

FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2016



President of the Board - Original Signature Required

6/20/16

Date



Secretary of the Board - Original Signature Required

6/20/16

Date



Chief School Administrator - Original Signature Required

6/20/16

Date

Faith M Swanson

Contact Person

(814)641-2120

Extn

Telephone

Extension

fswanson@huntsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT Huntingdon Area SD	COUNTY Huntingdon	AUN 111312503
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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	\$28139294
Ending Unassigned Fund Balance	\$517593
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.8%

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 6/20/16
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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 Huntingdon Area SD	County : Huntingdon	AUN Number : 111312503
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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 MAY 16, 2016
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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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,303,579
0840 Assigned Fund Balance	2,334,050
0850 Unassigned Fund Balance	1,304,608
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>4,942,237</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	12,166,019
7000 Revenue from State Sources	14,228,967
8000 Revenue from Federal Sources	757,293
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>27,152,279</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>32,094,516</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	7,503,253
6113 Public Utility Realty Taxes	13,500
6114 Payments in Lieu of Current Taxes - State / Local	58,000
6120 Current Per Capita Taxes, Section 679	38,500
6130 Current Taxpayer Relief Taxes - Proportional Assessments	1,305,000
6140 Current Act 511 Taxes - Flat Rate Assessments	95,200
6150 Current Act 511 Taxes - Proportional Assessments	1,480,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,114,919
6500 Earnings on Investments	12,000
6700 Revenues from LEA Activities	71,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	373,647
6910 Rentals	9,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	29,500
6990 Refunds and Other Miscellaneous Revenue	57,000
REVENUE FROM LOCAL SOURCES	12,166,019
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,724,072
7160 Tuition for Orphans Subsidy	70,000
7271 Special Education funds for School-Aged Pupils	1,426,229
7310 Transportation (Pupil and Nonpublic/CS)	1,478,475
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	382,148
7330 Health Services (Medical, Dental, Nurse, Act 25)	38,000
7340 State Property Tax Reduction Allocation	670,556
7505 Ready to Learn Block Grant	334,138
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	700
7810 State Share of Social Security and Medicare Taxes	429,695
7820 State Share of Retirement Contributions	1,674,954
REVENUE FROM STATE SOURCES	14,228,967
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	429,439
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	120,854
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,000
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REVENUE FROM FEDERAL SOURCES	757,293
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	27,152,279
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AUN: 111312503 Huntingdon Area SD

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

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Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$7,503,253
Amount of Tax Relief for Homestead Exclusions	<u>\$1,662,273</u>
Total Approx. Tax Revenue:	\$9,165,526
Approx. Tax Levy for Tax Rate Calculation:	\$9,958,661

	Huntingdon	Total
<hr/>		
2015-16 Data		
a. Assessed Value	\$247,208,880	\$247,208,880
b. Real Estate Mills	39.1000	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$900,429,659	\$900,429,659
d. Assessed Value	\$246,806,960	\$246,806,960
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2015-16 Calculations		
f. 2015-16 Tax Levy	\$9,665,867	\$9,665,867
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2015-16 Tax Levy	\$9,665,867	\$9,665,867
(f Total * g)		
i. Base Mills Subject to Index	39.1000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.44000%	90.44000%
k. Tax Levy Needed	\$9,958,661	\$9,958,661
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	40.3500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,958,661	\$9,958,661
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,296,388
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,503,253
(n * Est. Pct. Collection)		

AUN: 111312503 Huntingdon Area SD

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

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Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,503,253	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,662,273</u>	
Total Approx. Tax Revenue:	\$9,165,526	
Approx. Tax Levy for Tax Rate Calculation:	\$9,958,661	

	Huntingdon	Total
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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	40.3512	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,958,957	\$9,958,957
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	\$9,106	
Number of Homestead/Farmstead Properties	4606	4606
Median Assessed Value of Homestead Properties		\$26,800

AUN: 111312503 Huntingdon Area SD

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

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Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$7,503,253
Amount of Tax Relief for Homestead Exclusions	<u>\$1,662,273</u>
Total Approx. Tax Revenue:	\$9,165,526
Approx. Tax Levy for Tax Rate Calculation:	\$9,958,661

Huntingdon	Total
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Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$991,717	Lowering RE Tax Rate	\$0		\$991,717
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$670,556	Lowering RE Tax Rate	\$0		\$670,556
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,662,273

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>
Huntingdon	246,806,960	40.3500	9,958,661			90.44000%	
Totals:	246,806,960		9,958,661	- 1,662,273	= 8,296,388	X 90.44000%	= 7,503,253

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			38,500
6130 <u>Current Taxpayer Relief Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6131 Current Act 1 Earned Income Taxes	0.500%	0.000%	1,305,000	1,305,000
Total Current Taxpayer Relief Taxes – Proportional Assessments			1,305,000	1,305,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	43,200	43,200
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	52,000	52,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments			95,200	95,200
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,305,000	1,305,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	175,000	175,000
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			1,480,000	1,480,000
Total Act 511, Current Taxes				1,575,200
Act 511 Tax Limit -->		900,429,659 X	12	10,805,156
		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> Huntingdon	39.1000	40.3500	3.20%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.2%				
	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
6144	Current Act 511 Trailer Taxes					3.2%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.2%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.2%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6152	Current Act 511 Occupation Taxes					3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6154	Current Act 511 Amusement Taxes					3.2%				
6155	Current Act 511 Business Privilege Taxes					3.2%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.2%				
6157	Current Act 511 Mercantile Taxes					3.2%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,171,514
1200 Special Programs - Elementary / Secondary	4,296,639
1300 Vocational Education	934,366
1400 Other Instructional Programs - Elementary / Secondary	214,049
Total Instruction	15,616,568
2000 Support Services	
2100 Support Services - Students	924,193
2200 Support Services - Instructional Staff	1,536,328
2300 Support Services - Administration	1,715,892
2400 Support Services - Pupil Health	355,074
2500 Support Services - Business	383,898
2600 Operation and Maintenance of Plant Services	2,447,064
2700 Student Transportation Services	1,989,000
2800 Support Services - Central	2,500
Total Support Services	9,353,949
3000 Operation of Non-Instructional Services	
3200 Student Activities	680,664
Total Operation of Non-Instructional Services	680,664
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	15,000
Total Facilities Acquisition, Construction and Improvement Services	15,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,323,113
5200 Interfund Transfers - Out	150,000
Total Other Expenditures and Financing Uses	2,473,113
Total Estimated Expenditures and Other Financing Uses	28,139,294

