

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,995,000
0840 Assigned Fund Balance	4,210,415
0850 Unassigned Fund Balance	612,272
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$8,817,687</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	29,154,631
7000 Revenue from State Sources	20,504,432
8000 Revenue from Federal Sources	1,244,739
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$50,903,802</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$59,721,489</u></b>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	21,801,282
6112 Interim Real Estate Taxes	48,000
6113 Public Utility Realty Taxes	27,100
6114 Payments in Lieu of Current Taxes - State / Local	30,000
6120 Current Per Capita Taxes, Section 679	52,000
6140 Current Act 511 Taxes - Flat Rate Assessments	132,000
6150 Current Act 511 Taxes - Proportional Assessments	5,225,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	850,000
6500 Earnings on Investments	175,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	683,804
6910 Rentals	15,000
6940 Tuition from Patrons	18,000
6990 Refunds and Other Miscellaneous Revenue	97,445

**REVENUE FROM LOCAL SOURCES** **\$29,154,631****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	9,946,048
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	2,136,186
7311 Pupil Transportation Subsidy	1,065,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	40,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	875,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	67,500
7340 State Property Tax Reduction Allocation	922,458
7505 Ready to Learn Block Grant	527,156
7810 State Share of Social Security and Medicare Taxes	873,263
7820 State Share of Retirement Contributions	3,976,821

**REVENUE FROM STATE SOURCES** **\$20,504,432****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,000,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	158,576
8517 NCLB, Title IV - 21st Century Schools	76,163
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,000

**REVENUE FROM FEDERAL SOURCES** **\$1,244,739****TOTAL ESTIMATED REVENUES AND OTHER SOURCES** **50,903,802**

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

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Act 1 Index (current): 3.0%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>4</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$21,801,390</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$922,458</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$22,723,848</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$23,871,290</b>		

	<b>Cumberland</b>	<b>Franklin</b>	<b>Total</b>
<hr/>			
<b>2018-19 Data</b>			
a. Assessed Value	\$1,266,444,800	\$86,189,110	\$1,352,633,910
b. Real Estate Mills	11.9117	97.8273	
<b>I. 2019-20 Data</b>			
c. 2017 STEB Market Value	\$1,090,100,216	\$629,101,428	\$1,719,201,644
d. Assessed Value	\$1,283,977,500	\$88,230,040	\$1,372,207,540
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<b>2018-19 Calculations</b>			
f. 2018-19 Tax Levy	\$15,085,511	\$8,431,648	\$23,517,159
(a * b)			
<b>2019-20 Calculations</b>			
<b>II.</b> g. Percent of Total Market Value	63.40735%	36.59265%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$14,911,607	\$8,605,552	\$23,517,159
(f Total * g)			
i. Base Mills Subject to Index	11.9117	99.8450	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%	95.00000%
k. Tax Levy Needed	\$15,136,152	\$8,735,138	\$23,871,290
(Approx. Tax Levy * g)			
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>11.7884</b>	<b>99.0041</b>	
(k / d * 1000)			
<b>III.</b> m. Tax Levy Generated by Mills	\$15,136,040	\$8,735,136	\$23,871,176
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$22,948,718
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$21,801,282
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$21,801,390

Amount of Tax Relief for Homestead Exclusions

\$922,458

Total Approx. Tax Revenue:

\$22,723,848

Approx. Tax Levy for Tax Rate Calculation:

\$23,871,290

Cumberland

Franklin

Total

**Index Maximums**

p. Maximum Mills Based On Index (i * (1 + Index))	12.2690	102.8403	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$15,753,120	\$9,073,604	\$24,826,724
IV. s. Millage Rate within Index? (If l > 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

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$0

Act 1 Index (current): 3.0%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$21,801,390

Amount of Tax Relief for Homestead Exclusions \$922,458

Total Approx. Tax Revenue: \$22,723,848

Approx. Tax Levy for Tax Rate Calculation: \$23,871,290

Cumberland Franklin Total

State Property Tax Reduction Allocation used for: Homestead Exclusions \$922,458 Lowering RE Tax Rate \$0 \$922,458

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0 \$0

Amount of Tax Relief from State/Local Sources \$922,458

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>
Cumberland	1,283,977,500	11.7884	15,136,040			95.00000%	
Franklin	88,230,040	99.0041	8,735,136			95.00000%	
<b>Totals:</b>	<b>1,372,207,540</b>		<b>23,871,176</b>	- 922,458 =	22,948,718 X	95.00000% =	21,801,282

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		52,000
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	52,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	80,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>132,000</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.900%	0.000%	4,775,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	450,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>5,225,000</b>
<b>Total Act 511, Current Taxes</b>			<b>5,357,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>1,719,201,644 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>20,630,420</b>
			<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u>									
	Cumberland	11.9117	11.7884	-1.02%	Yes	3.0%				
	Franklin	99.8450	99.0041	-0.83%	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	0.900%	0.900%	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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	23,012,425
1200 Special Programs - Elementary / Secondary	7,609,649
1300 Vocational Education	1,882,950
1400 Other Instructional Programs - Elementary / Secondary	309,731
1700 Higher Education Programs for Secondary Students	11,000
<b>Total Instruction</b>	<b>\$32,825,755</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,010,634
2200 Support Services - Instructional Staff	2,197,233
2300 Support Services - Administration	2,660,127
2400 Support Services - Pupil Health	656,250
2500 Support Services - Business	511,862
2600 Operation and Maintenance of Plant Services	3,175,302
2700 Student Transportation Services	2,534,250
2800 Support Services - Central	353,153
2900 Other Support Services	35,000
<b>Total Support Services</b>	<b>\$14,133,811</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	576,172
3300 Community Services	9,900
<b>Total Operation of Non-Instructional Services</b>	<b>\$586,072</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,543,434
5200 Interfund Transfers - Out	1,003,722
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,547,156</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$52,092,794</b>



