

**FINAL GENERAL FUND BUDGET****Fiscal Year 2019-2020****General Fund Budget Approval****Date of Adoption of the General Fund Budget: 06/28/2019**  
\_\_\_\_\_  
**President of the Board - Original Signature Required**\_\_\_\_\_  
**Date**

6/28/19

  
\_\_\_\_\_  
**Secretary of the Board - Original Signature Required**\_\_\_\_\_  
**Date**

6/28/19

  
\_\_\_\_\_  
**Chief School Administrator - Original Signature Required**\_\_\_\_\_  
**Date**

6/28/19

\_\_\_\_\_  
**Vincent M Belczyk**

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Extn :1213

\_\_\_\_\_  
**Contact Person****Telephone****Extension**\_\_\_\_\_  
**belczyk@calisd.org**\_\_\_\_\_  
**Email Address**

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

24 PS 6-688

(10/2010)

<b>SCHOOL DISTRICT :</b> California Area SD	<b>COUNTY :</b> Washington	<b>AUN :</b> 101631503
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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	\$15914035
Ending Unassigned Fund Balance	\$599214
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.8%

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 <div style="font-size: 1.5em; font-family: cursive;">7/1/19</div>
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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)

<b>School District Name :</b> <b>California Area SD</b>	<b>County :</b> <b>Washington</b>	<b>AUN Number :</b> <b>101631503</b>
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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**DUE DATE:**            **IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

LEA :

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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 district continues to work on balancing their budget for 19-20. We are awaiting several retirement letters effective for next year.

<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		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	575,405	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$575,405</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	5,340,827	
7000 Revenue from State Sources	10,325,483	
8000 Revenue from Federal Sources	221,534	
9000 Other Financing Sources	50,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$15,937,844</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$16,513,249</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	3,811,467
6112 Interim Real Estate Taxes	10,000
6113 Public Utility Realty Taxes	4,400
6114 Payments in Lieu of Current Taxes - State / Local	146,700
6120 Current Per Capita Taxes, Section 679	19,000
6140 Current Act 511 Taxes - Flat Rate Assessments	54,500
6150 Current Act 511 Taxes - Proportional Assessments	775,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	277,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	31,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	172,560
6920 Contributions and Donations from Private Sources	1,000
6940 Tuition from Patrons	2,000
6990 Refunds and Other Miscellaneous Revenue	26,200
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$5,340,827</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	6,020,049
7271 Special Education funds for School-Aged Pupils	659,020
7311 Pupil Transportation Subsidy	780,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	795,093
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,600
7340 State Property Tax Reduction Allocation	407,101
7501 PA Accountability Grants	173,671
7810 State Share of Social Security and Medicare Taxes	272,241
7820 State Share of Retirement Contributions	1,201,708
<b>REVENUE FROM STATE SOURCES</b>	<b>\$10,325,483</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	180,024
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	30,402
8517 NCLB, Title IV - 21st Century Schools	11,108
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$221,534</b>

	<u>Amount</u>
<b>OTHER FINANCING SOURCES</b>	
9330 Capital Projects Fund Transfers	50,000
<b>OTHER FINANCING SOURCES</b>	<b>\$50,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>15,937,844</b>

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,811,467	
Amount of Tax Relief for Homestead Exclusions	<u>\$407,101</u>	
Total Approx. Tax Revenue:	\$4,218,568	
Approx. Tax Levy for Tax Rate Calculation:	\$4,738,314	
	Washington	Total

2018-19 Data		
a. Assessed Value	\$415,088,916	\$415,088,916
b. Real Estate Mills	10.7600	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$352,518,457	\$352,518,457
d. Assessed Value	\$412,016,505	\$412,016,505
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$4,466,357	\$4,466,357
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$4,466,357	\$4,466,357
(f Total * g)		
i. Base Mills Subject to Index	10.7600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	88.00000%	88.00000%
k. Tax Levy Needed	\$4,738,314	\$4,738,314
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	11.5003	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$4,738,313	\$4,738,313
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,331,212
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,811,467
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,811,467	
Amount of Tax Relief for Homestead Exclusions	<u>\$407,101</u>	
Total Approx. Tax Revenue:	\$4,218,568	
Approx. Tax Levy for Tax Rate Calculation:	\$4,738,314	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	11.1043	
q. Mills In Excess of Index (if (l > p), (l - p))	0.3960	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,575,155	\$4,575,155
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$163,158	\$163,158
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$143,579	\$143,579

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$19,247.00	
Number of Homestead/Farmstead Properties	1856	1856
Median Assessed Value of Homestead Properties		\$86,800

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,811,467
Amount of Tax Relief for Homestead Exclusions	<u>\$407,101</u>
Total Approx. Tax Revenue:	\$4,218,568
Approx. Tax Levy for Tax Rate Calculation:	\$4,738,314
	Washington
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$407,101	Lowering RE Tax Rate	\$0	\$407,101
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$407,101

