

FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2017



President of the Board - Original Signature Required

20 June 17

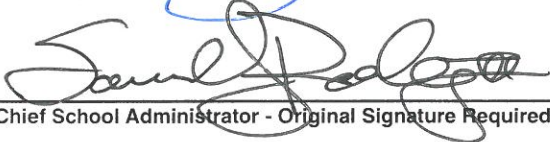
Date



Secretary of the Board - Original Signature Required

06/20/2017

Date



Chief School Administrator - Original Signature Required

06/20/2017

Date

Sidney M Clark

Contact Person

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Extension

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**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2017-2018 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Shanksville-Stonycreek SD	COUNTY : Somerset	AUN : 108567404
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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 2017-2018 (compared to 2016-2017)?

Yes

No

If yes, see information below, taken from the 2017-2018 General Fund Budget.


Total Budgeted Expenditures	\$7424455
Ending Unassigned Fund Balance	\$390855
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.3%

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 6/26/17
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DUE DATE: AUGUST 15, 2017

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET**


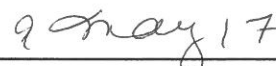
24 PS 6-687(a)(1)

(03/2006)

School District Name : Shanksville-Stonycreek SD	County : Somerset	AUN Number : 108567404
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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>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Established Budgetary Reserve in case of unforeseen expenditures
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.	Unassigned fund balance for emergency purposes
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	600,000 PSERS, 400,000 OPEB

<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	2,080,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	191,802
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,271,802</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,804,064
7000 Revenue from State Sources	2,628,444
8000 Revenue from Federal Sources	111,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$6,543,508</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$8,815,310</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,196,064
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	4,500
6120 Current Per Capita Taxes, Section 679	7,000
6140 Current Act 511 Taxes - Flat Rate Assessments	7,000
6150 Current Act 511 Taxes - Proportional Assessments	320,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	160,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	7,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	55,000
6920 Contributions and Donations from Private Sources	7,500
REVENUE FROM LOCAL SOURCES	\$3,804,064
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	1,474,000
7240 Driver Education - Student	1,000
7271 Special Education funds for School-Aged Pupils	230,000
7311 Pupil Transportation Subsidy	90,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	130,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	7,000
7340 State Property Tax Reduction Allocation	172,444
7505 Ready to Learn Block Grant	29,000
7810 State Share of Social Security and Medicare Taxes	95,000
7820 State Share of Retirement Contributions	400,000
REVENUE FROM STATE SOURCES	\$2,628,444
REVENUE FROM FEDERAL SOURCES	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	21,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	80,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	10,000
REVENUE FROM FEDERAL SOURCES	\$111,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	6,543,508

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$3,196,064
Amount of Tax Relief for Homestead Exclusions	<u>\$172,444</u>
Total Approx. Tax Revenue:	\$3,368,508
Approx. Tax Levy for Tax Rate Calculation:	\$3,646,427

Somerset

Total

2016-17 Data		
a. Assessed Value	\$97,827,310	\$97,827,310
b. Real Estate Mills	37.0400	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$356,376,385	\$356,376,385
d. Assessed Value	\$98,445,655	\$98,445,655
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-17 Calculations		
f. 2016-17 Tax Levy	\$3,623,524	\$3,623,524
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$3,623,524	\$3,623,524
(f Total * g)		
i. Base Mills Subject to Index	37.0400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%
k. Tax Levy Needed	\$3,646,427	\$3,646,427
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	37.0400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,646,427	\$3,646,427
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,473,983
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,196,064
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$3,196,064

Amount of Tax Relief for Homestead Exclusions

\$172,444

Total Approx. Tax Revenue:

\$3,368,508

Approx. Tax Levy for Tax Rate Calculation:

