

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Commodore Perry SD	COUNTY : Mercer	AUN : 104431304
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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	\$9145480
Ending Unassigned Fund Balance	\$4314380
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	47.2%

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
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DUE DATE: AUGUST 15, 2016

<u>ITEM</u>	<u>AMOUNTS</u>
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	
0840 Assigned Fund Balance	4,278,640
0850 Unassigned Fund Balance	914,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>5,192,640</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	2,590,860
7000 Revenue from State Sources	5,676,360
8000 Revenue from Federal Sources	
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>8,267,220</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>13,459,860</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	1,636,112
6113 Public Utility Realty Taxes	2,500
6114 Payments in Lieu of Current Taxes - State / Local	2,700
6120 Current Per Capita Taxes, Section 679	12,200
6140 Current Act 511 Taxes - Flat Rate Assessments	22,200
6150 Current Act 511 Taxes - Proportional Assessments	325,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	190,000
6500 Earnings on Investments	8,148
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	380,000
6990 Refunds and Other Miscellaneous Revenue	2,000
REVENUE FROM LOCAL SOURCES	2,590,860
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,817,500
7271 Special Education funds for School-Aged Pupils	409,540
7310 Transportation (Pupil and Nonpublic/CS)	510,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	12,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	9,000
7340 State Property Tax Reduction Allocation	180,364
7505 Ready to Learn Block Grant	87,950
7810 State Share of Social Security and Medicare Taxes	150,006
7820 State Share of Retirement Contributions	500,000
REVENUE FROM STATE SOURCES	5,676,360
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	8,267,220

AUN: 104431304 Commodore Perry SD

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

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Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,636,112	
Amount of Tax Relief for Homestead Exclusions	<u>\$180,364</u>	
Total Approx. Tax Revenue:	\$1,816,476	
Approx. Tax Levy for Tax Rate Calculation:	\$1,993,632	
	Mercer	Total

2015-16 Data		
a. Assessed Value	\$37,702,650	\$37,702,650
b. Real Estate Mills	52.5000	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$166,056,629	\$166,056,629
d. Assessed Value	\$37,973,950	\$37,973,950
e. Assessed Value of New Constr/ Renov	\$0	\$0

2015-16 Calculations		
f. 2015-16 Tax Levy	\$1,979,389	\$1,979,389
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$1,979,389	\$1,979,389
(f Total * g)		
i. Base Mills Subject to Index	52.5000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.23000%	90.23000%
k. Tax Levy Needed	\$1,993,632	\$1,993,632
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	52.5000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$1,993,632	\$1,993,632
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$1,813,268
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,636,112
(n * Est. Pct. Collection)		

AUN: 104431304 Commodore Perry SD

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

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Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,636,112	
Amount of Tax Relief for Homestead Exclusions	<u>\$180,364</u>	
Total Approx. Tax Revenue:	\$1,816,476	
Approx. Tax Levy for Tax Rate Calculation:	\$1,993,632	
	Mercer	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	54.2325	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,059,422	\$2,059,422
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	\$2,603	
Number of Homestead/Farmstead Properties	1320	1320
Median Assessed Value of Homestead Properties		\$16,500

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

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Act 1 Index (current): 3.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$1,636,112
Amount of Tax Relief for Homestead Exclusions	<u>\$180,364</u>
Total Approx. Tax Revenue:	\$1,816,476
Approx. Tax Levy for Tax Rate Calculation:	\$1,993,632

Mercer	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$180,364	Lowering RE Tax Rate	\$0	\$180,364
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$180,364

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>
Mercer	37,973,950	52.5000	1,993,632			90.23000%	
Totals:	37,973,950		1,993,632	- 180,364	= 1,813,268	X 90.23000%	= 1,636,112

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		12,200
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	\$5.00	\$0.00	12,200
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	10,000
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 22,200 22,200

	<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	0.500%	0.000%	325,000	325,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0	0
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 325,000 325,000

