

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/18/2019



President of the Board - Original Signature Required George F. Pyo

06/18/2019
Date



Secretary of the Board - Original Signature Required Karen S. Claar

06/18/2019
Date



Chief School Administrator - Original Signature Required William W. Marshall

06/18/2019
Date

Jill M Francisco

Contact Person

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Penn Cambria SD	COUNTY : Cambria	AUN : 108116003
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2019-2020 (compared to 2018-2019)?

Yes

No

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

Total Budgeted Expenditures	\$25802418
Ending Unassigned Fund Balance	\$393673
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.5%

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 06/18/2019
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DUE DATE: AUGUST 15 2019

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Penn Cambria SD	County : Cambria	AUN Number : 108116003
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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  George F. Pyo	DATE 05/21/2019
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This balance is to provide for operating contingencies in the case of unpredictable changes in the cost of goods and services and occurrences of events which are unknown and unforeseen during time of budget preparations.
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 unassigned fund balance is available for any purpose in the General Fund; appropriate for expenditures for which the board has made no specific plans.
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 committed fund balance was established by the board of directors for the following purposes: PSERS set-aside, future debt service, compensated absences, technology, retirement payouts and related unanticipated expenses.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance reflects balance retained for specific purposes at the discretion of district administration.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	98,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,303,367
0840 Assigned Fund Balance	8,000
0850 Unassigned Fund Balance	1,359,697
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,671,064</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	7,313,706
7000 Revenue from State Sources	16,463,597
8000 Revenue from Federal Sources	492,541
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$24,269,844</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$30,940,908</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	4,888,426
6112 Interim Real Estate Taxes	30,000
6113 Public Utility Realty Taxes	6,500
6114 Payments in Lieu of Current Taxes - State / Local	14,650
6120 Current Per Capita Taxes, Section 679	34,000
6140 Current Act 511 Taxes - Flat Rate Assessments	74,000
6150 Current Act 511 Taxes - Proportional Assessments	1,260,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	351,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	350,000
6910 Rentals	7,000
6940 Tuition from Patrons	25,000
6960 Services Provided Other Local Governmental Units / LEAs	79,000
6990 Refunds and Other Miscellaneous Revenue	64,130

REVENUE FROM LOCAL SOURCES**\$7,313,706****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	9,702,831
7271 Special Education funds for School-Aged Pupils	1,298,000
7292 Pre-K Counts	144,500
7311 Pupil Transportation Subsidy	1,245,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	115,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	471,370
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	452,624
7505 Ready to Learn Block Grant	313,302
7810 State Share of Social Security and Medicare Taxes	481,730
7820 State Share of Retirement Contributions	2,204,240

REVENUE FROM STATE SOURCES**\$16,463,597****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	361,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	65,396
8517 NCLB, Title IV - 21st Century Schools	24,145
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	35,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,000
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REVENUE FROM FEDERAL SOURCES	\$492,541
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	24,269,844
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Act 1 Index (current): 3.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$4,889,430

Amount of Tax Relief for Homestead Exclusions

\$452,624

Total Approx. Tax Revenue:

\$5,342,054

Approx. Tax Levy for Tax Rate Calculation:

\$5,798,254

Blair

Cambria

Total

	Blair	Cambria	Total
2018-19 Data			
a. Assessed Value	\$6,028,300	\$103,831,210	\$109,859,510
b. Real Estate Mills	6.0700	55.1400	
I. 2019-20 Data			
c. 2017 STEB Market Value	\$3,219,449	\$507,610,801	\$510,830,250
d. Assessed Value	\$6,040,500	\$104,473,560	\$110,514,060
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2018-19 Calculations			
f. 2018-19 Tax Levy	\$36,592	\$5,725,253	\$5,761,845
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value	0.63024%	99.36976%	100.00000%
II.			
h. Rebalanced 2018-19 Tax Levy	\$36,313	\$5,725,532	\$5,761,845
(f Total * g)			
i. Base Mills Subject to Index	6.0700	55.1426	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	87.67000%	91.49000%	91.46592%
k. Tax Levy Needed	\$36,543	\$5,761,711	\$5,798,254
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate			
(k / d * 1000)	6.0400	55.1400	
III.			
m. Tax Levy Generated by Mills	\$36,485	\$5,760,672	\$5,797,157
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$5,344,533
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$4,888,426
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$4,889,430

