

PROPOSED VERSION

PRELIMINARY 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

Noriene Plate

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<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
Nonspendable Fund Balance	
Restricted Fund Balance	
Committed Fund Balance	5,443,000
Assigned Fund Balance	
Unassigned Fund Balance	1,065,093
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>6,508,093</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	9,686,715
7000 Revenue from State Sources	12,149,606
8000 Revenue from Federal Sources	398,300
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>22,234,621</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>28,742,714</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	7,592,807
6112 Interim Real Estate Taxes	35,000
6113 Public Utility Realty Taxes	8,000
6114 Payments in Lieu of Current Taxes – State / Local	2,000
6140 Current Act 511 Taxes – Flat Rate Assessments	11,000
6150 Current Act 511 Taxes – Proportional Assessments	1,253,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	480,100
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	21,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	215,608
6910 Rentals	12,000
6990 Refunds and Other Miscellaneous Revenue	46,200
REVENUE FROM LOCAL SOURCES	9,686,715
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,319,851
7160 Tuition for Orphans Subsidy	500
7271 Special Education funds for School-Aged Pupils	1,037,255
7310 Transportation (Pupil and Nonpublic/CS)	670,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	422,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7810 State Share of Social Security and Medicare Taxes	400,000
7820 State Share of Retirement Contributions	1,270,000
REVENUE FROM STATE SOURCES	12,149,606
REVENUE FROM FEDERAL SOURCES	
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	74,300
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	70,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,000
REVENUE FROM FEDERAL SOURCES	398,300
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,234,621

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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): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$7,592,807

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$7,592,807

Approx. Tax Levy for Tax Rate Calculation:

\$8,077,454

Beaver

Total

2015-16 Data		
a. Assessed Value	\$136,907,275	\$136,907,275
b. Real Estate Mills	53.4000	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$531,726,468	\$531,726,468
d. Assessed Value	\$138,076,130	\$138,076,130
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015-16 Calculations		
f. 2015-16 Tax Levy	\$7,310,848	\$7,310,848
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$7,310,848	\$7,310,848
(f Total * g)		
i. Base Mills Subject to Index	53.4000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$8,077,454	\$8,077,454
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	58.5000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,077,454	\$8,077,454
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,077,454
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,592,807
(n * Est. Pct. Collection)		

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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): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$7,592,807

Amount of Tax Relief for Homestead Exclusions \$0

Total Approx. Tax Revenue: \$7,592,807

Approx. Tax Levy for Tax Rate Calculation: \$8,077,454

Beaver

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	55.1622	
q. Mills In Excess of Index (if l > p), (l - p))	3.3378	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,616,583	\$7,616,583
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$460,871	\$460,871
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$433,219	\$433,219

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

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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): 3.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$7,592,807
Amount of Tax Relief for Homestead Exclusions	\$0
Total Approx. Tax Revenue:	\$7,592,807
Approx. Tax Levy for Tax Rate Calculation:	\$8,077,454
	Beaver

Total

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

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>
Beaver	138,076,130	58.5000	8,077,454			94.00000%	
Totals:	138,076,130		8,077,454	0 =	8,077,454 X	94.00000%	= 7,592,807

	<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 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	11,100
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 11,100 11,000

	<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	0.500%	0.000%	1,250,000	1,160,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	93,000	93,000
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 1,343,000 1,253,000

Total Act 511, Current Taxes 1,264,000

Act 511 Tax Limit -->	531,726,468 X	12	6,380,718
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:				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	Less than or equal to Index		2015-16 (Rebalanced)	2016-17		
6111	<u>Current Real Estate Taxes</u> Beaver	53.4000	58.5000	9.55%	No	3.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					3.3%				
6141	Current Act 511 Per Capita Taxes					3.3%				
6142	Current Act 511 Occupation Taxes – Flat Rate					3.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	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	0.500%	0.500%	0.00%	Yes	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	10,098,703
1200 Special Programs - Elementary / Secondary	3,381,206
1300 Vocational Education	446,354
1400 Other Instructional Programs - Elementary / Secondary	31,793
1500 Nonpublic School Programs	3,000
Total Instruction	13,961,056
2000 Support Services	
2100 Support Services - Students	718,713
2200 Support Services - Instructional Staff	868,061
2300 Support Services - Administration	1,309,787
2400 Support Services - Pupil Health	184,945
2500 Support Services - Business	399,103
2600 Operation and Maintenance of Plant Services	1,960,527
2700 Student Transportation Services	1,093,789
2800 Support Services - Central	355,712
2900 Other Support Services	12,000
Total Support Services	6,902,637
3000 Operation of Non-Instructional Services	
3200 Student Activities	607,376
3300 Community Services	4,900
Total Operation of Non-Instructional Services	612,276
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	56,500
Total Facilities Acquisition, Construction and Improvement Services	56,500
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,373,108
Total Other Expenditures and Financing Uses	1,373,108
Total Estimated Expenditures and Other Financing Uses	22,905,577

