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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Commodore Perry SD	Mercer	104431304

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 [x]

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

Total Budgeted Expenditures	$9199864
Ending Unassigned Fund Balance	$975708
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	10.6%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE

DUE DATE: AUGUST 15, 2018

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	4,046,561	
0840 Assigned Fund Balance	755,358	
0850 Unassigned Fund Balance	593,496	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$5,395,415**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	2,590,681	
7000 Revenue from State Sources	5,912,150	
8000 Revenue from Federal Sources		
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$8,502,831**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$13,898,246**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	1,719,281
6113	Public Utility Realty Taxes	2,300
6114	Payments in Lieu of Current Taxes - State / Local	2,700
6120	Current Per Capita Taxes, Section 679	12,200
6140	Current Act 511 Taxes - Flat Rate Assessments	22,200
6150	Current Act 511 Taxes - Proportional Assessments	325,000
6400	Delinquencies on Taxes Levied / Assessed by the LEA	135,000
6500	Earnings on Investments	8,000
6700	Revenues from LEA Activities	10,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	350,000
6910	Rentals	2,000
6990	Refunds and Other Miscellaneous Revenue	2,000
REVENUE FROM LOCAL SOURCES		**$2,590,681**
REVENUE FROM STATE SOURCES		
7110	Basic Education Funding	3,866,253
7271	Special Education funds for School-Aged Pupils	408,793
7311	Pupil Transportation Subsidy	525,000
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	12,000
7330	Health Services (Medical, Dental, Nurse, Act 25)	8,600
7340	State Property Tax Reduction Allocation	180,938
7505	Ready to Learn Block Grant	100,566
7810	State Share of Social Security and Medicare Taxes	160,000
7820	State Share of Retirement Contributions	650,000
REVENUE FROM STATE SOURCES		**$5,912,150**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		**8,502,831**

Act 1 Index (current): 3.4%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$1,719,281**
Amount of Tax Relief for Homestead Exclusions	**$180,938**
Total Approx. Tax Revenue:	**$1,900,219**
Approx. Tax Levy for Tax Rate Calculation:	**$2,091,250**

		Mercer	Total
	2017-18 Data		
	a. Assessed Value	$38,183,300	$38,183,300
	b. Real Estate Mills	54.0000	
I.	**2018-19 Data**		
	c. 2016 STEB Market Value	$171,928,723	$171,928,723
	d. Assessed Value	$38,726,850	$38,726,850
	e. Assessed Value of New Constr/ Renov	$0	$0
	2017-18 Calculations		
	f. 2017-18 Tax Levy (a * b)	$2,061,898	$2,061,898
	2018-19 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2017-18 Tax Levy (f Total * g)	$2,061,898	$2,061,898
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	54.0000	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$2,091,250	$2,091,250
	I. 2018-19 Real Estate Tax Rate (k / d * 1000)	**54.0000**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$2,091,250	$2,091,250
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$1,910,312
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$1,719,281

Act 1 Index (current): 3.4%

Calculation Method:	**Rate**	
Approx. Tax Revenue from RE Taxes:	**$1,719,281**	
Amount of Tax Relief for Homestead Exclusions	**$180,938**	
Total Approx. Tax Revenue:	**$1,900,219**	
Approx. Tax Levy for Tax Rate Calculation:	**$2,091,250**	
	Mercer	**Total**
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	55.8360	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	$2,162,352	$2,162,352
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

IV.

Information Related to Property Tax Relief

V.	Assessed Value Exclusion per Homestead	$2,669.00	
	Number of Homestead/Farmstead Properties	1255	1255
	Median Assessed Value of Homestead Properties		$16,350

Act 1 Index (current): 3.4%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$1,719,281**
Amount of Tax Relief for Homestead Exclusions	**$180,938**
Total Approx. Tax Revenue:	**$1,900,219**
Approx. Tax Levy for Tax Rate Calculation:	**$2,091,250**

	Mercer			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$180,938	Lowering RE Tax Rate	$0	$180,938
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$180,938**

CODE

6111 Current Real Estate Taxes

County Name	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
Mercer	38,726,850	54.0000	2,091,250						90.00000%		
Totals:	**38,726,850**		**2,091,250**	-	180,938	=	1,910,312	X	90.00000%	=	1,719,281

