

<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	967,872
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,500,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$2,467,872</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	6,119,495
7000 Revenue from State Sources	10,943,235
8000 Revenue from Federal Sources	308,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$17,370,730</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$19,838,602</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	4,360,395
6113 Public Utility Reality Taxes	4,900
6114 Payments in Lieu of Current Taxes - State / Local	88,000
6120 Current Per Capita Taxes, Section 679	15,300
6140 Current Act 511 Taxes - Flat Rate Assessments	36,400
6150 Current Act 511 Taxes - Proportional Assessments	960,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	240,000
6500 Earnings on Investments	175,000
6700 Revenues from LEA Activities	26,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	172,500
6920 Contributions and Donations from Private Sources	1,000
6990 Refunds and Other Miscellaneous Revenue	40,000

**REVENUE FROM LOCAL SOURCES \$6,119,495**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	6,035,075
7112 Basic Education Funding-Social Security	352,965
7160 Tuition for Orphans Subsidy	11,000
7220 Vocational Education	100,000
7271 Special Education funds for School-Aged Pupils	941,636
7311 Pupil Transportation Subsidy	750,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,500
7340 State Property Tax Reduction Allocation	575,646
7509 Supplemental Equipment Grants	34,000
7531 Ready to Learn-Foundation	571,436
7820 State Share of Retirement Contributions	1,549,977

**REVENUE FROM STATE SOURCES \$10,943,235**

**REVENUE FROM FEDERAL SOURCES**

8514 Title I - Improving the Academic Achievement of the Disadvantaged	240,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	31,000
8517 Title IV - 21st Century Schools	17,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming  
(Quarterly) Program

5,000

**REVENUE FROM FEDERAL SOURCES**

**\$308,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES**

**17,370,730**

Act 1 Index (current): 5.0% | Act 1 Index (prior): 5.7%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$4,360,704

Amount of Tax Relief for Homestead Exclusions: \$575,646

Total Approx. Tax Revenue: \$4,936,350

Approx. Tax Levy for Tax Rate Calculation: \$5,162,481

Section 672.1 Method Choice: (a)(1)

Revenue

2

\$4,360,704

\$575,646

\$4,936,350

\$5,162,481

	Clarion	Jefferson	Total
<b>I. 2026-27 Data</b>			
a. Assessed Value	\$67,322,991	\$22,069,710	\$89,392,701
b. Real Estate Mills	60.2800	46.1200	
c. 2024 STEB Market Value	\$235,171,588	\$63,808,169	\$298,979,757
d. Assessed Value	\$578,410,423	\$22,149,480	\$600,559,903
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

**2025-26 Calculations**

f. 2025-26 Tax Levy (a * b)	\$4,058,230	\$1,017,855	\$5,076,085
-----------------------------	-------------	-------------	-------------

**2026-27 Calculations**

g. Percent of Total Market Value	78.65803%	21.34197%	100.00000%
h. Rebalanced 2025-26 Tax Levy (f Total * g)	\$3,992,748	\$1,083,337	\$5,076,085

i. Base Mills Subject to Index

6.9029

49.0870

(h / a \* 1000) if no reassessment

Yes

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

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	95.07000%	95.07000%	95.07000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$4,060,706	\$1,101,775	\$5,162,481

**I. 2026-27 Real Estate Tax Rate**

7.0200

49.7400

(k / d \* 1000)

m. Tax Levy Generated by Mills	\$4,060,441	\$1,101,715	\$5,162,156
--------------------------------	-------------	-------------	-------------

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$4,586,510

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$4,360,395

(n \* Est. Pct. Collection)

Act 1 Index (current): 5.0% | Act 1 Index (prior): 5.7%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$4,360,704

Amount of Tax Relief for Homestead Exclusions ~~\$575,646~~

Total Approx. Tax Revenue: \$4,936,350

Approx. Tax Levy for Tax Rate Calculation: \$5,162,481

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

Clarion Jefferson Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	7.2963	51.5413	
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)	\$4,220,256	\$1,141,613	\$5,361,869
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	\$43,897.44	\$6,195.42	
Number of Homestead/Farmstead Properties	1481	387	1868
Median Assessed Value of Homestead Properties			\$103,265

AUN: 106161703 Clarion-Limestone Area SD

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

Printed 5/13/2026 1:59:15 PM

Page - 3 of 3

Act 1 Index (current): 5.0% | Act 1 Index (prior): 5.7%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$4,360,704

Amount of Tax Relief for Homestead Exclusions: \$575,646

Total Approx. Tax Revenue: \$4,936,350

Approx. Tax Levy for Tax Rate Calculation: \$5,162,481

Section 672.1 Method Choice: (a)(1)

Revenue  
 \$4,360,704  
\$575,646  
 \$4,936,350  
 \$5,162,481

Clarion

Jefferson

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

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

\$575,646

Lowering RE Tax Rate

\$0

**Amount of Tax Relief from State/Local Sources**

**\$575,646**

CODE

6111	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Clarion	578,410,423	7.0200	4,060,441	95.070000%	
Jefferson	22,149,480	49.7400	1,101,715	95.070000%	
<b>Totals:</b>	<b>600,559,903</b>	<b>575,646</b>	<b>4,586,510</b>	<b>95.070000%</b>	<b>4,360,395</b>

