

# FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2018

  
President of the Board - Original Signature Required

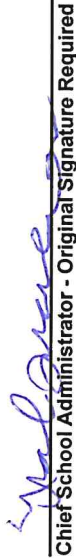
Date

6/13/18

  
Secretary of the Board - Original Signature Required

Date

6/13/18

  
Chief School Administrator - Original Signature Required

Date

6/13/18

Lori A Bryner

Extn :1301

Contact Person

Telephone

(717)589-3117

Extension

lbryner@greenwoodsd.org

Email Address

**CERTIFICATION OF USE OF PDE-2028  
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

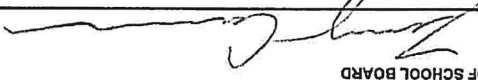
(03/2006)

24 PS 6-687(a)(1)

School District Name : Greenwood SD	County : Perry	AUN Number : 115503004
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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 5-9-18
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IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

DUE DATE:

<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.	
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$150,638.00 Function 2200, Object 200: \$154,800.00	Function 2200 has our professional development tuition code of 2271-240. We have a lot of tuition reimbursement for a young staff, but not much professional development salaries because they aren't taking off work to get their professional development.
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$73,540.00 Function 2400, Object 200: \$76,345.00	We have a certified school nurse who is on step 2 but has a husband/wife health policy. Also a health room aide whose family health coverage is only \$1000 less than her salary. When you figure in retirement too, benefits are higher than salaries.
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.	We are not raising taxes and do not need to use our entire fund balance. Therefore, we have an ending fund balance.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,125,521
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$1,125,521</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	7,122,756
7000 Revenue from State Sources	6,882,877
8000 Revenue from Federal Sources	113,098
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$14,118,731</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$15,244,252</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	4,927,756
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	6,900
6114 Payments in Lieu of Current Taxes - State / Local	4,800
6150 Current Act 511 Taxes - Proportional Assessments	1,555,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	370,400
6500 Earnings on Investments	12,000
6700 Revenues from LEA Activities	12,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	157,500
6910 Rentals	2,000
6920 Contributions and Donations from Private Sources	500
6940 Tuition from Patrons	47,100
6990 Refunds and Other Miscellaneous Revenue	6,800
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$7,122,756</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	3,538,568
7220 Vocational Education	25,000
7240 Driver Education - Student	1,500
7271 Special Education funds for School-Aged Pupils	477,057
7311 Pupil Transportation Subsidy	745,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	11,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	613,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,700
7340 State Property Tax Reduction Allocation	205,656
7505 Ready to Learn Block Grant	116,396
7810 State Share of Social Security and Medicare Taxes	222,000
7820 State Share of Retirement Contributions	912,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$6,882,877</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	83,145
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	19,953
8517 NCLB, Title IV - 21st Century Schools	10,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$113,098</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>14,118,731</b>

Act 1 Index (current): 3.2%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$4,930,000

Amount of Tax Relief for Homestead Exclusions \$205,666

Total Approx. Tax Revenue: \$5,135,666

Approx. Tax Levy for Tax Rate Calculation: \$5,411,579

Section 672.1 Method Choice: (a)(1)

Revenue

Juniata

Perry

Total

2017-18 Data

a. Assessed Value	\$6,110,130	\$328,950,600	\$335,060,730
b. Real Estate Mills	116.3200	14.0600	
<b>I. 2018-19 Data</b>			
c. 2016 STEB Market Value	\$48,241,082	\$298,865,264	\$347,106,346
d. Assessed Value	\$6,197,620	\$331,232,500	\$337,430,120
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2017-18 Calculations

f. 2017-18 Tax Levy (a * b)	\$710,730	\$4,625,045	\$5,335,775
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2018-19 Calculations

g. Percent of Total Market Value	13.89807%	86.10193%	100.00000%
h. Rebalanced 2017-18 Tax Levy (f Total * g)	\$741,570	\$4,594,205	\$5,335,775
i. Base Mills Subject to Index (h / a * 1000) if no reassessment	121.3673	14.0600	
(h / (d-e) * 1000) if reassessment			

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	94.70000%	94.70000%	94.70000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$752,105	\$4,659,474	\$5,411,579
<b>I. 2018-19 Real Estate Tax Rate (k / d * 1000)</b>	<b>121.3500</b>	<b>14.0600</b>	
III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$752,081	\$4,657,129	\$5,409,210
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			\$5,203,544
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			\$4,927,756

