

# 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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Robin S Johnson

(724)253-3255

Extn :1227

\_\_\_\_\_  
Contact Person

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Telephone

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Extension

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rjohnson@cpanthers.org

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Commodore Perry SD	COUNTY : Mercer	AUN : 104431304
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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	\$9282970
Ending Unassigned Fund Balance	\$4180705
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	45.0%

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
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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)

<b>School District Name :</b> Commodore Perry SD	<b>County :</b> Mercer	<b>AUN Number :</b> 104431304
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	TO BE USED FOR UNEXPECTED EXPENSES
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.	TO BE USED FOR FUTURE RETIREMENT BENEFITS, TO BE USED TO BALANCE FUTURE BUDGETS

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,904,349
0840 Assigned Fund Balance	374,291
0850 Unassigned Fund Balance	739,665
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$5,018,305</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	2,642,800
7000 Revenue from State Sources	5,802,570
8000 Revenue from Federal Sources	
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$8,445,370</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$13,463,675</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	1,693,195
6113 Public Utility Realty Taxes	2,500
6114 Payments in Lieu of Current Taxes - State / Local	2,700
6120 Current Per Capita Taxes, Section 679	12,200
6140 Current Act 511 Taxes - Flat Rate Assessments	22,200
6150 Current Act 511 Taxes - Proportional Assessments	350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	190,000
6500 Earnings on Investments	8,005
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	350,000
6990 Refunds and Other Miscellaneous Revenue	2,000

**REVENUE FROM LOCAL SOURCES \$2,642,800**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	3,833,700
7271 Special Education funds for School-Aged Pupils	407,000
7311 Pupil Transportation Subsidy	472,800
7312 Nonpublic and Charter School Pupil Transportation Subsidy	35,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	12,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	9,000
7340 State Property Tax Reduction Allocation	180,570
7505 Ready to Learn Block Grant	100,500
7820 State Share of Retirement Contributions	152,000
7900 Revenue for Technology	600,000

**REVENUE FROM STATE SOURCES \$5,802,570**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 8,445,370**

Act 1 Index (current): 3.5%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$1,693,195</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$180,570</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$1,873,765</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$2,061,898</b>	
	<b>Mercer</b>	<b>Total</b>

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<b>2016-17 Data</b>		
a. Assessed Value	\$37,973,950	\$37,973,950
b. Real Estate Mills	52.5000	
<b>I. 2017-18 Data</b>		
c. 2015 STEB Market Value	\$167,570,618	\$167,570,618
d. Assessed Value	\$38,183,300	\$38,183,300
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2016-17 Calculations</b>		
f. 2016-17 Tax Levy	\$1,993,632	\$1,993,632
(a * b)		
<b>2017-18 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$1,993,632	\$1,993,632
(f Total * g)		
i. Base Mills Subject to Index	52.5000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
k. Tax Levy Needed	\$2,061,898	\$2,061,898
(Approx. Tax Levy * g)		
<b>I. 2017-18 Real Estate Tax Rate</b>	<b>54.0000</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$2,061,898	\$2,061,898
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$1,881,328
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,693,195
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$1,693,195</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$180,570</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$1,873,765</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$2,061,898</b>	
	<b>Mercer</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	54.3375	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,074,785	\$2,074,785
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$2,515	
Number of Homestead/Farmstead Properties	1330	1330
Median Assessed Value of Homestead Properties		\$16,400

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Act 1 Index (current): 3.5%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$1,693,195</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$180,570</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$1,873,765</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$2,061,898</b>

<b>Mercer</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$180,570	Lowering RE Tax Rate	\$0	\$180,570
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$180,570</b>

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>
Mercer	38,183,300	54.0000	2,061,898			90.00000%	
<b>Totals:</b>	<b>38,183,300</b>		<b>2,061,898</b>	- 180,570	= 1,881,328	X 90.00000%	= 1,693,195

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		12,200
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	12,200
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	10,000
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 22,200 22,200**

	<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%	350,000	350,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0	0
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 350,000 350,000**

**Total Act 511, Current Taxes 372,200**

<b>Act 511 Tax Limit --&gt;</b>	<b>167,570,618</b>	<b>X</b>	<b>12</b>	<b>2,010,847</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	<u>Current Real Estate Taxes</u> Mercer	52.5000	54.0000	2.86%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	4,049,660
1200 Special Programs - Elementary / Secondary	1,052,200
1300 Vocational Education	540,600
1400 Other Instructional Programs - Elementary / Secondary	185,760
<b>Total Instruction</b>	<b>\$5,828,220</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	273,500
2200 Support Services - Instructional Staff	347,080
2300 Support Services - Administration	959,690
2400 Support Services - Pupil Health	93,470
2500 Support Services - Business	64,440
2600 Operation and Maintenance of Plant Services	680,470
2700 Student Transportation Services	685,000
2900 Other Support Services	6,000
<b>Total Support Services</b>	<b>\$3,109,650</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	268,100
<b>Total Operation of Non-Instructional Services</b>	<b>\$268,100</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	37,000
5200 Interfund Transfers - Out	20,000
5900 Budgetary Reserve	20,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$77,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$9,282,970</b>

