

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Judith L. Sourbeer
President of the Board - Original Signature Required

06-13-19
Date

[Signature]
Secretary of the Board - Original Signature Required

6/13/19
Date

[Signature]
Chief School Administrator - Original Signature Required

6/13/19
Date

Mark Jannone
Contact Person

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Telephone Extension

mjannone@canton.k12.pa.us
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Canton Area SD	COUNTY : Bradford	AUN : 117081003
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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	\$16307594
Ending Unassigned Fund Balance	\$684961
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.2%

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 6/13/19
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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(a)(1)

(03/2006)

School District Name : Canton Area SD	County : Bradford	AUN Number : 117081003
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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.

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SIGNATURE OF SCHOOL BOARD PRESIDENT <i>Judy Sourbeer</i>	DATE 05-10-19
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: \$6,559.00 C x 2%: \$5,970.76	The actual exclusion per homestead will be significantly less for several homesteads due to "maxing" out at a much lower exclusion.
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$76,846.00 Function 2200, Object 200: \$91,830.00	These numbers are complete. Our 2271 functions are almost entirely tuition reimbursement and our 2250 functions contain a lower waged employee with full family benefits.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is used to cover unexpected, unbudgeted expenses after being approved by the board.
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.	Unassigned Fund Balance is used to cover unexpected, unbudgeted expenses after being approved by the board or will eventually be assigned.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance is money being held for future expenses such as employee benefits and retirement.

AMOUNTS

ITEM

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

810 Nonspendable Fund Balance

820 Restricted Fund Balance

830 Committed Fund Balance

840 Assigned Fund Balance

850 Unassigned Fund Balance

3,225,822

1,500,000

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

\$4,725,822

Estimated Revenues And Other Financing Sources

5000 Revenue from Local Sources

7000 Revenue from State Sources

3000 Revenue from Federal Sources

9000 Other Financing Sources

4,249,870

10,792,685

450,000

Total Estimated Revenues And Other Financing Sources

\$15,492,555

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

\$20,218,377

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,925,923
6113 Public Utility Realty Taxes	4,000
6114 Payments in Lieu of Current Taxes - State / Local	70,000
6120 Current Per Capita Taxes, Section 679	12,024
6140 Current Act 511 Taxes - Flat Rate Assessments	12,024
6150 Current Act 511 Taxes - Proportional Assessments	595,399
6400 Delinquencies on Taxes Levied / Assessed by the LEA	275,000
6500 Earnings on Investments	60,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	209,000
6910 Rentals	1,500
6990 Refunds and Other Miscellaneous Revenue	70,000
REVENUE FROM LOCAL SOURCES	\$4,249,870
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,292,313
7160 Tuition for Orphans Subsidy	20,000
7220 Vocational Education	23,826
7271 Special Education funds for School-Aged Pupils	712,440
7311 Pupil Transportation Subsidy	594,395
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	308,126
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	298,538
7810 State Share of Social Security and Medicare Taxes	349,977
7820 State Share of Retirement Contributions	1,178,070
REVENUE FROM STATE SOURCES	\$10,792,685
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	375,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	47,000
8517 NCLB, Title IV - 21st Century Schools	28,000
REVENUE FROM FEDERAL SOURCES	\$450,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	15,492,555

Act 1 Index (current): 3.4%
Calculation Method:
Number of Decimals For Tax Rate Calculation: 4
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	Bradford	Lycoming	Tioga	Total
\$2,925,932				
\$298,538				
\$3,224,470				
\$3,557,501				

2018-19 Data

a. Assessed Value	\$65,103,568	\$33,879,690	\$46,512,255	\$145,495,513
b. Real Estate Mills	34.6685	15.1914	16.8882	

I. 2019-20 Data

c. 2017 STEB Market Value	\$188,776,632	\$41,788,423	\$65,619,889	\$296,184,944
d. Assessed Value	\$65,302,521	\$32,580,410	\$46,999,155	\$144,882,086
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0

2018-19 Calculations

f. 2018-19 Tax Levy (a * b)	\$2,257,043	\$514,680	\$785,508	\$3,557,231
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2019-20 Calculations

g. Percent of Total Market Value	63.73607%	14.10890%	22.15504%	100.00000%
h. Rebalanced 2018-19 Tax Levy (f Total * g)	\$2,267,239	\$501,886	\$788,106	\$3,557,231
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	34.8251	15.1914	16.9440	

