# FINAL GENERAL FUND BUDGET

Fiscal Year 2017-2018

General Fund Budget Approval		
Date of Adoption of the General Fund Budget: 06/13/2017		
John C Landers	Ce/27	117
President of the Board - Original Signature Required	Date	
	6/27/	17
Secretary of the Board - Original Signature Required	Date 6/27/	117
Chief School Administrator - Original Signature Required	Date	
David A Szablowski	(610)369-7408	Extn :
Contact Person	Telephone	Extension
dszablowski@boyertownasd.org		
Email Address		

Page 1

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Boyertown Area SD	Berks	114060753

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

X

If yes, see information below, taken from the 2017-2018 General Fund Budget.

Total Budgeted Expenditures	\$1127463	45
Ending Unassigned Fund Balance	\$74231	82
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.6%	
he Estimated Ending Unassigned Fund Balance is within the allowable limits.	Yes x	
	No	

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

SIGNATURE OF SUPERINTENDENT mdly nuhand Ho.

DATE 6/27/17

DUE DATE: AUGUST 15, 2017

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Page - 1 of 1

		U
ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,759,567	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	7,423,182	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$12,182,749</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	74,950,307	
7000 Revenue from State Sources	35,196,162	
8000 Revenue from Federal Sources	1,151,931	
9000 Other Financing Sources	107,500	
Total Estimated Revenues And Other Financing Sources		<u>\$111,405,900</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$123,588,649</u>

**REVENUE FROM LOCAL SOURCES** 

6111 Current Real Estate Taxes

#### <u>Amount</u>

62,032,520

14,953,448 130,000 3,558,467 2,625,000 1,000,000 1,726,887 928,175 1,891,573 8,038,612 \$35,196,162

401,062 75,000 200 141,200 207,200 8,150,000 1,898,900 151,000 270,000 1,227,225 180,000 5,000 34,000 21,000 10,500 145,500 \$74,950,307

• · · ·	
6112	Interim Real Estate Taxes
6113	Public Utility Realty Taxes
6114	Payments in Lieu of Current Taxes - State / Local
6120	Current Per Capita Taxes, Section 679
6140	Current Act 511 Taxes - Flat Rate Assessments
6150	Current Act 511 Taxes - Proportional Assessments
6400	Delinquencies on Taxes Levied / Assessed by the LEA
6500	Earnings on Investments
6700	Revenues from LEA Activities
6800	Revenues from Intermediary Sources / Pass-Through Funds
6910	Rentals
6920	Contributions and Donations from Private Sources
6940	Tuition from Patrons
6960	Services Provided Other Local Governmental Units / LEAs
6980	Revenue from Community Services Activities
6990	Refunds and Other Miscellaneous Revenue
REVENUE	FROM LOCAL SOURCES
REVENUE	FROM STATE SOURCES
7110	Basic Education Funding
7160	Tuition for Orphans Subsidy
7271	Special Education funds for School-Aged Pupils
7311	Pupil Transportation Subsidy
7312	Nonpublic and Charter School Pupil Transportation Subsidy
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy
7330	Health Services (Medical, Dental, Nurse, Act 25)
7340	State Property Tax Reduction Allocation
7501	PA Accountability Grants
7810	State Share of Social Security and Medicare Taxes
7820	State Share of Retirement Contributions
REVENUE	FROM STATE SOURCES
-	FROM FEDERAL SOURCES
8514 Diace	NCLB, Title I - Improving the Academic Achievement of the

8514 NCLB, Title I - Improving the Academic Achievement of the	563,931
Disadvantaged 8515 NCLB, Title II - Preparing, Training and Recruiting High Quality	93,000
Teachers and Principals	<b>D</b>

# LEA : 114060753 Boyertown Area SD

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Page - 2 of 2

REVENUE FROM FEDERAL SOURCES 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access) 8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	475,000 20,000
REVENUE FROM FEDERAL SOURCES	\$1,151,931
OTHER FINANCING SOURCES 9350 Enterprise Fund Transfers 9400 Sale of or Compensation for Loss of Fixed Assets	102,500 5,000
OTHER FINANCING SOURCES	\$107,500
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	111,405,900