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			12,200
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	12,200	12,200
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$10.00	$0.00	10,000	10,000
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
	Total Current Act 511 Taxes – Flat Rate Assessments			**22,200**	**22,200**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	325,000	325,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0	0
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			**325,000**	**325,000**
	Total Act 511, Current Taxes				**347,200**
		Act 511 Tax Limit -->	**171,928,723 X**	**12**	**2,063,145**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2017-18 (Rebalanced)	2018-19	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2017-18 (Rebalanced)	2018-19	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Mercer	54.0000	54.0000	0.00%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	3.4%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	3.4%				
6143	Current Act 511 Local Services Taxes	$10.00	$10.00	0.00%	Yes	3.4%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	4,102,387
1200 Special Programs - Elementary / Secondary	977,470
1300 Vocational Education	550,160
1400 Other Instructional Programs - Elementary / Secondary	210,760
Total Instruction	**$5,840,777**
2000 Support Services	
2100 Support Services - Students	277,830
2200 Support Services - Instructional Staff	318,150
2300 Support Services - Administration	906,657
2400 Support Services - Pupil Health	95,900
2500 Support Services - Business	67,100
2600 Operation and Maintenance of Plant Services	689,350
2700 Student Transportation Services	650,000
2900 Other Support Services	6,000
Total Support Services	**$3,010,987**
3000 Operation of Non-Instructional Services	
3200 Student Activities	271,100
Total Operation of Non-Instructional Services	**$271,100**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	37,000
5200 Interfund Transfers - Out	20,000
5900 Budgetary Reserve	20,000
Total Other Expenditures and Financing Uses	**$77,000**
Total Estimated Expenditures and Other Financing Uses	**$9,199,864**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,279,657
200 Personnel Services - Employee Benefits	1,567,830
300 Purchased Professional and Technical Services	73,000
400 Purchased Property Services	32,500
500 Other Purchased Services	5,600
600 Supplies	128,000
700 Property	15,500
800 Other Objects	300
Total Regular Programs - Elementary / Secondary	**$4,102,387**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	395,000
200 Personnel Services - Employee Benefits	312,570
300 Purchased Professional and Technical Services	115,000
500 Other Purchased Services	140,400
600 Supplies	8,500
700 Property	5,000
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	**$977,470**
1300 Vocational Education	
100 Personnel Services - Salaries	188,550
200 Personnel Services - Employee Benefits	114,960
400 Purchased Property Services	2,000
500 Other Purchased Services	223,650
600 Supplies	16,000
700 Property	5,000
Total Vocational Education	**$550,160**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,260
500 Other Purchased Services	195,000
600 Supplies	1,500
Total Other Instructional Programs - Elementary / Secondary	**$210,760**
Total Instruction	**$5,840,777**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	150,500
200 Personnel Services - Employee Benefits	120,730
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	200
600 Supplies	1,900
Total Support Services - Students	**$277,830**
2200 Support Services - Instructional Staff	

Description	Amount
100 Personnel Services - Salaries	77,500
200 Personnel Services - Employee Benefits	51,550
300 Purchased Professional and Technical Services	116,500
400 Purchased Property Services	400
500 Other Purchased Services	5,000
600 Supplies	59,200
700 Property	6,000
800 Other Objects	2,000
Total Support Services - Instructional Staff	**$318,150**
2300 Support Services - Administration	
100 Personnel Services - Salaries	513,840
200 Personnel Services - Employee Benefits	303,542
300 Purchased Professional and Technical Services	53,000
500 Other Purchased Services	16,500
600 Supplies	6,500
800 Other Objects	13,275
Total Support Services - Administration	**$906,657**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	57,950
200 Personnel Services - Employee Benefits	27,450
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	500
600 Supplies	3,000
700 Property	3,000
Total Support Services - Pupil Health	**$95,900**
2500 Support Services - Business	
100 Personnel Services - Salaries	32,950
200 Personnel Services - Employee Benefits	32,650
600 Supplies	1,500
Total Support Services - Business	**$67,100**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	59,000
200 Personnel Services - Employee Benefits	39,150
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	300,000
500 Other Purchased Services	56,200
600 Supplies	175,000
700 Property	10,000
Total Operation and Maintenance of Plant Services	**$689,350**
2700 Student Transportation Services	
500 Other Purchased Services	650,000
Total Student Transportation Services	**$650,000**
2900 Other Support Services	
500 Other Purchased Services	6,000

Description	Amount
Total Other Support Services	**$6,000**
Total Support Services	**$3,010,987**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	112,000
200 Personnel Services - Employee Benefits	45,100
300 Purchased Professional and Technical Services	41,000
500 Other Purchased Services	38,000
600 Supplies	28,000
800 Other Objects	7,000
Total Student Activities	**$271,100**
Total Operation of Non-Instructional Services	**$271,100**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	37,000
Total Debt Service / Other Expenditures and Financing Uses	**$37,000**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	20,000
Total Interfund Transfers - Out	**$20,000**
5900 Budgetary Reserve	
800 Other Objects	20,000
Total Budgetary Reserve	**$20,000**
Total Other Expenditures and Financing Uses	**$77,000**
TOTAL EXPENDITURES	**$9,199,864**

Cash and Short-Term Investments	06/30/2018 Estimate	06/30/2019 Projection
General Fund	5,395,415	4,697,103
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	15,000	15,000
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		
Permanent Fund		
Total Cash and Short-Term Investments	**$5,410,415**	**$4,712,103**

Long-Term Investments	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		

Long-Term Investments	06/30/2018 Estimate	06/30/2019 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$5,410,415**	**$4,712,103**

Long-Term Indebtedness	06/30/2018 Estimate	06/30/2019 Projection
General Fund		
0510 Bonds Payable	372,103	344,960
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	**$372,103**	**$344,960**
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	**$372,103**	**$344,960**

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	**$372,103**	**$344,960**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,895,634
0840 Assigned Fund Balance	827,040
0850 Unassigned Fund Balance	975,708
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$4,698,382**
5900 Budgetary Reserve	**20,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$4,718,382**