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	\$5.00			15,300
6140	Rate			Estimated Revenue
6141	\$5.00	\$0.00	15,300	15,300
6142	\$0.00	\$0.00	0	0
6143	\$10.00	\$0.00	21,100	21,100
6144	\$0.00	\$0.00	0	0
6145	\$0.00	\$0.00	0	0
6146	\$0.00	\$0.00	0	0
6149	\$0.00	\$0.00	0	0

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>36,400</b>	<b>36,400</b>
6150	0.5000%	0.0000%	845,000	845,000
6151	0.000	0.000	0	0
6152	0.5000%	0.0000%	115,000	115,000
6153	0.000%	0.0000%	0	0
6154	0.000	0.000	0	0
6155	0.0000%	0.0000%	0	0
6156	0.000	0.000	0	0
6157	0	0	0	0
6159	0	0	0	0

<b>Total Current Act 511 Taxes – Proportional Assessments</b>	<b>960,000</b>		<b>960,000</b>	<b>960,000</b>
<b>Total Act 511, Current Taxes</b>	<b>Act 511 Tax Limit --&gt;</b>	<b>298,979,757 X</b>	<b>12</b>	<b>3,587,757</b>
		<b>Market Value</b>	<b>Mills</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
		2025-26 (Rebalanced)	2026-27				2025-26 (Rebalanced)	2026-27		
6111	<u>Current Real Estate Taxes</u>									
	Clarion	6.9029	7.0200	1.70%	Yes	5.7%				
	Jefferson	49.0870	49.7400	1.34%	Yes	5.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	5.0%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	5.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	5.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	5.0%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	7,524,966
1200 Special Programs - Elementary / Secondary	3,061,630
1300 Vocational Education	453,133
1400 Other Instructional Programs - Elementary / Secondary	2,118
<b>Total Instruction</b>	<b>\$11,041,847</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	399,208
2200 Support Services - Instructional Staff	381,177
2300 Support Services - Administration	1,129,381
2400 Support Services - Pupil Health	244,966
2500 Support Services - Business	327,052
2600 Operation and Maintenance of Plant Services	1,560,980
2700 Student Transportation Services	1,036,463
2800 Support Services - Central	177,584
2900 Other Support Services	10,650
<b>Total Support Services</b>	<b>\$5,267,461</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	452,108
<b>Total Operation of Non-Instructional Services</b>	<b>\$452,108</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	448,950
5200 Interfund Transfers - Out	215,300
<b>Total Other Expenditures and Financing Uses</b>	<b>\$664,250</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$17,425,666</b>

**Estimated Expenditures and Other Financing Uses: Detail**

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	3,855,272
200 Personnel Services - Employee Benefits	2,738,597
300 Purchased Professional and Technical Services	4,600
400 Purchased Property Services	14,500
500 Other Purchased Services	522,455
600 Supplies	210,692
700 Property	164,480
800 Other Objects	14,370
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$7,524,966</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	954,603
200 Personnel Services - Employee Benefits	821,542
300 Purchased Professional and Technical Services	666,890
500 Other Purchased Services	596,765
600 Supplies	20,070
800 Other Objects	1,760
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,061,630</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	138,944
200 Personnel Services - Employee Benefits	88,419
400 Purchased Property Services	1,000
500 Other Purchased Services	206,500
600 Supplies	16,500
800 Other Objects	1,770
<b>Total Vocational Education</b>	<b>\$453,133</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	418
500 Other Purchased Services	700
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$2,118</b>
<b>Total Instruction</b>	<b>\$11,041,847</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	243,827
200 Personnel Services - Employee Benefits	148,181
400 Purchased Property Services	1,500
500 Other Purchased Services	1,300
600 Supplies	4,400
<b>Total Support Services - Students</b>	<b>\$399,208</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	205,123
200 Personnel Services - Employee Benefits	159,204

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	7,900
500 Other Purchased Services	2,500
600 Supplies	5,300
800 Other Objects	1,150
<b>Total Support Services - Instructional Staff</b>	<b>\$381,177</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	549,173
200 Personnel Services - Employee Benefits	404,457
300 Purchased Professional and Technical Services	78,625
400 Purchased Property Services	975
500 Other Purchased Services	17,825
600 Supplies	29,901
800 Other Objects	48,425
<b>Total Support Services - Administration</b>	<b>\$1,129,381</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	125,485
200 Personnel Services - Employee Benefits	107,715
300 Purchased Professional and Technical Services	1,650
400 Purchased Property Services	1,080
600 Supplies	9,036
<b>Total Support Services - Pupil Health</b>	<b>\$244,966</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	175,377
200 Personnel Services - Employee Benefits	113,835
300 Purchased Professional and Technical Services	8,200
400 Purchased Property Services	975
500 Other Purchased Services	2,750
600 Supplies	23,915
800 Other Objects	2,000
<b>Total Support Services - Business</b>	<b>\$327,052</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	598,972
200 Personnel Services - Employee Benefits	401,521
300 Purchased Professional and Technical Services	50
400 Purchased Property Services	141,700
500 Other Purchased Services	85,185
600 Supplies	333,052
800 Other Objects	500
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,560,980</b>
<b>2700 <u>Student Transportation Services</u></b>	
300 Purchased Professional and Technical Services	100
400 Purchased Property Services	1,000
500 Other Purchased Services	1,019,613
600 Supplies	9,750
700 Property	6,000