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Page - 1 of 3

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,175,795
200 Personnel Services - Employee Benefits	3,742,871
300 Purchased Professional and Technical Services	128,700
400 Purchased Property Services	4,000
500 Other Purchased Services	532,200
600 Supplies	502,637
700 Property	8,000
800 Other Objects	4,500
Total Regular Programs - Elementary / Secondary	10,098,703
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,122,369
200 Personnel Services - Employee Benefits	793,237
300 Purchased Professional and Technical Services	434,000
400 Purchased Property Services	500
500 Other Purchased Services	1,001,000
600 Supplies	27,500
800 Other Objects	2,600
Total Special Programs - Elementary / Secondary	3,381,206
1300 Vocational Education	
500 Other Purchased Services	446,354
Total Vocational Education	446,354
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,000
200 Personnel Services - Employee Benefits	3,112
500 Other Purchased Services	20,681
Total Other Instructional Programs - Elementary / Secondary	31,793
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	3,000
Total Nonpublic School Programs	3,000
Total Instruction	13,961,056
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	392,556
200 Personnel Services - Employee Benefits	237,057
300 Purchased Professional and Technical Services	70,000
600 Supplies	19,100
Total Support Services - Students	718,713
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	451,423
200 Personnel Services - Employee Benefits	300,439

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	88,400
600 Supplies	27,799
Total Support Services - Instructional Staff	868,061
2300 Support Services - Administration	
100 Personnel Services - Salaries	703,869
200 Personnel Services - Employee Benefits	455,618
300 Purchased Professional and Technical Services	19,800
400 Purchased Property Services	4,000
500 Other Purchased Services	53,400
600 Supplies	57,100
800 Other Objects	16,000
Total Support Services - Administration	1,309,787
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	109,394
200 Personnel Services - Employee Benefits	62,051
300 Purchased Professional and Technical Services	5,000
600 Supplies	8,500
Total Support Services - Pupil Health	184,945
2500 Support Services - Business	
100 Personnel Services - Salaries	183,198
200 Personnel Services - Employee Benefits	125,291
300 Purchased Professional and Technical Services	77,614
500 Other Purchased Services	1,300
600 Supplies	10,900
800 Other Objects	800
Total Support Services - Business	399,103
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	696,815
200 Personnel Services - Employee Benefits	502,364
300 Purchased Professional and Technical Services	39,000
400 Purchased Property Services	396,748
500 Other Purchased Services	95,600
600 Supplies	230,000
Total Operation and Maintenance of Plant Services	1,960,527
2700 Student Transportation Services	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	3,889
300 Purchased Professional and Technical Services	4,600
500 Other Purchased Services	1,066,300
600 Supplies	3,000
700 Property	6,000
Total Student Transportation Services	1,093,789
2800 Support Services - Central	
100 Personnel Services - Salaries	117,483

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	77,829
300 Purchased Professional and Technical Services	77,500
400 Purchased Property Services	46,400
500 Other Purchased Services	4,000
600 Supplies	31,500
800 Other Objects	1,000
Total Support Services - Central	355,712
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,000
Total Other Support Services	12,000
Total Support Services	6,902,637
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	254,200
200 Personnel Services - Employee Benefits	98,870
300 Purchased Professional and Technical Services	54,652
400 Purchased Property Services	8,000
500 Other Purchased Services	73,301
600 Supplies	91,700
700 Property	6,000
800 Other Objects	20,653
Total Student Activities	607,376
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	3,000
600 Supplies	400
800 Other Objects	1,500
Total Community Services	4,900
Total Operation of Non-Instructional Services	612,276
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	56,500
Total Facilities Acquisition, Construction and Improvement Services	56,500
Total Facilities Acquisition, Construction and Improvement Services	56,500
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	523,108
900 Other Uses of Funds	850,000
Total Debt Service / Other Expenditures and Financing Uses	1,373,108
Total Other Expenditures and Financing Uses	1,373,108
TOTAL EXPENDITURES	22,905,577

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Cash and Short-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	4,120,000	3,993,000
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	950,000	350,000
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		
Permanent Fund		
Total Cash and Short-Term Investments	5,070,000	4,343,000

Long-Term Investments

06/30/2016 Estimate

06/30/2017 Projection

General Fund	3,000,000	3,000,000
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		

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<u>Long-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Permanent Fund		
Total Long-Term Investments	3,000,000	3,000,000
TOTAL CASH AND INVESTMENTS	8,070,000	7,343,000

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund		
0510 Bonds Payable	12,500,000	22,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	115,000	122,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	638,000	652,000
0599 Other Long-Term Liabilities		
Total General Fund	13,253,000	22,774,000

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		

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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

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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

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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

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
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	13,253,000	22,774,000

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Short-Term Payables

06/30/2016 Estimate

06/30/2017 Projection

General Fund	650,000	650,000
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		
Total Short-Term Payables	650,000	650,000
TOTAL INDEBTEDNESS	13,903,000	23,424,000

Account Description	Amounts
0830 Committed Fund Balance	4,943,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	894,137
Total Ending Fund Balance - Committed, Assigned, and Unassigned	5,837,137
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	5,837,137