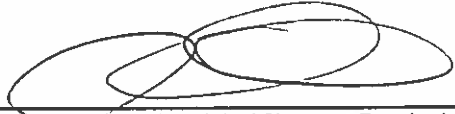


# FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/15/2017

  
 \_\_\_\_\_  
 President of the Board - Original Signature Required      **John Coates**      5/15/17  
 Date

  
 \_\_\_\_\_  
 Secretary of the Board - Original Signature Required      **Annette M. Lowery**      5/15/17  
 Date

  
 \_\_\_\_\_  
 Chief School Administrator - Original Signature Required      **Harry C. Mathias, Jr.**      5/15/17  
 Date

**Annette M Lowery**      (570)784-2850      Extn :4006  
 \_\_\_\_\_  
 Contact Person      Telephone      Extension

alowery@ccsd.cc  
 \_\_\_\_\_  
 Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Columbia SD	COUNTY : Columbia	AUN : 116191503
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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	\$30795183
Ending Unassigned Fund Balance	\$2153754
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.0%

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 5.15.17
---	-----------------

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> Central Columbia SD	<b>County :</b> Columbia	<b>AUN Number :</b> 116191503
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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> 5.15.17
---	------------------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5270	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2300, Object 100: \$874,195.00 Function 2300, Object 200: \$1,483,071.00	This account is where the retirees are entered for their medical insurance with the district
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.	District maintains fund balance for contingency with amounts allowable under Act 1
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed funds are to help fund the ever increasing PSERS rate, our Vo-Tech is planning a building project, and as a sending school we will need to help fund, and our Digital Conversion is an ongoing plan for student iPads.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	We are self-funded - this assigned account is for healthcare stop gap



# FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/15/2017



John Coates

5/15/17  
Date

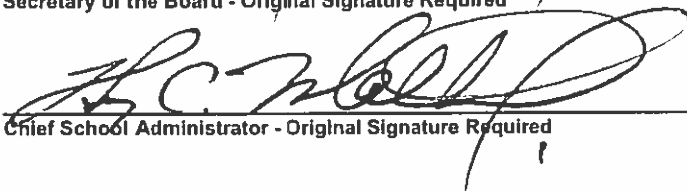
President of the Board - Original Signature Required



Annette M. Lowery

5/15/17  
Date

Secretary of the Board - Original Signature Required



Harry C. Mathias, Jr.

5/15/17  
Date

Chief School Administrator - Original Signature Required

Annette M Lowery

(570)784-2850 Extn :4006

Contact Person

Telephone Extension

alowery@ccsd.cc

Email Address

<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	25,000	
0820 Restricted Fund Balance	39,913	
0830 Committed Fund Balance	5,436,593	
0840 Assigned Fund Balance	575,000	
0850 Unassigned Fund Balance	2,395,704	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$8,407,297</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	17,365,602	
7000 Revenue from State Sources	11,911,631	
8000 Revenue from Federal Sources	335,000	
9000 Other Financing Sources	251,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$29,863,233</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$38,270,530</u></b>

	<b>Amount</b>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	11,988,771
6112 Interim Real Estate Taxes	20,600
6113 Public Utility Realty Taxes	18,100
6114 Payments in Lieu of Current Taxes - State / Local	1,000
6120 Current Per Capita Taxes, Section 679	39,175
6140 Current Act 511 Taxes - Flat Rate Assessments	42,650
6150 Current Act 511 Taxes - Proportional Assessments	3,982,306
6400 Delinquencies on Taxes Levied / Assessed by the LEA	650,000
6500 Earnings on Investments	70,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	320,000
6920 Contributions and Donations from Private Sources	5,000
6960 Services Provided Other Local Governmental Units / LEAs	140,000
6990 Refunds and Other Miscellaneous Revenue	58,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$17,365,602</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	6,476,576
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	15,000
7271 Special Education funds for School-Aged Pupils	1,188,646
7311 Pupil Transportation Subsidy	830,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	480,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,000
7340 State Property Tax Reduction Allocation	357,975
7810 State Share of Social Security and Medicare Taxes	474,512
7820 State Share of Retirement Contributions	2,008,922
<b>REVENUE FROM STATE SOURCES</b>	<b>\$11,911,631</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	215,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	60,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	60,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$335,000</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000

	<u>Amount</u>
<b>OTHER FINANCING SOURCES</b>	
9800 Intrafund Transfers In	250,000
<b>OTHER FINANCING SOURCES</b>	<b>\$251,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>29,863,233</b>

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,988,771
Amount of Tax Relief for Homestead Exclusions	<u>\$357,975</u>
Total Approx. Tax Revenue:	\$12,346,746
Approx. Tax Levy for Tax Rate Calculation:	\$13,276,032

