FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval

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

Elaine L Jones
President of the Board - Original Signature Required — Date 6/20/17

Belinda M Wallen
Secretary of the Board - Original Signature Required — Date 6/20/17

W J. Doll
Chief School Administrator - Original Signature Required — Date 6/20/2017

Belinda M Wallen
Contact Person

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Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Upper Adams SD	Adams	112018523

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 [x]

No [ ]

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

Total Budgeted Expenditures	$28179191
Ending Unassigned Fund Balance	$21689
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.1%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
[signature]	6/20/2017

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 :	County :	AUN Number :
Upper Adams SD	Adams	112018523

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
Diane L Jones	5/16/2017

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
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.	The district's budget approval calls for a reliance of unassigned fund balance in order to balance the 2017.2018 budget.

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		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	742,360	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$742,360**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	15,050,492	
7000 Revenue from State Sources	12,102,203	
8000 Revenue from Federal Sources	305,825	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$27,458,520**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$28,200,880**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	11,117,599
6112	Interim Real Estate Taxes	55,000
6113	Public Utility Realty Taxes	15,000
6114	Payments in Lieu of Current Taxes - State / Local	8,100
6120	Current Per Capita Taxes, Section 679	33,725
6140	Current Act 511 Taxes - Flat Rate Assessments	94,225
6150	Current Act 511 Taxes - Proportional Assessments	2,666,989
6400	Delinquencies on Taxes Levied / Assessed by the LEA	356,000
6500	Earnings on Investments	5,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	271,436
6910	Rentals	2,000
6920	Contributions and Donations from Private Sources	60,880
6940	Tuition from Patrons	329,538
6990	Refunds and Other Miscellaneous Revenue	35,000
REVENUE FROM LOCAL SOURCES		**$15,050,492**
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding	6,475,423
7160	Tuition for Orphans Subsidy	10,000
7220	Vocational Education	73,224
7250	Migratory Children	1,342
7271	Special Education funds for School-Aged Pupils	1,010,480
7311	Pupil Transportation Subsidy	934,681
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	165,387
7330	Health Services (Medical, Dental, Nurse, Act 25)	33,115
7340	State Property Tax Reduction Allocation	816,012
7505	Ready to Learn Block Grant	268,707
7810	State Share of Social Security and Medicare Taxes	464,230
7820	State Share of Retirement Contributions	1,849,602
REVENUE FROM STATE SOURCES		**$12,102,203**
REVENUE FROM FEDERAL SOURCES		
8514	NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	203,586
8515	NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	58,307

	Amount
REVENUE FROM FEDERAL SOURCES	
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	43,932
REVENUE FROM FEDERAL SOURCES	**$305,825**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**27,458,520**

Act 1 Index (current): 3.5%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$11,117,599**
Amount of Tax Relief for Homestead Exclusions	**$855,806**
Total Approx. Tax Revenue:	**$11,973,405**
Approx. Tax Levy for Tax Rate Calculation:	**$12,639,165**

		Adams	Total
	2016-17 Data		
	a. Assessed Value	$869,953,400	$869,953,400
	b. Real Estate Mills	13.6655	
I.	**2017-18 Data**		
	c. 2015 STEB Market Value	$625,405,317	$625,405,317
	d. Assessed Value	$873,721,300	$873,721,300
	e. Assessed Value of New Constr/ Renov	$0	$0
	2016-17 Calculations		
	f. 2016-17 Tax Levy (a * b)	$11,888,348	$11,888,348
	2017-18 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2016-17 Tax Levy (f Total * g)	$11,888,348	$11,888,348
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	13.6655	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	94.35000%	94.35000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$12,639,165	$12,639,165
	l. 2017-18 Real Estate Tax Rate (k / d * 1000)	**14.4659**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$12,639,165	$12,639,165
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$11,783,359
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$11,117,599

Act 1 Index (current): 3.5%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$11,117,599**
Amount of Tax Relief for Homestead Exclusions	**$855,806**
Total Approx. Tax Revenue:	**$11,973,405**
Approx. Tax Levy for Tax Rate Calculation:	**$12,639,165**

