

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2017

  
\_\_\_\_\_  
President of the Board - Original Signature Required6/14/17  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required6/14/17  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required6/14/17  
\_\_\_\_\_  
Date

Donna Sidelinger

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

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Extn :

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Extension

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

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Ridgway Area SD	COUNTY : Elk	AUN : 109246003
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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	\$14286687
Ending Unassigned Fund Balance	\$1012820
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.1%

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

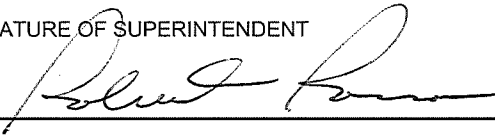
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/14/2017
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DUE DATE: AUGUST 15, 2017

# FOR PUBLIC INSPECTION OF 2017-2018 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b>  Ridgway Area SD	<b>County :</b>  Elk	<b>AUN Number :</b>  109246003
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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> 6/14/17
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**DUE DATE:**      **IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

Val Number	Description	Justification
1540	<p>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.</p> <p>(A x B x TR) - C: \$352,393.00 C x 2%: \$7,047.86</p>	<p>5085 X 1903 X 36.6 = 354,169 354,169 - 352,396 = 1,773 Less than 2%</p>
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 to balance the budget in future years.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for future retirement expenses and construction/new phone system.

<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>		
810 Nonspendable Fund Balance		
820 Restricted Fund Balance		
830 Committed Fund Balance		
840 Assigned Fund Balance	1,750,000	
850 Unassigned Fund Balance	2,241,762	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation during The Fiscal Year</b>		<b><u>\$3,991,762</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
3000 Revenue from Local Sources	4,935,250	
7000 Revenue from State Sources	7,821,495	
8000 Revenue from Federal Sources	151,000	
9000 Other Financing Sources	150,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$13,057,745</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$17,049,507</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	3,038,750
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	75,000
6115 Payments in Lieu of Current Taxes - Federal	90,000
6120 Current Per Capita Taxes, Section 679	18,000
6140 Current Act 511 Taxes - Flat Rate Assessments	33,000
6150 Current Act 511 Taxes - Proportional Assessments	900,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	450,000
6500 Earnings on Investments	25,000
6700 Revenues from LEA Activities	24,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	245,000
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	1,500
6940 Tuition from Patrons	3,000
6990 Refunds and Other Miscellaneous Revenue	16,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$4,935,250</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	4,964,451
7160 Tuition for Orphans Subsidy	8,000
7271 Special Education funds for School-Aged Pupils	631,857
7311 Pupil Transportation Subsidy	418,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	32,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	352,393
7505 Ready to Learn Block Grant	159,261
7810 State Share of Social Security and Medicare Taxes	227,626
7820 State Share of Retirement Contributions	1,007,907
<b>REVENUE FROM STATE SOURCES</b>	<b>\$7,821,495</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8513 IDEA, Section 619	120,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	30,000
Reimbursements (Access)	
8820 Medical Assistance Reimbursement for Administrative Claiming	1,000
(Quarterly) Program	
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$151,000</b>

	<u>Amount</u>
OTHER FINANCING SOURCES	
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	150,000
OTHER FINANCING SOURCES	\$150,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	13,057,745

ct 1 Index (current): 3.6%

Calculation Method:	Rate	
pprox. Tax Revenue from RE Taxes:	\$3,035,425	\$3,325
Amount of Tax Relief for Homestead Exclusions	<u>\$352,393</u>	
otal Approx. Tax Revenue:	\$3,387,818	
pprox. Tax Levy for Tax Rate Calculation:	\$3,786,009	\$3,575
	Elk	Elk
	Oil/Gas/Mineral	
		Total
2016-17 Data		
a. Assessed Value	\$101,799,247	\$101,850,319
b. Real Estate Mills	36.6000	70.0000
I. 2017-18 Data		
c. 2015 STEB Market Value	\$230,266,153	\$460,532,306
d. Assessed Value	\$103,442,867	\$103,493,939
e. Assessed Value of New Constr/ Renov	\$0	\$0
2016-17 Calculations		
f. 2016-17 Tax Levy	\$3,725,852	\$3,729,427
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	
h. Rebalanced 2016-17 Tax Levy	\$3,725,852	\$3,729,427
(f * g)		
i. Base Mills Subject to Index	36.6000	70.0000
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	88.40316%	93.00000%
k. Tax Levy Needed	\$3,786,009	\$3,789,584
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	36.6000	70.0000
(k / d * 1000)		
III.		
m. Tax Levy Generated by Mills	\$3,786,009	\$3,789,584
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions	\$3,433,616	\$3,437,191
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills	\$3,035,425	\$3,038,750
(n * Est. Pct. Collection)		



ct 1 Index (current): 3.6%

alculation Method:	Rate		
pprox. Tax Revenue from RE Taxes:	\$3,035,425	\$3,325	
mount of Tax Relief for Homestead Exclusions	<u>\$352,393</u>		
otal Approx. Tax Revenue:	\$3,387,818		
pprox. Tax Levy for Tax Rate Calculation:	\$3,786,009	\$3,575	
	Elk	Elk	Total
		Oil/Gas/Mineral	

