LEA Name : Kane Area SD Class : 3 AUN Number : 109422303 County : McKean

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2019

Linda A Anderson
VICE President of the Board - Original Signature Required
Date 6/13/19

Susan J Grolemund
Secretary of the Board - Original Signature Required
Date 6-13-19

Jeffrey S. Kingsley
Chief School Administrator - Original Signature Required
Date 6/13/19

Jessica L Gabriel
Contact Person

(814)837-9570 Extn :1205
Telephone Extension

jgabriel@kasd.net
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Kane Area SD	McKean	109422303

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 x

No

If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	$18362629
Ending Unassigned Fund Balance	$1516120
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.3%

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
Jeffrey S. Kelly	6/13/19

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 :	County :	AUN Number :
Kane Area SD	McKean	109422303

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
Claire Ann Buckley	5-9-19

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Page 3

Val Number	Description	Justification
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The Budgetary Reserve in the amount of $300,000 has been included in the Budget for contingencies which may arise during the year which may not have been included in the Final Budget.
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.	The Estimated Ending Unassigned Fund Balance is the Estimated Ending Amount available for appropriation including the Budgetary Reserve.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The Estimated Ending Committed Fund Balance consists of funds that been committed for future use. They consists of the following: Retirement Rate Stab.; National Forest Land Reserve; Act 1 Reserve; Insurance Premium Stab., and Technology Stab.

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	5,158,535	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,681,355	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		$6,839,890
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,728,459	
7000 Revenue from State Sources	12,885,435	
8000 Revenue from Federal Sources	509,000	
9000 Other Financing Sources	5,000	
Total Estimated Revenues And Other Financing Sources		$18,127,894
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		$24,967,784

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,869,699
6113 Public Utility Realty Taxes	4,000
6114 Payments in Lieu of Current Taxes - State / Local	14,500
6115 Payments in Lieu of Current Taxes - Federal	177,500
6120 Current Per Capita Taxes, Section 679	17,335
6130 Current Taxpayer Relief Taxes - Proportional Assessments	250,000
6140 Current Act 511 Taxes - Flat Rate Assessments	17,335
6150 Current Act 511 Taxes - Proportional Assessments	705,840
6400 Delinquencies on Taxes Levied / Assessed by the LEA	294,500
6500 Earnings on Investments	125,500
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	205,000
6910 Rentals	14,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	500
6990 Refunds and Other Miscellaneous Revenue	7,750
REVENUE FROM LOCAL SOURCES	**$4,728,459**
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	8,435,000
7160 Tuition for Orphans Subsidy	15,000
7240 Driver Education - Student	1,600
7271 Special Education funds for School-Aged Pupils	870,000
7311 Pupil Transportation Subsidy	375,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	301,205
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	339,472
7360 Safe Schools	87,302
7505 Ready to Learn Block Grant	246,106
7810 State Share of Social Security and Medicare Taxes	407,200
7820 State Share of Retirement Contributions	1,787,550
REVENUE FROM STATE SOURCES	**$12,885,435**
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	51,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21St Century Schools	28,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	**$509,000**
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	5,000
OTHER FINANCING SOURCES	**$5,000**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**18,127,894**

Act 1 Index (current): 3.5%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)
Number of Decimals For Tax Rate Calculation:	2	
Approx. Tax Revenue from RE Taxes:	$2,871,253	
Amount of Tax Relief for Homestead Exclusions	$559,546	
Total Approx. Tax Revenue:	$3,430,799	
Approx. Tax Levy for Tax Rate Calculation:	$3,753,924	

		Elk	Mckean	Total
	2018-19 Data			
	a. Assessed Value	$10,230,512	$190,336,290	$200,566,802
	b. Real Estate Mills	36.5300	17.7200	
I.	**2019-20 Data**			
	c. 2017 STEB Market Value	$21,363,544	$191,297,629	$212,661,173
	d. Assessed Value	$10,235,837	$190,468,780	$200,704,617
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2018-19 Calculations			
	f. 2018-19 Tax Levy (a * b)	$373,721	$3,372,759	$3,746,480
	2019-20 Calculations			
	g. Percent of Total Market Value	10.04581%	89.95419%	100.00000%
II.	h. Rebalanced 2018-19 Tax Levy (f Total * g)	$376,364	$3,370,116	$3,746,480
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	36.7883	17.7200	
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	86.47800%	90.26500%	89.88457%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$377,112	$3,376,812	$3,753,924
	l. 2019-20 Real Estate Tax Rate (k / d * 1000)	**36.8400**	**17.7200**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$377,088	$3,375,107	$3,752,195
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			$3,192,649
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			$2,869,699

Act 1 Index (current): **3.5%**

Calculation Method:	**Revenue**	**Section 672.1 Method Choice:**	**(a)(1)**
Number of Decimals For Tax Rate Calculation:	**2**		
Approx. Tax Revenue from RE Taxes:	**$2,871,253**		
Amount of Tax Relief for Homestead Exclusions	**$559,546**		
Total Approx. Tax Revenue:	**$3,430,799**		
Approx. Tax Levy for Tax Rate Calculation:	**$3,753,924**		

