

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Laura Perry

(570)888-7766

Extn :4249

Contact Person

Telephone

Extension

lperry@athensasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Athens Area SD	COUNTY : Bradford	AUN : 117080503
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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	\$36493780
Ending Unassigned Fund Balance	\$2134395
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.8%

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

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2016-2017 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Athens Area SD	County : Bradford	AUN Number : 117080503
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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
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<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	74,011
0820 Restricted Fund Balance	
0830 Committed Fund Balance	675,403
0840 Assigned Fund Balance	4,340,000
0850 Unassigned Fund Balance	2,372,558
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>7,387,961</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	16,153,790
7000 Revenue from State Sources	19,329,624
8000 Revenue from Federal Sources	772,203
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>36,255,617</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>43,643,578</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,657,561
6112 Interim Real Estate Taxes	75,000
6113 Public Utility Realty Taxes	17,097
6114 Payments in Lieu of Current Taxes - State / Local	12,647
6150 Current Act 511 Taxes - Proportional Assessments	2,863,725
6400 Delinquencies on Taxes Levied / Assessed by the LEA	713,571
6500 Earnings on Investments	8,333
6700 Revenues from LEA Activities	36,355
6800 Revenues from Intermediary Sources / Pass-Through Funds	506,686
6910 Rentals	56,468
6920 Contributions and Donations from Private Sources	2,607
6940 Tuition from Patrons	128,550
6990 Refunds and Other Miscellaneous Revenue	75,190
REVENUE FROM LOCAL SOURCES	16,153,790
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	11,235,356
7160 Tuition for Orphans Subsidy	34,001
7220 Vocational Education	36,850
7250 Migratory Children	100
7271 Special Education funds for School-Aged Pupils	1,490,224
7310 Transportation (Pupil and Nonpublic/CS)	1,507,397
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	581,236
7330 Health Services (Medical, Dental, Nurse, Act 25)	39,461
7340 State Property Tax Reduction Allocation	928,705
7505 Ready to Learn Block Grant	418,272
7810 State Share of Social Security and Medicare Taxes	622,137
7820 State Share of Retirement Contributions	2,435,885
REVENUE FROM STATE SOURCES	19,329,624
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	508,446
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	113,757
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
REVENUE FROM FEDERAL SOURCES	772,203
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	36,255,617

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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): 3.4%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,657,561	
Amount of Tax Relief for Homestead Exclusions	<u>\$928,705</u>	
Total Approx. Tax Revenue:	\$12,586,266	
Approx. Tax Levy for Tax Rate Calculation:	\$13,881,551	
	Bradford	Total

2015-16 Data

a. Assessed Value	\$273,025,824	\$273,025,824
b. Real Estate Mills	48.8000	

I. 2016-17 Data

c. 2014 STEB Market Value	\$724,851,827	\$724,851,827
d. Assessed Value	\$278,745,974	\$278,745,974
e. Assessed Value of New Constr/ Renov	\$0	\$0

2015-16 Calculations

f. 2015-16 Tax Levy (a * b)	\$13,323,660	\$13,323,660
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2016-17 Calculations

II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy (f Total * g)	\$13,323,660	\$13,323,660
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	48.8000	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$13,881,551	\$13,881,551

I. 2016-17 Real Estate Tax Rate **49.8000**
 (k / d * 1000)

III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$13,881,550	\$13,881,550
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$12,952,845
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$11,657,561

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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): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$11,657,561	
Amount of Tax Relief for Homestead Exclusions	<u>\$928,705</u>	
Total Approx. Tax Revenue:	\$12,586,266	
Approx. Tax Levy for Tax Rate Calculation:	\$13,881,551	
	Bradford	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	50.4592	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,065,299	\$14,065,299
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	\$5,057	
Number of Homestead/Farmstead Properties	3713	3713
Median Assessed Value of Homestead Properties		\$24,650

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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): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,657,561
Amount of Tax Relief for Homestead Exclusions	<u>\$928,705</u>
Total Approx. Tax Revenue:	\$12,586,266
Approx. Tax Levy for Tax Rate Calculation:	\$13,881,551
	Bradford

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$928,705	Lowering RE Tax Rate	\$0	\$928,705
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$928,705

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>
Bradford	278,745,974	49.8000	13,881,550			90.00000%	
Totals:	278,745,974		13,881,550	- 928,705 =	12,952,845 X	90.00000% =	11,657,561

