

<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.	We are a CTC and this amount is a reserve total from our sending Districts if needed.
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 have an Authority and this is the allowable Fund Balance per our Articles of Agreement with the sending Districts
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	We have a committed Fund Balance for future Pser payments and and a Fund Balance that will be used for grant matching if any grants are available during 2017-2018 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.	The Fund Balance belongs to the 1610 function, it is for the use of our Adult Continuing Education Program.

ITEM

AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance	151,803
0820 Restricted Fund Balance	
0830 Committed Fund Balance	349,509
0840 Assigned Fund Balance	291,213
0850 Unassigned Fund Balance	50,000

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$690,722

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	8,076,275
7000 Revenue from State Sources	1,707,442
8000 Revenue from Federal Sources	451,412
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources

\$10,235,129

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$10,925,851

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6500 Earnings on Investments	6,500
6940 Tuition from Patrons	7,849,275
6990 Refunds and Other Miscellaneous Revenue	220,500
REVENUE FROM LOCAL SOURCES	\$8,076,275
REVENUE FROM STATE SOURCES	
7220 Vocational Education	804,495
7260 Workforce Investment Act (WIA)	9,000
7810 State Share of Social Security and Medicare Taxes	174,159
7820 State Share of Retirement Contributions	719,788
REVENUE FROM STATE SOURCES	\$1,707,442
REVENUE FROM FEDERAL SOURCES	
8521 Vocational Education - Operating Expenditures	385,412
8660 Workforce Investment Act (WIA)	66,000
REVENUE FROM FEDERAL SOURCES	\$451,412
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	10,235,129

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	497,316
1200 Special Programs - Elementary / Secondary	588,690
1300 Vocational Education	4,270,803
1600 Adult Education Programs	390,132
Total Instruction	\$5,746,941
2000 Support Services	
2100 Support Services - Students	608,714
2200 Support Services - Instructional Staff	419,167
2300 Support Services - Administration	770,038
2400 Support Services - Pupil Health	92,958
2500 Support Services - Business	337,924
2600 Operation and Maintenance of Plant Services	1,419,544
2800 Support Services - Central	527,375
Total Support Services	\$4,175,720
3000 Operation of Non-Instructional Services	
3200 Student Activities	28,600
Total Operation of Non-Instructional Services	\$28,600
5000 Other Expenditures and Financing Uses	
5900 Budgetary Reserve	220,000
Total Other Expenditures and Financing Uses	\$220,000
Total Estimated Expenditures and Other Financing Uses	\$10,171,261

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	296,172
200 Personnel Services - Employee Benefits	194,022
500 Other Purchased Services	900
600 Supplies	5,959
800 Other Objects	263
Total Regular Programs - Elementary / Secondary	\$497,316
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	350,413
200 Personnel Services - Employee Benefits	231,052
500 Other Purchased Services	7,000
600 Supplies	225
Total Special Programs - Elementary / Secondary	\$588,690
1300 Vocational Education	
100 Personnel Services - Salaries	2,128,244
200 Personnel Services - Employee Benefits	1,486,693
300 Purchased Professional and Technical Services	27,743
400 Purchased Property Services	58,450
500 Other Purchased Services	68,280
600 Supplies	355,770
700 Property	130,096
800 Other Objects	15,527
Total Vocational Education	\$4,270,803
1600 Adult Education Programs	
100 Personnel Services - Salaries	194,748
200 Personnel Services - Employee Benefits	93,534
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	2,000
500 Other Purchased Services	33,650
600 Supplies	56,200
700 Property	7,500
800 Other Objects	1,000
Total Adult Education Programs	\$390,132
Total Instruction	\$5,746,941
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	326,451
200 Personnel Services - Employee Benefits	249,543
500 Other Purchased Services	6,400
600 Supplies	24,445
800 Other Objects	1,875
Total Support Services - Students	\$608,714
2200 Support Services - Instructional Staff	