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,571,656
200 Personnel Services - Employee Benefits	3,439,552
300 Purchased Professional and Technical Services	241,525
400 Purchased Property Services	83,905
500 Other Purchased Services	625,696
600 Supplies	181,845
700 Property	22,285
800 Other Objects	5,050
Total Regular Programs - Elementary / Secondary	10,171,514
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,929,289
200 Personnel Services - Employee Benefits	1,392,209
300 Purchased Professional and Technical Services	335,770
500 Other Purchased Services	610,899
600 Supplies	28,472
Total Special Programs - Elementary / Secondary	4,296,639
1300 Vocational Education	
100 Personnel Services - Salaries	172,796
200 Personnel Services - Employee Benefits	104,956
300 Purchased Professional and Technical Services	1,215
400 Purchased Property Services	150
500 Other Purchased Services	638,872
600 Supplies	16,377
Total Vocational Education	934,366
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	75,111
200 Personnel Services - Employee Benefits	30,338
300 Purchased Professional and Technical Services	105,000
400 Purchased Property Services	1,000
500 Other Purchased Services	900
600 Supplies	1,700
Total Other Instructional Programs - Elementary / Secondary	214,049
Total Instruction	15,616,568
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	554,220
200 Personnel Services - Employee Benefits	314,445
300 Purchased Professional and Technical Services	17,900
500 Other Purchased Services	6,510
600 Supplies	30,438
800 Other Objects	680

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	924,193
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	500,278
200 Personnel Services - Employee Benefits	430,260
300 Purchased Professional and Technical Services	20,600
400 Purchased Property Services	15,000
500 Other Purchased Services	10,500
600 Supplies	226,956
700 Property	332,234
800 Other Objects	500
Total Support Services - Instructional Staff	1,536,328
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	904,580
200 Personnel Services - Employee Benefits	478,802
300 Purchased Professional and Technical Services	134,500
400 Purchased Property Services	4,250
500 Other Purchased Services	46,600
600 Supplies	116,750
700 Property	2,500
800 Other Objects	27,910
Total Support Services - Administration	1,715,892
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	180,659
200 Personnel Services - Employee Benefits	154,015
300 Purchased Professional and Technical Services	13,000
500 Other Purchased Services	700
600 Supplies	6,700
Total Support Services - Pupil Health	355,074
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	180,854
200 Personnel Services - Employee Benefits	129,644
300 Purchased Professional and Technical Services	30,500
400 Purchased Property Services	12,400
500 Other Purchased Services	9,000
600 Supplies	19,000
800 Other Objects	2,500
Total Support Services - Business	383,898
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	862,291
200 Personnel Services - Employee Benefits	541,993
300 Purchased Professional and Technical Services	48,500
400 Purchased Property Services	547,048
500 Other Purchased Services	136,432
600 Supplies	282,800
700 Property	28,000

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	2,447,064
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	4,500
500 Other Purchased Services	1,978,000
600 Supplies	6,500
Total Student Transportation Services	1,989,000
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	2,400
800 Other Objects	100
Total Support Services - Central	2,500
Total Support Services	9,353,949
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	297,438
200 Personnel Services - Employee Benefits	118,576
300 Purchased Professional and Technical Services	38,000
400 Purchased Property Services	24,000
500 Other Purchased Services	132,700
600 Supplies	49,450
700 Property	8,500
800 Other Objects	12,000
Total Student Activities	680,664
Total Operation of Non-Instructional Services	680,664
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	15,000
Total Facilities Acquisition, Construction and Improvement Services	15,000
Total Facilities Acquisition, Construction and Improvement Services	15,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	957,113
900 Other Uses of Funds	1,366,000
Total Debt Service / Other Expenditures and Financing Uses	2,323,113
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	150,000
Total Interfund Transfers - Out	150,000
Total Other Expenditures and Financing Uses	2,473,113
TOTAL EXPENDITURES	28,139,294

LEA : 111312503 Huntingdon Area SD

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Cash and Short-Term Investments

	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	3,950,000	3,550,000
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	3,821,334	3,197,056
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	200,000	75,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	50,000	50,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	8,021,334	6,872,056

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

8,021,334

6,872,056

Long-Term Indebtedness

06/30/2016 Estimate

06/30/2017 Projection

General Fund

0510 Bonds Payable	32,765,000	31,442,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	583,292	604,954
0599 Other Long-Term Liabilities	985,000	1,005,000

Total General Fund	\$34,333,292	\$33,051,954
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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

\$34,333,292

\$33,051,954

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	\$34,333,292	\$33,051,954
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,303,579
0840 Assigned Fund Balance	2,134,050
0850 Unassigned Fund Balance	517,593
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,955,222

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,955,222
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