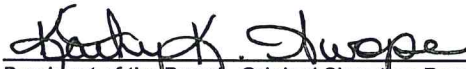


# FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

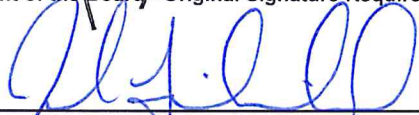
## General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

6/23/16  
Date



Secretary of the Board - Original Signature Required

6/23/16  
Date



Chief School Administrator - Original Signature Required

6-23-2016  
Date

John Fairchild

Contact Person

(570)522-3206

Extn :

Telephone

Extension

fairchild\_j@lasd.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)

<b>School District Name :</b> Lewisburg Area SD	<b>County :</b> Union	<b>AUN Number :</b> 116604003
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/12/16
---	------------------------

**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 : Lewisburg Area SD	COUNTY : Union	AUN : 116604003
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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	\$33297511
Ending Unassigned Fund Balance	\$2646912
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.9%

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 6-23-2016
--	-------------------

DUE DATE: AUGUST 15, 2016

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,843,600
0850 Unassigned Fund Balance	2,427,848
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>6,271,448</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	24,219,955
7000 Revenue from State Sources	8,727,556
8000 Revenue from Federal Sources	350,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>33,297,511</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>39,568,959</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	16,173,455
6112 Interim Real Estate Taxes	140,000
6113 Public Utility Realty Taxes	27,000
6114 Payments in Lieu of Current Taxes - State / Local	50,500
6120 Current Per Capita Taxes, Section 679	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	6,300,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	611,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	58,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	260,000
6910 Rentals	40,000
6920 Contributions and Donations from Private Sources	200,000
6940 Tuition from Patrons	45,000
6980 Revenue from Community Services Activities	140,000
6990 Refunds and Other Miscellaneous Revenue	45,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>24,219,955</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	3,351,496
7160 Tuition for Orphans Subsidy	3,000
7271 Special Education funds for School-Aged Pupils	1,067,168
7292 Pre-K Counts	74,000
7310 Transportation (Pupil and Nonpublic/CS)	752,229
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	299,115
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	514,086
7505 Ready to Learn Block Grant	171,768
7810 State Share of Social Security and Medicare Taxes	499,990
7820 State Share of Retirement Contributions	1,962,704
<b>REVENUE FROM STATE SOURCES</b>	<b>8,727,556</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	250,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	75,000

Amount

<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>350,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>33,297,511</b>

AUN: 116604003 Lewisburg Area SD

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

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Page - 1 of 3

Act 1 Index (current): 2.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$16,173,455
Amount of Tax Relief for Homestead Exclusions	<u>\$514,086</u>
Total Approx. Tax Revenue:	\$16,687,541
Approx. Tax Levy for Tax Rate Calculation:	\$17,414,248

Union

Total

<b>2015-16 Data</b>		
a. Assessed Value	\$999,644,730	\$999,644,730
b. Real Estate Mills	16.6500	
<b>I. 2016-17 Data</b>		
c. 2014 STEB Market Value	\$1,108,852,869	\$1,108,852,869
d. Assessed Value	\$1,022,563,010	\$1,022,563,010
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2015-16 Calculations</b>		
f. 2015-16 Tax Levy	\$16,644,085	\$16,644,085
(a * b)		
<b>2016-17 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$16,644,085	\$16,644,085
(f Total * g)		
i. Base Mills Subject to Index	16.6500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	95.70000%	95.70000%
k. Tax Levy Needed	\$17,414,248	\$17,414,248
(Approx. Tax Levy * g)		
<b>I. 2016-17 Real Estate Tax Rate</b>	<b>17.0300</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$17,414,248	\$17,414,248
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$16,900,162
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,173,455
(n * Est. Pct. Collection)		

AUN: 116604003 Lewisburg Area SD

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

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Page - 2 of 3

Act 1 Index (current): 2.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$16,173,455	
Amount of Tax Relief for Homestead Exclusions	<u>\$514,086</u>	
Total Approx. Tax Revenue:	\$16,687,541	
Approx. Tax Levy for Tax Rate Calculation:	\$17,414,248	

Union

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	17.1162	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$17,502,393	\$17,502,393
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	\$9,923	
Number of Homestead/Farmstead Properties	3042	3042
Median Assessed Value of Homestead Properties		\$139,100