\$3,646,427

Somerset

Total

Index Maximums

p. Maximum Mills Based On Index

37.9660

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$3,737,588

\$3,737,588

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$5,033

V. Number of Homestead/Farmstead Properties

935

935

Median Assessed Value of Homestead Properties

\$32,690

Act 1 Index (current): 2.5%

Calculation Method:	Rate			
Approx. Tax Revenue from RE Taxes:	\$3,196,064			
Amount of Tax Relief for Homestead Exclusions	<u>\$172,444</u>			
Total Approx. Tax Revenue:	\$3,368,508			
Approx. Tax Levy for Tax Rate Calculation:	\$3,646,427			
	Somerset		Total	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$172,444	Lowering RE Tax Rate	\$0	\$172,444
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$172,444

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>
Somerset	98,445,655	37.0400	3,646,427			92.00000%	
Totals:	98,445,655		3,646,427	172,444	3,473,983	92.00000%	3,196,064

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		7,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	7,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 7,000 7,000

	<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%	50,000,000	250,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	14,000,000	70,000
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 64,000,000 320,000

Total Act 511, Current Taxes 327,000

Act 511 Tax Limit -->	356,376,385	12	4,276,517
	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
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u> Somerset	37.0400	37.0400	0.00%	Yes	2.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.5%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.5%				

LEA : 108567404 Shanksville-Stonycreek SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	2,867,950
1200 Special Programs - Elementary / Secondary	608,455
1300 Vocational Education	340,000
1400 Other Instructional Programs - Elementary / Secondary	11,550
1700 Higher Education Programs	6,000
1800 Pre-Kindergarten	120,520
Total Instruction	\$3,954,475
2000 Support Services	
2100 Support Services - Students	175,100
2200 Support Services - Instructional Staff	369,910
2300 Support Services - Administration	625,295
2400 Support Services - Pupil Health	109,925
2500 Support Services - Business	216,400
2600 Operation and Maintenance of Plant Services	593,650
2700 Student Transportation Services	293,200
2900 Other Support Services	5,000
Total Support Services	\$2,388,480
3000 Operation of Non-Instructional Services	
3200 Student Activities	166,100
3300 Community Services	2,400
3400 Scholarships and Awards	4,000
Total Operation of Non-Instructional Services	\$172,500
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	20,000
Total Facilities Acquisition, Construction and Improvement Services	\$20,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	54,000
5200 Interfund Transfers - Out	785,000
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$889,000
Total Estimated Expenditures and Other Financing Uses	\$7,424,455

2017-2018 Final General Fund Budget

LEA : 108567404 Shanksville-Stonycreek SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,459,300
200 Personnel Services - Employee Benefits	1,235,650
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	2,000
500 Other Purchased Services	100,000
600 Supplies	55,000
700 Property	1,000
800 Other Objects	10,000
Total Regular Programs - Elementary / Secondary	\$2,867,950
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	252,580
200 Personnel Services - Employee Benefits	206,375
300 Purchased Professional and Technical Services	87,000
500 Other Purchased Services	50,000
600 Supplies	2,500
800 Other Objects	10,000
Total Special Programs - Elementary / Secondary	\$608,455
1300 <u>Vocational Education</u>	
500 Other Purchased Services	340,000
Total Vocational Education	\$340,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,800
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	500
500 Other Purchased Services	1,100
600 Supplies	1,000
800 Other Objects	150
Total Other Instructional Programs - Elementary / Secondary	\$11,550
1700 <u>Higher Education Programs</u>	
500 Other Purchased Services	6,000
Total Higher Education Programs	\$6,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	62,420
200 Personnel Services - Employee Benefits	57,000
500 Other Purchased Services	100
600 Supplies	1,000
Total Pre-Kindergarten	\$120,520
Total Instruction	\$3,954,475
2000 Support Services	
2100 <u>Support Services - Students</u>	

