

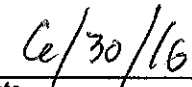
FINAL GENERAL FUND BUDGET

Fiscal Year 2016-2017

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/23/2016

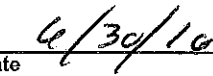


President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Robert J Davidson

(570)345-2731

Extn :350

Contact Person

Telephone

Extension

bdavidson@pgasd.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pine Grove Area SD	COUNTY : Schuylkill	AUN : 129546003
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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	\$23237802
Ending Unassigned Fund Balance	\$5067899
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	21.8%

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 6/30/2016
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DUE DATE: AUGUST 15, 2016

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

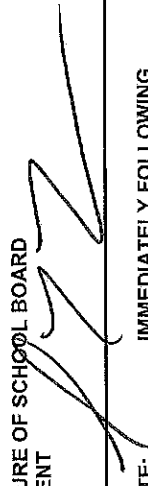
24 PS 6-687(a)(1)

(03/2006)

School District Name : Pine Grove Area SD	County : Schuylkill	AUN Number : 129546003
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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 6/30/2016
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DUE DATE:
IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Ending Unassigned Fund Balance is to be used for Capital Projects Account.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance is the amount in our account at the end of the year to be used to balance the budget and for next years expenses.

ITEM	AMOUNTS	
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	300,000	
0840 Assigned Fund Balance	5,306,325	
0850 Unassigned Fund Balance		
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,606,325</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	10,738,288	
7000 Revenue from State Sources	11,673,535	
8000 Revenue from Federal Sources	467,553	
9000 Other Financing Sources	120,000	
Total Estimated Revenues And Other Financing Sources		<u>\$22,999,376</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$28,605,701</u>

LEA : 129546003 Pine Grove Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	7,779,188
6113 Public Utility Realty Taxes	12,000
6114 Payments in Lieu of Current Taxes - State / Local	20,600
6140 Current Act 511 Taxes - Flat Rate Assessments	17,000
6150 Current Act 511 Taxes - Proportional Assessments	1,951,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	485,500
6500 Earnings on Investments	16,500
6700 Revenues from LEA Activities	60,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	285,000
6910 Rentals	6,500
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	55,000
6990 Refunds and Other Miscellaneous Revenue	30,000
REVENUE FROM LOCAL SOURCES	\$10,738,288
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,801,366
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,024,575
7310 Transportation (Pupil and Nonpublic/CS)	708,470
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	137,762
7330 Health Services (Medical, Dental, Nurse, Act 25)	31,000
7340 State Property Tax Reduction Allocation	580,069
7501 PA Accountability Grants	258,000
7810 State Share of Social Security and Medicare Taxes	456,237
7820 State Share of Retirement Contributions	1,626,056
REVENUE FROM STATE SOURCES	\$11,673,535
REVENUE FROM FEDERAL SOURCES	
8110 Payments for Federally Impacted Areas	1,000
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	68,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	280,166
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	68,387
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
REVENUE FROM FEDERAL SOURCES	\$467,553

	<u>Amount</u>
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	120,000
OTHER FINANCING SOURCES	\$120,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,999,376

Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,779,188	
Amount of Tax Relief for Homestead Exclusions	<u>\$580,069</u>	
Total Approx. Tax Revenue:	\$8,359,257	
Approx. Tax Levy for Tax Rate Calculation:	\$8,944,787	
	Schuylkill	Total

2015-16 Data		
a. Assessed Value	\$227,336,325	\$227,336,325
b. Real Estate Mills	38.9000	
I. 2016-17 Data		
c. 2014 STEB Market Value	\$598,025,605	\$598,025,605
d. Assessed Value	\$229,943,110	\$229,943,110
e. Assessed Value of New Constr/ Renov	\$0	\$0
2015-16 Calculations		
f. 2015-16 Tax Levy	\$8,843,383	\$8,843,383
(a * b)		
2016-17 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2015-16 Tax Levy	\$8,843,383	\$8,843,383
(f Total * g)		
i. Base Mills Subject to Index	38.9000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%
k. Tax Levy Needed	\$8,944,787	\$8,944,787
(Approx. Tax Levy * g)		
I. 2016-17 Real Estate Tax Rate	38.9000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,944,787	\$8,944,787
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,364,718
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,779,188
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,779,188	
Amount of Tax Relief for Homestead Exclusions	<u>\$580,069</u>	
Total Approx. Tax Revenue:	\$8,359,257	
Approx. Tax Levy for Tax Rate Calculation:	\$8,944,787	
	Schuylkill	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	40.1837	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,239,965	\$9,239,965
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	\$4,352	
Number of Homestead/Farmstead Properties	3385	3385
Median Assessed Value of Homestead Properties		\$11,601

Act 1 Index (current): 3.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$7,779,188
Amount of Tax Relief for Homestead Exclusions	<u>\$580,069</u>
Total Approx. Tax Revenue:	\$8,359,257
Approx. Tax Levy for Tax Rate Calculation:	\$8,944,787
	Schuylkill
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$580,069	Lowering RE Tax Rate	\$0	\$580,069
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$580,069

2016-2017 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 129546003 Pine Grove Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/15/2017 4:30:00 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Schuylkill	229,943,110	38.9000	8,944,787			93.00000%	
Totals:	229,943,110		8,944,787	- 580,069	= 8,364,718	X 93.00000%	= 7,779,188
				<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>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	17,000	17,000
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						17,000	17,000
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%	1,100,000	1,100,000
6152	Current Act 511 Occupation Taxes			0.5710	0.0000	736,000	736,000
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	115,000	115,000
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						1,951,000	1,951,000
Total Act 511, Current Taxes							1,968,000
Act 511 Tax Limit -->				598,025,605	X	12	7,176,307
				Market Value		Mills	(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> Schuylkill <u>Current Act 511 Taxes – Flat Rate Assessments</u>	38.9000	38.9000	0.00%	Yes	3.3%				
6143	<u>Current Act 511 Local Services Taxes</u> <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6152	Current Act 511 Occupation Taxes	0.571	0.5710	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