<u>Amount</u>

2017	zoro i mai ochera i ana Baaget			
AUN	: 114060753 Boyertown Area SD			Multi-County Rebalancing Based on Me
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Act 1	Index (current): 3.1%			
	lation Method:	Revenue		Section 672.1 Method Choice: (a)(2)
Numl	per of Decimals For Tax Rate Calculation:	2		
Appr	ox. Tax Revenue from RE Taxes:	\$62,041,082		
	unt of Tax Relief for Homestead Exclusions	<u>\$1,726,887</u>		
Total	Approx. Tax Revenue:	\$63,767,969		
Appr	ox. Tax Levy for Tax Rate Calculation:	\$66,433,898		
		Berks	Montgomery	Total
:	2016-17 Data			
	a. Assessed Value	\$1,124,055,000	\$1,499,841,604	\$2,623,896,604
	b. Real Estate Mills	24.2700	24.2700	24.2700
I. <sup>2</sup>	2017-18 Data			
	c. 2015 STEB Market Value	\$1,567,353,956	\$2,029,746,332	\$3,597,100,288
	d. Assessed Value	\$1,134,892,500	\$1,519,982,334	\$2,654,874,834
	e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2	2016-17 Calculations			
	f. 2016-17 Tax Levy	\$27,280,815	\$36,401,156	\$63,681,971
	(a * b)			
:	2017-18 Calculations			
II.	g. Percent of Total Market Value	43.57271%	56.42729%	100.00000%
	h. Rebalanced 2016-17 Tax Levy			\$63,681,971
	(f Total * g)			
	i. Base Mills Subject to Index	24.2700	24.2700	24.2700
	(h / a * 1000) if no reassessment			
	(h / (d-e) * 1000) if reassessment			
(	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	95.88000%	95.88000%	95.88000%
	k. Tax Levy Needed			\$66,433,898
	(Approx. Tax Levy * g)			
	I. 2017-18 Real Estate Tax Rate	25.0200	25.0200	25.0200
ш.	(k / d * 1000)			
	m. Tax Levy Generated by Mills (I / 1000 * d)	\$28,395,010	\$38,029,958	\$66,424,968
	n. Tax Levy minus Tax Relief for Homestead Exclusions			\$64,698,081
	(m - Amount of Tax Relief for Homestead Exclusions)			
	o. Net Tax Revenue Generated By Mills			\$62,032,520

(n \* Est. Pct. Collection)

# Real Estate Tax Rate (RETR) Report

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

Page - 1 of 3

2017-2018 Final General Fund Budget

2017-	-2018 Final General Fund Budget				Real Estate Tax Rate (RETR) Report
AUN:	114060753 Boyertown Area SD			Multi-County Rebalancing Based	on Methodology of Section 672.1 of School Code
Printe	ed 7/10/2017 4:04:16 PM				Page - 2 of 3
Calcul Numb Appro Amou	Index (current): 3.1% lation Method: per of Decimals For Tax Rate Calculation: px. Tax Revenue from RE Taxes: Int of Tax Relief for Homestead Exclusions	Revenue 2 \$62,041,082 <u>\$1,726,887</u> \$63,767,969		Section 672.1 Method Choice: (a)(2)	
	Approx. Tax Revenue: ox. Tax Levy for Tax Rate Calculation:	\$66,433,898			
Аррго		Berks	Montgomery	Total	
Ir	ndex Maximums p. Maximum Mills Based On Index (i * (1 + Index))	25.0224	25.0224	25.0224	
	q. Mills In Excess of Index (if (I > p), (I - p))	0.0000	0.0000		
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$28,397,734	\$38,033,606	\$66,431,340	
	s. Millage Rate within Index? (If I > 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	

I	nformation Related to Property Tax Relief			
	Assessed Value Exclusion per Homestead	\$5,596.00	\$5,596.00	
v.	Number of Homestead/Farmstead Properties	5324	6879	12203
	Median Assessed Value of Homestead Properties			\$133,700

2017-2018 Final General Fund Budget					Real Estate Tax Rate (RETR) Report
AUN: 114060753         Boyertown Area SD           Printed 7/10/2017 4:04:16 PM			Multi-County Rebalancir	ng Based on Methodo	ology of Section 672.1 of School Code Page - 3 of 3
Act 1 Index (current): 3.1% Calculation Method: Number of Decimals For Tax Rate Calculation: Approx. Tax Revenue from RE Taxes: Amount of Tax Relief for Homestead Exclusions Total Approx. Tax Revenue: Approx. Tax Levy for Tax Rate Calculation:	Revenue 2 \$62,041,082 <u>\$1,726,887</u> \$63,767,969 \$66,433,898 Berks	Montgomery	Section 672.1 Method Choice:	(a)(2) Total	
State Property Tax Reduction Allocation used for: Homestea Prior Year State Property Tax Reduction Allocation used for:		\$1,726,887 \$0	Lowering RE Tax Rate	\$0	\$1,726,887 \$0
Amount of Tax Relief from State/Local Sources					\$1,726,887

