

FINAL GENERAL FUND BUDGET

Fiscal Year 2018-2019

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/21/2018



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Annette M Lowery

Contact Person

alowery@cccsd.cc

Email Address

5.21.18

Date

5.21.18

Date

5.21.18

Date

(570)784-2850

Telephone

Extn :4006

Extension

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2018-2019 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Columbia SD	COUNTY : Columbia	AUN : 116191503
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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 2018-2019 (compared to 2017-2018)?

Yes
No


If yes, see information below, taken from the 2018-2019 General Fund Budget.

Total Budgeted Expenditures	\$32465535
Ending Unassigned Fund Balance	\$2500693
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.7%

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 5.21.18
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DUE DATE: AUGUST 15, 2018

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2018-2019 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Central Columbia SD	County : Columbia	AUN Number : 116191503
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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 <i>May 1, 2018</i>
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5270	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2300, Object 100: \$896,917.00 Function 2300, Object 200: \$1,347,245.00	This account is where the retirees are entered for their medical insurance with the district
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.	District maintains fund balance for contingency with amounts allowable under Act 1
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed funds are to help fund the ever increasing PSEERS rate, our Vo-Tech is planning a building project, and as a sending school we will need to help fund, and our Digital Conversion is an ongoing plan for student iPads
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	We are self-funded - this assigned account is for healthcare stop-gap

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

<u>ITEM</u>	<u>AMOUNTS</u>
0810 Nonspendable Fund Balance	25,000
0820 Restricted Fund Balance	100,249
0830 Committed Fund Balance	5,548,593
0840 Assigned Fund Balance	575,000
0850 Unassigned Fund Balance	3,670,535

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

\$9,794,128

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	17,910,035
7000 Revenue from State Sources	12,448,407
8000 Revenue from Federal Sources	386,251
9000 Other Financing Sources	301,000

Total Estimated Revenues And Other Financing Sources

\$31,045,693

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

\$40,839,821

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,348,321
6112 Interim Real Estate Taxes	20,601
6113 Public Utility Realty Taxes	18,100
6114 Payments in Lieu of Current Taxes - State / Local	1,000
6120 Current Per Capita Taxes, Section 679	39,175
6140 Current Act 511 Taxes - Flat Rate Assessments	42,650
6150 Current Act 511 Taxes - Proportional Assessments	4,057,188
6400 Delinquencies on Taxes Levied / Assessed by the LEA	650,000
6500 Earnings on Investments	140,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	320,000
6910 Rentals	5,000
6940 Tuition from Patrons	170,000
6990 Refunds and Other Miscellaneous Revenue	58,000
REVENUE FROM LOCAL SOURCES	\$17,910,035
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,533,054
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	52,393
7271 Special Education funds for School-Aged Pupils	1,201,559
7311 Pupil Transportation Subsidy	830,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	480,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,000
7340 State Property Tax Reduction Allocation	357,991
7505 Ready to Learn Block Grant	255,000
7810 State Share of Social Security and Medicare Taxes	488,482
7820 State Share of Retirement Contributions	2,166,928
REVENUE FROM STATE SOURCES	\$12,448,407
REVENUES FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	256,694
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	57,607
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	1,950
8517 NCLB, Title IV - 21st Century Schools	10,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP Reimbursements (Access))	60,000
REVENUE FROM FEDERAL SOURCES	\$386,251
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
9800 Intrafund Transfers In	300,000
OTHER FINANCING SOURCES	\$301,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	31,045,693

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$12,348,321

Amount of Tax Relief for Homestead Exclusions

\$357,991

Total Approx. Tax Revenue:

\$12,706,312

Approx. Tax Levy for Tax Rate Calculation:

\$13,405,343

Columbia

Total

2017-18 Data

a. Assessed Value

\$308,000,000

\$308,000,000

b. Real Estate Mills

43.1040

I. 2018-19 Data

c. 2016 STEB Market Value

\$1,015,403,862

\$1,015,403,862

d. Assessed Value

\$311,000,000

\$311,000,000

e. Assessed Value of New Const/ Renov

\$0

\$0

2017-18 Calculations

f. 2017-18 Tax Levy

\$13,276,032

\$13,276,032

(a * b)

2018-19 Calculations

g. Percent of Total Market Value

100.000000%

100.000000%

h. Rebalanced 2017-18 Tax Levy

\$13,276,032

\$13,276,032

(f Total * g)

i. Base Mills Subject to Index

43.1040

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

94.64235%

94.64235%

k. Tax Levy Needed

\$13,405,343

\$13,405,343

(Approx. Tax Levy * g)

I. 2018-19 Real Estate Tax Rate

43.1040

(k / d * 1000)

m. Tax Levy Generated by Mills

\$13,405,344

\$13,405,344

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$13,047,353

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$12,348,321

(n * Est. Pct. Collection)

Act 1 Index (current): 3.0%

Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$12,348,321

Amount of Tax Relief for Homestead Exclusions \$357,991

Total Approx. Tax Revenue: \$12,706,312

Approx. Tax Levy for Tax Rate Calculation: \$13,405,343

Columbia

Total

Index Maximums

p. Maximum Mills Based On Index 44.3971

(i * (1 + Index))

q. Mills In Excess of Index 0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index \$13,807,498

(p / 1000 * d)

IV. s. Millage Rate within Index? Yes

(if l > p Then No)

t. Tax Levy In Excess of Index \$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index \$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead \$2,054.00

Number of Homestead/Farmstead Properties 4023

Median Assessed Value of Homestead Properties \$37,702

V.

