

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	710,383	
0820 Restricted Fund Balance	1,621,327	
0830 Committed Fund Balance	2,509,676	
0840 Assigned Fund Balance	6,627,979	
0850 Unassigned Fund Balance	9,899,503	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$19,037,158</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	120,345,753	
7000 Revenue from State Sources	30,912,503	
8000 Revenue from Federal Sources	717,392	
9000 Other Financing Sources	1,100,000	
Total Estimated Revenues And Other Financing Sources		<u>\$153,075,648</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$172,112,806</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	100,095,282
6112 Interim Real Estate Taxes	900,000
6113 Public Utility Realty Taxes	125,000
6114 Payments in Lieu of Current Taxes - State / Local	1,665,000
6140 Current Act 511 Taxes - Flat Rate Assessments	143,423
6150 Current Act 511 Taxes - Proportional Assessments	11,700,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	2,888,732
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	367,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,676,816
6910 Rentals	375,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	54,500
6990 Refunds and Other Miscellaneous Revenue	150,000
REVENUE FROM LOCAL SOURCES	\$120,345,753
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	9,280,105
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	2,677,433
7311 Pupil Transportation Subsidy	1,830,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,066,109
7330 Health Services (Medical, Dental, Nurse, Act 25)	165,000
7340 State Property Tax Reduction Allocation	2,459,375
7501 PA Accountability Grants	442,498
7810 State Share of Social Security and Medicare Taxes	2,474,980
7820 State Share of Retirement Contributions	10,366,503
REVENUE FROM STATE SOURCES	\$30,912,503
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	262,816
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	105,622
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	348,954
REVENUE FROM FEDERAL SOURCES	\$717,392

	<u>Amount</u>
OTHER FINANCING SOURCES	
9340 Debt Service Fund Transfers	1,100,000
OTHER FINANCING SOURCES	\$1,100,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	153,075,648

Act 1 Index (current): 2.5%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(3)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$100,095,550		
Amount of Tax Relief for Homestead Exclusions	\$2,459,375		
Total Approx. Tax Revenue:	\$102,554,925		
Approx. Tax Levy for Tax Rate Calculation:	\$107,271,469		

	Chester	Montgomery	Total
2016-17 Data			
a. Assessed Value	\$116,512,580	\$3,752,066,393	\$3,868,578,973
b. Real Estate Mills	26.2442	26.2442	26.2442
I. 2017-18 Data			
c. 2015 STEB Market Value	\$165,119,088	\$5,761,134,304	\$5,926,253,392
d. Assessed Value	\$116,292,740	\$3,811,932,506	\$3,928,225,246
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2016-17 Calculations			
f. 2016-17 Tax Levy	\$3,057,779	\$98,469,981	\$101,527,760
(a * b)			
2017-18 Calculations			
g. Percent of Total Market Value	2.78623%	97.21377%	100.00000%
h. Rebalanced 2016-17 Tax Levy			\$101,527,760
(f Total * g)			
i. Base Mills Subject to Index	26.2442	26.2442	26.2442
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	95.50000%	95.50000%	95.50000%
k. Tax Levy Needed			\$107,271,469
(Approx. Tax Levy * g)			
I. 2017-18 Real Estate Tax Rate	27.3078	27.3078	27.3078
(k / d * 1000)			
III.			
m. Tax Levy Generated by Mills	\$3,175,699	\$104,095,490	\$107,271,189
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$104,811,814
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$100,095,282
(n * Est. Pct. Collection)			

AUN: 123467303 Spring-Ford Area SD

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

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Act 1 Index (current): 2.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(3)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$100,095,550

Amount of Tax Relief for Homestead Exclusions

\$2,459,375

Total Approx. Tax Revenue:

\$102,554,925

Approx. Tax Levy for Tax Rate Calculation:

\$107,271,469

	Chester	Montgomery	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	26.9003	26.9003	26.9003
q. Mills In Excess of Index (if l > p), (l - p))	0.4075	0.4075	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,128,310	\$102,542,128	\$105,670,438
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$47,389	\$1,553,362	\$1,600,751
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$45,256	\$1,483,461	\$1,528,717