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	90.46000%	85.45000%	90.58600%	89.78107%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$2,267,411	\$501,924	\$788,166	\$3,557,501
I. 2019-20 Real Estate Tax Rate (k / d * 1000)	34.7216	15.4056	16.7697	
III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$2,267,408	\$501,921	\$788,162	\$3,557,491
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)				\$3,258,953
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)				\$2,925,923

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

Section 672.1 Method Choice: (a)(1)

Revenue	Bradford	Lycoming	Tioga	Total
4				
\$2,925,932				
\$298,538				
\$3,224,470				
\$3,557,501				

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	36.0091	15.7079	17.5200	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,351,485	\$511,770	\$823,425	\$3,686,680
s. Millage Rate within Index? (if l > p Then No)	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$5,933.00	\$13,373.00	\$12,285.00	
Number of Homestead/Farmstead Properties	1027	152	302	1481
Median Assessed Value of Homestead Properties				\$46,400

UN: 117081003 Canton Area SD

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

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ct 1 Index (current): 3.4%

alculation Method:

umber of Decimals For Tax Rate Calculation:

pprox. Tax Revenue from RE Taxes:

mount of Tax Relief for Homestead Exclusions

otal Approx. Tax Revenue:

pprox. Tax Levy for Tax Rate Calculation:

Section 672.1 Method Choice: (a)(1)

Revenue

\$2,925,932

\$298,538

\$3,224,470

\$3,557,501

Bradford

Lycoming

Tioga

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$298,538

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$298,538

CODE

County Name	Current Real Estate Taxes	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
radford		65,302,521	34.7216	2,267,408			90.46000%	
ycoming		32,580,410	15.4056	501,921			85.45000%	
ioga		46,999,155	16.7697	788,162			90.58600%	
totals:		144,882,086		3,557,491	298,538	3,258,953	89.78107%	2,925,923

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5.00		12,024	12,024
6140 Current Act 511 Taxes - Flat Rate Assessments				
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	12,024	12,024
6142 Current Act 511 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
Total Current Act 511 Taxes - Flat Rate Assessments			12,024	12,024
6150 Current Act 511 Taxes - Proportional Assessments				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	480,000	480,000
6152 Current Act 511 Occupation Taxes	200.0000	0.0000	25,399	25,399
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	90,000	90,000
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			595,399	595,399
Total Act 511, Current Taxes			12	607,423
Act 511 Tax Limit	→	296,184,944	12	3,554,219
		Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u>									
	Bradford	34.8251	34.7216	-0.28%	Yes	3.4%				
	Lycoming	15.1914	15.4056	1.42%	Yes	3.4%				
	Tioga	16.9440	16.7697	-1.01%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6152	Current Act 511 Occupation Taxes	200.0000	200.0000	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

Description	Amount
000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,539,048
1200 Special Programs - Elementary / Secondary	1,999,645
1300 Vocational Education	288,000
1400 Other Instructional Programs - Elementary / Secondary	104,290
Total Instruction	\$9,930,983
000 Support Services	
2100 Support Services - Students	411,799
2200 Support Services - Instructional Staff	295,986
2300 Support Services - Administration	1,086,295
2400 Support Services - Pupil Health	178,295
2500 Support Services - Business	397,973
2600 Operation and Maintenance of Plant Services	1,204,239
2700 Student Transportation Services	830,000
2800 Support Services - Central	173,213
Total Support Services	\$4,577,800
000 Operation of Non-Instructional Services	
3200 Student Activities	600,840
Total Operation of Non-Instructional Services	\$600,840
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	935,471
5900 Budgetary Reserve	262,500
Total Other Expenditures and Financing Uses	\$1,197,971
Total Estimated Expenditures and Other Financing Uses	\$16,307,594

