

# FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:

  
President of the Board - Original Signature Required

6/12/17  
Date

  
Secretary of the Board - Original Signature Required

6/12/17  
Date

  
Chief School Administrator - Original Signature Required

6/12/17  
Date

Lori Duncan  
Contact Person

(717)624-2157      Extn :1012  
Telephone                      Extension

duncanl@cvcolonials.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Conewago Valley SD	COUNTY : Adams	AUN : 112011603
---	-------------------	--------------------

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

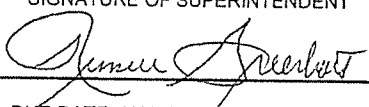
If yes, see information below, taken from the 2017-2018 General Fund Budget.

Total Budgeted Expenditures	\$56335001
Ending Unassigned Fund Balance	\$290525
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.5%

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 June 13, 2017
---	-----------------------

DUE DATE: AUGUST 15, 2017

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

(03/2006)

24 PS 6-687(a)(1)

School District Name : Cornewago Valley SD	County : Adams	AUN Number : 112011603
---	-------------------	---------------------------

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 5/26/17
---	-----------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1980	Act 511 Taxes: 6153 Rate has changed from previous year. 6153 Prior Year Rate: 1.000% 6153 Current Year Rate: 0.500%	1% is total percent collected by the County but the District portion is .5%
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 funds in the unassigned fund balance are for emergency expenses or unexpected expenses that may occur.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance is for specific areas such as PSERS, Health care, debt payment, roof work, etc all items that are very costly to the District.

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	6,036,358
0850 Unassigned Fund Balance	290,525

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

\$6,326,883

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources	36,149,913
7000 Revenue from State Sources	18,782,136
8000 Revenue from Federal Sources	
9000 Other Financing Sources	734,502

**Total Estimated Revenues And Other Financing Sources**

\$55,666,551

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

\$61,993,434

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	26,541,309
6112 Interim Real Estate Taxes	35,022
6113 Public Utility Realty Taxes	33,461
6120 Current Per Capita Taxes, Section 679	87,962
6140 Current Act 511 Taxes - Flat Rate Assessments	147,303
6150 Current Act 511 Taxes - Proportional Assessments	6,492,320
6400 Delinquencies on Taxes Levied / Assessed by the LEA	696,628
6500 Earnings on Investments	15,559
6700 Revenues from LEA Activities	59,521
6800 Revenues from Intermediary Sources / Pass-Through Funds	552,199
6910 Rentals	23,645
6940 Tuition from Patrons	534,028
6990 Refunds and Other Miscellaneous Revenue	930,956

**REVENUE FROM LOCAL SOURCES \$36,149,913**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	8,628,668
7160 Tuition for Orphans Subsidy	33,405
7250 Migratory Children	214
7271 Special Education funds for School-Aged Pupils	1,847,909
7311 Pupil Transportation Subsidy	1,203,402
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	535,802
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,664
7340 State Property Tax Reduction Allocation	919,490
7505 Ready to Learn Block Grant	573,730
7810 State Share of Social Security and Medicare Taxes	940,463
7820 State Share of Retirement Contributions	4,013,389

**REVENUE FROM STATE SOURCES \$18,782,136**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	544,982
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	107,750
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	15,770
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	66,000

**REVENUE FROM FEDERAL SOURCES \$734,502**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 55,666,551**

Act 1 Index (current): 3.3%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$26,541,389

Amount of Tax Relief for Homestead Exclusions \$919,490

Total Approx. Tax Revenue: \$27,460,879

Approx. Tax Levy for Tax Rate Calculation: \$28,566,770

Adams

Total

**2016-17 Data**

a. Assessed Value	\$2,238,139,000	\$2,238,139,000
b. Real Estate Mills	12.1346	
<b>I. 2017-18 Data</b>		
c. 2015 STEB Market Value	\$1,638,148,704	\$1,638,148,704
d. Assessed Value	\$2,259,808,200	\$2,259,808,200
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2016-17 Calculations**

f. 2016-17 Tax Levy	\$27,158,922	\$27,158,922
---------------------	--------------	--------------

(a \* b)

**2017-18 Calculations**

g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2016-17 Tax Levy	\$27,158,922	\$27,158,922

(f Total \* g)

i. Base Mills Subject to Index

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

12.1346

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	96.000000%	96.000000%
k. Tax Levy Needed	\$28,566,770	\$28,566,770

(Approx. Tax Levy \* g)

**I. 2017-18 Real Estate Tax Rate**

(k / d \* 1000)

12.6412

III. m. Tax Levy Generated by Mills

(l / 1000 \* d)

\$28,566,687

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions)