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0	\$0	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$0

Act 1 Index (current): 2.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(3)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$100,095,550

Amount of Tax Relief for Homestead Exclusions

\$2,459,375

Total Approx. Tax Revenue:

\$102,554,925

Approx. Tax Levy for Tax Rate Calculation:

\$107,271,469

Chester

Montgomery

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$2,459,375

Lowering RE Tax Rate

\$0

\$2,459,375

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$2,459,375

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>
Chester	116,292,740	27.3078	3,175,699			95.50000%	
Montgomery	3,811,932,506	27.3078	104,095,490			95.50000%	
Totals:	3,928,225,246		107,271,189	- 2,459,375 =	104,811,814 X	95.50000% =	100,095,282

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
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	143,423	143,423
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			143,423	143,423
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Eamed Income Taxes	0.500%	0.000%	10,000,000	10,000,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,700,000	1,700,000
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			11,700,000	11,700,000
Total Act 511, Current Taxes				11,843,423
Act 511 Tax Limit -->		5,926,253,392 X	12	71,115,041
		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>									
	Chester	26.2442	27.3078	4.06%	No	2.5%				
	Montgomery	26.2442	27.3078	4.06%	No	2.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.5%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	61,063,069
1200 Special Programs - Elementary / Secondary	29,066,089
1300 Vocational Education	1,623,991
1400 Other Instructional Programs - Elementary / Secondary	39,844
Total Instruction	\$91,792,993
2000 Support Services	
2100 Support Services - Students	5,554,636
2200 Support Services - Instructional Staff	5,498,103
2300 Support Services - Administration	7,712,170
2400 Support Services - Pupil Health	2,053,524
2500 Support Services - Business	1,011,956
2600 Operation and Maintenance of Plant Services	12,820,734
2700 Student Transportation Services	7,969,033
2800 Support Services - Central	4,580,849
2900 Other Support Services	116,168
Total Support Services	\$47,317,173
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,459,070
3300 Community Services	90,999
Total Operation of Non-Instructional Services	\$2,550,069
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	14,927,260
5200 Interfund Transfers - Out	1,048,421
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$16,275,681
Total Estimated Expenditures and Other Financing Uses	\$157,935,916

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	34,047,830
200 Personnel Services - Employee Benefits	20,487,905
300 Purchased Professional and Technical Services	1,779,232
400 Purchased Property Services	476,732
500 Other Purchased Services	2,291,052
600 Supplies	1,903,424
700 Property	70,470
800 Other Objects	6,424
Total Regular Programs - Elementary / Secondary	\$61,063,069
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	13,368,355
200 Personnel Services - Employee Benefits	9,697,206
300 Purchased Professional and Technical Services	2,859,676
500 Other Purchased Services	2,923,255
600 Supplies	193,336
700 Property	23,920
800 Other Objects	341
Total Special Programs - Elementary / Secondary	\$29,066,089
1300 Vocational Education	
500 Other Purchased Services	1,623,991
Total Vocational Education	\$1,623,991
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	26,057
200 Personnel Services - Employee Benefits	10,147
300 Purchased Professional and Technical Services	3,640
Total Other Instructional Programs - Elementary / Secondary	\$39,844
Total Instruction	\$91,792,993
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	3,164,142
200 Personnel Services - Employee Benefits	2,036,274
300 Purchased Professional and Technical Services	113,464
500 Other Purchased Services	6,578
600 Supplies	220,974
800 Other Objects	13,204
Total Support Services - Students	\$5,554,636
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	3,027,877
200 Personnel Services - Employee Benefits	1,951,154
300 Purchased Professional and Technical Services	166,708
400 Purchased Property Services	22,859
500 Other Purchased Services	20,405

