

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Lewisburg Area SD	COUNTY : Union	AUN : 116604003
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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.

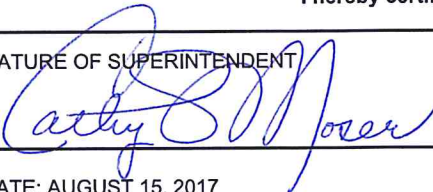
Total Budgeted Expenditures	\$34123788
Ending Unassigned Fund Balance	\$2729003
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.0%

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 6/08/17
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DUE DATE: AUGUST 15, 2017

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Lewisburg Area SD	County : Union	AUN Number : 116604003
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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 4/25/17
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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>
5210	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1200, Object 100: \$1,316,468.00 Function 1200, Object 200: \$1,542,524.00	Our aides work for low wages and generous benefits. These benefits tend to cost more than the wages.
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$174,249.00 Function 2500, Object 200: \$183,801.00	Business office staff have lower wages in exchange for generous benefits. Benefits at this level tend to cost more than wages.
5390	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1800, Object 100: \$67,982.00 Function 1800, Object 200: \$84,610.00	Our aides work for low wages and generous benefits. These benefits tend to cost more than the wages.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This reserve is held in case of additional special education student spending, emergency building repairs, or other emergency situation.
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.	This balance is held in case of emergency expenditures, such as building repairs, or a new special education student moving into the district.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	These funds are held for tax assessment liabilities, PSERS funding requirements, and emergency capital needs.

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

3,620,238

0850 Unassigned Fund Balance

2,529,850

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

\$6,150,088

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

24,730,168

7000 Revenue from State Sources

8,976,309

8000 Revenue from Federal Sources

417,311

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$34,123,788

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

\$40,273,876

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	16,473,168
6112 Interim Real Estate Taxes	160,000
6113 Public Utility Realty Taxes	27,000
6114 Payments in Lieu of Current Taxes - State / Local	51,000
6120 Current Per Capita Taxes, Section 679	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	6,550,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	561,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	61,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	260,000
6910 Rentals	40,000
6920 Contributions and Donations from Private Sources	200,000
6940 Tuition from Patrons	45,000
6980 Revenue from Community Services Activities	151,000
6990 Refunds and Other Miscellaneous Revenue	21,000

REVENUE FROM LOCAL SOURCES \$24,730,168

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	3,607,793
7160 Tuition for Orphans Subsidy	3,000
7271 Special Education funds for School-Aged Pupils	1,081,511
7292 Pre-K Counts	74,000
7311 Pupil Transportation Subsidy	537,869
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	249,841
7330 Health Services (Medical, Dental, Nurse, Act 25)	32,000
7340 State Property Tax Reduction Allocation	523,750
7505 Ready to Learn Block Grant	171,768
7810 State Share of Social Security and Medicare Taxes	512,557
7820 State Share of Retirement Contributions	2,182,220

REVENUE FROM STATE SOURCES \$8,976,309

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	275,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,000

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) 87,311
Reimbursements (Access)

REVENUE FROM FEDERAL SOURCES \$417,311

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 34,123,788

Act 1 Index (current): 2.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,473,168	
Amount of Tax Relief for Homestead Exclusions	<u>\$523,750</u>	
Total Approx. Tax Revenue:	\$16,996,918	
Approx. Tax Levy for Tax Rate Calculation:	\$17,737,092	
	Union	Total

2016-17 Data		
a. Assessed Value	\$1,022,563,010	\$1,022,563,010
b. Real Estate Mills	17.0300	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$1,095,749,045	\$1,095,749,045
d. Assessed Value	\$1,041,520,380	\$1,041,520,380
e. Assessed Value of New Constr/ Renov	\$0	\$0

