

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/10/2019



President of the Board - Original Signature Required

6-10-19

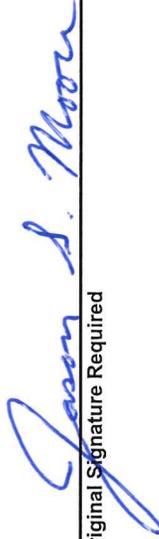
Date



Secretary of the Board - Original Signature Required

6/10/19

Date



Chief School Administrator - Original Signature Required

6/10/19

Date

Mary Ann Kaschalk

Contact Person

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Extn : _____

Telephone

Extension

mkaschalk@cencam.org

Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2019-2020 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Cambria SD	COUNTY : Cambria	AUN : 108111303
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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 2019-2020 (compared to 2018-2019)?

Yes
No

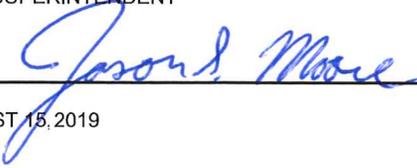
If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$23504793
Ending Unassigned Fund Balance	\$526632
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.2%

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 6/10/19
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DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

24 PS 6-687(e)(1)

(03/2006)

School District Name : Central Cambria SD	County : Cambria	AUN Number : 108111303
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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 5-6-19
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

LEA :

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	0850 Estimated Ending Unassigned Fund Balance to be used for long-term planning expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	0830 Committed Fund Balance is equal to 0.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	0840 Estimated Ending Unassigned Fund Balance to be used for long-term planned expenditures.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	249,196
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	8,288,369
0850 Unassigned Fund Balance	6,602,457
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,890,826</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	10,390,728
7000 Revenue from State Sources	12,671,284
8000 Revenue from Federal Sources	442,781
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$23,504,793</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$38,395,619</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	7,675,418
6113 Public Utility Realty Taxes	9,710
6114 Payments in Lieu of Current Taxes - State / Local	15,600
6120 Current Per Capita Taxes, Section 679	34,000
6140 Current Act 511 Taxes - Flat Rate Assessments	68,000
6150 Current Act 511 Taxes - Proportional Assessments	1,444,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	435,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	295,000
6910 Rentals	4,000
6940 Tuition from Patrons	225,000
REVENUE FROM LOCAL SOURCES	\$10,390,728
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,776,281
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	1,126,974
7311 Pupil Transportation Subsidy	925,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	332,413
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	389,809
7810 State Share of Social Security and Medicare Taxes	384,146
7820 State Share of Retirement Contributions	1,671,661
REVENUE FROM STATE SOURCES	\$12,671,284
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	353,711
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	63,659
8517 NCLB, Title IV - 21st Century Schools	20,411
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$442,781
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,504,793

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$7,675,418

Amount of Tax Relief for Homestead Exclusions \$389,809

Total Approx. Tax Revenue: \$8,065,227

Approx. Tax Levy for Tax Rate Calculation: \$8,555,147

Cambria

Total

2018-19 Data

a. Assessed Value	\$155,721,380	\$155,721,380
b. Real Estate Mills	54.2500	

I. 2019-20 Data

c. 2017 STEB Market Value	\$717,227,358	\$717,227,358
d. Assessed Value	\$157,698,560	\$157,698,560
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations

f. 2018-19 Tax Levy	\$8,447,885	\$8,447,885
(a * b)		

2019-20 Calculations

II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$8,447,885	\$8,447,885
(f Total * g)		
i. Base Mills Subject to Index	54.2500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	94.00000%	94.00000%
k. Tax Levy Needed	\$8,555,147	\$8,555,147
(Approx. Tax Levy * g)		

