

FINAL GENERAL FUND BUDGET

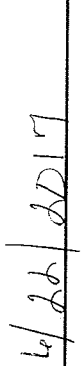
Fiscal Year 2017-2018

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2017



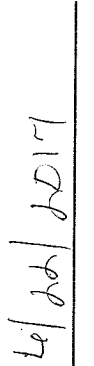
President of the Board - Original Signature Required



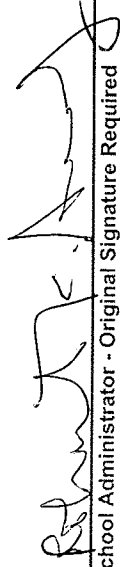
Date



Secretary of the Board - Original Signature Required



Date



Chief School Administrator - Original Signature Required



Date

Thomas L Kowalonek

(717)933-4611

Extn :2103

Contact Person

Telephone

Extension

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Email Address

FROM 2017-2018 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Tulpehocken Area SD	COUNTY : Berks	AUN : 114068003
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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	\$30726371
Ending Unassigned Fund Balance	\$1728325
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.6%

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

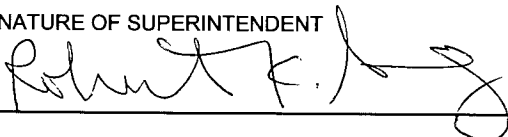
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/22/17
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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)

School District Name : Tulpehocken Area SD	County : Berks	AUN Number : 114068003
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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 5/16/2017
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is for unanticipated expenditures that arise during the school year
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.	Budgetary reserve is for unanticipated expenditures that arise during the school year
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Budgetary reserve is for unanticipated expenditures that arise during the school year
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Budgetary reserve is for unanticipated expenditures that arise during the school year

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	6,838	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,250,000	
0840 Assigned Fund Balance	405,000	
0850 Unassigned Fund Balance	2,360,467	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,015,467</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	19,615,539	
7000 Revenue from State Sources	9,992,261	
8000 Revenue from Federal Sources	600,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$30,207,800</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$34,223,267</u>

LEA : 114068003 Tulpehocken Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	16,309,346
6112 Interim Real Estate Taxes	309,593
6113 Public Utility Realty Taxes	21,000
6114 Payments in Lieu of Current Taxes - State / Local	3,700
6120 Current Per Capita Taxes, Section 679	35,200
6140 Current Act 511 Taxes - Flat Rate Assessments	35,200
6150 Current Act 511 Taxes - Proportional Assessments	1,750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	618,000
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	27,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	276,000
6910 Rentals	14,000
6940 Tuition from Patrons	180,000
6960 Services Provided Other Local Governmental Units / LEAs	1,500
6990 Refunds and Other Miscellaneous Revenue	5,000
REVENUE FROM LOCAL SOURCES	\$19,615,539
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	4,320,722
7160 Tuition for Orphans Subsidy	183,195
7220 Vocational Education	42,000
7240 Driver Education - Student	3,500
7250 Migratory Children	100
7271 Special Education funds for School-Aged Pupils	906,779
7311 Pupil Transportation Subsidy	790,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	37,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	474,660
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,000
7340 State Property Tax Reduction Allocation	645,805
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	500
7810 State Share of Social Security and Medicare Taxes	495,000
7820 State Share of Retirement Contributions	2,065,000
REVENUE FROM STATE SOURCES	\$9,992,261
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	430,000

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	15,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$600,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	30,207,800

Act 1 Index (current): 2.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,309,346	
Amount of Tax Relief for Homestead Exclusions	<u>\$645,805</u>	
Total Approx. Tax Revenue:	\$16,955,151	
Approx. Tax Levy for Tax Rate Calculation:	\$17,849,756	
	Berks	Total
<hr/>		
2016-17 Data		
a. Assessed Value	\$632,038,500	\$632,038,500
b. Real Estate Mills	27.7000	
I. 2017-18 Data		
c. 2015 STEB Market Value	\$835,582,577	\$835,582,577
d. Assessed Value	\$646,730,300	\$646,730,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2016-17 Calculations		
f. 2016-17 Tax Levy	\$17,507,466	\$17,507,466
(a * b)		
2017-18 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2016-17 Tax Levy	\$17,507,466	\$17,507,466
(f Total * g)		
i. Base Mills Subject to Index	27.7000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.80000%	94.80000%
k. Tax Levy Needed	\$17,849,756	\$17,849,756
(Approx. Tax Levy * g)		
I. 2017-18 Real Estate Tax Rate	27.6000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$17,849,756	\$17,849,756
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,203,951
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$16,309,346
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$16,309,346	
Amount of Tax Relief for Homestead Exclusions	<u>\$645,805</u>	
Total Approx. Tax Revenue:	\$16,955,151	
Approx. Tax Levy for Tax Rate Calculation:	\$17,849,756	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	28.5033	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$18,433,948	\$18,433,948
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	\$7,335.00	
Number of Homestead/Farmstead Properties	3201	3201
Median Assessed Value of Homestead Properties		\$107,100