2016-17 Calculations		
f. 2016-17 Tax Levy	\$17,414,248	\$17,414,248
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2016-17 Tax Levy	\$17,414,248	\$17,414,248
(f Total * g)		
i. Base Mills Subject to Index	17.0300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.70000%	95.70000%
k. Tax Levy Needed	\$17,737,092	\$17,737,092
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	17.0300	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$17,737,092	\$17,737,092
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,213,342
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,473,168
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,473,168	
Amount of Tax Relief for Homestead Exclusions	<u>\$523,750</u>	
Total Approx. Tax Revenue:	\$16,996,918	
Approx. Tax Levy for Tax Rate Calculation:	\$17,737,092	
	Union	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.5238	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$18,251,395	\$18,251,395
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	\$10,050	
Number of Homestead/Farmstead Properties	3060	3060
Median Assessed Value of Homestead Properties		\$140,200

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$16,473,168
Amount of Tax Relief for Homestead Exclusions	<u>\$523,750</u>
Total Approx. Tax Revenue:	\$16,996,918
Approx. Tax Levy for Tax Rate Calculation:	\$17,737,092

Union	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$523,750	Lowering RE Tax Rate	\$0	\$523,750
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$523,750

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>
Union	1,041,520,380	17.0300	17,737,092			95.70000%	
Totals:	1,041,520,380		17,737,092	523,750	17,213,342	95.70000%	16,473,168

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		30,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$10.00	\$0.00	50,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 50,000 50,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.500%	0.000%	6,200,000	6,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	350,000	350,000
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 6,550,000 6,550,000

Total Act 511, Current Taxes 6,600,000

Act 511 Tax Limit -->	1,095,749,045	X	12	13,148,989
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2016-17 (Rebalanced)	2017-18				2016-17 (Rebalanced)	2017-18		
6111	<u>Current Real Estate Taxes</u> Union	17.0300	17.0300	0.00%	Yes	2.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.9%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	2.9%				
6151	Current Act 511 Earned Income Taxes	1.500%	1.500%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,538,456
1200 Special Programs - Elementary / Secondary	3,286,801
1300 Vocational Education	1,255,110
1400 Other Instructional Programs - Elementary / Secondary	443,643
1800 Pre-Kindergarten	152,817
Total Instruction	\$19,676,827
2000 Support Services	
2100 Support Services - Students	1,518,335
2200 Support Services - Instructional Staff	2,164,414
2300 Support Services - Administration	1,718,370
2400 Support Services - Pupil Health	373,552
2500 Support Services - Business	428,950
2600 Operation and Maintenance of Plant Services	2,558,460
2700 Student Transportation Services	1,258,730
2800 Support Services - Central	55,883
Total Support Services	\$10,076,694
3000 Operation of Non-Instructional Services	
3200 Student Activities	546,835
3300 Community Services	150,145
Total Operation of Non-Instructional Services	\$696,980
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,777,762
5200 Interfund Transfers - Out	570,525
5900 Budgetary Reserve	325,000
Total Other Expenditures and Financing Uses	\$3,673,287
Total Estimated Expenditures and Other Financing Uses	\$34,123,788

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	7,738,242
200 Personnel Services - Employee Benefits	5,620,860
300 Purchased Professional and Technical Services	20,510
400 Purchased Property Services	11,995
500 Other Purchased Services	767,372
600 Supplies	325,275
700 Property	49,092
800 Other Objects	5,110
Total Regular Programs - Elementary / Secondary	\$14,538,456
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,316,468
200 Personnel Services - Employee Benefits	1,542,524
300 Purchased Professional and Technical Services	399,447
500 Other Purchased Services	21,000
600 Supplies	7,062
700 Property	300
Total Special Programs - Elementary / Secondary	\$3,286,801
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	282,143
200 Personnel Services - Employee Benefits	213,142
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	620
500 Other Purchased Services	732,785
600 Supplies	21,520
700 Property	3,250
800 Other Objects	150
Total Vocational Education	\$1,255,110
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	255,193
200 Personnel Services - Employee Benefits	159,500
500 Other Purchased Services	22,000
600 Supplies	6,850
700 Property	100
Total Other Instructional Programs - Elementary / Secondary	\$443,643
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	67,982
200 Personnel Services - Employee Benefits	84,610
600 Supplies	225
Total Pre-Kindergarten	\$152,817
Total Instruction	\$19,676,827
2000 Support Services	
2100 <u>Support Services - Students</u>	