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# CODE

6111 <u>Curre</u>	nt Real Estate Taxes		Amount of Tax R	Relief for Tax Levy Minu	s Homestead	Net Tax Revenue
County Name	e Taxable Assessed Value Real Estate Mills	Tax Levy Generated by Mills	Homestead Exc	<u>Exclusions</u>	ions Percent Coll	ected Generated By Mills
Berks	1,134,892,500 25.0200	28,395,010			95.8	8000%
Montgomery	1,519,982,334 25.0200	38,029,958			95.8	8000%
Totals:	2,654,874,834	66,424,968	- 1,	726,887 =	64,698,081 X 95.8	8000% = 62,032,520
			<u>Rate</u>			Estimated Revenue
6120	Current Per Capita Taxes, Section 679		\$5.00			141,200
6140	Current Act 511 Taxes – Flat Rate Assessments		Rate	Add'l Rate (if appl.)	<u>Tax Levy</u>	Estimated Revenue
6141	Current Act 511 Per Capita Taxes		\$5.00	\$0.00	141,200	141,200
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	66,000	66,000
6144	Current Act 511 Trailer Taxes		\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Fla	t Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Fla	at Rate	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assess	ments	\$0.00	\$0.00	0	0
	Total Current Act 511 Taxes - Flat Rate Asse	essments			207,200	207,200
6150	Current Act 511 Taxes – Proportional Assessme	ents	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes		0.500%	0.000%	6,900,000	6,900,000
6152	Current Act 511 Occupation Taxes		0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes		0.500%	0.000%	1,250,000	1,250,000
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 – Pe	rcentage	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 Asse	essments	0	0	0	0
	Total Current Act 511 Taxes – Proportional A	Assessments			8,150,000	8,150,000
	Total Act 511, Current Taxes					8,357,200
		Act 511	Tax Limit>	3,597,100,288	X 12	43,165,203
				Market Value	e Mills	(511 Limit)

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Page - 1 of 1

Тах	Description	Tax Rate Charged in:		Percent	Less than		Additional Tax Rate Charged in:		Percent	Less than
Functio		2016-17 (Rebalanced)	2017-18	Change in Rate	or equal to Index	Index	2016-17 (Rebalanced)	2017-18	Change in Rate	or equal to Index
6111	Current Real Estate Taxes									
	Berks	24.2700	25.0200	3.10%	Yes	3.1%				
	Montgomery	24.2700	25.0200	3.10%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.1%				
Current Act 511 Taxes – Flat Rate Assessments										
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
Current Act 511 Taxes – Proportional Assessments										
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

LEA : 114060753 Boyertown Area SD	
Printed 7/10/2017 4:04:18 PM	Page - 1 of 1
Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	48,232,310
1200 Special Programs - Elementary / Secondary	19,487,315
1300 Vocational Education	2,123,173
1400 Other Instructional Programs - Elementary / Secondary	236,217
Total Instruction	\$70,079,015
2000 Support Services	
2100 Support Services - Students	3,652,820
2200 Support Services - Instructional Staff	5,054,275
2300 Support Services - Administration	5,909,800
2400 Support Services - Pupil Health	1,226,510
2500 Support Services - Business	1,317,133
2600 Operation and Maintenance of Plant Services	7,444,429
2700 Student Transportation Services	5,587,418
2800 Support Services - Central	2,851,203
2900 Other Support Services	100,000
Total Support Services	\$33,143,588
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,406,968
3300 Community Services	34,250
Total Operation of Non-Instructional Services	\$1,441,218
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,322,524
5200 Interfund Transfers - Out	1,510,000
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$8,082,524
Total Estimated Expenditures and Other Financing Uses	\$112,746,345

Estimated Expenditures and Other Financing Use	es: Detail
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2017-2018 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 114060753 Boyertown Area SD	
Printed 7/10/2017 4:04:19 PM	Page - 1 of 4
Description	Amount
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	29.245.831
200 Personnel Services - Employee Benefits	16,860,147
300 Purchased Professional and Technical Services	1,845
400 Purchased Property Services	43,334
500 Other Purchased Services	1,325,943
600 Supplies	745,224
700 Property	6,500
800 Other Objects	3,486
Total Regular Programs - Elementary / Secondary	\$48,232,310
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,272,558
200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services	4,922,903
400 Purchased Property Services	1,258,616 5,350
500 Other Purchased Services	3,789,989
600 Supplies	212,699
700 Property	25,200
Total Special Programs - Elementary / Secondary	\$19,487,315
1300 Vocational Education	
500 Other Purchased Services	2,123,173
Total Vocational Education	\$2,123,173
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	52,016
200 Personnel Services - Employee Benefits	9,601
300 Purchased Professional and Technical Services	21,000
500 Other Purchased Services	152,400
600 Supplies	1,200
Total Other Instructional Programs - Elementary / Secondary	\$236,217
Total Instruction	\$70,079,015
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	2,211,885
200 Personnel Services - Employee Benefits	1,307,580
300 Purchased Professional and Technical Services	103,800
400 Purchased Property Services 500 Other Purchased Services	1,700
600 Supplies	7,805
800 Other Objects	18,600 1,450
Total Support Services - Students	\$3,652,820
2200 Support Services Instructional Staff	\$0,001,010