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	68,400
200 Personnel Services - Employee Benefits	66,700
300 Purchased Professional and Technical Services	32,000
500 Other Purchased Services	2,000
600 Supplies	2,000
700 Property	1,000
800 Other Objects	3,000
Total Support Services - Students	\$175,100
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	145,160
200 Personnel Services - Employee Benefits	103,750
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	2,000
500 Other Purchased Services	40,000
600 Supplies	18,000
700 Property	33,000
800 Other Objects	10,000
Total Support Services - Instructional Staff	\$369,910
2300 Support Services - Administration	
100 Personnel Services - Salaries	309,620
200 Personnel Services - Employee Benefits	237,675
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	12,000
500 Other Purchased Services	20,000
600 Supplies	8,000
700 Property	1,000
800 Other Objects	12,000
Total Support Services - Administration	\$625,295
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	58,000
200 Personnel Services - Employee Benefits	45,825
300 Purchased Professional and Technical Services	400
400 Purchased Property Services	100
500 Other Purchased Services	100
600 Supplies	1,500
800 Other Objects	4,000
Total Support Services - Pupil Health	\$109,925
2500 Support Services - Business	
100 Personnel Services - Salaries	97,100
200 Personnel Services - Employee Benefits	84,100
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	1,000
500 Other Purchased Services	8,000
600 Supplies	2,000
700 Property	1,200
800 Other Objects	5,000

<u>Description</u>	<u>Amount</u>
Total Support Services - Business	\$216,400
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	170,400
200 Personnel Services - Employee Benefits	168,250
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	115,000
500 Other Purchased Services	30,000
600 Supplies	100,000
700 Property	2,500
800 Other Objects	2,500
Total Operation and Maintenance of Plant Services	\$593,650
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	290,000
600 Supplies	2,000
800 Other Objects	200
Total Student Transportation Services	\$293,200
2900 <u>Other Support Services</u>	
500 Other Purchased Services	5,000
Total Other Support Services	\$5,000
Total Support Services	\$2,388,480
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	71,700
200 Personnel Services - Employee Benefits	31,400
300 Purchased Professional and Technical Services	17,000
400 Purchased Property Services	3,000
500 Other Purchased Services	20,000
600 Supplies	17,000
800 Other Objects	6,000
Total Student Activities	\$166,100
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	1,000
600 Supplies	400
800 Other Objects	1,000
Total Community Services	\$2,400
3400 <u>Scholarships and Awards</u>	
800 Other Objects	4,000
Total Scholarships and Awards	\$4,000
Total Operation of Non-Instructional Services	\$172,500
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	20,000

<u>Description</u>	<u>Amount</u>
Total Facilities Acquisition, Construction and Improvement Services	\$20,000
Total Facilities Acquisition, Construction and Improvement Services	\$20,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	14,000
900 Other Uses of Funds	40,000
Total Debt Service / Other Expenditures and Financing Uses	\$54,000
5200 Interfund Transfers - Out	
900 Other Uses of Funds	785,000
Total Interfund Transfers - Out	\$785,000
5900 Budgetary Reserve	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$889,000
TOTAL EXPENDITURES	\$7,424,455

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	2,271,802	1,368,847
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	280,655	280,655
Other Capital Projects Fund		
Debt Service Fund	65	65
Food Service / Cafeteria Operations Fund	22,617	18,640
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	50,995	47,650
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,626,134	\$1,715,857

Long-Term Investments

06/30/2017 Estimate

06/30/2018 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		

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$2,626,134	\$1,715,857
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Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	2,140,000	1,460,000
0520 Extended-Term Financing Agreements Payable	18,593	10,697
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	156,577	160,213
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	190,105	195,105
0599 Other Long-Term Liabilities	314,781	273,772

Total General Fund	\$2,820,056	\$2,099,787
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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

06/30/2017 Estimate

06/30/2018 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

3,704

3,849

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total Food Service / Cafeteria Operations Fund	\$3,704	\$3,849
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>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
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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

06/30/2017 Estimate

06/30/2018 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	\$2,823,760	\$2,103,636

Short-Term Payables

06/30/2017 Estimate

06/30/2018 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	\$2,823,760	\$2,103,636
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,000,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	390,855
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,390,855
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,440,855