## 2017-2018 Final General Fund Budget

LEA : 104431304 Commodore Perry SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	2,273,000
200 Personnel Services - Employee Benefits	1,567,760
300 Purchased Professional and Technical Services	77,000
400 Purchased Property Services	32,500
500 Other Purchased Services	5,600
600 Supplies	78,000
700 Property	15,500
800 Other Objects	300
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$4,049,660</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	394,000
200 Personnel Services - Employee Benefits	308,300
300 Purchased Professional and Technical Services	115,000
500 Other Purchased Services	220,400
600 Supplies	8,500
700 Property	5,000
800 Other Objects	1,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,052,200</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	186,000
200 Personnel Services - Employee Benefits	115,600
400 Purchased Property Services	2,000
500 Other Purchased Services	212,000
600 Supplies	20,000
700 Property	5,000
<b>Total Vocational Education</b>	<b>\$540,600</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,260
500 Other Purchased Services	170,000
600 Supplies	1,500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$185,760</b>
<b>Total Instruction</b>	<b>\$5,828,220</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	148,070
200 Personnel Services - Employee Benefits	117,830
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	200
600 Supplies	2,900
<b>Total Support Services - Students</b>	<b>\$273,500</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	

## 2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	116,460
200 Personnel Services - Employee Benefits	55,920
300 Purchased Professional and Technical Services	61,500
400 Purchased Property Services	400
500 Other Purchased Services	5,000
600 Supplies	99,800
700 Property	6,000
800 Other Objects	2,000
<b>Total Support Services - Instructional Staff</b>	<b>\$347,080</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	511,370
200 Personnel Services - Employee Benefits	351,620
300 Purchased Professional and Technical Services	53,000
500 Other Purchased Services	19,000
600 Supplies	12,000
800 Other Objects	12,700
<b>Total Support Services - Administration</b>	<b>\$959,690</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	57,000
200 Personnel Services - Employee Benefits	25,970
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	500
600 Supplies	3,000
700 Property	3,000
<b>Total Support Services - Pupil Health</b>	<b>\$93,470</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	32,300
200 Personnel Services - Employee Benefits	30,640
600 Supplies	1,500
<b>Total Support Services - Business</b>	<b>\$64,440</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	59,000
200 Personnel Services - Employee Benefits	38,270
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	300,000
500 Other Purchased Services	48,200
600 Supplies	175,000
700 Property	10,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$680,470</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	685,000
<b>Total Student Transportation Services</b>	<b>\$685,000</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	6,000

<u>Description</u>	<u>Amount</u>
<b>Total Other Support Services</b>	<b>\$6,000</b>
<b>Total Support Services</b>	<b>\$3,109,650</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	112,000
200 Personnel Services - Employee Benefits	45,100
300 Purchased Professional and Technical Services	41,000
500 Other Purchased Services	35,000
600 Supplies	28,000
800 Other Objects	7,000
<b>Total Student Activities</b>	<b>\$268,100</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$268,100</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	37,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$37,000</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	20,000
<b>Total Interfund Transfers - Out</b>	<b>\$20,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	20,000
<b>Total Budgetary Reserve</b>	<b>\$20,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$77,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$9,282,970</b>

**Cash and Short-Term Investments**

**06/30/2017 Estimate**

**06/30/2018 Projection**

General Fund	5,018,305	4,180,705
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	15,000	15,000
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		

<b>Total Cash and Short-Term Investments</b>	<b>\$5,033,305</b>	<b>\$4,195,705</b>
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**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** **\$5,033,305** **\$4,195,705**

**Long-Term Indebtedness**

**06/30/2017 Estimate**

**06/30/2018 Projection**

**General Fund**

0510 Bonds Payable	398,476	372,103
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 General Fund</b>	<b>\$398,476</b>	<b>\$372,103</b>
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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		

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

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

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

**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**

<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**

**\$398,476**

**\$372,103**

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$398,476</b>	<b>\$372,103</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,180,705
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$4,180,705</b>
<b>5900 Budgetary Reserve</b>	<b>20,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$4,200,705</b>