Amount of Tax Relief for Homestead Exclusions

\$452,624

Total Approx. Tax Revenue:

\$5,342,054

Approx. Tax Levy for Tax Rate Calculation:

\$5,798,254

	Blair	Cambria	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	6.2703	56.9623	
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)	\$37,876	\$5,951,054	\$5,988,930
IV. 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	\$20,891.00	\$2,288.00	
Number of Homestead/Farmstead Properties	40	3555	3595
Median Assessed Value of Homestead Properties			\$95,800

Act 1 Index (current): 3.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$4,889,430		
Amount of Tax Relief for Homestead Exclusions	<u>\$452,624</u>		
Total Approx. Tax Revenue:	\$5,342,054		
Approx. Tax Levy for Tax Rate Calculation:	\$5,798,254		

	Blair	Cambria		Total	
<hr/>					
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$452,624	Lowering RE Tax Rate	\$0	\$452,624
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$452,624

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Blair	6,040,500	6.0400	36,485			87.67000%	
Cambria	104,473,560	55.1400	5,760,672			91.49000%	
Totals:	110,514,060		5,797,157	- 452,624 =	5,344,533 X	91.46592% =	4,888,426

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		34,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	34,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	20,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	20,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			74,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	60,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			1,260,000
Total Act 511, Current Taxes			1,334,000
Act 511 Tax Limit -->		510,830,250 X	12
		Market Value	Mills
			6,129,963
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u>								
	Blair	6.0700	6.0400	-0.48%	Yes	3.3%			
	Cambria	55.1426	55.1400	0.01%	Yes	3.3%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.3%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%			
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	3.3%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,846,991
1200 Special Programs - Elementary / Secondary	4,276,886
1300 Vocational Education	650,000
1400 Other Instructional Programs - Elementary / Secondary	344,313
1500 Nonpublic School Programs	8,000
1800 Pre-Kindergarten	144,500
Total Instruction	\$15,270,690
2000 Support Services	
2100 Support Services - Students	613,540
2200 Support Services - Instructional Staff	911,745
2300 Support Services - Administration	1,572,230
2400 Support Services - Pupil Health	364,936
2500 Support Services - Business	340,884
2600 Operation and Maintenance of Plant Services	2,154,465
2700 Student Transportation Services	1,590,750
2800 Support Services - Central	348,234
2900 Other Support Services	4,800
Total Support Services	\$7,901,584
3000 Operation of Non-Instructional Services	
3200 Student Activities	615,214
3300 Community Services	250
Total Operation of Non-Instructional Services	\$615,464
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	324,945
Total Facilities Acquisition, Construction and Improvement Services	\$324,945
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,589,735
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$1,689,735
Total Estimated Expenditures and Other Financing Uses	\$25,802,418

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,540,693
200 Personnel Services - Employee Benefits	3,754,900
300 Purchased Professional and Technical Services	47,000
400 Purchased Property Services	64,722
500 Other Purchased Services	228,875
600 Supplies	210,016
800 Other Objects	785
Total Regular Programs - Elementary / Secondary	\$9,846,991
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,970,975
200 Personnel Services - Employee Benefits	1,356,281
300 Purchased Professional and Technical Services	625,150
400 Purchased Property Services	1,000
500 Other Purchased Services	302,135
600 Supplies	16,925
800 Other Objects	4,420
Total Special Programs - Elementary / Secondary	\$4,276,886
1300 <u>Vocational Education</u>	
500 Other Purchased Services	650,000
Total Vocational Education	\$650,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	49,415
200 Personnel Services - Employee Benefits	18,699
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	221,299
600 Supplies	4,900
Total Other Instructional Programs - Elementary / Secondary	\$344,313
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	8,000
Total Nonpublic School Programs	\$8,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	74,533
200 Personnel Services - Employee Benefits	45,394
600 Supplies	24,573
Total Pre-Kindergarten	\$144,500
Total Instruction	\$15,270,690
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	331,781
200 Personnel Services - Employee Benefits	239,189
300 Purchased Professional and Technical Services	15,300