AUN: 116604003 Lewisburg Area SD

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

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Page - 3 of 3

Act 1 Index (current): 2.8%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$16,173,455</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$514,086</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$16,687,541</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$17,414,248</b>

<b>Union</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$514,086	Lowering RE Tax Rate	\$0	\$514,086
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$514,086</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Union	1,022,563,010	17.0300	17,414,248			95.70000%	
<b>Totals:</b>	<b>1,022,563,010</b>		<b>17,414,248</b>	514,086 =	16,900,162 X	95.70000% =	16,173,455

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		30,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	50,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

**Total Current Act 511 Taxes – Flat Rate Assessments 50,000 50,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.500%	0.000%	5,950,000	5,950,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	350,000	350,000
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 6,300,000 6,300,000**

**Total Act 511, Current Taxes 6,350,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>1,108,852,869 X</b>	<b>12</b>	<b>13,306,234</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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> Union	16.6500	17.0300	2.29%	Yes	2.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.8%				
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	2.8%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.8%				
6143	Current Act 511 Local Services Taxes					2.8%				
6144	Current Act 511 Trailer Taxes					2.8%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.8%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.8%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					2.8%				
6151	Current Act 511 Earned Income Taxes	1.500%	1.500%	0.00%	Yes	2.8%				
6152	Current Act 511 Occupation Taxes					2.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6154	Current Act 511 Amusement Taxes					2.8%				
6155	Current Act 511 Business Privilege Taxes					2.8%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.8%				
6157	Current Act 511 Mercantile Taxes					2.8%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.8%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	13,755,077
1200 Special Programs - Elementary / Secondary	3,140,633
1300 Vocational Education	1,244,288
1400 Other Instructional Programs - Elementary / Secondary	785,098
1800 Pre-Kindergarten	154,633
<b>Total Instruction</b>	<b>19,079,729</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,424,035
2200 Support Services - Instructional Staff	2,160,565
2300 Support Services - Administration	1,664,197
2400 Support Services - Pupil Health	360,110
2500 Support Services - Business	403,358
2600 Operation and Maintenance of Plant Services	2,632,616
2700 Student Transportation Services	1,272,724
2800 Support Services - Central	65,619
<b>Total Support Services</b>	<b>9,983,224</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	531,309
3300 Community Services	130,219
<b>Total Operation of Non-Instructional Services</b>	<b>661,528</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,886,830
5200 Interfund Transfers - Out	361,200
5900 Budgetary Reserve	325,000
<b>Total Other Expenditures and Financing Uses</b>	<b>3,573,030</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>33,297,511</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	7,382,654
200 Personnel Services - Employee Benefits	5,216,540
300 Purchased Professional and Technical Services	20,310
400 Purchased Property Services	11,415
500 Other Purchased Services	749,272
600 Supplies	321,984
700 Property	48,092
800 Other Objects	4,810
<b>Total Regular Programs - Elementary / Secondary</b>	<b>13,755,077</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,284,899
200 Personnel Services - Employee Benefits	1,541,925
300 Purchased Professional and Technical Services	299,447
500 Other Purchased Services	7,000
600 Supplies	7,062
700 Property	300
<b>Total Special Programs - Elementary / Secondary</b>	<b>3,140,633</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	269,043
200 Personnel Services - Employee Benefits	208,347
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	200
500 Other Purchased Services	740,594
600 Supplies	21,204
700 Property	3,250
800 Other Objects	150
<b>Total Vocational Education</b>	<b>1,244,288</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	435,149
200 Personnel Services - Employee Benefits	319,799
300 Purchased Professional and Technical Services	200
400 Purchased Property Services	1,000
500 Other Purchased Services	22,000
600 Supplies	6,850
700 Property	100
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>785,098</b>
<b>1800 Pre-Kindergarten</b>	
100 Personnel Services - Salaries	72,277
200 Personnel Services - Employee Benefits	82,131
600 Supplies	225