LEA : 129546003 Pine Grove Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,551,807
1200 Special Programs - Elementary / Secondary	2,283,545
1300 Vocational Education	547,580
1400 Other Instructional Programs - Elementary / Secondary	93,550
Total Instruction	\$13,476,482
2000 Support Services	
2100 Support Services - Students	766,355
2200 Support Services - Instructional Staff	793,327
2300 Support Services - Administration	964,878
2400 Support Services - Pupil Health	227,271
2500 Support Services - Business	331,242
2600 Operation and Maintenance of Plant Services	2,002,958
2700 Student Transportation Services	1,351,728
2900 Other Support Services	701,307
Total Support Services	\$7,139,066
3000 Operation of Non-Instructional Services	
3200 Student Activities	307,646
Total Operation of Non-Instructional Services	\$307,646
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,014,608
5200 Interfund Transfers - Out	300,000
Total Other Expenditures and Financing Uses	\$2,314,608
Total Estimated Expenditures and Other Financing Uses	\$23,237,802

LEA : 129546003 Pine Grove Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,214,139
200 Personnel Services - Employee Benefits	3,491,807
300 Purchased Professional and Technical Services	231,950
400 Purchased Property Services	37,775
500 Other Purchased Services	319,751
600 Supplies	177,419
700 Property	73,601
800 Other Objects	5,365
Total Regular Programs - Elementary / Secondary	\$10,551,807
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,397,468
200 Personnel Services - Employee Benefits	863,311
500 Other Purchased Services	4,500
600 Supplies	16,116
800 Other Objects	2,150
Total Special Programs - Elementary / Secondary	\$2,283,545
1300 <u>Vocational Education</u>	
500 Other Purchased Services	547,580
Total Vocational Education	\$547,580
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	37,950
600 Supplies	600
Total Other Instructional Programs - Elementary / Secondary	\$93,550
Total Instruction	\$13,476,482
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	446,459
200 Personnel Services - Employee Benefits	291,057
500 Other Purchased Services	8,766
600 Supplies	11,901
800 Other Objects	8,172
Total Support Services - Students	\$766,355
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	268,046
200 Personnel Services - Employee Benefits	165,810
300 Purchased Professional and Technical Services	101,457
400 Purchased Property Services	31,355
500 Other Purchased Services	40,150
600 Supplies	109,759
700 Property	75,000
800 Other Objects	1,750

LEA : 129546003 Pine Grove Area SD

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Description	Amount
Total Support Services - Instructional Staff	\$793,327
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	433,811
200 Personnel Services - Employee Benefits	260,425
300 Purchased Professional and Technical Services	144,500
500 Other Purchased Services	61,850
600 Supplies	58,267
800 Other Objects	6,025
Total Support Services - Administration	\$964,878
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	126,238
200 Personnel Services - Employee Benefits	90,135
300 Purchased Professional and Technical Services	4,540
400 Purchased Property Services	800
500 Other Purchased Services	275
600 Supplies	4,504
700 Property	579
800 Other Objects	200
Total Support Services - Pupil Health	\$227,271
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	115,836
200 Personnel Services - Employee Benefits	74,651
300 Purchased Professional and Technical Services	107,700
400 Purchased Property Services	11,355
500 Other Purchased Services	7,700
600 Supplies	13,500
800 Other Objects	500
Total Support Services - Business	\$331,242
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	761,232
200 Personnel Services - Employee Benefits	503,516
300 Purchased Professional and Technical Services	13,400
400 Purchased Property Services	307,341
500 Other Purchased Services	107,077
600 Supplies	308,017
700 Property	2,000
800 Other Objects	375
Total Operation and Maintenance of Plant Services	\$2,002,958
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	50,316
200 Personnel Services - Employee Benefits	20,402
500 Other Purchased Services	1,281,010
Total Student Transportation Services	\$1,351,728
2900 <u>Other Support Services</u>	

LEA : 129546003 Pine Grove Area SD

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	701,307
Total Other Support Services	\$701,307
Total Support Services	\$7,139,066
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	34,576
200 Personnel Services - Employee Benefits	23,449
300 Purchased Professional and Technical Services	68,069
400 Purchased Property Services	138,389
500 Other Purchased Services	5,535
600 Supplies	20,483
700 Property	4,900
800 Other Objects	12,245
Total Student Activities	\$307,646
Total Operation of Non-Instructional Services	\$307,646
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	339,608
900 Other Uses of Funds	1,675,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,014,608
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	300,000
Total Interfund Transfers - Out	\$300,000
Total Other Expenditures and Financing Uses	\$2,314,608
TOTAL EXPENDITURES	\$23,237,802

LEA : 129546003 Pine Grove Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	22,879,376	22,879,376
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	300,000	300,000
Debt Service Fund	2,014,608	2,014,608
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	\$25,193,984	\$25,193,984

<u>Long-Term Investments</u>	<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		

LEA : 129546003 Pine Grove Area SD

<u>Long-Term Investments</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$25,193,984	\$25,193,984

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total General Fund		
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<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 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
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		

LEA : 129546003 Pine Grove Area SD

<u>Short-Term Payables</u>	<u>06/30/2016 Estimate</u>	<u>06/30/2017 Projection</u>
General Fund	23,237,802	23,237,802
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	2,014,608	2,014,608
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	\$25,252,410	\$25,252,410
TOTAL INDEBTEDNESS	\$25,252,410	\$25,252,410

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	300,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,067,899
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,367,899
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,367,899