		Adams	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	14.1437	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.3222	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$12,357,652	$12,357,652
	s. Millage Rate within Index? (If l > p Then No)	No	
	t. Tax Levy In Excess of Index (if (m > r), (m - r))	$281,513	$281,513
	u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$265,608	$265,608

	Information Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	$19,997	
V.	Number of Homestead/Farmstead Properties	2977	2977
	Median Assessed Value of Homestead Properties		$184,300

Act 1 Index (current): 3.5%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$11,117,599**
Amount of Tax Relief for Homestead Exclusions	**$855,806**
Total Approx. Tax Revenue:	**$11,973,405**
Approx. Tax Levy for Tax Rate Calculation:	**$12,639,165**

	Adams			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$816,012	Lowering RE Tax Rate	$0	$816,012
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$39,794			$39,794
Amount of Tax Relief from State/Local Sources				**$855,806**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Adams	873,721,300	14.4659	12,639,165						94.35000%		
Totals:	**873,721,300**		**12,639,165**	-	855,806	=	11,783,359	X	94.35000%	=	11,117,599

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			33,725
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	33,725	33,725
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	60,500	60,500
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			**94,225**	**94,225**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.100%	0.000%	2,516,989	2,516,989
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	150,000	150,000
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			**2,666,989**	**2,666,989**
	Total Act 511, Current Taxes				**2,761,214**
		Act 511 Tax Limit -->	**625,405,317 X**	**12**	**7,504,864**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2016-17 (Rebalanced)	2017-18	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2016-17 (Rebalanced)	2017-18	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Adams	13.6655	14.4659	5.86%	No	3.5%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	3.5%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	3.5%				
6143	Current Act 511 Local Services Taxes	$10.00	$10.00	0.00%	Yes	3.5%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,855,094
1200 Special Programs - Elementary / Secondary	3,734,922
1300 Vocational Education	789,978
1400 Other Instructional Programs - Elementary / Secondary	211,091
Total Instruction	**$15,591,085**
2000 Support Services	
2100 Support Services - Students	601,381
2200 Support Services - Instructional Staff	2,617,327
2300 Support Services - Administration	2,198,546
2400 Support Services - Pupil Health	262,911
2500 Support Services - Business	329,410
2600 Operation and Maintenance of Plant Services	1,771,017
2700 Student Transportation Services	1,469,124
2800 Support Services - Central	125,149
2900 Other Support Services	12,750
Total Support Services	**$9,387,615**
3000 Operation of Non-Instructional Services	
3200 Student Activities	573,163
3300 Community Services	8,000
Total Operation of Non-Instructional Services	**$581,163**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,369,328
5200 Interfund Transfers - Out	250,000
Total Other Expenditures and Financing Uses	**$2,619,328**
Total Estimated Expenditures and Other Financing Uses	**$28,179,191**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,628,513
200 Personnel Services - Employee Benefits	3,589,933
300 Purchased Professional and Technical Services	316,197
400 Purchased Property Services	65,114
500 Other Purchased Services	1,090,865
600 Supplies	161,064
800 Other Objects	3,408
Total Regular Programs - Elementary / Secondary	**$10,855,094**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,528,293
200 Personnel Services - Employee Benefits	1,083,562
300 Purchased Professional and Technical Services	875,000
500 Other Purchased Services	234,692
600 Supplies	13,375
Total Special Programs - Elementary / Secondary	**$3,734,922**
1300 Vocational Education	
100 Personnel Services - Salaries	358,068
200 Personnel Services - Employee Benefits	254,691
400 Purchased Property Services	822
500 Other Purchased Services	154,468
600 Supplies	19,629
800 Other Objects	2,300
Total Vocational Education	**$789,978**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	124,740
200 Personnel Services - Employee Benefits	86,351
Total Other Instructional Programs - Elementary / Secondary	**$211,091**
Total Instruction	**$15,591,085**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	353,207
200 Personnel Services - Employee Benefits	214,638
300 Purchased Professional and Technical Services	28,000
400 Purchased Property Services	500
500 Other Purchased Services	220
600 Supplies	3,641
800 Other Objects	1,175
Total Support Services - Students	**$601,381**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	844,339
200 Personnel Services - Employee Benefits	684,470
300 Purchased Professional and Technical Services	270,318