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$16,309,346
Amount of Tax Relief for Homestead Exclusions	<u>\$645,805</u>
Total Approx. Tax Revenue:	\$16,955,151
Approx. Tax Levy for Tax Rate Calculation:	\$17,849,756
	Berks
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$645,805	Lowering RE Tax Rate	\$0	\$645,805
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$645,805

2017-2018 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 114068003 Tulpehocken Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 7/14/2017 7:53:17 AM				Page - 1 of 1			
CODE							
6111 Current Real Estate Taxes							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Berks	646,730,300	27.6000	17,849,756			94.80000%	
Totals:	646,730,300		17,849,756	- 645,805	= 17,203,951	X 94.80000%	= 16,309,346
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$5.00	35,200		
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	35,200	35,200
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0
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						35,200	35,200
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%	1,540,000	1,540,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	210,000	210,000
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						1,750,000	1,750,000
Total Act 511, Current Taxes							1,785,200
Act 511 Tax Limit -->				835,582,577	X	12	10,026,991
				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>									
	Berks	27.7000	27.6000	-0.35%	Yes	2.9%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	2.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	2.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,833,139
1200 Special Programs - Elementary / Secondary	4,263,296
1300 Vocational Education	720,955
1400 Other Instructional Programs - Elementary / Secondary	332,662
1500 Nonpublic School Programs	1,600
Total Instruction	\$18,151,652
2000 Support Services	
2100 Support Services - Students	972,650
2200 Support Services - Instructional Staff	978,668
2300 Support Services - Administration	1,557,010
2400 Support Services - Pupil Health	373,803
2500 Support Services - Business	424,798
2600 Operation and Maintenance of Plant Services	2,365,677
2700 Student Transportation Services	1,362,547
2800 Support Services - Central	928,701
2900 Other Support Services	23,000
Total Support Services	\$8,986,854
3000 Operation of Non-Instructional Services	
3200 Student Activities	430,545
3300 Community Services	17,702
Total Operation of Non-Instructional Services	\$448,247
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,939,618
5200 Interfund Transfers - Out	25,000
5900 Budgetary Reserve	175,000
Total Other Expenditures and Financing Uses	\$3,139,618
Total Estimated Expenditures and Other Financing Uses	\$30,726,371

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,151,862
200 Personnel Services - Employee Benefits	4,510,253
300 Purchased Professional and Technical Services	64,350
400 Purchased Property Services	60,930
500 Other Purchased Services	575,190
600 Supplies	440,400
700 Property	26,425
800 Other Objects	3,729
Total Regular Programs - Elementary / Secondary	\$12,833,139
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,108,093
200 Personnel Services - Employee Benefits	1,412,222
300 Purchased Professional and Technical Services	136,000
500 Other Purchased Services	572,716
600 Supplies	32,590
800 Other Objects	1,675
Total Special Programs - Elementary / Secondary	\$4,263,296
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	66,165
200 Personnel Services - Employee Benefits	44,175
400 Purchased Property Services	750
500 Other Purchased Services	598,700
600 Supplies	10,465
700 Property	700
Total Vocational Education	\$720,955
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	193,393
200 Personnel Services - Employee Benefits	105,269
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	2,050
500 Other Purchased Services	21,100
600 Supplies	4,850
Total Other Instructional Programs - Elementary / Secondary	\$332,662
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	1,600
Total Nonpublic School Programs	\$1,600
Total Instruction	\$18,151,652
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	582,923
200 Personnel Services - Employee Benefits	343,082
300 Purchased Professional and Technical Services	20,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	13,865
600 Supplies	12,020
800 Other Objects	760
Total Support Services - Students	\$972,650
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	538,401
200 Personnel Services - Employee Benefits	324,967
300 Purchased Professional and Technical Services	16,500
500 Other Purchased Services	31,350
600 Supplies	65,200
800 Other Objects	2,250
Total Support Services - Instructional Staff	\$978,668
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	808,929
200 Personnel Services - Employee Benefits	530,831
300 Purchased Professional and Technical Services	100,500
400 Purchased Property Services	5,500
500 Other Purchased Services	67,100
600 Supplies	14,650
700 Property	4,500
800 Other Objects	25,000
Total Support Services - Administration	\$1,557,010
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	210,122
200 Personnel Services - Employee Benefits	143,771
300 Purchased Professional and Technical Services	3,400
400 Purchased Property Services	1,600
500 Other Purchased Services	2,350
600 Supplies	12,210
800 Other Objects	350
Total Support Services - Pupil Health	\$373,803
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	210,482
200 Personnel Services - Employee Benefits	132,371
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	400
500 Other Purchased Services	7,100
600 Supplies	31,000
700 Property	600
800 Other Objects	2,845
Total Support Services - Business	\$424,798
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	731,896
200 Personnel Services - Employee Benefits	501,281
300 Purchased Professional and Technical Services	37,500