		Elk	Mckean	Total
	Index Maximums			
	p. Maximum Mills Based On Index (i * (1 + Index))	38.0758	18.3402	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$389,738	$3,493,236	$3,882,974
	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

		Elk	Mckean	Total
	Information Related to Property Tax Relief			
V.	Assessed Value Exclusion per Homestead	$7,360.00	$15,306.00	
	Number of Homestead/Farmstead Properties	183	1880	2063
	Median Assessed Value of Homestead Properties			$44,124

Act 1 Index (current): 3.5%

Calculation Method:	**Revenue**	**Section 672.1 Method Choice:** (a)(1)
Number of Decimals For Tax Rate Calculation:	**2**	
Approx. Tax Revenue from RE Taxes:	**$2,871,253**	
Amount of Tax Relief for Homestead Exclusions	**$559,546**	
Total Approx. Tax Revenue:	**$3,430,799**	
Approx. Tax Levy for Tax Rate Calculation:	**$3,753,924**	

	Elk		Mckean		Total
Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	$220,074	Lowering RE Tax Rate	$0		$220,074
State Property Tax Reduction Allocation used for: Homestead Exclusions	$339,472	Lowering RE Tax Rate	$0		$339,472
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0				$0
Amount of Tax Relief from State/Local Sources					**$559,546**

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
Elk	10,235,837	36.8400	377,088						86.47800%		
Mckean	190,468,780	17.7200	3,375,107						90.26500%		
Totals:	**200,704,617**		**3,752,195**	-	559,546	=	3,192,649	X	89.88457%	=	2,869,699

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			17,335
6130	Current Taxpayer Relief Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6131	Current Act 1 Earned Income Taxes	0.200%	0.000%	271,700	250,000
	Total Current Taxpayer Relief Taxes – Proportional Assessments			**271,700**	**250,000**
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	22,205	17,335
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
	Total Current Act 511 Taxes – Flat Rate Assessments			**22,205**	**17,335**
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%	684,200	650,000
6152	Current Act 511 Occupation Taxes	100.0000	0.000	27,650	20,340
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	35,500	35,500
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			**747,350**	**705,840**
	Total Act 511, Current Taxes				**723,175**

Act 511 Tax Limit -->	**212,661,173 X**	**12**	**2,551,934**
	Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2018-19 (Rebalanced)	Tax Rate Charged in: 2019-20	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2018-19 (Rebalanced)	Additional Tax Rate Charged in: 2019-20	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Elk	36.7883	36.8400	0.15%	Yes	3.5%				
	Mckean	17.7200	17.7200	0.00%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	3.5%				
	Current Taxpayer Relief Taxes – Proportional Assessments									
6131	Current Act 1 Earned Income Taxes	0.200%	0.200%	0.00%	Yes	3.5%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	3.5%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6152	Current Act 511 Occupation Taxes	100.0000	100.0000	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,982,165
1200 Special Programs - Elementary / Secondary	2,018,496
1300 Vocational Education	183,057
1400 Other Instructional Programs - Elementary / Secondary	75,150
1800 Pre-Kindergarten	4,000
Total Instruction	**$10,262,868**
2000 Support Services	
2100 Support Services - Students	557,444
2200 Support Services - Instructional Staff	658,200
2300 Support Services - Administration	1,578,633
2400 Support Services - Pupil Health	230,803
2500 Support Services - Business	313,720
2600 Operation and Maintenance of Plant Services	1,577,746
2700 Student Transportation Services	692,909
2800 Support Services - Central	217,682
2900 Other Support Services	34,500
Total Support Services	**$5,861,637**
3000 Operation of Non-Instructional Services	
3200 Student Activities	536,636
3300 Community Services	7,415
Total Operation of Non-Instructional Services	**$544,051**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,094,073
5200 Interfund Transfers - Out	300,000
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	**$1,694,073**
Total Estimated Expenditures and Other Financing Uses	**$18,362,629**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,370,018
200 Personnel Services - Employee Benefits	2,817,206
300 Purchased Professional and Technical Services	67,320
400 Purchased Property Services	23,900
500 Other Purchased Services	238,600
600 Supplies	305,300
700 Property	158,401
800 Other Objects	1,420
Total Regular Programs - Elementary / Secondary	**$7,982,165**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	874,079
200 Personnel Services - Employee Benefits	557,441
300 Purchased Professional and Technical Services	290,968
500 Other Purchased Services	279,978
600 Supplies	16,030
Total Special Programs - Elementary / Secondary	**$2,018,496**
1300 Vocational Education	
300 Purchased Professional and Technical Services	2,750
500 Other Purchased Services	180,307
Total Vocational Education	**$183,057**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	49,499
200 Personnel Services - Employee Benefits	12,703
300 Purchased Professional and Technical Services	1,355
400 Purchased Property Services	3,000
500 Other Purchased Services	5,793
600 Supplies	2,800
Total Other Instructional Programs - Elementary / Secondary	**$75,150**
1800 Pre-Kindergarten	
500 Other Purchased Services	4,000
Total Pre-Kindergarten	**$4,000**
Total Instruction	**$10,262,868**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	330,036
200 Personnel Services - Employee Benefits	185,846
300 Purchased Professional and Technical Services	16,950
500 Other Purchased Services	1,010
600 Supplies	22,961
800 Other Objects	641
Total Support Services - Students	**$557,444**