I. 2019-20 Real Estate Tax Rate 54.2500

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$8,555,147	\$8,555,147
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$8,165,338
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$7,675,418
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,675,418	
Amount of Tax Relief for Homestead Exclusions	<u>\$389,809</u>	
Total Approx. Tax Revenue:	\$8,065,227	
Approx. Tax Levy for Tax Rate Calculation:	\$8,555,147	
	Cambria	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	55.8775	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,811,801	\$8,811,801
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	\$1,978.00	
Number of Homestead/Farmstead Properties	3641	3641
Median Assessed Value of Homestead Properties		\$17,860

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,675,418	
Amount of Tax Relief for Homestead Exclusions	<u>\$389,809</u>	
Total Approx. Tax Revenue:	\$8,065,227	
Approx. Tax Levy for Tax Rate Calculation:	\$8,555,147	
	Cambria	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$389,809	Lowering RE Tax Rate	\$0	\$389,809
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$389,809

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Cambria	157,698,560	54.2500	8,555,147			94.00000%	
Totals:	157,698,560		8,555,147	389,809	8,165,338	94.00000%	7,675,418

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		34,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	34,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	34,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 68,000 68,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,344,000	1,344,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000	100,000
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 1,444,000 1,444,000

Total Act 511, Current Taxes 1,512,000

Act 511 Tax Limit -->	717,227,358	12	8,606,728
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	
6111	<u>Current Real Estate Taxes</u> Cambria	54.2500	54.2500	0.00%	Yes	3.0%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,814,008
Total Instruction	\$13,814,008
2000 Support Services	
2100 Support Services - Students	7,742,961
Total Support Services	\$7,742,961
3000 Operation of Non-Instructional Services	
3200 Student Activities	641,489
Total Operation of Non-Instructional Services	\$641,489
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,306,335
Total Other Expenditures and Financing Uses	\$1,306,335
Total Estimated Expenditures and Other Financing Uses	\$23,504,793

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,049,832
200 Personnel Services - Employee Benefits	4,744,263
300 Purchased Professional and Technical Services	943,431
400 Purchased Property Services	5,260
500 Other Purchased Services	852,271
600 Supplies	176,040
700 Property	37,665
800 Other Objects	5,246
Total Regular Programs - Elementary / Secondary	\$13,814,008
Total Instruction	\$13,814,008
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,735,475
200 Personnel Services - Employee Benefits	1,809,683
300 Purchased Professional and Technical Services	274,801
400 Purchased Property Services	564,643
500 Other Purchased Services	1,470,568
600 Supplies	689,648
700 Property	176,392
800 Other Objects	21,751
Total Support Services - Students	\$7,742,961
Total Support Services	\$7,742,961
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	319,938
200 Personnel Services - Employee Benefits	130,983
300 Purchased Professional and Technical Services	2,031
400 Purchased Property Services	9,987
500 Other Purchased Services	68,378
600 Supplies	95,563
700 Property	7,313
800 Other Objects	7,296
Total Student Activities	\$641,489
Total Operation of Non-Instructional Services	\$641,489
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	316,335
900 Other Uses of Funds	990,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,306,335
Total Other Expenditures and Financing Uses	\$1,306,335
TOTAL EXPENDITURES	\$23,504,793

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	14,161,004	13,831,004
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	2,000,000	2,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,034,731	1,004,731
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	21,097	17,100
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	51,206	50,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$17,268,038	\$16,902,835
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Long-Term Investments

06/30/2019 Estimate

06/30/2020 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		

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$17,268,038	\$16,902,835
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	12,025,000	11,035
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund

\$12,025,000

\$11,035

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 Noncurrent 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 Noncurrent 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 Noncurrent Liabilities

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

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

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

2019-2020 Final General Fund Budget

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Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

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

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$12,025,000	\$11,035

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$12,025,000	\$11,035
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Account Description	Amounts
0810 Nonspendable Fund Balance	249,196
0820 Restricted Fund Balance	
0830 Committed Fund Balance	8,288,369
0840 Assigned Fund Balance	6,075,825
0850 Unassigned Fund Balance	526,632
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$14,890,826

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,140,022
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