# 2200 Support Services - Instructional Staff

100 Personnel Services - Salaries

200 Personnel Services - Employee Benefits

2017-2018 Final General Fund Budget	
LEA : 114060753 Boyertown Area SD	
Printed 7/10/2017 4:04:19 PM	Page - 2 of 4
Description	Amount
300 Purchased Professional and Technical Services	87,500
400 Purchased Property Services	114,975
500 Other Purchased Services	69,500
600 Supplies	779,630
700 Property	20,000
800 Other Objects	800
Total Support Services - Instructional Staff	\$5,054,275
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,300,780
200 Personnel Services - Employee Benefits	1,816,535
300 Purchased Professional and Technical Services	586,000
400 Purchased Property Services	5,875
500 Other Purchased Services	155,040
600 Supplies	14,025
700 Property	1,000
800 Other Objects	30,545
Total Support Services - Administration	\$5,909,800
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	823,181
200 Personnel Services - Employee Benefits	378,355
300 Purchased Professional and Technical Services	8,910
400 Purchased Property Services	1,187
500 Other Purchased Services	190
600 Supplies	14,687
Total Support Services - Pupil Health	\$1,226,510
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	627,353
200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services	416,880
400 Purchased Property Services	6,000
500 Other Purchased Services	75,000
600 Supplies	144,100 37,800
800 Other Objects	10,000
Total Support Services - Business	\$1,317,133
2600 Operation and Maintenance of Plant Services	÷.,,
100 Personnel Services - Salaries	3,097,764
200 Personnel Services - Employee Benefits	2,104,030
400 Purchased Property Services	396,400
500 Other Purchased Services	124,435
600 Supplies	1,679,300
700 Property	40,750
800 Other Objects	1,750
Total Operation and Maintenance of Plant Services	\$7,444,429
2700 <u>Student Transportation Services</u>	÷-,,.=•

2017-2018 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 114060753 Boyertown Area SD	
Printed 7/10/2017 4:04:19 PM	Page - 3 of 4
Description	Amount
200 Personnel Services - Employee Benefits	66.310
400 Purchased Property Services	8,800
500 Other Purchased Services	5,392,101
600 Supplies	12,800
800 Other Objects	225
Total Student Transportation Services	\$5,587,418
2800 Support Services - Central	
100 Personnel Services - Salaries	1,041,057
200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services	656,146
400 Purchased Property Services	125,500 78,700
500 Other Purchased Services	389,850
600 Supplies	508,650
700 Property	50,000
800 Other Objects	1,300
Total Support Services - Central	\$2,851,203
2900 Other Support Services	
500 Other Purchased Services	100,000
Total Other Support Services	\$100,000
Total Support Services	\$33,143,588
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	762,213
200 Personnel Services - Employee Benefits	339,205
300 Purchased Professional and Technical Services	17,500
400 Purchased Property Services	35,500
500 Other Purchased Services 600 Supplies	84,500
700 Property	133,650 15,000
800 Other Objects	19,400
Total Student Activities	\$1,406,968
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	20,440
200 Personnel Services - Employee Benefits	610
300 Purchased Professional and Technical Services	9,300
500 Other Purchased Services	900
600 Supplies	3,000
Total Community Services	\$34,250
Total Operation of Non-Instructional Services	\$1,441,218
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expanditures and Einspeing Uses	

5100	Debt Service /	Other Ex	penditures and	Financing Uses

800 Other Objects

900 Other Uses of Funds

2017-2018 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 114060753 Boyertown Area SD	
Printed 7/10/2017 4:04:19 PM	Page - 4 of 4
Description	Amount
Total Debt Service / Other Expenditures and Financing Uses	\$6,322,524
5200 Interfund Transfers - Out 900 Other Uses of Funds	1,510,000
Total Interfund Transfers - Out	\$1,510,000
5900 <u>Budgetary Reserve</u> 800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$8,082,524
TOTAL EXPENDITURES	\$112,746,345

#### 2017-2018 Final General Fund Budget LEA: 114060753 Boyertown Area SD Printed 7/10/2017 4:04:19 PM Page - 1 of 2 **Cash and Short-Term Investments** 06/30/2017 Estimate 06/30/2018 Projection General Fund 16,000,000 12,000,000 Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund 50,000 50,000 Capital Reserve Fund - § 690, §1850 Capital Reserve Fund - § 1431

Other Capital Projects Fund	24,600,000	5,000,000
Debt Service Fund	2,350,000	2,000,000
Food Service / Cafeteria Operations Fund	250,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	5,000,000	5,000,000
Private Purpose Trust Fund		
Investment Trust Fund	70,000	70,000
Pension Trust Fund		
Activity Fund	800,000	800,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$49,120,000	\$25,170,000

# 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 18,300 18,300 Investment Trust Fund Pension Trust Fund Activity Fund

Other Agency Fund

2017-2018 Final General Fund Budget		Schedule Of Cash And Investm	nents (CAIN)
LEA : 114060753 Boyertown Area SD			
Printed 7/10/2017 4:04:19 PM		F	Page - 2 of 2
Long-Term Investments	06/30/2017 Estimate	06/30/2018 Projection	
Permanent Fund			
Total Long-Term Investments	\$18,300	\$18,300	
TOTAL CASH AND INVESTMENTS	\$49,138,300	\$25,188,300	