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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 <u>Current Act 511 Per Capita Taxes</u>	\$0.00	\$0.00	0
6142 <u>Current Act 511 Occupation Taxes – Flat Rate</u>	\$0.00	\$0.00	0
6143 <u>Current Act 511 Local Services Taxes</u>	\$0.00	\$0.00	0
6144 <u>Current Act 511 Trailer Taxes</u>	\$0.00	\$0.00	0
6145 <u>Current Act 511 Business Privilege Taxes – Flat Rate</u>	\$0.00	\$0.00	0
6146 <u>Current Act 511 Mechanical Device Taxes – Flat Rate</u>	\$0.00	\$0.00	0
6149 <u>Current Act 511 Taxes, Other Flat Rate Assessments</u>	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			0
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 <u>Current Act 511 Earned Income Taxes</u>	1.560%	0.000%	171,258,718
6152 <u>Current Act 511 Occupation Taxes</u>	0.000	0.000	0
6153 <u>Current Act 511 Real Estate Transfer Taxes</u>	1.000%	0.000%	19,208,900
6154 <u>Current Act 511 Amusement Taxes</u>	0.000%	0.000%	0
6155 <u>Current Act 511 Business Privilege Taxes</u>	0.000	0.000	0
6156 <u>Current Act 511 Mechanical Device Taxes – Percentage</u>	0.000%	0.000%	0
6157 <u>Current Act 511 Mercantile Taxes</u>	0.000	0.000	0
6159 <u>Current Act 511 Taxes, Other Proportional Assessments</u>	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			190,467,618
Total Act 511, Current Taxes			2,863,725
Act 511 Tax Limit -->		724,851,827 X	12
		Market Value	Mills
			8,698,222
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2015-16 (Rebalanced)	2016-17				2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> Bradford	48.8000	49.8000	2.05%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.4%				
6141	Current Act 511 Per Capita Taxes					3.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.4%				
6143	Current Act 511 Local Services Taxes					3.4%				
6144	Current Act 511 Trailer Taxes					3.4%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.4%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.4%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					3.4%				
6151	Current Act 511 Earned Income Taxes	1.560%	1.560%	0.00%	Yes	3.4%				
6152	Current Act 511 Occupation Taxes					3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.4%				
6154	Current Act 511 Amusement Taxes					3.4%				
6155	Current Act 511 Business Privilege Taxes					3.4%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.4%				
6157	Current Act 511 Mercantile Taxes					3.4%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,686,384
1200 Special Programs - Elementary / Secondary	4,395,219
1300 Vocational Education	1,613,206
1400 Other Instructional Programs - Elementary / Secondary	62,273
Total Instruction	19,757,082
2000 Support Services	
2100 Support Services - Students	998,165
2200 Support Services - Instructional Staff	1,405,417
2300 Support Services - Administration	1,962,235
2400 Support Services - Pupil Health	345,461
2500 Support Services - Business	637,267
2600 Operation and Maintenance of Plant Services	2,472,881
2700 Student Transportation Services	2,205,026
2800 Support Services - Central	525,341
2900 Other Support Services	30,000
Total Support Services	10,581,793
3000 Operation of Non-Instructional Services	
3200 Student Activities	525,823
3300 Community Services	37,840
Total Operation of Non-Instructional Services	563,663
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	144,007
Total Facilities Acquisition, Construction and Improvement Services	144,007
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	4,129,665
5900 Budgetary Reserve	1,317,570
Total Other Expenditures and Financing Uses	5,447,235
Total Estimated Expenditures and Other Financing Uses	36,493,780

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,225,685
200 Personnel Services - Employee Benefits	4,944,409
300 Purchased Professional and Technical Services	357,093
400 Purchased Property Services	31,700
500 Other Purchased Services	603,764
600 Supplies	354,610
700 Property	158,723
800 Other Objects	10,400
Total Regular Programs - Elementary / Secondary	13,686,384
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,054,135
200 Personnel Services - Employee Benefits	1,552,878
300 Purchased Professional and Technical Services	470,414
500 Other Purchased Services	295,242
600 Supplies	22,550
Total Special Programs - Elementary / Secondary	4,395,219
1300 Vocational Education	
100 Personnel Services - Salaries	601,212
200 Personnel Services - Employee Benefits	381,921
300 Purchased Professional and Technical Services	450
500 Other Purchased Services	591,833
600 Supplies	35,150
800 Other Objects	2,640
Total Vocational Education	1,613,206
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	20,540
200 Personnel Services - Employee Benefits	7,835
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	19,478
600 Supplies	4,420
Total Other Instructional Programs - Elementary / Secondary	62,273
Total Instruction	19,757,082
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	555,541
200 Personnel Services - Employee Benefits	386,624
300 Purchased Professional and Technical Services	39,500
500 Other Purchased Services	3,700
600 Supplies	12,300
800 Other Objects	500
Total Support Services - Students	998,165