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<u>Description</u>		<u>Amount</u>
400	Purchased Property Services	288,300
500	Other Purchased Services	112,600
600	Supplies	678,100
700	Property	13,500
800	Other Objects	2,500
Total Operation and Maintenance of Plant Services		\$2,365,677
2700 <u>Student Transportation Services</u>		
100	Personnel Services - Salaries	33,698
200	Personnel Services - Employee Benefits	15,749
300	Purchased Professional and Technical Services	25,000
500	Other Purchased Services	1,283,500
600	Supplies	4,300
800	Other Objects	300
Total Student Transportation Services		\$1,362,547
2800 <u>Support Services - Central</u>		
100	Personnel Services - Salaries	212,142
200	Personnel Services - Employee Benefits	121,359
300	Purchased Professional and Technical Services	6,500
400	Purchased Property Services	304,000
500	Other Purchased Services	61,700
600	Supplies	116,000
700	Property	106,000
800	Other Objects	1,000
Total Support Services - Central		\$928,701
2900 <u>Other Support Services</u>		
500	Other Purchased Services	23,000
Total Other Support Services		\$23,000
Total Support Services		\$8,986,854
3000 Operation of Non-Instructional Services		
3200 <u>Student Activities</u>		
100	Personnel Services - Salaries	213,050
200	Personnel Services - Employee Benefits	45,015
300	Purchased Professional and Technical Services	35,000
400	Purchased Property Services	4,200
500	Other Purchased Services	74,480
600	Supplies	38,100
700	Property	9,500
800	Other Objects	11,200
Total Student Activities		\$430,545
3300 <u>Community Services</u>		
100	Personnel Services - Salaries	10,000
200	Personnel Services - Employee Benefits	4,052
400	Purchased Property Services	1,000
600	Supplies	650

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<u>Description</u>	<u>Amount</u>
700 Property	2,000
Total Community Services	\$17,702
Total Operation of Non-Instructional Services	\$448,247
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	539,618
900 Other Uses of Funds	2,400,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,939,618
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	25,000
Total Interfund Transfers - Out	\$25,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	175,000
Total Budgetary Reserve	\$175,000
Total Other Expenditures and Financing Uses	\$3,139,618
TOTAL EXPENDITURES	\$30,726,371

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Cash and Short-Term Investments

	06/30/2017 Estimate	06/30/2018 Projection
General Fund	2,350,000	1,953,318
Public Purpose (Expendable) Trust Fund	56,000	56,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	800,000	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	275,000	275,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	14,000	14,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,495,000	\$2,798,318

Long-Term Investments

	06/30/2017 Estimate	06/30/2018 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<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	\$3,495,000	\$2,798,318

LEA : 114068003 Tulpehocken Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund		
0510 Bonds Payable	22,500,000	20,100,000
0520 Extended-Term Financing Agreements Payable	34,000	18,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	768,000	750,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Long-Term Liabilities		
Total General Fund	\$23,302,000	\$20,868,000
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		

<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		
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		

<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		
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		

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

2017-2018 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
LEA : 114068003 Tulpehocken Area SD			
Printed 7/14/2017 7:53:19 AM		Page - 5 of 6	
<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			
Total Permanent Fund			
Total Long-Term Indebtedness	\$23,302,000	\$20,868,000	

LEA : 114068003 Tulpehocken Area SD

<u>Short-Term Payables</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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$23,302,000	\$20,868,000

LEA : 114068003 Tulpehocken Area SD

Account Description	Amounts
0810 Nonspendable Fund Balance	6,838
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,250,000
0840 Assigned Fund Balance	518,571
0850 Unassigned Fund Balance	1,728,325
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,496,896
5900 Budgetary Reserve	175,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,678,734