1 5 4 4 4 4 6 6 7 5 2	Beverteur Area SD
LEA : 114060753	Boyertown Area SD

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Page - 1 of 6

General Fund80,100,00087,515,0001050Lases Purthase Oligators25,00025,0001050Justice Purthase Oligators25,00025,0001050Other Purthase Oligators27,200,0002,600,0001050Other Purt Englyment Beneis (PEB)27,200,00026,000,0001050Other Purt Englyment Beneis (PEB)27,000,00026,000,0001050Other Purt Englyment Beneis (PEB)37,645,00036,600,0001050Other Purt Englyment Beneis (PEB)37,645,00036,600,0001050Justice Purt Englyment Beneis (PEB)37,645,00036,600,0001050Justice Purt Englyment Beneis (PEB)37,645,00036,600,0001050Justice Purt Englyment Beneis Purgle37,645,00036,600,0001050Justice Purgle Purg	Long-Term Indebtedness	06/30/2017 Estimate	06/30/2018 Projection
6952       Extended-Tem Financing Agreements Payable       285.000       285.000         6953       Lisses-Pucchaso Obligations       285.000       285.000       285.000         6950       Ohr Post-Employment Benefits (OPEB)       7.270.00       8.280.000         6950       Ohr Post-Employment Benefits (OPEB)       597.685.000       596.000         6951       Bonds Payable       597.685.000       596.000         6952       Extended-Tem Financing Agreements Payable       597.685.000       596.000         6953       Lisses-Purchase Obligations       597.685.000       596.000         6954       Actionalited Compensate Advances       597.685.000       596.000         6950       Detar Detar Employment Benefits (OPEB)       596.000       596.000       596.000         6950       Detar Detar Employment Benefits (OPEB)       596.0000       596.0000       596.0	General Fund		
653       Jasas-Purchaso Oblgations       285,000       285,000         656       Autory Lesse Oblgations       285,000       285,000         650       Other Post-Employment Benefits (OPEB)       37,045,000       360,000         650       Other Post-Employment Benefits (OPEB)       37,645,000       360,000,000         650       Other Post-Employment Benefits (OPEB)       37,645,000       360,000,000         650       Detro Payable       587,645,000       580,000,000         650       Detro Payable       587,645,000       580,000,000         650       Detro Payable       580,000,000,000,000       580,000,000,000,000,000,000,000,000,000,	0510 Bonds Payable	90,130,000	87,515,000
940 Accumuland Componisation Absences285,000285,000950 Authority Lease Obligations7,270,0008,260,000950 Oher Long-Term Labilities7,570,800\$59,680,0007 Oral Jeone Flaphysem Banefits (OPEB)57,685,000\$57,685,000950 Accumulated Componisated Absences557,685,000\$57,685,000950 Oher Post-Emplymmer Banefits (OPEB)557,685,000\$57,685,000950 Oher Post-Emplymmer Banefits (OPEB)557,687,000\$57,685,000950 Dither Long-Term Liabilities557,687,000\$57,687,000950 Dither Long-Ter	0520 Extended-Term Financing Agreements Payable		
650 Authority Lease Obligation	0530 Lease-Purchase Obligations		
960       0hre Post-Employment Banelits (OPEB)       3,200.000         0310       0arc Long-Term Labilities       397,685,000       396,060,000         Public Purpose (Expendable) Trust Fund       597,685,000       396,060,000         0510       Bonds Payable       597,685,000       396,060,000         0520       Extended Term Financing Agreements Payable       597,685,000       597,685,000         0520       Lease-Purchase Obligations       597,685,000       597,685,000         0520       Lease-Outperter Lability       597,685,000       597,685,000         0520       Lease-Purchase Obligations       597,685,000       597,685,000         0520       Lease-Purchase Obligations       597,685,000       597,685,000         0520       Mandred Compensated Absences       597,685,000       597,685,000         0530       Other Dost-Employment Benelits (OPEB)       597,685,000       597,685,000         0540       Accentrale Absences       599,672,000       599,672,000         0540       Accentrale A	0540 Accumulated Compensated Absences	285,000	285,000
1 begin Other Long-Term Liabilities         597,856,000         596,600,000           1 begin Develope Expendiable Trust Fund         597,856,000         596,600,000           0 5010         Bonds Payable         505	0550 Authority Lease Obligations		
Total General Fund         \$97,885,000         \$98,080,200           Public Purpose (Expendible) Trust Fund             0510         Bonds Payable             0520         Extende/Farm Financing Agreements Payable             0530         Lease-Purchase Obligations              0540         Accumulated Compensated Absences              0550         Automity Lease Obligations               0560         Other Post-Employment Benefits (OPEB)               0590         Other Comptroller-Approved Special Revenue Funds               0510         Bonds Payable                0520         Extende/Torm Financing Agreements Payable                0520         Accumulated Compensated Absences                 0520         Accumulated Compensated Absences                0530         Accumulated C	0560 Other Post-Employment Benefits (OPEB)	7,270,000	8,260,300
Public Purpose (Expendable) Trust Fund           0610         Bonds Payable           0620         Extended-Term Financing Agreements Payable           0630         Lesse-Purchase Obligations           0640         Accumulated Compensated Assences           0650         Autionity Lesse Obligations           0650         Other Post-Employment Benefits (OPEB)           0650         Other Post-Employment Benefits (OPEB)           0704         Public Purpose (Expendable) Trust Fund           Other Comptroller-Approved Special Revenue Funds         Image: Statended-Term Financing Agreements Payable           0520         Extended-Term Financing Agreements Payable         Image: Statended-Term Financing Agreements Payable           0520         Extended-Term Financing Agreements Payable         Image: Statended-Term Financing Agreements Payable           0520         Extended-Term Financing Agreements Payable         Image: Statended-Term Financing Agreements Payable           0530         Lesse-Purchase Obligations         Image: Statended-Term Financing Agreements Payable           0540         Other Post-Employment Benefits (OPEB)         Image: Statended-Term Financing Agreements Payable           0540         Other Omproted Special Revenue Funds         Image: Statended-Term Financing Agreements Payable           0540         Extended-Term Financing Agreements Payable         Im	0599 Other Long-Term Liabilities		