Description	Amount
100 Personnel Services - Salaries	196,556
200 Personnel Services - Employee Benefits	191,511
300 Purchased Professional and Technical Services	9,500
500 Other Purchased Services	4,750
600 Supplies	11,300
700 Property	4,500
800 Other Objects	1,050
Total Support Services - Instructional Staff	\$419,167
2300 Support Services - Administration	
100 Personnel Services - Salaries	366,220
200 Personnel Services - Employee Benefits	270,918
300 Purchased Professional and Technical Services	51,600
400 Purchased Property Services	6,800
500 Other Purchased Services	31,700
600 Supplies	33,200
800 Other Objects	9,600
Total Support Services - Administration	\$770,038
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	52,978
200 Personnel Services - Employee Benefits	38,980
600 Supplies	1,000
Total Support Services - Pupil Health	\$92,958
2500 Support Services - Business	
100 Personnel Services - Salaries	189,322
200 Personnel Services - Employee Benefits	114,602
300 Purchased Professional and Technical Services	13,500
500 Other Purchased Services	2,000
600 Supplies	16,000
800 Other Objects	2,500
Total Support Services - Business	\$337,924
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	385,568
200 Personnel Services - Employee Benefits	308,226
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	277,400
500 Other Purchased Services	82,600
600 Supplies	319,100
700 Property	15,000
800 Other Objects	1,650
Total Operation and Maintenance of Plant Services	\$1,419,544
2800 Support Services - Central	
100 Personnel Services - Salaries	138,123
200 Personnel Services - Employee Benefits	93,936
300 Purchased Professional and Technical Services	34,200
400 Purchased Property Services	159,000

Description	Amount
500 Other Purchased Services	34,276
600 Supplies	39,290
700 Property	25,000
800 Other Objects	3,550
Total Support Services - Central	\$527,375
Total Support Services	\$4,175,720
3000 Operation of Non-Instructional Services	
3200 Student Activities	
500 Other Purchased Services	20,200
800 Other Objects	8,400
Total Student Activities	\$28,600
Total Operation of Non-Instructional Services	\$28,600
5000 Other Expenditures and Financing Uses	
5900 Budgetary Reserve	
800 Other Objects	220,000
Total Budgetary Reserve	\$220,000
Total Other Expenditures and Financing Uses	\$220,000
TOTAL EXPENDITURES	\$10,171,261

Cash and Short-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	2,024,434	2,524,434
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	2,042,825	900,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	30,450	18,950
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	841	950
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	56,565	56,750
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,155,115	\$3,501,084

Long-Term Investments

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
General Fund	1,586,577	1,896,577
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
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		

	06/30/2017 Estimate	06/30/2018 Projection
Long-Term Investments		
Permanent Fund		
Total Long-Term Investments	\$1,586,577	\$1,896,577
TOTAL CASH AND INVESTMENTS	\$5,741,692	\$5,397,661

2017-2018 Final General Fund Budget

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Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

General 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 General Fund

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

06/30/2017 Estimate 06/30/2018 Projection

Long-Term Indebtedness

- 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

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
- 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

06/30/2017 Estimate 06/30/2018 Projection

Long-Term Indebtedness

- 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

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

Long-Term Indebtedness

06/30/2017 Estimate

06/30/2018 Projection

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
- 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

	<u>06/30/2017 Estimate</u>	<u>06/30/2018 Projection</u>
Short-Term Payables		
General Fund	270,236	283,748
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
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	\$270,236	\$283,748
TOTAL INDEBTEDNESS	\$270,236	\$283,748

Account Description	Amounts
0810 Nonspendable Fund Balance	151,803
0820 Restricted Fund Balance	
0830 Committed Fund Balance	244,509
0840 Assigned Fund Balance	355,213
0850 Unassigned Fund Balance	154,868
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$754,590
5900 Budgetary Reserve	220,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,126,393