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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	12,438,145
200 Personnel Services - Employee Benefits	8,420,381
300 Purchased Professional and Technical Services	578,000
400 Purchased Property Services	80,650
500 Other Purchased Services	1,297,847
600 Supplies	181,072
700 Property	10,000
800 Other Objects	6,330
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$23,012,425</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	3,082,696
200 Personnel Services - Employee Benefits	2,067,478
300 Purchased Professional and Technical Services	738,005
400 Purchased Property Services	1,300
500 Other Purchased Services	1,711,125
600 Supplies	9,045
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$7,609,649</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	437,657
200 Personnel Services - Employee Benefits	287,770
400 Purchased Property Services	240
500 Other Purchased Services	1,145,913
600 Supplies	11,070
800 Other Objects	300
<b>Total Vocational Education</b>	<b>\$1,882,950</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	86,374
200 Personnel Services - Employee Benefits	37,682
300 Purchased Professional and Technical Services	167,100
400 Purchased Property Services	75
500 Other Purchased Services	17,700
600 Supplies	800
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$309,731</b>
<b>1700 Higher Education Programs for Secondary Students</b>	
500 Other Purchased Services	11,000
<b>Total Higher Education Programs for Secondary Students</b>	<b>\$11,000</b>
<b>Total Instruction</b>	<b>\$32,825,755</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,155,009
200 Personnel Services - Employee Benefits	804,163
300 Purchased Professional and Technical Services	34,152

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	3,700
600 Supplies	10,000
700 Property	1,700
800 Other Objects	1,910
<b>Total Support Services - Students</b>	<b>\$2,010,634</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	587,030
200 Personnel Services - Employee Benefits	626,824
300 Purchased Professional and Technical Services	321,239
400 Purchased Property Services	72,400
500 Other Purchased Services	19,000
600 Supplies	367,390
700 Property	196,000
800 Other Objects	7,350
<b>Total Support Services - Instructional Staff</b>	<b>\$2,197,233</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	1,331,164
200 Personnel Services - Employee Benefits	905,331
300 Purchased Professional and Technical Services	293,100
400 Purchased Property Services	3,200
500 Other Purchased Services	73,785
600 Supplies	29,442
700 Property	1,250
800 Other Objects	22,855
<b>Total Support Services - Administration</b>	<b>\$2,660,127</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	379,158
200 Personnel Services - Employee Benefits	233,792
300 Purchased Professional and Technical Services	31,625
400 Purchased Property Services	625
600 Supplies	11,050
<b>Total Support Services - Pupil Health</b>	<b>\$656,250</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	250,832
200 Personnel Services - Employee Benefits	219,605
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	225
500 Other Purchased Services	30,000
600 Supplies	5,350
800 Other Objects	2,350
<b>Total Support Services - Business</b>	<b>\$511,862</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	988,631
200 Personnel Services - Employee Benefits	731,171
300 Purchased Professional and Technical Services	100,000

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	784,000
500 Other Purchased Services	164,500
600 Supplies	340,300
700 Property	64,700
800 Other Objects	2,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,175,302</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	6,500
500 Other Purchased Services	2,526,750
600 Supplies	500
800 Other Objects	500
<b>Total Student Transportation Services</b>	<b>\$2,534,250</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	137,416
200 Personnel Services - Employee Benefits	146,643
300 Purchased Professional and Technical Services	34,794
400 Purchased Property Services	12,500
500 Other Purchased Services	1,000
600 Supplies	7,800
700 Property	10,000
800 Other Objects	3,000
<b>Total Support Services - Central</b>	<b>\$353,153</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	35,000
<b>Total Other Support Services</b>	<b>\$35,000</b>
<b>Total Support Services</b>	<b>\$14,133,811</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	303,179
200 Personnel Services - Employee Benefits	137,593
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	24,600
500 Other Purchased Services	5,000
600 Supplies	50,300
800 Other Objects	5,500
<b>Total Student Activities</b>	<b>\$576,172</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	9,900
<b>Total Community Services</b>	<b>\$9,900</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$586,072</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	340,434

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	3,203,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,543,434</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	1,003,722
<b>Total Interfund Transfers - Out</b>	<b>\$1,003,722</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,547,156</b>
<b>TOTAL EXPENDITURES</b>	<b>\$52,092,794</b>

**Cash and Short-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	7,500,000	5,800,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	250,000	250,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	175,000
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	100,000	100,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$8,000,000</b>	<b>\$6,325,000</b>

**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** **\$8,000,000** **\$6,325,000**

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	16,273,709	12,629,926
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	856,099	900,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,414,934	3,664,934
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$20,544,742</b>	<b>\$17,194,860</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2019 Estimate</u></b>	<b><u>06/30/2020 Projection</u></b>
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- 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



**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

**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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$20,544,742</b>	<b>\$17,194,860</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$20,544,742</b>	<b>\$17,194,860</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,570,000
0840 Assigned Fund Balance	3,507,415
0850 Unassigned Fund Balance	551,280
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,628,695</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$7,628,695</b>
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