0510         Bonds Payable           0520         Extended-Term Financing Agreements Payable           0530         Lasse-Purchase Obligations           0540         Accumulated Compensated Absences           0550         Other Long-Term Labilities           0560         Other Long-Term Labilities           0510         Bonds Payable           0520         Extended-Term Financing Agreements Payable           0530         Lease-Purchase Obligations           0540         Accumulated Compensated Absences           0550         Other Long-Term Labilities           0510         Bonds Payable           0520         Extended-Term Financing Agreements Payable           0530         Lease-Purchase Obligations           0540         Accumulated Compensated Absences           0550         Autority Lease Obligations           0560         Other Post-Employment Benefits (OPEB)           0560         Other Long-Term Labilities           05710         Bonds Payable           0580         Other Long-Term Labilities           0590         Other Long-Term Labilities           0501         Bonds Payable           0502         Extended-Term Financing Agreements Payable           0502         Stended-Term Fina	Total General Fund	\$97,685,000	\$96,060,300
620         Extended-Term Financing Agreements Payable           6330         Lease-Purchase Obligations           6440         Accumulated Compensated Absences           6550         Atthority Lease Obligations           6560         Other Post-Employment Benefits (OPEB)           6590         Other Long-Term Liabilities <b>Otal Public Propose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds</b> 6101         Bonds Payable           6302         Extended-Term Financing Agreements Payable           6303         Lease-Purchase Obligations           6304         Accumulated Compensated Absences           6305         Autority Lease Obligations           6306         Other Post-Employme Benefits (OPEB)           6309         Other Long-Term Liabilities           6300         Accumulated Compensated Absences           6301         Accumulated Compensated Absences           63020         Other Post-Employment Benefits (OPEB)           63030         Lease-Purchase Obligations           63040         Accumulated Compensated Absences           63050         Autority Lease Obligations           6306         Other Post-Employment Benefits (OPEB)           63010         Bonds Payable      <	Public Purpose (Expendable) Trust Fund		
0530         Lease-Purchase Obligations           0540         Authority Lease Obligations           0550         Authority Lease Obligations           0560         Other Post-Employment Benefits (OPEB)           0599         Other Long-Tem Liabilities           Total Public Purpose (Expendable) Trust Fund           Other Comptroller-Approved Special Revenue Funds           0510         Bonds Payable           0520         Extended-Tem Financing Agreements Payable           0520         Extended-Tem Financing Agreements Payable           0530         Lease-Purchase Obligations           0540         Accumulated Compensated Absences           0550         Authority Lease Obligations           0560         Other Long-Tem Liabilities           Total Public Purpoved Special Revenue Funds           Athetic / School-Sponsored Extra Curricular Activities Fund           0510         Bonds Payable           0520         Extended-Tem Financing Agreements Payable           0531         Lease-Purchase Obligations           0540         Accurulated Compensated Absences           0550         Authority Lease Obligations           0560         Other Long-Tem Financing Agreements Payable           0510         Kathet / School-Sponsored Extra Curricular Activities Fund	0510 Bonds Payable		
0540       Accumulated Compensated Absences         0555       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0590       Other Comptroller Approved Special Revenue Funds         Total Public Purpose (Expendable) Trust Fund         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0531       Lease-Purchase Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0560       Muthority Lease Obligations         0561       Accumulated Compensated Absences         0562       Authority Lease Obligations         0563       Authority Lease Obligations         0564       Accumulated Compensated Absences         0565       Authority Lease Obligations         0560       Dher Long-Term Liabilities         0571       Bonds Payable         0580       Dher Long-Term Liabilities         0590       Dher Long-Term Exployment Benefits (OPEB)         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0531       Bonds Payable         0540       Accumulated Compensated Absences         <	0520 Extended-Term Financing Agreements Payable		
0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0590       Other Long-Term Liabilities             Total Public Pupose (Expendable) Trust Fund               Other Comptroller Approved Special Revenue Funds             0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0531       Lease-Purchase Obligations         0540       Authority Lease Obligations         0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0560       Other Post-Employment Benefits (OPEB)         0560       Other Post-Employment Benefits (OPEB)         0570       Other Comptroller -Approved Special Revenue Funds                      Authority Lease Obligations                      Other Comptroller -Approved Special Revenue Funds                     Other Comptroller -Approved Special Revenue Funds                     Other Comptroller -Approved Special Revenue Funds                 Other Comptroller - Approved Special Revenue Funds                 Other Com	0530 Lease-Purchase Obligations		
0560       Other Post-Employment Benefits (OPEB)         0590       Other Long-Term Liabilities <b>Total Public Purpose (Expendible) Trust Fund</b> 0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0531       Lease-Purchase Obligations         0544       Actumulated Compensated Absences         0550       Other Post-Employment Benefits (OPEB)         0560       Other Post-Employment Benefits (OPEB)         0570       Authority Lease Obligations         0580       Other Post-Employment Benefits (OPEB)         0590       Other Long-Term Liabilities           0510       0520       05310           0540       0550       0560       05710       0580       05910       0592       0593       0593       0593       0593       0593       0593       0593       0593       0593 <td>0540 Accumulated Compensated Absences</td> <td></td> <td></td>	0540 Accumulated Compensated Absences		
0599       Other Long-Term Liabilities         Total Public Purpose (Expendable) Trust Fund         0510       Bonds Payable         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0530       Lease-Purchase Obligations         0540       Accumulated Compensated Absences         0550       Autority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0590       Other Long-Term Liabilities         Total Utber Comptroller-Approved Special Revenue Funds         Attletic / School-Sponsored Extra Curricular Activities Fund         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0520       Extended-Term Financing Agreements Payable         0540       Accumulated Compensated Absences         0550       Other Long-Term Financing Agreements Payable         0520       Extended-Term Financing Agreements Payable         0531       Lease-Purchase Obligations         0540       Accumulated Compensated Absences         0550       Autority Lease Obligations         0560       Inter Post-Employment Benefits (OPEB)         0560       Other Post-Employment Benefits (OPEB)         0570       Autority Lease O	0550 Authority Lease Obligations		
