total Interfund Transfers - Out	300,000

<u>Function-Object</u>	<u>Description</u>	<u>Amounts</u>
5300	Transfers Involving Component Units	
900	Other Uses of Funds	0
	Total Transfers Involving Component Units	0
5500	Special and Extraordinary Items	
800	Other Objects	0
900	Other Uses of Funds	0
	Total Special and Extraordinary Items	0
5900	Budgetary Reserve	
800	Other Objects	0
	Total Budgetary Reserve	0
	Total Other Expenditures and Financing Uses	3,200,018
	TOTAL EXPENDITURES	29,365,081

CASH AND SHORT-TERM INVESTMENTS

	<u>06/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
General Fund	9,084,704	8,084,704
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - \$690	0	0
Capital Reserve Fund - \$1431	300,000	0
Capital Projects Fund - Other	0	0
Debt Service Fund	3,021,235	3,000,000
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	210,000	210,000
Agency Fund	0	0
Total Cash and Short-Term Investments	12,615,939	11,294,704

LONG-TERM INVESTMENTS

General Fund	0	0
Special Revenue Fund		
Athletic/School-Sponsored Extra Curricular Activities	0	0
Other Comptroller-Approved Special Revenue Fund	0	0
Capital Projects Fund		
Capital Reserve Fund - \$690	0	0
Capital Reserve Fund - \$1431	0	0
Capital Projects Fund - Other	0	0
Debt Service Fund	0	0
Enterprise Fund (Food Service, Child Care)	0	0
Internal Service Fund	0	0
Fiduciary Trust Fund (Investment, Pension)	0	0
Agency Fund	0	0
Total Long-Term Investments	0	0
TOTAL CASH AND INVESTMENTS	12,615,939	11,294,704

	<u>08/30/2015 Estimate</u>	<u>06/30/2016 Projection</u>
<u>LONG-TERM INDEBTEDNESS</u>		
Extended Term Financing Agreements Payable	0	0
Other Long-Term Liabilities	2,820,710	2,820,710
Bonds Payable	43,860,570	41,522,498
Lease-Purchase Obligations	543,290	472,090
Accumulated Compensated Absences	0	0
Authority Lease Obligations	0	0
TOTAL LONG-TERM INDEBTEDNESS	47,224,570	44,815,298
<u>SHORT-TERM PAYABLES</u>		
General Fund	0	0
Other Funds	0	0
TOTAL SHORT-TERM PAYABLES	0	0
TOTAL INDEBTEDNESS	47,224,570	44,815,298

Account	Description	Amounts
0830	Estimated Ending Committed Fund Balance Explanation: PSERS, VO-TECH, ACCESS,	4,802,762
0840	Estimated Ending Assigned Fund Balance Explanation: Healthcare Stop Loss	347,500
0850	Estimated Ending Unassigned Fund Balance Explanation: not completed	2,016,708
Total Ending Fund Balance - Committed, Assigned, and Unassigned		7,166,970
5900	Budgetary Reserve	0
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		7,166,970
Estimated Ending Nonspendable and Restricted Fund Balances Not Scheduled for Liquidation		0