Description	Amount
400 Purchased Property Services	7,300
500 Other Purchased Services	11,000
600 Supplies	263,411
700 Property	536,429
800 Other Objects	60
Total Support Services - Instructional Staff	**$2,617,327**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,259,012
200 Personnel Services - Employee Benefits	711,931
300 Purchased Professional and Technical Services	73,000
400 Purchased Property Services	3,900
500 Other Purchased Services	67,800
600 Supplies	55,318
800 Other Objects	27,585
Total Support Services - Administration	**$2,198,546**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	154,768
200 Personnel Services - Employee Benefits	99,837
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	450
600 Supplies	6,656
Total Support Services - Pupil Health	**$262,911**
2500 Support Services - Business	
100 Personnel Services - Salaries	179,240
200 Personnel Services - Employee Benefits	105,020
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	6,250
500 Other Purchased Services	1,400
600 Supplies	2,500
800 Other Objects	10,000
Total Support Services - Business	**$329,410**
2600 Operation and Maintenance of Plant Services	
300 Purchased Professional and Technical Services	934,654
400 Purchased Property Services	406,725
500 Other Purchased Services	135,000
600 Supplies	293,338
800 Other Objects	1,300
Total Operation and Maintenance of Plant Services	**$1,771,017**
2700 Student Transportation Services	
100 Personnel Services - Salaries	35,736
200 Personnel Services - Employee Benefits	15,556
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	5,000
500 Other Purchased Services	1,400,532
600 Supplies	10,000

Description	Amount
800 Other Objects	300
Total Student Transportation Services	**$1,469,124**
2800 Support Services - Central	
100 Personnel Services - Salaries	70,283
200 Personnel Services - Employee Benefits	53,466
500 Other Purchased Services	200
600 Supplies	250
800 Other Objects	950
Total Support Services - Central	**$125,149**
2900 Other Support Services	
500 Other Purchased Services	12,750
Total Other Support Services	**$12,750**
Total Support Services	**$9,387,615**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	255,159
200 Personnel Services - Employee Benefits	45,564
300 Purchased Professional and Technical Services	149,173
400 Purchased Property Services	23,389
500 Other Purchased Services	47,001
600 Supplies	44,619
800 Other Objects	8,258
Total Student Activities	**$573,163**
3300 Community Services	
500 Other Purchased Services	3,000
800 Other Objects	5,000
Total Community Services	**$8,000**
Total Operation of Non-Instructional Services	**$581,163**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	387,282
900 Other Uses of Funds	1,982,046
Total Debt Service / Other Expenditures and Financing Uses	**$2,369,328**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	250,000
Total Interfund Transfers - Out	**$250,000**
Total Other Expenditures and Financing Uses	**$2,619,328**
TOTAL EXPENDITURES	**$28,179,191**

Cash and Short-Term Investments	**06/30/2017 Estimate**	**06/30/2018 Projection**
General Fund	1,000,000	800,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	25,000	20,000
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 Cash and Short-Term Investments	**$1,025,000**	**$820,000**

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	350,000	200,000
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	**$350,000**	**$200,000**
TOTAL CASH AND INVESTMENTS	**$1,375,000**	**$1,020,000**

Long-Term Indebtedness	06/30/2017 Estimate	06/30/2018 Projection
General Fund		
0510 Bonds Payable	16,726,240	16,374,513
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	**$16,726,240**	**$16,374,513**
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		

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		

Long-Term Indebtedness	06/30/2017 Estimate	06/30/2018 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	06/30/2017 Estimate	06/30/2018 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	**06/30/2017 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	**$16,726,240**	**$16,374,513**

Short-Term Payables	**06/30/2017 Estimate**	**06/30/2018 Projection**
General Fund	1,000,000	482,000
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	**$1,000,000**	**$482,000**
TOTAL INDEBTEDNESS	**$17,726,240**	**$16,856,513**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	21,689
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$21,689**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$21,689**