Total Public Purpose (Expendable) Trust Fund         Other Comptroller-Approved Special Revenue Funds         0510       Bonds Payable         0520       Extended-Term Financing Agreements 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)         0590       Other Comptroller-Approved Special Revenue Funds         Athetic / School-Sponsored Extra Curricular Activities Fund         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0520       Authority Lease Obligations         0540       Accumulated Compensated Absences	0560 Other Post-Employment Benefits (OPEB)		
Other Comptroller-Approved Special Revenue Funds         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0530       Lease-Purchase Obligations         0540       Accumulated Compensated Absences         0550       Other Post-Employment Benefits (OPEB)         0599       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       Lease-Purchase Obligations         0550       Accumulated Compensated Absences         0550       Authority Lease Obligations         0550       Other Post-Employment Benefits (OPEB)         0550       Other Obligations         0550       Other Stempeloyment Benefits (OPEB)         0550       Other Iong-Term Liabilities         0550       Other Obligations	0599 Other Long-Term Liabilities		
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)         0590       Other Long-Term Liabilities         Total Uter 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         0550       Authority Lease Obligations         0550       Other Post-Employment Benefits (OPEB)         0550       Other Post-Employment Benefits (OPEB)         0550       Other Long-Term Liabilities	Total Public Purpose (Expendable) Trust Fund		
0520       Extended-Term Financing Agreements Payable         0530       Lease-Purchase Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0590       Other Long-Term Liabilities         Total Other Comptrements Payable         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         05210       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0520       Extended-Term Financing Agreements Payable         0530       Lease-Purchase Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0550       Authority Lease Obligations         0550       Authority Lease Obligations         0550       Authority Lease Obligations         0550       Other Post-Employment Benefits (OPEB)         0550       Other Post-Employment Benefits (OPEB)         0550       Other Long-Term Liabilities         0560       Other Post-Employment Benefits (OPEB)         0590       Other Long-Term Liabilities         0590       Other Long-Term Liabilities <td>Other Comptroller-Approved Special Revenue Funds</td> <td></td> <td></td>	Other Comptroller-Approved Special Revenue Funds		
0530       Lease-Purchase Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0559       Other Comptroller-Approved Special Revenue Funds         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         0540       Accumulated Compensated Absences         0550       Other Post-Employment Benefits (OPEB)         0550       Other Post-Employment Benefits (OPEB)         0550       Other Post-Employment Benefits (OPEB)         0550       Other Long-Term Liabilities         Total Athletic / School-Sponsored Extra Curricular Activities Fund         Capital Reserve Fund - § 690, §1850	0510 Bonds Payable		
0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0599       Other Long-Term Liabilities <b>Total Other Comptroller-Approved Special Revenue Funds</b> Athletic / School-Sponsored Extra Curricular Activities Fund         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0530       Lease-Purchase Obligations         0540       Accumulated Compensated Absences         05510       Bonds Payable         05520       Extended-Term Financing Agreements Payable         05530       Lease-Purchase Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0550       Authority Cease Obligations         0550       Other Post-Employment Benefits (OPEB)         0550       Other Long-Term Liabilities    Total Athletic / School-Sponsored Extra Curricular Activities Fund Capital Reserve Fund - § 690, §1850	0520 Extended-Term Financing Agreements Payable		
0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0590       Other Long-Term Liabilities <b>Total Other Comptroller-Approved Special Revenue Funds</b> 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)         0560       Other Post-Employment Benefits (OPEB)         0560       Other Post-Employment Benefits (OPEB)         0560       Other Long-Term Liabilities         Total Att-Ietic / School-Sponsored Extra Curricular Activities Fund	0530 Lease-Purchase Obligations		
0560       Other Post-Employment Benefits (OPEB)         0599       Other Long-Term Liabilities <b>Total Other Comptroller-Approved Special Revenue Funds</b> 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)         0580       Other Post-Employment Benefits (OPEB)         0580       Other Long-Term Liabilities         Total Athletic / School-Sponsored Extra Curricular Activities Fund         Capital Reserve Fund - § 690, §1850	0540 Accumulated Compensated Absences		
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	0550 Authority Lease Obligations		
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	0560 Other Post-Employment Benefits (OPEB)		
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	0599 Other Long-Term Liabilities		
<ul> <li>bonds Payable</li> <li>bonds Payable</li></ul>	Total Other Comptroller-Approved Special Revenue Funds		
<ul> <li>b520 Extended-Term Financing Agreements Payable</li> <li>b530 Lease-Purchase Obligations</li> <li>b540 Accumulated Compensated Absences</li> <li>b550 Authority Lease Obligations</li> <li>b560 Other Post-Employment Benefits (OPEB)</li> <li>b599 Other Long-Term Liabilities</li> </ul> Total Athletic / School-Sponsored Extra Curricular Activities Fund Capital Reserve Fund - § 690, §1850	Athletic / School-Sponsored Extra Curricular Activities Fund		
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		
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	0520 Extended-Term Financing Agreements Payable		
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	0530 Lease-Purchase 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	0540 Accumulated Compensated Absences		
0599 Other Long-Term Liabilities Total Athletic / School-Sponsored Extra Curricular Activities Fund Capital Reserve Fund - § 690, §1850	0550 Authority Lease Obligations		
Total Athletic / School-Sponsored Extra Curricular Activities Fund Capital Reserve Fund - § 690, §1850	0560 Other Post-Employment Benefits (OPEB)		
Capital Reserve Fund - § 690, §1850	0599 Other Long-Term Liabilities		
	Total Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable	Capital Reserve Fund - § 690, §1850		
	0510 Bonds Payable		