Columbia

Total

<b>2016-17 Data</b>		
a. Assessed Value	\$306,000,000	\$306,000,000
b. Real Estate Mills	43.1040	
<b>I. 2017-18 Data</b>		
c. 2015 STEB Market Value	\$983,871,136	\$983,871,136
d. Assessed Value	\$308,000,000	\$308,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2016-17 Calculations</b>		
f. 2016-17 Tax Levy	\$13,189,824	\$13,189,824
(a * b)		
<b>2017-18 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
<b>II.</b>		
h. Rebalanced 2016-17 Tax Levy	\$13,189,824	\$13,189,824
(f Total * g)		
i. Base Mills Subject to Index	43.1040	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	92.80630%	92.80630%
k. Tax Levy Needed	\$13,276,032	\$13,276,032
(Approx. Tax Levy * g)		
<b>I. 2017-18 Real Estate Tax Rate</b>		
(k / d * 1000)	43.1040	
<b>III.</b>		
m. Tax Levy Generated by Mills	\$13,276,032	\$13,276,032
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$12,918,057
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$11,988,771
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$11,988,771  
 Amount of Tax Relief for Homestead Exclusions: \$357,975  
 Total Approx. Tax Revenue: \$12,346,746  
 Approx. Tax Levy for Tax Rate Calculation: \$13,276,032

Columbia

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	44.4402	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,687,582	\$13,687,582
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	\$2,055	
Number of Homestead/Farmstead Properties	4025	4025
Median Assessed Value of Homestead Properties		\$37,554

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$11,988,771
Amount of Tax Relief for Homestead Exclusions	<u>\$357,975</u>
Total Approx. Tax Revenue:	\$12,346,746
Approx. Tax Levy for Tax Rate Calculation:	\$13,276,032

Columbia

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$357,975	Lowering RE Tax Rate	\$88	\$358,063
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$358,063</b>

CODE

6111	<u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				
Columbia	308,000,000	43.1040	13,276,032			92.80630%	
<b>Totals:</b>	<b>308,000,000</b>		<b>13,276,032</b>	<b>-</b>	<b>357,975 =</b>	<b>12,918,057 X</b>	<b>92.80630% = 11,988,771</b>

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>	\$5.00		39,175
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	42,650
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
	<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>		<b>42,650</b>	<b>42,650</b>
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151	Current Act 511 Earned Income Taxes	1.050%	0.000%	3,797,306
6152	Current Act 511 Occupation Taxes	0.000	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	185,000
6154	Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0
	<b>Total Current Act 511 Taxes – Proportional Assessments</b>		<b>3,982,306</b>	<b>3,982,306</b>
	<b>Total Act 511, Current Taxes</b>			<b>4,024,956</b>
	<b>Act 511 Tax Limit --&gt;</b>		<b>983,871,136 X</b>	<b>11,806,454</b>
			<b>Market Value</b>	<b>Mills (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> Columbia	43.1040	43.1040	0.00%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.1%				
6143	Current Act 511 Local Services Taxes					3.1%				
6144	Current Act 511 Trailer Taxes					3.1%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>					3.1%				
6151	Current Act 511 Earned Income Taxes	1.050%	1.050%	0.00%	Yes	3.1%				
6152	Current Act 511 Occupation Taxes					3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	11,685,631
1200 Special Programs - Elementary / Secondary	3,054,267
1300 Vocational Education	2,243,194
1400 Other Instructional Programs - Elementary / Secondary	92,469
1500 Nonpublic School Programs	10,130
<b>Total Instruction</b>	<b>\$17,085,691</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,210,173
2200 Support Services - Instructional Staff	1,769,949
2300 Support Services - Administration	2,563,016
2400 Support Services - Pupil Health	297,621
2500 Support Services - Business	467,697
2600 Operation and Maintenance of Plant Services	2,226,505
2700 Student Transportation Services	1,452,200
2800 Support Services - Central	45,561
<b>Total Support Services</b>	<b>\$10,032,722</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	696,509
3300 Community Services	3,797
<b>Total Operation of Non-Instructional Services</b>	<b>\$700,306</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,676,464
5200 Interfund Transfers - Out	300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,976,464</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$30,795,183</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	6,788,920
200 Personnel Services - Employee Benefits	3,984,219
300 Purchased Professional and Technical Services	13,800
400 Purchased Property Services	64,000
500 Other Purchased Services	359,125
600 Supplies	199,852
700 Property	219,230
800 Other Objects	56,485
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$11,685,631</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,466,430
200 Personnel Services - Employee Benefits	887,087
300 Purchased Professional and Technical Services	680,150
500 Other Purchased Services	7,550
600 Supplies	12,050
800 Other Objects	1,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,054,267</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	682,014
200 Personnel Services - Employee Benefits	432,930
400 Purchased Property Services	1,264
500 Other Purchased Services	1,065,986
600 Supplies	54,746
700 Property	1,454
800 Other Objects	4,800
<b>Total Vocational Education</b>	<b>\$2,243,194</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	49,339
200 Personnel Services - Employee Benefits	36,030
500 Other Purchased Services	7,100
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$92,469</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	10,130
<b>Total Nonpublic School Programs</b>	<b>\$10,130</b>
<b>Total Instruction</b>	<b>\$17,085,691</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	532,949
200 Personnel Services - Employee Benefits	334,599
300 Purchased Professional and Technical Services	329,500
500 Other Purchased Services	5,850
600 Supplies	6,867