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	37.9176	72.5200	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,922,305	\$3,704	\$3,926,009
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$5,085	\$0	
Number of Homestead/Farmstead Properties	1903		1903
Median Assessed Value of Homestead Properties			\$24,100

ct 1 Index (current): 3.6%

Calculation Method:	Rate		
Approx. Tax Revenue from RE Taxes:	\$3,035,425	\$3,325	
Amount of Tax Relief for Homestead Exclusions	<u>\$352,393</u>		
Total Approx. Tax Revenue:	\$3,387,818		
Approx. Tax Levy for Tax Rate Calculation:	\$3,786,009	\$3,575	
	Elk	Elk	Total
		Oil/Gas/Mineral	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$352,393	Lowering RE Tax Rate	\$0	\$352,393
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$352,393

CODE

5111 Current Real Estate Taxes

Current Real Estate Taxes				Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills				
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills								
lk	103,442,867	36.6000	3,786,009			88.40316%					
lk	51,072	70.0000	3,575			93.00000%					
Totals:	103,493,939		3,789,584	-	352,393	=	3,437,191	X	N/A	=	3,038,750

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	\$5.00			18,000
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	18,000	18,000
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes	\$5.00	\$0.00	15,000	15,000
6144	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments				33,000	33,000
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	575,000	575,000
6152	Current Act 511 Occupation Taxes	110.0000	0.000	280,000	280,000
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	45,000	45,000
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				900,000	900,000
Total Act 511, Current Taxes					933,000
Act 511 Tax Limit -->		460,532,306	X	12	5,526,388
		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>									
	Elk	36.6000	36.6000	0.00%	Yes	3.6%				
	Oil/Gas/Mineral	70.0000	70.0000	0.00%	Yes	3.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6152	Current Act 511 Occupation Taxes	110.0000	110.0000	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				

<u>Description</u>	<u>Amount</u>
<b>000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,199,093
<b>Total Instruction</b>	<b>\$8,199,093</b>
<b>000 Support Services</b>	
2100 Support Services - Students	4,613,625
<b>Total Support Services</b>	<b>\$4,613,625</b>
<b>000 Operation of Non-Instructional Services</b>	
3200 Student Activities	250,051
<b>Total Operation of Non-Instructional Services</b>	<b>\$250,051</b>
<b>000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,223,918
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,223,918</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$14,286,687</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,046,872
200 Personnel Services - Employee Benefits	3,207,585
300 Purchased Professional and Technical Services	85,500
400 Purchased Property Services	45,000
500 Other Purchased Services	264,900
600 Supplies	549,236
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,199,093</b>
<b>Total Instruction</b>	<b>\$8,199,093</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,642,148
200 Personnel Services - Employee Benefits	1,522,305
300 Purchased Professional and Technical Services	83,022
400 Purchased Property Services	123,200
500 Other Purchased Services	857,450
600 Supplies	362,500
700 Property	12,500
800 Other Objects	10,500
<b>Total Support Services - Students</b>	<b>\$4,613,625</b>
<b>Total Support Services</b>	<b>\$4,613,625</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	66,894
200 Personnel Services - Employee Benefits	42,937
300 Purchased Professional and Technical Services	44,300
500 Other Purchased Services	41,720
600 Supplies	54,200
<b>Total Student Activities</b>	<b>\$250,051</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$250,051</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	73,985
900 Other Uses of Funds	1,149,933
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,223,918</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,223,918</b>
<b>TOTAL EXPENDITURES</b>	<b>\$14,286,687</b>

<u>Cash and Short-Term Investments</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	3,991,762	2,762,820
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	203,232	745,829
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$4,194,994</b>	<b>\$3,508,649</b>

<u>Long-Term Investments</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</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		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$4,194,994	\$3,508,649



<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<b>General 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 General Fund</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		

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
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 Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</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 Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects 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 Other Capital Projects Fund</b>		
<b>Debt Service 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 Debt Service Fund</b>		
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
<b>Total Food Service / Cafeteria Operations Fund</b>		
<b>Child Care Operations 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 Child Care Operations Fund</b>		
<b>Other Enterprise 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 Enterprise Funds</b>		
<b>Internal Service 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 Internal Service Fund</b>		
<b>Private Purpose 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 Private Purpose Trust Fund</b>		

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<b>Investment 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 Investment Trust Fund</b>		
<b>Pension 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 Pension Trust Fund</b>		
<b>Activity 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 Activity Fund</b>		
<b>Other Agency 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 Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
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>Total Long-Term Indebtedness</b>		

<u>Short-Term Payables</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	1	1
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		
<b>Total Short-Term Payables</b>	<b>\$1</b>	<b>\$1</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$1</b>	<b>\$1</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,750,000
0850 Unassigned Fund Balance	1,012,820
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,762,820</b>

5900 Budgetary Reserve

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,762,820</b>
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