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$12,348,321

Amount of Tax Relief for Homestead Exclusions

\$357,991

Total Approx. Tax Revenue:

\$12,706,312

Approx. Tax Levy for Tax Rate Calculation:

\$13,405,343

Columbia

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$357,991

Lowering RE Tax Rate

\$0

\$357,991

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$357,991

CODE	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			
6111	Current Real Estate Taxes										
Columbia		311,000,000	43.1040	13,405,344			94.64235%				
Totals:		311,000,000		13,405,344	357,991	=	13,047,353	X	94.64235%	=	12,348,321
6120	Current Per Capita Taxes, Section 679										Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments										Estimated Revenue
6141	Current Act 511 Per Capita Taxes										Estimated Revenue
6142	Current Act 511 Occupation Taxes - Flat Rate										Estimated Revenue
6143	Current Act 511 Local Services Taxes										Estimated Revenue
6144	Current Act 511 Trailer Taxes										Estimated Revenue
6145	Current Act 511 Business Privilege Taxes - Flat Rate										Estimated Revenue
6146	Current Act 511 Mechanical Device Taxes - Flat Rate										Estimated Revenue
6149	Current Act 511 Taxes, Other Flat Rate Assessments										Estimated Revenue
	Total Current Act 511 Taxes - Flat Rate Assessments										42,650
6150	Current Act 511 Taxes - Proportional Assessments										Estimated Revenue
6151	Current Act 511 Earned Income Taxes				1.050%	0.000%					Estimated Revenue
6152	Current Act 511 Occupation Taxes				0.000%	0.000%					Estimated Revenue
6153	Current Act 511 Real Estate Transfer Taxes				0.500%	0.000%					Estimated Revenue
6154	Current Act 511 Amusement Taxes				0.000%	0.000%					Estimated Revenue
6155	Current Act 511 Business Privilege Taxes				0.000%	0.000%					Estimated Revenue
6156	Current Act 511 Mechanical Device Taxes - Percentage				0.000%	0.000%					Estimated Revenue
6157	Current Act 511 Mercantile Taxes				0.000%	0.000%					Estimated Revenue
6159	Current Act 511 Taxes, Other Proportional Assessments				0	0					Estimated Revenue
	Total Current Act 511 Taxes - Proportional Assessments										4,057,188
	Total Act 511, Current Taxes										4,099,838

Act 511 Tax Limit --> 1,015,403,862 X Market Value 12 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
		2017-18 (Rebalanced)	2018-19				2017-18 (Rebalanced)	2018-19		
6111	<u>Current Real Estate Taxes</u>									
	Columbia	43.1040	43.1040	0.00%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.050%	1.050%	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	12,268,145
1200 Special Programs - Elementary / Secondary	3,891,241
1300 Vocational Education	2,333,667
1400 Other Instructional Programs - Elementary / Secondary	98,955
1500 Nonpublic School Programs	10,500
Total Instruction	\$18,602,508
2000 Support Services	
2100 Support Services - Students	1,052,311
2200 Support Services - Instructional Staff	1,947,926
2300 Support Services - Administration	2,483,784
2400 Support Services - Pupil Health	317,077
2500 Support Services - Business	479,519
2600 Operation and Maintenance of Plant Services	2,329,691
2700 Student Transportation Services	1,476,070
2800 Support Services - Central	45,560
Total Support Services	\$10,131,938
3000 Operation of Non-Instructional Services	
3200 Student Activities	706,852
3300 Community Services	3,821
Total Operation of Non-Instructional Services	\$710,673
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,720,416
5200 Interfund Transfers - Out	300,000
Total Other Expenditures and Financing Uses	\$3,020,416
Total Estimated Expenditures and Other Financing Uses	\$32,465,535

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,932,408
200 Personnel Services - Employee Benefits	4,384,280
300 Purchased Professional and Technical Services	13,800
400 Purchased Property Services	63,341
500 Other Purchased Services	370,425
600 Supplies	393,146
700 Property	55,000
800 Other Objects	55,745
Total Regular Programs - Elementary / Secondary	\$12,268,145
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,510,853
200 Personnel Services - Employee Benefits	988,188
300 Purchased Professional and Technical Services	1,371,500
500 Other Purchased Services	6,450
600 Supplies	13,350
800 Other Objects	900
Total Special Programs - Elementary / Secondary	\$3,891,241
1300 Vocational Education	
100 Personnel Services - Salaries	704,469
200 Personnel Services - Employee Benefits	481,556
400 Purchased Property Services	1,085
500 Other Purchased Services	1,070,241
600 Supplies	59,816
700 Property	11,700
800 Other Objects	4,800
Total Vocational Education	\$2,333,667
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	51,301
200 Personnel Services - Employee Benefits	40,554
500 Other Purchased Services	7,100
Total Other Instructional Programs - Elementary / Secondary	\$98,955
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	10,500
Total Nonpublic School Programs	\$10,500
Total Instruction	\$18,602,508
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	522,258
200 Personnel Services - Employee Benefits	370,515
300 Purchased Professional and Technical Services	142,070
500 Other Purchased Services	3,350
600 Supplies	13,710