\$27,647,197

o. Net Tax Revenue Generated By Mills

(n \* Est. Pct. Collection)

\$26,541,309

Act 1 Index (current): 3.3%  
 Calculation Method: 4  
 Number of Decimals For Tax Rate Calculation: 4  
 Approx. Tax Revenue from RE Taxes: \$26,541,389  
 Amount of Tax Relief for Homestead Exclusions: \$919,490  
 Total Approx. Tax Revenue: \$27,460,879  
 Approx. Tax Levy for Tax Rate Calculation: \$28,566,770

	Adams	Total
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	12.5350	
q. Mills In Excess of Index (if (l > p), (l - p))	0.1062	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$28,326,696	\$28,326,696
IV. s. Millage Rate within Index? (if l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$239,991	\$239,991
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$230,391	\$230,391

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$10,186
Number of Homestead/Farmstead Properties	7126
Median Assessed Value of Homestead Properties	7126
	\$178,200



Act 1 Index (current): 3.3%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue  
 4  
 \$26,541,389  
\$919,490  
 \$27,460,879  
 \$28,566,770

Adams  
 Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

Amount of Tax Relief from State/Local Sources

\$919,490	\$0	\$919,490
\$0	\$0	\$0
\$0	\$0	\$919,490

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	2,259,808,200	12.6412	28,566,687	919,490	27,647,197	96.000000%	26,541,309
<b>Totals:</b>			<b>2,259,808,200</b>		<b>28,566,687</b>	<b>=</b>	<b>27,647,197</b>	<b>X</b>	<b>=</b>

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	\$5.00			87,962
6140	Rate			Estimated Revenue
6141	\$5.00	\$0.00	87,962	87,962
6142	\$0.00	\$0.00	0	0
6143	\$10.00	\$0.00	59,341	59,341
6144	\$0.00	\$0.00	0	0
6145	\$0.00	\$0.00	0	0
6146	\$0.00	\$0.00	0	0
6149	\$0.00	\$0.00	0	0
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>147,303</b>	<b>147,303</b>

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	1.000%	0.000%	6,020,512	6,020,512
6151	0.000	0.000	0	0
6152	0.500%	0.000%	426,608	426,608
6153	5.000%	0.000%	45,200	45,200
6154	0.000	0.000	0	0
6155	0.000%	0.000%	0	0
6156	0.000	0.000	0	0
6157	0.000	0.000	0	0
6159	0	0	0	0
<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>6,492,320</b>	<b>6,492,320</b>

	Market Value	Mills
<b>Total Act 511, Current Taxes</b>	<b>1,638,148,704</b>	<b>12</b>
<b>Act 511 Tax Limit --&gt;</b>	<b>1,638,148,704</b>	<b>X</b>
	<b>Market Value</b>	<b>Mills</b>
		<b>(511 Limit)</b>

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	Current Real Estate Taxes									
	Adams									
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.3%				
	Current Act 511 Taxes -- Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.3%				
	Current Act 511 Taxes -- Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	0.500%	-50.00%	Yes	3.3%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.3%				

Description	Amount
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	27,367,161
1200 Special Programs - Elementary / Secondary	8,726,053
1300 Vocational Education	1,778,950
1400 Other Instructional Programs - Elementary / Secondary	219,968
1600 Adult Education Programs	7,176
<b>Total Instruction</b>	<b>\$38,099,308</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,254,336
2200 Support Services - Instructional Staff	2,810,821
2300 Support Services - Administration	3,099,295
2400 Support Services - Pupil Health	648,150
2500 Support Services - Business	351,032
2600 Operation and Maintenance of Plant Services	3,252,123
2700 Student Transportation Services	2,564,689
2900 Other Support Services	31,500
<b>Total Support Services</b>	<b>\$14,011,946</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	946,005
<b>Total Operation of Non-Instructional Services</b>	<b>\$946,005</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,277,742
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,277,742</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$56,335,001</b>

Description Amount

1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	15,599,910
200 Personnel Services - Employee Benefits	9,506,865
300 Purchased Professional and Technical Services	139,155
400 Purchased Property Services	130,000
500 Other Purchased Services	1,628,500
600 Supplies	270,848
700 Property	59,361
800 Other Objects	32,522
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$27,367,161</b>
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,766,866
200 Personnel Services - Employee Benefits	1,687,587
300 Purchased Professional and Technical Services	4,033,000
500 Other Purchased Services	170,000
600 Supplies	67,000
800 Other Objects	1,600
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$8,726,053</b>
1300 Vocational Education	
100 Personnel Services - Salaries	969,544
200 Personnel Services - Employee Benefits	546,964
300 Purchased Professional and Technical Services	199,000
400 Purchased Property Services	1,024
600 Supplies	58,818
700 Property	3,600
<b>Total Vocational Education</b>	<b>\$1,778,950</b>
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	149,825
200 Personnel Services - Employee Benefits	70,143
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$219,968</b>
1600 Adult Education Programs	
100 Personnel Services - Salaries	7,000
200 Personnel Services - Employee Benefits	176
<b>Total Adult Education Programs</b>	<b>\$7,176</b>
Total Instruction	
2000 Support Services	<b>\$38,099,308</b>
2100 Support Services - Students	
100 Personnel Services - Salaries	763,051
200 Personnel Services - Employee Benefits	465,685
300 Purchased Professional and Technical Services	24,300
600 Supplies	1,300
<b>Total Support Services - Students</b>	<b>\$1,254,336</b>