0520 Extended-Term Financing Agreements Payable

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#### 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

#### 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

Page - 2 of 6

06/30/2017 Estimate

06/30/2018 Projection

06/30/2018 Projection

06/30/2017 Estimate

Page - 3 of 6

#### 2017-2018 Final General Fund Budget

#### LEA : 114060753 Boyertown Area SD

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#### Long-Term Indebtedness

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**

#### LEA : 114060753 Boyertown Area SD

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#### 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 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

Page - 4 of 6

#### 06/30/2017 Estimate

06/30/2018 Projection

2017-2018 Final General Fund Budget		Schedule Of Indebtedness (DEBT)
LEA : 114060753 Boyertown Area SD		
Printed 7/10/2017 4:04:19 PM		Page - 5 of 6
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	\$97,685,000	\$96,060,300

# 2017-2018 Final General Fund BudgetLEA : 114060753Boyertown Area SDPrinted 7/10/2017 4:04:19 PM

Page - 6 of 6
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General Fund Public Purpose (Expendable) Trust Fund Other Comptroller-Approved Special Revenue Funds Athletic / School-Sponsored Extra Curricular Activities Fund	2,525,000	2,615,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
America of Ochool Opensolea Exita Oamerial 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	\$2,525,000	\$2,615,000
TOTAL INDEBTEDNESS	\$100,210,000	\$98,675,300

2017-2018 Final General Fund Budget	Fund Balance Summary (FBS)	
LEA : 114060753 Boyertown Area SD Printed 7/10/2017 4:04:20 PM		Page - 1 of 1
		•
Account Description	Amounts	
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,419,122	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	7,423,182	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,842,304	
	250.000	
5900 Budgetary Reserve	250,000	

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

\$11,092,304