Description

Amount

800 Other Objects 408

Total Support Services - Students \$1,052,311

2200 Support Services - Instructional Staff

100 Personnel Services - Salaries 746,051
 200 Personnel Services - Employee Benefits 605,332
 300 Purchased Professional and Technical Services 88,552
 400 Purchased Property Services 30,000
 500 Other Purchased Services 133,800
 600 Supplies 304,491
 700 Property 37,700
 800 Other Objects 2,000

Total Support Services - Instructional Staff \$1,947,926

2300 Support Services - Administration

100 Personnel Services - Salaries 896,917
 200 Personnel Services - Employee Benefits 1,347,245
 300 Purchased Professional and Technical Services 105,500
 400 Purchased Property Services 27,000
 500 Other Purchased Services 63,500
 600 Supplies 16,922
 800 Other Objects 26,700

Total Support Services - Administration \$2,483,784

2400 Support Services - Pupil Health

100 Personnel Services - Salaries 180,597
 200 Personnel Services - Employee Benefits 124,436
 300 Purchased Professional and Technical Services 6,550
 400 Purchased Property Services 58
 500 Other Purchased Services 200
 600 Supplies 4,966
 800 Other Objects 270

Total Support Services - Pupil Health \$317,077

2500 Support Services - Business

100 Personnel Services - Salaries 208,065
 200 Personnel Services - Employee Benefits 138,424
 300 Purchased Professional and Technical Services 9,000
 400 Purchased Property Services 500
 500 Other Purchased Services 22,175
 600 Supplies 92,000
 800 Other Objects 9,355

Total Support Services - Business \$479,519

2600 Operation and Maintenance of Plant Services

100 Personnel Services - Salaries 635,316
 200 Personnel Services - Employee Benefits 524,905
 300 Purchased Professional and Technical Services 1,500
 400 Purchased Property Services 265,000
 500 Other Purchased Services 115,500

<u>Description</u>	<u>Amount</u>
600 Supplies	784,170
700 Property	2,100
800 Other Objects	1,200
Total Operation and Maintenance of Plant Services	\$2,329,691
2700 Student Transportation Services	
100 Personnel Services - Salaries	33,137
200 Personnel Services - Employee Benefits	26,619
300 Purchased Professional and Technical Services	700
400 Purchased Property Services	500
500 Other Purchased Services	1,396,314
600 Supplies	18,800
Total Student Transportation Services	\$1,476,070
2800 Support Services - Central	
100 Personnel Services - Salaries	36,500
200 Personnel Services - Employee Benefits	9,060
Total Support Services - Central	\$45,560
Total Support Services	\$10,131,938
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	307,745
200 Personnel Services - Employee Benefits	127,662
300 Purchased Professional and Technical Services	44,000
400 Purchased Property Services	8,200
500 Other Purchased Services	136,125
600 Supplies	64,440
700 Property	8,000
800 Other Objects	10,680
Total Student Activities	\$706,852
3300 Community Services	
100 Personnel Services - Salaries	2,700
200 Personnel Services - Employee Benefits	1,121
Total Community Services	\$3,821
Total Operation of Non-Instructional Services	\$710,673
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,158,127
900 Other Uses of Funds	1,562,289
Total Debt Service / Other Expenditures and Financing Uses	\$2,720,416
5200 Interfund Transfers - Out	
900 Other Uses of Funds	300,000

Description

Amount

Total Interfund Transfers - Out	\$300,000
Total Other Expenditures and Financing Uses	\$3,020,416
TOTAL EXPENDITURES	\$32,465,535

Cash and Short-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 Projection</u>
General Fund	11,377,474	9,877,474
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	300,000	300,000
Other Capital Projects Fund		
Debt Service Fund	2,720,416	2,727,553
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 Cash and Short-Term Investments	\$14,397,890	\$12,905,027

Long-Term Investments

	<u>06/30/2018 Estimate</u>	<u>06/30/2019 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

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$14,397,890

\$12,905,027

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

General Fund

0510 Bonds Payable	41,802,967	40,242,967
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,982,074	1,765,074
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	451,043	455,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$44,236,084	\$42,463,041

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

06/30/2018 Estimate

06/30/2019 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

Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 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

06/30/2018 Estimate

06/30/2019 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

06/30/2018 Estimate

06/30/2019 Projection

- 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

\$44,236,084

\$42,463,041

Short-Term Payables

06/30/2018 Estimate

06/30/2019 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

\$44,236,084

\$42,463,041

Account Description	Amounts
0810 Nonspendable Fund Balance	25,000
0820 Restricted Fund Balance	100,249
0830 Committed Fund Balance	5,298,593
0840 Assigned Fund Balance	575,000
0850 Unassigned Fund Balance	2,500,693
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,374,286
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,499,535