<u>Description</u>	<u>Amount</u>
800 Other Objects	408
<b>Total Support Services - Students</b>	<b>\$1,210,173</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	728,624
200 Personnel Services - Employee Benefits	547,350
300 Purchased Professional and Technical Services	60,300
400 Purchased Property Services	30,000
500 Other Purchased Services	133,800
600 Supplies	266,675
800 Other Objects	3,200
<b>Total Support Services - Instructional Staff</b>	<b>\$1,769,949</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	874,195
200 Personnel Services - Employee Benefits	1,483,071
300 Purchased Professional and Technical Services	105,500
400 Purchased Property Services	27,000
500 Other Purchased Services	30,500
600 Supplies	16,050
800 Other Objects	26,700
<b>Total Support Services - Administration</b>	<b>\$2,563,016</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	173,775
200 Personnel Services - Employee Benefits	111,635
300 Purchased Professional and Technical Services	6,550
500 Other Purchased Services	200
600 Supplies	5,211
800 Other Objects	250
<b>Total Support Services - Pupil Health</b>	<b>\$297,621</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	200,443
200 Personnel Services - Employee Benefits	132,100
300 Purchased Professional and Technical Services	9,050
400 Purchased Property Services	500
500 Other Purchased Services	27,175
600 Supplies	89,149
800 Other Objects	9,280
<b>Total Support Services - Business</b>	<b>\$467,697</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	609,923
200 Personnel Services - Employee Benefits	447,112
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	574,970
500 Other Purchased Services	115,500
600 Supplies	476,300
800 Other Objects	1,200

2017-2018 Final General Fund Budget  
 LEA : 116191503 Central Columbia SD  
 Printed 5/15/2017 12:32:39 PM

<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,226,505</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	36,026
200 Personnel Services - Employee Benefits	29,724
300 Purchased Professional and Technical Services	700
400 Purchased Property Services	500
500 Other Purchased Services	1,366,450
600 Supplies	18,800
<b>Total Student Transportation Services</b>	<b>\$1,452,200</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	36,500
200 Personnel Services - Employee Benefits	9,061
<b>Total Support Services - Central</b>	<b>\$45,561</b>
<b>Total Support Services</b>	<b>\$10,032,722</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	302,264
200 Personnel Services - Employee Benefits	122,800
300 Purchased Professional and Technical Services	44,000
400 Purchased Property Services	8,200
500 Other Purchased Services	136,125
600 Supplies	64,440
700 Property	8,000
800 Other Objects	10,680
<b>Total Student Activities</b>	<b>\$696,509</b>
<b>3300 Community Services</b>	
100 Personnel Services - Salaries	2,700
200 Personnel Services - Employee Benefits	1,097
<b>Total Community Services</b>	<b>\$3,797</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$700,306</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,275,429
900 Other Uses of Funds	1,401,035
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,676,464</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	300,000
<b>Total Interfund Transfers - Out</b>	<b>\$300,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,976,464</b>
<b>TOTAL EXPENDITURES</b>	<b>\$30,795,183</b>

**Cash and Short-Term Investments**

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	9,807,737	8,638,737
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	300,000	300,000
Other Capital Projects Fund		
Debt Service Fund	2,551,156	2,676,464
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>\$12,658,893</b>	<b>\$11,615,201</b>

**Long-Term Investments**

	<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		
<b>Total Long-Term Investments</b>		
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$12,658,893</b>	<b>\$11,615,201</b>

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	41,835,000	39,596,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,007,074	1,982,074
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	444,184	450,000
0599 Other Long-Term Liabilities		
<b>Total General Fund</b>	<b>\$44,286,258</b>	<b>\$42,028,074</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		



**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$44,286,258</b>	<b>\$42,028,074</b>

<u>Short-Term Payables</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	67,333	66,035
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	300,000	300,000
Other Capital Projects Fund		
Debt Service Fund		2,676,464
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>\$367,333</b>	<b>\$3,042,499</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$44,653,591</b>	<b>\$45,070,573</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	25,000
0820 Restricted Fund Balance	39,913
0830 Committed Fund Balance	5,226,593
0840 Assigned Fund Balance	95,000
0850 Unassigned Fund Balance	2,153,754
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,475,347</b>

5900 Budgetary Reserve

**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve** **\$7,540,260**