<u>Description</u>	<u>Amount</u>
<b>Total Student Transportation Services</b>	<b>\$1,036,463</b>
<b>2800 <u>Support Services - Central</u></b>	
300 Purchased Professional and Technical Services	132,500
400 Purchased Property Services	500
500 Other Purchased Services	4,459
600 Supplies	28,224
700 Property	11,901
<b>Total Support Services - Central</b>	<b>\$177,584</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	10,650
<b>Total Other Support Services</b>	<b>\$10,650</b>
<b>Total Support Services</b>	<b>\$5,267,461</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	134,516
200 Personnel Services - Employee Benefits	56,209
300 Purchased Professional and Technical Services	91,333
400 Purchased Property Services	4,050
500 Other Purchased Services	83,950
600 Supplies	63,750
800 Other Objects	18,300
<b>Total Student Activities</b>	<b>\$452,108</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$452,108</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	188,950
900 Other Uses of Funds	260,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$448,950</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	215,300
<b>Total Interfund Transfers - Out</b>	<b>\$215,300</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$664,250</b>
<b>TOTAL EXPENDITURES</b>	<b>\$17,425,666</b>

**Cash and Short-Term Investments**

**06/30/2026 Estimate**

**06/30/2027 Projection**

General Fund	2,988,159	2,906,362
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	423,700	423,700
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	186,900	162,900
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	257,377	265,777
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	60,000	60,000
Other Agency Fund		
Permanent Fund		

**Total Cash and Short-Term Investments**      **\$3,926,136**      **\$3,818,739**

**Long-Term Investments**

**06/30/2026 Estimate**

**06/30/2027 Projection**

General Fund	1,065,567	1,108,767
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	551,000	575,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

06/30/2026 Estimate 06/30/2027 Projection

Long-Term Investments

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$1,616,567</b>	<b>\$1,683,767</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$5,542,703</b>	<b>\$5,502,506</b>

	<u>06/30/2026 Estimate</u>	<u>06/30/2027 Projection</u>
<b>Long-Term Indebtedness</b>		
<b>General Fund</b>		
0510 Bonds Payable	5,395,000	5,135,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	380,941	390,465
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,064,750	3,141,369
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$8,840,691</b>	<b>\$8,666,834</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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>		
---	--	--

06/30/2026 Estimate 06/30/2027 Projection

Long-Term Indebtedness

<b>Capital Reserve Fund - \$ 690, \$1850</b>	
0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	
0530 Lease and Other Right-To-Use 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**

<b>Capital Reserve Fund - \$ 1431</b>	
0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	
0530 Lease and Other Right-To-Use Obligations	
0540 Accumulated Compensated Absences	
0550 Authority Lease Obligations	
0560 Other Post-Employment Benefits (OPEB)	
0599 Other Noncurrent Liabilities	

**Total Capital Reserve Fund - \$ 1431**

<b>Other Capital Projects Fund</b>	
0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	
0530 Lease and Other Right-To-Use Obligations	
0540 Accumulated Compensated Absences	
0550 Authority Lease Obligations	
0560 Other Post-Employment Benefits (OPEB)	
0599 Other Noncurrent Liabilities	

**Total Other Capital Projects Fund**

<b>Debt Service Fund</b>	
0510 Bonds Payable	
0520 Extended-Term Financing Agreements Payable	
0530 Lease and Other Right-To-Use Obligations	
0540 Accumulated Compensated Absences	
0550 Authority Lease Obligations	
0560 Other Post-Employment Benefits (OPEB)	
0599 Other Noncurrent Liabilities	

**Total Debt Service Fund**

06/30/2026 Estimate 06/30/2027 Projection

Long-Term Indebtedness

Food Service / Cafeteria Operations Fund

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

Total Internal Service Fund

06/30/2026 Estimate 06/30/2027 Projection

Long-Term Indebtedness

Private Purpose Trust Fund

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

Total Private Purpose Trust Fund

Investment Trust Fund

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

Total Activity Fund

06/30/2026 Estimate      06/30/2027 Projection

**Long-Term Indebtedness**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease and Other Right-To-Use 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
- 0530 Lease and Other Right-To-Use 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**      **\$8,840,691**      **\$8,666,834**

**06/30/2026 Estimate**      **06/30/2027 Projection**  
 2,520,690                      2,520,690

**Short-Term Payables**

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**      **\$2,520,690**      **\$2,520,690**

**TOTAL INDEBTEDNESS**      **\$11,361,381**      **\$11,187,524**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	912,936
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,500,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,412,936</b>

5900 Budgetary Reserve

**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve** **\$2,412,936**