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	579,747
200 Personnel Services - Employee Benefits	448,729
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	112,025
600 Supplies	251,356
700 Property	5,000
800 Other Objects	560
Total Support Services - Instructional Staff	1,405,417
2300 Support Services - Administration	
100 Personnel Services - Salaries	935,620
200 Personnel Services - Employee Benefits	716,302
300 Purchased Professional and Technical Services	141,000
500 Other Purchased Services	77,361
600 Supplies	49,147
700 Property	1,000
800 Other Objects	41,805
Total Support Services - Administration	1,962,235
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	166,831
200 Personnel Services - Employee Benefits	160,248
300 Purchased Professional and Technical Services	1,750
500 Other Purchased Services	750
600 Supplies	11,300
700 Property	4,582
Total Support Services - Pupil Health	345,461
2500 Support Services - Business	
100 Personnel Services - Salaries	235,062
200 Personnel Services - Employee Benefits	201,964
300 Purchased Professional and Technical Services	24,000
500 Other Purchased Services	146,241
600 Supplies	17,000
800 Other Objects	13,000
Total Support Services - Business	637,267
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	799,752
200 Personnel Services - Employee Benefits	700,011
300 Purchased Professional and Technical Services	26,000
400 Purchased Property Services	528,531
500 Other Purchased Services	50,586
600 Supplies	338,551
700 Property	28,700
800 Other Objects	750
Total Operation and Maintenance of Plant Services	2,472,881
2700 Student Transportation Services	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	31,500
200 Personnel Services - Employee Benefits	27,656
300 Purchased Professional and Technical Services	7,500
500 Other Purchased Services	2,128,870
600 Supplies	9,500
Total Student Transportation Services	2,205,026
2800 Support Services - Central	
100 Personnel Services - Salaries	162,060
200 Personnel Services - Employee Benefits	104,974
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	112,000
600 Supplies	11,440
700 Property	132,867
Total Support Services - Central	525,341
2900 Other Support Services	
500 Other Purchased Services	30,000
Total Other Support Services	30,000
Total Support Services	10,581,793
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	151,491
200 Personnel Services - Employee Benefits	57,787
300 Purchased Professional and Technical Services	107,500
400 Purchased Property Services	19,445
500 Other Purchased Services	71,500
600 Supplies	104,600
800 Other Objects	13,500
Total Student Activities	525,823
3300 Community Services	
100 Personnel Services - Salaries	35,000
200 Personnel Services - Employee Benefits	2,840
Total Community Services	37,840
Total Operation of Non-Instructional Services	563,663
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	134,007
600 Supplies	10,000
Total Facilities Acquisition, Construction and Improvement Services	144,007
Total Facilities Acquisition, Construction and Improvement Services	144,007
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	4,129,665

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	4,129,665
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,317,570
Total Budgetary Reserve	1,317,570
Total Other Expenditures and Financing Uses	5,447,235
TOTAL EXPENDITURES	36,493,780

Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	9,629,687	9,051,906
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	675,870	1,027,070
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	48,882	51,815
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	10,354,439	10,130,791

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		

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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

10,354,439

10,130,791

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	37,890,000	35,115,000
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	\$37,890,000	\$35,115,000
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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		

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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

\$37,890,000

\$35,115,000

Short-Term Payables

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	47,140	49,968
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	\$47,140	\$49,968
TOTAL INDEBTEDNESS	\$37,937,140	\$35,164,968

Account Description	Amounts
0810 Nonspendable Fund Balance	74,011
0820 Restricted Fund Balance	
0830 Committed Fund Balance	675,403
0840 Assigned Fund Balance	4,340,000
0850 Unassigned Fund Balance	2,134,395
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,149,798
5900 Budgetary Reserve	1,317,570
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,541,379