Description	Amount
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	327,852
200 Personnel Services - Employee Benefits	223,867
300 Purchased Professional and Technical Services	18,295
400 Purchased Property Services	10,250
500 Other Purchased Services	23,930
600 Supplies	35,329
700 Property	18,494
800 Other Objects	183
Total Support Services - Instructional Staff	**$658,200**
2300 Support Services - Administration	
100 Personnel Services - Salaries	782,914
200 Personnel Services - Employee Benefits	523,467
300 Purchased Professional and Technical Services	114,414
400 Purchased Property Services	24,350
500 Other Purchased Services	53,385
600 Supplies	34,916
700 Property	32,407
800 Other Objects	12,780
Total Support Services - Administration	**$1,578,633**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	128,462
200 Personnel Services - Employee Benefits	81,106
300 Purchased Professional and Technical Services	8,600
600 Supplies	12,375
800 Other Objects	260
Total Support Services - Pupil Health	**$230,803**
2500 Support Services - Business	
100 Personnel Services - Salaries	160,918
200 Personnel Services - Employee Benefits	120,456
300 Purchased Professional and Technical Services	13,356
400 Purchased Property Services	500
500 Other Purchased Services	3,682
600 Supplies	3,250
800 Other Objects	11,558
Total Support Services - Business	**$313,720**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	509,817
200 Personnel Services - Employee Benefits	334,277
400 Purchased Property Services	162,948
500 Other Purchased Services	61,549
600 Supplies	339,193
700 Property	169,302
800 Other Objects	660
Total Operation and Maintenance of Plant Services	**$1,577,746**

Description	Amount
2700 Student Transportation Services	
100 Personnel Services - Salaries	10,597
200 Personnel Services - Employee Benefits	4,804
400 Purchased Property Services	13,000
500 Other Purchased Services	652,838
600 Supplies	2,350
700 Property	9,320
Total Student Transportation Services	**$692,909**
2800 Support Services - Central	
100 Personnel Services - Salaries	110,458
200 Personnel Services - Employee Benefits	56,467
300 Purchased Professional and Technical Services	26,795
500 Other Purchased Services	19,442
600 Supplies	2,250
800 Other Objects	2,270
Total Support Services - Central	**$217,682**
2900 Other Support Services	
500 Other Purchased Services	34,500
Total Other Support Services	**$34,500**
Total Support Services	**$5,861,637**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	195,336
200 Personnel Services - Employee Benefits	90,491
300 Purchased Professional and Technical Services	65,614
400 Purchased Property Services	34,700
500 Other Purchased Services	72,367
600 Supplies	72,238
800 Other Objects	5,890
Total Student Activities	**$536,636**
3300 Community Services	
800 Other Objects	7,415
Total Community Services	**$7,415**
Total Operation of Non-Instructional Services	**$544,051**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	334,073
900 Other Uses of Funds	760,000
Total Debt Service / Other Expenditures and Financing Uses	**$1,094,073**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	300,000
Total Interfund Transfers - Out	**$300,000**

Description	Amount
5900 Budgetary Reserve	
800 Other Objects	300,000
Total Budgetary Reserve	**$300,000**
Total Other Expenditures and Financing Uses	**$1,694,073**
TOTAL EXPENDITURES	**$18,362,629**

Cash and Short-Term Investments	06/30/2019 Estimate	06/30/2020 Projection
General Fund	7,500,000	7,300,000
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	1,650,000	2,150,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	560,000	540,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	75,000	70,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	52,500	50,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$9,837,500**	**$10,110,000**

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

Long-Term Investments	06/30/2019 Estimate	06/30/2020 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$9,837,500**	**$10,110,000**

Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 Projection
General Fund		
0510 Bonds Payable	13,100,000	12,340,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	341,070	325,750
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,244,875	1,280,897
0599 Other Noncurrent Liabilities		
Total General Fund	**$14,685,945**	**$13,946,647**
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	06/30/2019 Estimate	06/30/2020 Projection
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 Projection
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 Projection
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	**$14,685,945**	**$13,946,647**

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	**$14,685,945**	**$13,946,647**

Account Description	**Amounts**
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,089,035
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,516,120
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$6,605,155**
5900 Budgetary Reserve	**300,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$6,905,155**