Total Act 511, Current Taxes 347,200

Act 511 Tax Limit -->	166,056,629	X	12	1,992,680
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> Mercer	52.5000	52.5000	0.00%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.3%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.3%				
6144	Current Act 511 Trailer Taxes					3.3%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.3%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6152	Current Act 511 Occupation Taxes					3.3%				
6153	Current Act 511 Real Estate Transfer Taxes					3.3%				
6154	Current Act 511 Amusement Taxes					3.3%				
6155	Current Act 511 Business Privilege Taxes					3.3%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.3%				
6157	Current Act 511 Mercantile Taxes					3.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	4,061,080
1200 Special Programs - Elementary / Secondary	1,049,980
1300 Vocational Education	528,010
1400 Other Instructional Programs - Elementary / Secondary	164,980
Total Instruction	5,804,050
2000 Support Services	
2100 Support Services - Students	266,020
2200 Support Services - Instructional Staff	359,340
2300 Support Services - Administration	864,850
2400 Support Services - Pupil Health	92,600
2500 Support Services - Business	62,440
2600 Operation and Maintenance of Plant Services	667,910
2700 Student Transportation Services	685,000
2900 Other Support Services	6,000
Total Support Services	3,004,160
3000 Operation of Non-Instructional Services	
3200 Student Activities	260,770
Total Operation of Non-Instructional Services	260,770
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	37,000
5200 Interfund Transfers - Out	19,500
5900 Budgetary Reserve	20,000
Total Other Expenditures and Financing Uses	76,500
Total Estimated Expenditures and Other Financing Uses	9,145,480

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,272,900
200 Personnel Services - Employee Benefits	1,584,780
300 Purchased Professional and Technical Services	64,000
400 Purchased Property Services	32,500
500 Other Purchased Services	5,600
600 Supplies	85,500
700 Property	15,500
800 Other Objects	300
Total Regular Programs - Elementary / Secondary	4,061,080
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	391,000
200 Personnel Services - Employee Benefits	292,330
300 Purchased Professional and Technical Services	230,000
500 Other Purchased Services	120,400
600 Supplies	10,500
700 Property	5,000
800 Other Objects	750
Total Special Programs - Elementary / Secondary	1,049,980
1300 Vocational Education	
100 Personnel Services - Salaries	176,500
200 Personnel Services - Employee Benefits	98,860
400 Purchased Property Services	2,000
500 Other Purchased Services	225,650
600 Supplies	20,000
700 Property	5,000
Total Vocational Education	528,010
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	3,980
500 Other Purchased Services	150,000
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	164,980
Total Instruction	5,804,050
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	144,870
200 Personnel Services - Employee Benefits	112,050
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	200
600 Supplies	2,900
Total Support Services - Students	266,020

<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	115,320
200 Personnel Services - Employee Benefits	52,820
300 Purchased Professional and Technical Services	81,000
400 Purchased Property Services	400
500 Other Purchased Services	5,000
600 Supplies	96,800
700 Property	6,000
800 Other Objects	2,000
Total Support Services - Instructional Staff	359,340
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	505,140
200 Personnel Services - Employee Benefits	259,510
300 Purchased Professional and Technical Services	59,000
500 Other Purchased Services	19,000
600 Supplies	12,000
800 Other Objects	10,200
Total Support Services - Administration	864,850
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	50,600
200 Personnel Services - Employee Benefits	33,500
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	500
600 Supplies	3,000
700 Property	3,000
Total Support Services - Pupil Health	92,600
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	31,500
200 Personnel Services - Employee Benefits	29,440
600 Supplies	1,500
Total Support Services - Business	62,440
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	58,000
200 Personnel Services - Employee Benefits	36,710
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	355,000
500 Other Purchased Services	48,200
600 Supplies	110,000
700 Property	10,000
Total Operation and Maintenance of Plant Services	667,910
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	685,000
Total Student Transportation Services	685,000
2900 <u>Other Support Services</u>	

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	6,000
Total Other Support Services	6,000
Total Support Services	3,004,160
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	110,000
200 Personnel Services - Employee Benefits	41,770
300 Purchased Professional and Technical Services	41,000
500 Other Purchased Services	35,000
600 Supplies	28,000
800 Other Objects	5,000
Total Student Activities	260,770
Total Operation of Non-Instructional Services	260,770
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	37,000
Total Debt Service / Other Expenditures and Financing Uses	37,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	19,500
Total Interfund Transfers - Out	19,500
5900 <u>Budgetary Reserve</u>	
800 Other Objects	20,000
Total Budgetary Reserve	20,000
Total Other Expenditures and Financing Uses	76,500
TOTAL EXPENDITURES	9,145,480

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Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	5,192,640	4,314,380
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	25,000	15,000
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	5,217,640	4,329,380

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		
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

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

5,217,640

4,329,380

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	398,475	372,102
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	\$398,475	\$372,102
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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		
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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		
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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		
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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

\$398,475

\$372,102

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

TOTAL INDEBTEDNESS	\$398,475	\$372,102
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,314,380
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,314,380
5900 Budgetary Reserve	20,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,334,380