<u>Description</u>	<u>Amount</u>
600 Supplies	255,453
700 Property	50,232
800 Other Objects	3,415
Total Support Services - Instructional Staff	\$5,498,103
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,243,647
200 Personnel Services - Employee Benefits	2,506,519
300 Purchased Professional and Technical Services	676,468
400 Purchased Property Services	364
500 Other Purchased Services	222,025
600 Supplies	46,748
800 Other Objects	16,399
Total Support Services - Administration	\$7,712,170
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	778,184
200 Personnel Services - Employee Benefits	594,583
300 Purchased Professional and Technical Services	663,899
400 Purchased Property Services	208
600 Supplies	16,650
Total Support Services - Pupil Health	\$2,053,524
2500 Support Services - Business	
100 Personnel Services - Salaries	575,077
200 Personnel Services - Employee Benefits	389,510
300 Purchased Professional and Technical Services	5,200
400 Purchased Property Services	4,680
500 Other Purchased Services	28,600
600 Supplies	5,824
700 Property	2,600
800 Other Objects	465
Total Support Services - Business	\$1,011,956
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,956,462
200 Personnel Services - Employee Benefits	2,108,352
300 Purchased Professional and Technical Services	147,368
400 Purchased Property Services	5,766,202
500 Other Purchased Services	384,914
600 Supplies	1,333,181
700 Property	119,600
800 Other Objects	4,655
Total Operation and Maintenance of Plant Services	\$12,820,734
2700 Student Transportation Services	
100 Personnel Services - Salaries	127,615
200 Personnel Services - Employee Benefits	94,139
300 Purchased Professional and Technical Services	5,200
400 Purchased Property Services	10,400

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	7,731,029
600 Supplies	572
800 Other Objects	78
Total Student Transportation Services	\$7,969,033
2800 Support Services - Central	
100 Personnel Services - Salaries	1,413,676
200 Personnel Services - Employee Benefits	951,381
300 Purchased Professional and Technical Services	147,782
400 Purchased Property Services	1,205,433
500 Other Purchased Services	164,272
600 Supplies	354,802
700 Property	343,200
800 Other Objects	303
Total Support Services - Central	\$4,580,849
2900 Other Support Services	
500 Other Purchased Services	116,168
Total Other Support Services	\$116,168
Total Support Services	\$47,317,173
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,276,141
200 Personnel Services - Employee Benefits	607,851
300 Purchased Professional and Technical Services	114,945
400 Purchased Property Services	82,638
500 Other Purchased Services	216,317
600 Supplies	90,896
700 Property	61,360
800 Other Objects	8,922
Total Student Activities	\$2,459,070
3300 Community Services	
100 Personnel Services - Salaries	41,691
200 Personnel Services - Employee Benefits	16,236
500 Other Purchased Services	156
600 Supplies	32,916
Total Community Services	\$90,999
Total Operation of Non-Instructional Services	\$2,550,069
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	4,114,185
900 Other Uses of Funds	10,813,075
Total Debt Service / Other Expenditures and Financing Uses	\$14,927,260
5200 Interfund Transfers - Out	
900 Other Uses of Funds	1,048,421

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$1,048,421
5900 <u>Budgetary Reserve</u>	
800 Other Objects	300,000
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$16,275,681
TOTAL EXPENDITURES	\$157,935,916

Cash and Short-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	4,109,817	4,109,817
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	12,783,310	12,783,310
Other Capital Projects Fund		
Debt Service Fund	6,992,094	5,892,094
Food Service / Cafeteria Operations Fund	121,042	121,042
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	8,630,517	8,630,517
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$32,636,780	\$31,536,780

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		

Long-Term Investments

06/30/2017 Estimate

06/30/2018 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$32,636,780

\$31,536,780

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund		
0510 Bonds Payable	100,888,068	90,695,285
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	\$100,888,068	\$90,695,285
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	\$100,888,068	\$90,695,285

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS

\$100,888,068

\$90,695,285

Account Description	Amounts
0810 Nonspendable Fund Balance	710,383
0820 Restricted Fund Balance	1,621,327
0830 Committed Fund Balance	1,649,676
0840 Assigned Fund Balance	6,627,979
0850 Unassigned Fund Balance	5,899,235
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,176,890
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,808,600