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	749,619
200 Personnel Services - Employee Benefits	540,216
300 Purchased Professional and Technical Services	154,050
500 Other Purchased Services	11,300
600 Supplies	52,600
700 Property	9,550
800 Other Objects	1,000
Total Support Services - Students	\$1,518,335
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	633,992
200 Personnel Services - Employee Benefits	495,261
300 Purchased Professional and Technical Services	270,700
400 Purchased Property Services	10,000
500 Other Purchased Services	13,550
600 Supplies	146,011
700 Property	593,250
800 Other Objects	1,650
Total Support Services - Instructional Staff	\$2,164,414
2300 Support Services - Administration	
100 Personnel Services - Salaries	872,321
200 Personnel Services - Employee Benefits	686,999
300 Purchased Professional and Technical Services	53,997
400 Purchased Property Services	775
500 Other Purchased Services	41,425
600 Supplies	27,903
700 Property	10,750
800 Other Objects	24,200
Total Support Services - Administration	\$1,718,370
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	217,486
200 Personnel Services - Employee Benefits	144,983
300 Purchased Professional and Technical Services	5,500
400 Purchased Property Services	305
500 Other Purchased Services	724
600 Supplies	3,545
700 Property	700
800 Other Objects	309
Total Support Services - Pupil Health	\$373,552
2500 Support Services - Business	
100 Personnel Services - Salaries	174,249
200 Personnel Services - Employee Benefits	183,801
300 Purchased Professional and Technical Services	45,000
500 Other Purchased Services	4,400
600 Supplies	10,500
700 Property	7,000
800 Other Objects	4,000

2017-2018 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Business	\$428,950
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	654,210
200 Personnel Services - Employee Benefits	649,750
300 Purchased Professional and Technical Services	100,000
400 Purchased Property Services	686,000
500 Other Purchased Services	145,000
600 Supplies	262,500
700 Property	60,000
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$2,558,460
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	2,691
200 Personnel Services - Employee Benefits	1,101
500 Other Purchased Services	1,252,938
700 Property	1,000
800 Other Objects	1,000
Total Student Transportation Services	\$1,258,730
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	31,322
200 Personnel Services - Employee Benefits	24,561
Total Support Services - Central	\$55,883
Total Support Services	\$10,076,694
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	325,268
200 Personnel Services - Employee Benefits	163,583
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	6,700
600 Supplies	2,500
700 Property	10,000
800 Other Objects	35,284
Total Student Activities	\$546,835
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	79,000
200 Personnel Services - Employee Benefits	58,145
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	3,500
600 Supplies	9,000
Total Community Services	\$150,145
Total Operation of Non-Instructional Services	\$696,980
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	1,507,762
900 Other Uses of Funds	1,270,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,777,762
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	570,525
Total Interfund Transfers - Out	\$570,525
5900 <u>Budgetary Reserve</u>	
800 Other Objects	325,000
Total Budgetary Reserve	\$325,000
Total Other Expenditures and Financing Uses	\$3,673,287
TOTAL EXPENDITURES	\$34,123,788

Cash and Short-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

General Fund	7,296,140	7,296,140
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	1,500,000	1,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	508,498	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	195,651	190,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$9,500,289	\$8,986,140
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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 **\$9,500,289** **\$8,986,140**

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General 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 General Fund

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		

Short-Term Payables

06/30/2017 Estimate

06/30/2018 Projection

General Fund	1,270,000	1,278,000
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	\$1,270,000	\$1,278,000
TOTAL INDEBTEDNESS	\$1,270,000	\$1,278,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,421,085
0850 Unassigned Fund Balance	2,729,003
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,150,088
5900 Budgetary Reserve	325,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,475,088