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,403,212
200 Personnel Services - Employee Benefits	2,781,021
300 Purchased Professional and Technical Services	21,500
400 Purchased Property Services	36,400
500 Other Purchased Services	133,700
600 Supplies	161,800
800 Other Objects	1,415
Total Regular Programs - Elementary / Secondary	\$7,539,048
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	904,365
200 Personnel Services - Employee Benefits	784,440
300 Purchased Professional and Technical Services	241,800
500 Other Purchased Services	51,000
600 Supplies	16,025
800 Other Objects	2,015
Total Special Programs - Elementary / Secondary	\$1,999,645
1300 Vocational Education	
500 Other Purchased Services	288,000
Total Vocational Education	\$288,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,290
300 Purchased Professional and Technical Services	100,000
Total Other Instructional Programs - Elementary / Secondary	\$104,290
Total Instruction	\$9,930,983
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	171,786
200 Personnel Services - Employee Benefits	137,053
300 Purchased Professional and Technical Services	94,000
400 Purchased Property Services	300
500 Other Purchased Services	4,000
600 Supplies	4,050
800 Other Objects	610
Total Support Services - Students	\$411,799
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	76,846
200 Personnel Services - Employee Benefits	91,830
300 Purchased Professional and Technical Services	96,535
400 Purchased Property Services	2,400
500 Other Purchased Services	15,600
600 Supplies	12,500

Description	Amount
800 Other Objects	275
Total Support Services - Instructional Staff	\$295,986
2300 Support Services - Administration	
100 Personnel Services - Salaries	542,551
200 Personnel Services - Employee Benefits	390,459
300 Purchased Professional and Technical Services	107,075
400 Purchased Property Services	1,635
500 Other Purchased Services	21,125
600 Supplies	16,050
800 Other Objects	7,400
Total Support Services - Administration	\$1,086,295
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	98,909
200 Personnel Services - Employee Benefits	74,941
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	200
500 Other Purchased Services	1,150
600 Supplies	2,000
800 Other Objects	95
Total Support Services - Pupil Health	\$178,295
2500 Support Services - Business	
100 Personnel Services - Salaries	207,650
200 Personnel Services - Employee Benefits	171,373
300 Purchased Professional and Technical Services	11,400
400 Purchased Property Services	1,600
500 Other Purchased Services	4,200
600 Supplies	1,500
800 Other Objects	250
Total Support Services - Business	\$397,973
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	344,725
200 Personnel Services - Employee Benefits	328,788
300 Purchased Professional and Technical Services	99,394
400 Purchased Property Services	234,683
500 Other Purchased Services	56,649
600 Supplies	140,000
Total Operation and Maintenance of Plant Services	\$1,204,239
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	825,000
600 Supplies	3,000
Total Student Transportation Services	\$830,000
2800 Support Services - Central	
100 Personnel Services - Salaries	47,091

Description	Amount
200 Personnel Services - Employee Benefits	39,922
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	7,000
500 Other Purchased Services	26,900
600 Supplies	32,300
Total Support Services - Central	\$173,213
Total Support Services	\$4,577,800
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	189,136
200 Personnel Services - Employee Benefits	81,268
300 Purchased Professional and Technical Services	214,200
400 Purchased Property Services	13,000
500 Other Purchased Services	40,900
600 Supplies	60,336
800 Other Objects	2,000
Total Student Activities	\$600,840
Total Operation of Non-Instructional Services	\$600,840
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	935,471
Total Debt Service / Other Expenditures and Financing Uses	\$935,471
5900 Budgetary Reserve	
800 Other Objects	262,500
Total Budgetary Reserve	\$262,500
Total Other Expenditures and Financing Uses	\$1,197,971
TOTAL EXPENDITURES	\$16,307,594

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	3,500,000	300,000
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	25,000	25,000
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	225,000	225,000
Permanent Fund		
Total Cash and Short-Term Investments	\$3,750,000	\$550,000

Long-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2019 Estimate

\$3,750,000

06/30/2020 Projection

\$550,000

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Long-Term Indebtedness		
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	6,600,000	5,800,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		220,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	220,000	
0599 Other Noncurrent Liabilities		
Total General Fund	\$6,820,000	\$6,020,000

Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other 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		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Long-Term Indebtedness

- 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

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<u>Long-Term Indebtedness</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	\$6,820,000	\$6,020,000
Total Long-Term Indebtedness	\$6,820,000	\$6,020,000

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

\$6,820,000

\$6,020,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,225,822
0850 Unassigned Fund Balance	684,961
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,910,783
5900 Budgetary Reserve	262,500
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,173,283