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	2,750
600 Supplies	23,745
800 Other Objects	775
Total Support Services - Students	\$613,540
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	455,249
200 Personnel Services - Employee Benefits	350,028
300 Purchased Professional and Technical Services	11,020
400 Purchased Property Services	3,638
500 Other Purchased Services	45,045
600 Supplies	44,610
800 Other Objects	2,155
Total Support Services - Instructional Staff	\$911,745
2300 Support Services - Administration	
100 Personnel Services - Salaries	766,832
200 Personnel Services - Employee Benefits	628,549
300 Purchased Professional and Technical Services	67,275
400 Purchased Property Services	8,815
500 Other Purchased Services	40,040
600 Supplies	42,064
800 Other Objects	18,655
Total Support Services - Administration	\$1,572,230
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	167,641
200 Personnel Services - Employee Benefits	115,335
300 Purchased Professional and Technical Services	69,200
400 Purchased Property Services	825
500 Other Purchased Services	310
600 Supplies	11,350
800 Other Objects	275
Total Support Services - Pupil Health	\$364,936
2500 Support Services - Business	
100 Personnel Services - Salaries	165,351
200 Personnel Services - Employee Benefits	101,978
300 Purchased Professional and Technical Services	18,400
400 Purchased Property Services	16,415
500 Other Purchased Services	15,670
600 Supplies	19,155
800 Other Objects	3,915
Total Support Services - Business	\$340,884
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	545,276
200 Personnel Services - Employee Benefits	437,614
300 Purchased Professional and Technical Services	57,805
400 Purchased Property Services	447,370

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	82,265
600 Supplies	578,330
800 Other Objects	5,805
Total Operation and Maintenance of Plant Services	\$2,154,465
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	3,100
500 Other Purchased Services	1,586,000
600 Supplies	1,650
Total Student Transportation Services	\$1,590,750
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	111,170
200 Personnel Services - Employee Benefits	84,649
300 Purchased Professional and Technical Services	18,225
400 Purchased Property Services	5,800
500 Other Purchased Services	33,665
600 Supplies	49,400
700 Property	45,025
800 Other Objects	300
Total Support Services - Central	\$348,234
2900 <u>Other Support Services</u>	
500 Other Purchased Services	4,800
Total Other Support Services	\$4,800
Total Support Services	\$7,901,584
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	263,281
200 Personnel Services - Employee Benefits	110,003
300 Purchased Professional and Technical Services	50,365
400 Purchased Property Services	11,450
500 Other Purchased Services	99,420
600 Supplies	69,705
800 Other Objects	10,990
Total Student Activities	\$615,214
3300 <u>Community Services</u>	
600 Supplies	250
Total Community Services	\$250
Total Operation of Non-Instructional Services	\$615,464
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	74,945
400 Purchased Property Services	250,000
Total Facilities Acquisition, Construction and Improvement Services	\$324,945
Total Facilities Acquisition, Construction and Improvement Services	\$324,945

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,589,735
Total Interfund Transfers - Out	\$1,589,735
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$1,689,735
TOTAL EXPENDITURES	\$25,802,418

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	9,000,000	9,000,000
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	440,000	
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	70,000	70,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	30,000	30,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	15,000	15,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$9,555,000	\$9,115,000
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Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	2,500	2,600
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	71,000	72,000
Other Agency Fund		

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments	\$73,500	\$74,600
TOTAL CASH AND INVESTMENTS	\$9,628,500	\$9,189,600

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	9,635,000	8,075,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	112,166	32,990
0540 Accumulated Compensated Absences	485,000	485,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,300,000	5,400,000
0599 Other Noncurrent Liabilities	38,000,000	39,000,000

Total General Fund

\$53,532,166

\$52,992,990

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

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	50,000	50,000
0599 Other Noncurrent Liabilities	1,200,000	1,250,000
Total Food Service / Cafeteria Operations Fund	\$1,250,000	\$1,300,000

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

\$54,782,166

\$54,292,990

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

General Fund	3,100,000	3,100,000
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	30,000	
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	5,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	30,000	30,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Short-Term Payables	\$3,165,000	\$3,135,000
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TOTAL INDEBTEDNESS	\$57,947,166	\$57,427,990
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Account Description	Amounts
0810 Nonspendable Fund Balance	98,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,736,817
0840 Assigned Fund Balance	8,000
0850 Unassigned Fund Balance	393,673
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,138,490
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,336,490