

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

HENRY J KARG

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Extn :1513

Contact Person

Telephone

Extension

hkarg@cranberrysd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Cranberry Area SD	COUNTY : Venango	AUN : 106611303
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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	\$18671124
Ending Unassigned Fund Balance	\$840246
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.5%

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
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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 : Cranberry Area SD	County : Venango	AUN Number : 106611303
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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 5/22/2017
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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.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: \$18,885.04 C x 2%: \$11,766.30	The district 2017 Homestead/Farmstead calculation for each taxpayer resulted in a total of 579,761.81 for 2,834 approved Homesteads and 8,548.65 for 67 approved Farmsteads. This calculation is applied to each qualified taxpayer and is the most accurate.
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.	Projected Fund Balance not Assigned or Committed
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	\$75,000-Spec Ed; \$25,000-Computer Tech; \$50,000-Federal/State carryover; \$100,000-Retirement Incentives & L-T Subs; \$50,000-Litigation/Other Legal; \$50,000-District Equip; \$50,000-Cyber Charter or Tuition; & \$1,100,000 -District Non-Reimbursable Constru

<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	1,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	840,246
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,340,246</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,951,007
7000 Revenue from State Sources	11,356,300
8000 Revenue from Federal Sources	363,817
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$18,671,124</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$21,011,370</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,231,250
6112 Interim Real Estate Taxes	17,200
6113 Public Utility Realty Taxes	7,300
6114 Payments in Lieu of Current Taxes - State / Local	6,505
6120 Current Per Capita Taxes, Section 679	29,251
6140 Current Act 511 Taxes - Flat Rate Assessments	111,251
6150 Current Act 511 Taxes - Proportional Assessments	837,300
6400 Delinquencies on Taxes Levied / Assessed by the LEA	445,530
6500 Earnings on Investments	28,025
6700 Revenues from LEA Activities	21,250
6800 Revenues from Intermediary Sources / Pass-Through Funds	189,255
6910 Rentals	250
6940 Tuition from Patrons	23,640
6990 Refunds and Other Miscellaneous Revenue	3,000
REVENUE FROM LOCAL SOURCES	\$6,951,007
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,735,702
7160 Tuition for Orphans Subsidy	35,600
7271 Special Education funds for School-Aged Pupils	868,126
7311 Pupil Transportation Subsidy	710,710
7312 Nonpublic and Charter School Pupil Transportation Subsidy	26,565
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	244,774
7330 Health Services (Medical, Dental, Nurse, Act 25)	21,396
7340 State Property Tax Reduction Allocation	588,315
7505 Ready to Learn Block Grant	207,812
7810 State Share of Social Security and Medicare Taxes	367,100
7820 State Share of Retirement Contributions	1,550,200
REVENUE FROM STATE SOURCES	\$11,356,300
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	269,227
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	94,590
REVENUE FROM FEDERAL SOURCES	\$363,817
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	18,671,124

Act 1 Index (current): 3.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,231,250	
Amount of Tax Relief for Homestead Exclusions	<u>\$588,315</u>	
Total Approx. Tax Revenue:	\$5,819,565	
Approx. Tax Levy for Tax Rate Calculation:	\$6,344,316	
	Venango	Total

2016-17 Data		
a. Assessed Value	\$461,084,660	\$461,084,660
b. Real Estate Mills	13.6425	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$498,761,646	\$498,761,646
d. Assessed Value	\$465,040,550	\$465,040,550
e. Assessed Value of New Constr/ Renov	\$0	\$0

2016-17 Calculations		
f. 2016-17 Tax Levy	\$6,290,347	\$6,290,347
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$6,290,347	\$6,290,347
(f Total * g)		
i. Base Mills Subject to Index	13.6425	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.88341%	90.88341%
k. Tax Levy Needed	\$6,344,316	\$6,344,316
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	13.6425	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,344,316	\$6,344,316
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,756,001
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,231,250
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$5,231,250	
Amount of Tax Relief for Homestead Exclusions	<u>\$588,315</u>	
Total Approx. Tax Revenue:	\$5,819,565	
Approx. Tax Levy for Tax Rate Calculation:	\$6,344,316	

Venango

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	14.1063	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,560,002	\$6,560,002
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$15,337	
Number of Homestead/Farmstead Properties	2902	2902
Median Assessed Value of Homestead Properties		\$74,070

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,231,250
Amount of Tax Relief for Homestead Exclusions	<u>\$588,315</u>
Total Approx. Tax Revenue:	\$5,819,565
Approx. Tax Levy for Tax Rate Calculation:	\$6,344,316
	Venango
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$588,315	Lowering RE Tax Rate	\$0	\$588,315
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$588,315

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>
Venango	465,040,550	13.6425	6,344,316			90.88341%	
Totals:	465,040,550		6,344,316	588,315	5,756,001	90.88341%	5,231,250

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		29,251
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	35,690
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	71,650
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	41,700
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 149,040 111,251

	<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%	775,000	775,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	62,300	62,300
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 837,300 837,300