<u>Description</u>	<u>Amount</u>
<b>Total Pre-Kindergarten</b>	<b>154,633</b>
<b>Total Instruction</b>	<b>19,079,729</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	733,287
200 Personnel Services - Employee Benefits	495,969
300 Purchased Professional and Technical Services	111,050
500 Other Purchased Services	10,800
600 Supplies	54,199
700 Property	17,550
800 Other Objects	1,180
<b>Total Support Services - Students</b>	<b>1,424,035</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	611,191
200 Personnel Services - Employee Benefits	520,310
300 Purchased Professional and Technical Services	258,700
400 Purchased Property Services	10,000
500 Other Purchased Services	13,550
600 Supplies	138,914
700 Property	606,250
800 Other Objects	1,650
<b>Total Support Services - Instructional Staff</b>	<b>2,160,565</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	876,260
200 Personnel Services - Employee Benefits	639,875
300 Purchased Professional and Technical Services	50,497
400 Purchased Property Services	775
500 Other Purchased Services	34,425
600 Supplies	27,953
700 Property	11,212
800 Other Objects	23,200
<b>Total Support Services - Administration</b>	<b>1,664,197</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	209,018
200 Personnel Services - Employee Benefits	140,009
300 Purchased Professional and Technical Services	5,500
400 Purchased Property Services	305
500 Other Purchased Services	724
600 Supplies	3,545
700 Property	700
800 Other Objects	309
<b>Total Support Services - Pupil Health</b>	<b>360,110</b>
<b>2500 Support Services - Business</b>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	169,939
200 Personnel Services - Employee Benefits	173,219
300 Purchased Professional and Technical Services	35,000
500 Other Purchased Services	5,700
600 Supplies	8,500
700 Property	5,000
800 Other Objects	6,000
<b>Total Support Services - Business</b>	<b>403,358</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	607,515
200 Personnel Services - Employee Benefits	669,546
300 Purchased Professional and Technical Services	215,055
400 Purchased Property Services	681,000
500 Other Purchased Services	145,000
600 Supplies	261,500
700 Property	52,000
800 Other Objects	1,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>2,632,616</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	2,603
200 Personnel Services - Employee Benefits	999
500 Other Purchased Services	1,267,122
700 Property	1,000
800 Other Objects	1,000
<b>Total Student Transportation Services</b>	<b>1,272,724</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	30,430
200 Personnel Services - Employee Benefits	35,189
<b>Total Support Services - Central</b>	<b>65,619</b>
<b>Total Support Services</b>	<b>9,983,224</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	320,360
200 Personnel Services - Employee Benefits	152,152
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	6,700
600 Supplies	2,500
700 Property	10,000
800 Other Objects	36,097
<b>Total Student Activities</b>	<b>531,309</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	67,000
200 Personnel Services - Employee Benefits	51,532
300 Purchased Professional and Technical Services	500

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	3,500
600 Supplies	7,687
<b>Total Community Services</b>	<b>130,219</b>
<b>Total Operation of Non-Instructional Services</b>	<b>661,528</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	742,830
900 Other Uses of Funds	2,144,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>2,886,830</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	361,200
<b>Total Interfund Transfers - Out</b>	<b>361,200</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	325,000
<b>Total Budgetary Reserve</b>	<b>325,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>3,573,030</b>
<b>TOTAL EXPENDITURES</b>	<b>33,297,511</b>



LEA : 116604003 Lewisburg Area SD

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**Cash and Short-Term Investments**

**06/30/2016 Estimate**

**06/30/2017 Projection**

General Fund	7,373,464	7,373,464
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	1,400,000	1,000,000
Other Capital Projects Fund	17,502,398	3,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	507,255	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	185,750	175,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>26,968,867</b>	<b>12,048,464</b>

**Long-Term Investments**

**06/30/2016 Estimate**

**06/30/2017 Projection**

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund	15,560,632	3,000,000
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		

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**Long-Term Investments**

**06/30/2016 Estimate**

**06/30/2017 Projection**

Permanent Fund

<b>Total Long-Term Investments</b>	<b>15,560,632</b>	<b>3,000,000</b>
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<b>TOTAL CASH AND INVESTMENTS</b>	<b>42,529,499</b>	<b>15,048,464</b>
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Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

**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

**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**

**Short-Term Payables**

**06/30/2016 Estimate**

**06/30/2017 Projection**

General Fund	2,144,000	1,270,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
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>\$2,144,000</b>	<b>\$1,270,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$2,144,000</b>	<b>\$1,270,000</b>



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,624,536
0850 Unassigned Fund Balance	2,646,912
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$6,271,448</b>
<b>5900 Budgetary Reserve</b>	<b>325,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,596,448</b>