<u>Description</u>	<u>Amount</u>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	905,574
200 Personnel Services - Employee Benefits	669,311
300 Purchased Professional and Technical Services	537,580
400 Purchased Property Services	7,500
500 Other Purchased Services	32,991
600 Supplies	457,865
700 Property	200,000
<b>Total Support Services - Instructional Staff</b>	<b>\$2,810,821</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,781,436
200 Personnel Services - Employee Benefits	1,192,649
300 Purchased Professional and Technical Services	56,165
500 Other Purchased Services	45,850
600 Supplies	12,500
800 Other Objects	10,695
<b>Total Support Services - Administration</b>	<b>\$3,099,295</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	386,068
200 Personnel Services - Employee Benefits	241,732
300 Purchased Professional and Technical Services	1,600
500 Other Purchased Services	3,650
600 Supplies	7,600
700 Property	7,000
800 Other Objects	500
<b>Total Support Services - Pupil Health</b>	<b>\$648,150</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	162,928
200 Personnel Services - Employee Benefits	130,804
300 Purchased Professional and Technical Services	42,000
500 Other Purchased Services	6,800
600 Supplies	7,000
800 Other Objects	1,500
<b>Total Support Services - Business</b>	<b>\$351,032</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	932,288
200 Personnel Services - Employee Benefits	826,335
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	982,500
500 Other Purchased Services	155,000
600 Supplies	325,500
700 Property	15,000
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,252,123</b>
<b>2700 Student Transportation Services</b>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	84,546
200 Personnel Services - Employee Benefits	64,206
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	15,000
500 Other Purchased Services	2,103,937
600 Supplies	295,000
<b>Total Student Transportation Services</b>	
2900 <u>Other Support Services</u>	
500 Other Purchased Services	31,500
<b>Total Other Support Services</b>	<b>\$31,500</b>
<b>Total Support Services</b>	<b>\$14,011,946</b>
3000 <b>Operation of Non-Instructional Services</b>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	314,423
200 Personnel Services - Employee Benefits	128,650
300 Purchased Professional and Technical Services	300,100
400 Purchased Property Services	32,615
500 Other Purchased Services	45,250
600 Supplies	99,367
700 Property	10,600
800 Other Objects	15,000
<b>Total Student Activities</b>	<b>\$946,005</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$946,005</b>
5000 <b>Other Expenditures and Financing Uses</b>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	742,742
900 Other Uses of Funds	2,535,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,277,742</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,277,742</b>
<b>TOTAL EXPENDITURES</b>	<b>\$56,335,001</b>

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<u>Cash and Short-Term Investments</u>		
General Fund		
Public Purpose (Expendable) Trust Fund	8,372,546	7,872,546
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	1,100,000	910,000
Other Capital Projects Fund	45,957	20,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund	570,385	520,385
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$10,088,888</b>	<b>\$9,322,931</b>

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<u>Long-Term Investments</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		



<u>Long-Term Investments</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>	<b>\$10,088,888</b>	<b>\$9,322,931</b>
<b>TOTAL CASH AND INVESTMENTS</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	30,300,000	27,765,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	760,636	772,636
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,360,729	1,400,729
0599 Other Long-Term Liabilities		
<b>Total General Fund</b>	<b>\$32,421,365</b>	<b>\$29,938,365</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

06/30/2017 Estimate 06/30/2018 Projection

**Long-Term Indebtedness**

- 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

06/30/2017 Estimate 06/30/2018 Projection

Long-Term Indebtedness

- 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**

06/30/2017 Estimate      06/30/2018 Projection

Long-Term Indebtedness

**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>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<b>Long-Term Indebtedness</b>		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total Permanent Fund</b>	<b>\$32,421,365</b>	<b>\$29,938,365</b>
<b>Total Long-Term Indebtedness</b>		



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,367,908
0850 Unassigned Fund Balance	290,525
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$5,658,433</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$5,658,433</b>
--	--------------------