Act 1 Index (current): 3.2%  
 Calculation Method: Revenue 2  
 Number of Decimals For Tax Rate Calculation: 2  
 Approx. Tax Revenue from RE Taxes: \$4,930,000  
 Amount of Tax Relief for Homestead Exclusions: \$205,666  
 Total Approx. Tax Revenue: \$5,135,666  
 Approx. Tax Levy for Tax Rate Calculation: \$5,411,579

	Juniata	Perry	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	125.2510	14.5099	
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)	\$776,258	\$4,806,150	\$5,582,408
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	\$8,933.00	1657
Number of Homestead/Farmstead Properties	1501	
Median Assessed Value of Homestead Properties		\$143,100

AUN: 115503004 Greenwood SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.2%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$4,930,000

Amount of Tax Relief for Homestead Exclusions \$205,666

Total Approx. Tax Revenue: \$5,135,666

Approx. Tax Levy for Tax Rate Calculation: \$5,411,579

Section 672.1 Method Choice: (a)(1)

Revenue  
 \$4,930,000  
\$205,666  
 \$5,135,666  
 \$5,411,579

Juniata Perry Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$205,656	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$10		\$10
<b>Amount of Tax Relief from State/Local Sources</b>			<b>\$205,666</b>



CODE

6111	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Percent Collected
Juniata	6,197,620	121.3500	752,081	94.700000%
Perry	331,232,500	14.0600	4,657,129	94.700000%
<b>Totals:</b>	<b>337,430,120</b>	<b>5,409,210</b>	<b>205,666</b>	<b>94.700000%</b>

6120	Current Per Capita Taxes, Section 679	Rate	Estimated Revenue
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	\$0.00	0
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$0.00	0
6144	Current Act 511 Trailer Taxes	\$0.00	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0

6150	Total Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.2500%	0.0000%	1,480,000	1,480,000
6152	Current Act 511 Occupation Taxes	0.0000%	0.0000%	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.5000%	0.0000%	75,000	75,000
6154	Current Act 511 Amusement Taxes	0.0000%	0.0000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.0000%	0.0000%	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.0000%	0.0000%	0	0
6157	Current Act 511 Mercantile Taxes	0.0000%	0.0000%	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

6150	Total Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	Total Current Act 511 Taxes – Proportional Assessments			1,555,000	1,555,000
6150	Total Act 511, Current Taxes			347,106,346 X	4,165,276 (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
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u>									
	Juniata	121.3673	121.3500	0.00%	Yes	3.2%				
	Perry	14.0600	14.0600	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes — Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.250%	1.250%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	5,256,095
1200 Special Programs - Elementary / Secondary	1,848,255
1300 Vocational Education	936,525
1400 Other Instructional Programs - Elementary / Secondary	159,059
1500 Nonpublic School Programs	1,200
1600 Adult Education Programs	46,245
<b>Total Instruction</b>	<b>\$8,247,379</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	344,844
2200 Support Services - Instructional Staff	353,538
2300 Support Services - Administration	891,078
2400 Support Services - Pupil Health	154,575
2500 Support Services - Business	235,710
2600 Operation and Maintenance of Plant Services	1,045,060
2700 Student Transportation Services	1,022,000
2800 Support Services - Central	464,698
2900 Other Support Services	7,400
<b>Total Support Services</b>	<b>\$4,518,903</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	427,791
<b>Total Operation of Non-Instructional Services</b>	<b>\$427,791</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,588,978
5200 Interfund Transfers - Out	12,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,600,978</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$14,795,051</b>

**Estimated Expenditures and Other Financing Uses: Detail**

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,759,469
200 Personnel Services - Employee Benefits	1,965,226
300 Purchased Professional and Technical Services	28,000
400 Purchased Property Services	20,000
500 Other Purchased Services	285,300
600 Supplies	106,600
700 Property	91,000
800 Other Objects	500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$5,256,095</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	796,347
200 Personnel Services - Employee Benefits	487,208
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	524,950
600 Supplies	9,400
800 Other Objects	350
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,848,255</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	451,796
200 Personnel Services - Employee Benefits	293,737
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	1,400
500 Other Purchased Services	171,992
600 Supplies	17,100
<b>Total Vocational Education</b>	<b>\$936,525</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	33,460
200 Personnel Services - Employee Benefits	14,409
300 Purchased Professional and Technical Services	33,000
400 Purchased Property Services	3,440
500 Other Purchased Services	73,500
600 Supplies	1,250
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$159,059</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	1,200
<b>Total Nonpublic School Programs</b>	<b>\$1,200</b>
<b>1600 Adult Education Programs</b>	
500 Other Purchased Services	46,245
<b>Total Adult Education Programs</b>	<b>\$46,245</b>
<b>Total Instruction</b>	<b>\$8,247,379</b>
<b>2000 Support Services</b>	