Total Act 511, Current Taxes 948,551

Act 511 Tax Limit -->	498,761,646	12	5,985,140
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2016-17 (Rebalanced)	2017-18	Percent Change in Rate			2016-17 (Rebalanced)	2017-18	
6111	<u>Current Real Estate Taxes</u> Venango	13.6425	13.6425	0.00%	Yes	3.4%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%			
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	3.4%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.4%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,463,720
1200 Special Programs - Elementary / Secondary	2,873,466
1300 Vocational Education	469,000
1400 Other Instructional Programs - Elementary / Secondary	62,740
1500 Nonpublic School Programs	1,000
Total Instruction	\$11,869,926
2000 Support Services	
2100 Support Services - Students	655,500
2200 Support Services - Instructional Staff	511,736
2300 Support Services - Administration	1,181,206
2400 Support Services - Pupil Health	217,149
2500 Support Services - Business	361,166
2600 Operation and Maintenance of Plant Services	1,285,550
2700 Student Transportation Services	1,124,732
2800 Support Services - Central	306,536
2900 Other Support Services	52,018
Total Support Services	\$5,695,593
3000 Operation of Non-Instructional Services	
3200 Student Activities	439,340
Total Operation of Non-Instructional Services	\$439,340
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,500
5200 Interfund Transfers - Out	664,765
Total Other Expenditures and Financing Uses	\$666,265
Total Estimated Expenditures and Other Financing Uses	\$18,671,124

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,594,153
200 Personnel Services - Employee Benefits	3,020,577
300 Purchased Professional and Technical Services	27,626
400 Purchased Property Services	61,450
500 Other Purchased Services	283,450
600 Supplies	434,644
700 Property	41,500
800 Other Objects	320
Total Regular Programs - Elementary / Secondary	\$8,463,720
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,382,845
200 Personnel Services - Employee Benefits	731,908
300 Purchased Professional and Technical Services	390,263
400 Purchased Property Services	3,600
500 Other Purchased Services	318,000
600 Supplies	46,850
Total Special Programs - Elementary / Secondary	\$2,873,466
1300 <u>Vocational Education</u>	
500 Other Purchased Services	469,000
Total Vocational Education	\$469,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,726
200 Personnel Services - Employee Benefits	10,239
400 Purchased Property Services	500
500 Other Purchased Services	31,375
600 Supplies	900
Total Other Instructional Programs - Elementary / Secondary	\$62,740
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	1,000
Total Nonpublic School Programs	\$1,000
Total Instruction	\$11,869,926
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	371,932
200 Personnel Services - Employee Benefits	229,493
300 Purchased Professional and Technical Services	29,000
500 Other Purchased Services	10,750
600 Supplies	13,125
800 Other Objects	1,200
Total Support Services - Students	\$655,500
2200 <u>Support Services - Instructional Staff</u>	

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	275,350
200 Personnel Services - Employee Benefits	168,538
300 Purchased Professional and Technical Services	33,000
400 Purchased Property Services	200
500 Other Purchased Services	250
600 Supplies	34,398
Total Support Services - Instructional Staff	\$511,736
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	635,171
200 Personnel Services - Employee Benefits	360,894
300 Purchased Professional and Technical Services	110,741
500 Other Purchased Services	31,650
600 Supplies	24,950
800 Other Objects	17,800
Total Support Services - Administration	\$1,181,206
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	104,638
200 Personnel Services - Employee Benefits	65,074
300 Purchased Professional and Technical Services	33,777
400 Purchased Property Services	200
500 Other Purchased Services	1,000
600 Supplies	11,975
800 Other Objects	485
Total Support Services - Pupil Health	\$217,149
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	183,122
200 Personnel Services - Employee Benefits	111,794
300 Purchased Professional and Technical Services	26,600
400 Purchased Property Services	7,900
500 Other Purchased Services	25,750
600 Supplies	4,000
800 Other Objects	2,000
Total Support Services - Business	\$361,166
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	473,472
200 Personnel Services - Employee Benefits	316,488
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	116,270
500 Other Purchased Services	41,100
600 Supplies	322,720
700 Property	15,000
Total Operation and Maintenance of Plant Services	\$1,285,550
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	24,542
200 Personnel Services - Employee Benefits	15,581

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	1,081,609
Total Student Transportation Services	\$1,124,732
2800 Support Services - Central	
100 Personnel Services - Salaries	139,982
200 Personnel Services - Employee Benefits	86,954
300 Purchased Professional and Technical Services	11,500
400 Purchased Property Services	2,000
500 Other Purchased Services	17,000
600 Supplies	33,600
700 Property	15,000
800 Other Objects	500
Total Support Services - Central	\$306,536
2900 Other Support Services	
100 Personnel Services - Salaries	21,886
200 Personnel Services - Employee Benefits	9,082
500 Other Purchased Services	21,050
Total Other Support Services	\$52,018
Total Support Services	\$5,695,593
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	192,126
200 Personnel Services - Employee Benefits	84,089
300 Purchased Professional and Technical Services	34,450
400 Purchased Property Services	1,850
500 Other Purchased Services	104,100
600 Supplies	19,325
800 Other Objects	3,400
Total Student Activities	\$439,340
Total Operation of Non-Instructional Services	\$439,340
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,500
Total Debt Service / Other Expenditures and Financing Uses	\$1,500
5200 Interfund Transfers - Out	
900 Other Uses of Funds	664,765
Total Interfund Transfers - Out	\$664,765
Total Other Expenditures and Financing Uses	\$666,265
TOTAL EXPENDITURES	\$18,671,124

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	3,500,000	3,000,000
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	50,000	45,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,600,000	1,500,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	55,000	50,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$5,205,000	\$4,595,000
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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 **\$5,205,000** **\$4,595,000**

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General Fund

0510 Bonds Payable	3,615,000	3,030,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	550,000	575,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,900,000	2,000,000
0599 Other Long-Term Liabilities		

Total General Fund	\$6,065,000	\$5,605,000
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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

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	\$6,065,000	\$5,605,000

Short-Term Payables

06/30/2017 Estimate

06/30/2018 Projection

General Fund	750,000	150,000
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	\$750,000	\$150,000
TOTAL INDEBTEDNESS	\$6,815,000	\$5,755,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	840,246
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,340,246

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,340,246
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