<u>Description</u>	<u>Amount</u>
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	166,571
200 Personnel Services - Employee Benefits	103,713
300 Purchased Professional and Technical Services	63,500
600 Supplies	11,000
800 Other Objects	60
<b>Total Support Services - Students</b>	<b>\$344,844</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	150,638
200 Personnel Services - Employee Benefits	154,800
300 Purchased Professional and Technical Services	23,950
500 Other Purchased Services	4,700
600 Supplies	19,350
800 Other Objects	100
<b>Total Support Services - Instructional Staff</b>	<b>\$353,538</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	477,849
200 Personnel Services - Employee Benefits	287,281
300 Purchased Professional and Technical Services	72,800
400 Purchased Property Services	15,098
500 Other Purchased Services	6,100
600 Supplies	20,150
800 Other Objects	11,800
<b>Total Support Services - Administration</b>	<b>\$891,078</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	73,540
200 Personnel Services - Employee Benefits	76,345
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	290
600 Supplies	3,200
<b>Total Support Services - Pupil Health</b>	<b>\$154,575</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	117,533
200 Personnel Services - Employee Benefits	91,672
300 Purchased Professional and Technical Services	18,650
500 Other Purchased Services	2,850
600 Supplies	2,700
800 Other Objects	2,305
<b>Total Support Services - Business</b>	<b>\$235,710</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	243,793
200 Personnel Services - Employee Benefits	176,587
400 Purchased Property Services	358,120
500 Other Purchased Services	59,600
600 Supplies	194,960

Description	Amount
700 Property	12,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,045,060</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	1,022,000
<b>Total Student Transportation Services</b>	<b>\$1,022,000</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	165,265
200 Personnel Services - Employee Benefits	127,213
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	13,850
500 Other Purchased Services	47,100
600 Supplies	66,150
700 Property	40,000
800 Other Objects	120
<b>Total Support Services - Central</b>	<b>\$464,698</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	7,400
<b>Total Other Support Services</b>	<b>\$7,400</b>
<b>Total Support Services</b>	<b>\$4,518,903</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	199,278
200 Personnel Services - Employee Benefits	102,460
300 Purchased Professional and Technical Services	25,303
500 Other Purchased Services	63,850
600 Supplies	31,750
700 Property	5,000
800 Other Objects	150
<b>Total Student Activities</b>	<b>\$427,791</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$427,791</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	170,978
900 Other Uses of Funds	1,418,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,588,978</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	12,000
<b>Total Interfund Transfers - Out</b>	<b>\$12,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,600,978</b>
<b>TOTAL EXPENDITURES</b>	<b>\$14,795,051</b>

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	1,431,000	1,300,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	2,500	1,200
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	1,350,000	1,100,000
Other Capital Projects Fund	360	370
Debt Service Fund		
Food Service / Cafeteria Operations Fund	105,000	80,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$2,888,860</b>	<b>\$2,481,570</b>

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<u>Long-Term Investments</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		

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

06/30/2018 Estimate

06/30/2019 Projection

\$2,888,860

\$2,481,570



Long-Term Indebtedness

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	4,098,889	2,680,889
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	591,000	579,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	352,000	394,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$5,041,889</b>	<b>\$3,653,889</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 Noncurrent 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 Noncurrent 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 Noncurrent 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

06/30/2018 Estimate

06/30/2019 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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

06/30/2018 Estimate

06/30/2019 Projection

Long-Term Indebtedness

- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent Liabilities

**Total Private Purpose Trust Fund**

06/30/2018 Estimate      06/30/2019 Projection

Long-Term Indebtedness

**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 Noncurrent 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 Noncurrent 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 Noncurrent 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 Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$5,041,889</b>	<b>\$3,653,889</b>

06/30/2018 Estimate 06/30/2019 Projection

Short-Term Payables

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Short-Term Payables</b>	<b>\$5,041,889</b>	<b>\$3,653,889</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$5,041,889</b>	<b>\$3,653,889</b>

Account Description	Amounts
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0810 Nonspendable Fund Balance

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

**Total Ending Fund Balance - Committed, Assigned, and Unassigned**

449,201

**\$449,201**

**5900 Budgetary Reserve**

**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve**

**\$449,201**