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Washington	412,016,505	11.5003	4,738,313				88.00000%		
<b>Totals:</b>	<b>412,016,505</b>		<b>4,738,313</b>	-	407,101	=	4,331,212	X	88.00000% = 3,811,467
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					19,000
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	19,000	19,000		
6142	Current Act 511 Occupation Taxes – Flat Rate			\$5.00	\$0.00	15,500	15,500		
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	20,000	20,000		
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		
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>				<b>54,500</b>				<b>54,500</b>	
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>		
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	700,000	700,000		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	75,000	75,000		
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		
<b>Total Current Act 511 Taxes – Proportional Assessments</b>				<b>775,000</b>				<b>775,000</b>	
<b>Total Act 511, Current Taxes</b>								<b>829,500</b>	
<b>Act 511 Tax Limit --&gt;</b>				<b>352,518,457</b>		<b>X</b>	<b>12</b>	<b>4,230,221</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
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u>									
	Washington	10.7600	11.5003	6.89%	No	3.2%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	3.2%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	6,307,975
1200 Special Programs - Elementary / Secondary	1,796,043
1300 Vocational Education	420,520
1400 Other Instructional Programs - Elementary / Secondary	60,027
<b>Total Instruction</b>	<b>\$8,584,565</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	334,396
2200 Support Services - Instructional Staff	176,654
2300 Support Services - Administration	1,072,287
2400 Support Services - Pupil Health	144,514
2500 Support Services - Business	277,521
2600 Operation and Maintenance of Plant Services	1,354,134
2700 Student Transportation Services	1,197,328
2800 Support Services - Central	181,268
2900 Other Support Services	8,961
<b>Total Support Services</b>	<b>\$4,747,063</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	489,029
3300 Community Services	2,135
<b>Total Operation of Non-Instructional Services</b>	<b>\$491,164</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	30,900
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$30,900</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,060,343
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,060,343</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$15,914,035</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,187,526
200 Personnel Services - Employee Benefits	2,469,024
300 Purchased Professional and Technical Services	69,261
400 Purchased Property Services	3,000
500 Other Purchased Services	440,250
600 Supplies	128,573
700 Property	10,341
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$6,307,975</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	528,955
200 Personnel Services - Employee Benefits	339,678
300 Purchased Professional and Technical Services	582,908
500 Other Purchased Services	339,546
600 Supplies	4,356
800 Other Objects	600
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$1,796,043</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	61,018
200 Personnel Services - Employee Benefits	35,457
500 Other Purchased Services	320,649
600 Supplies	3,396
<b>Total Vocational Education</b>	<b>\$420,520</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	14,000
200 Personnel Services - Employee Benefits	5,857
300 Purchased Professional and Technical Services	40,170
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$60,027</b>
<b>Total Instruction</b>	<b>\$8,584,565</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	194,100
200 Personnel Services - Employee Benefits	127,632
500 Other Purchased Services	1,303
600 Supplies	11,361
<b>Total Support Services - Students</b>	<b>\$334,396</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	96,994
200 Personnel Services - Employee Benefits	68,213
300 Purchased Professional and Technical Services	7,077
400 Purchased Property Services	300
500 Other Purchased Services	2,558
600 Supplies	1,512

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Description	Amount
<b>Total Support Services - Instructional Staff</b>	<b>\$176,654</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	615,834
200 Personnel Services - Employee Benefits	346,253
300 Purchased Professional and Technical Services	76,334
400 Purchased Property Services	1,000
500 Other Purchased Services	11,648
600 Supplies	11,485
700 Property	1,134
800 Other Objects	8,599
<b>Total Support Services - Administration</b>	<b>\$1,072,287</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	88,380
200 Personnel Services - Employee Benefits	47,284
300 Purchased Professional and Technical Services	2,866
400 Purchased Property Services	750
500 Other Purchased Services	515
600 Supplies	2,659
800 Other Objects	2,060
<b>Total Support Services - Pupil Health</b>	<b>\$144,514</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	128,776
200 Personnel Services - Employee Benefits	103,472
300 Purchased Professional and Technical Services	3,559
400 Purchased Property Services	1,360
500 Other Purchased Services	14,255
600 Supplies	19,656
700 Property	773
800 Other Objects	5,670
<b>Total Support Services - Business</b>	<b>\$277,521</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	445,869
200 Personnel Services - Employee Benefits	358,827
300 Purchased Professional and Technical Services	53,560
400 Purchased Property Services	118,223
500 Other Purchased Services	72,761
600 Supplies	304,894
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,354,134</b>
<b>2700 <u>Student Transportation Services</u></b>	
500 Other Purchased Services	1,197,328
<b>Total Student Transportation Services</b>	<b>\$1,197,328</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	66,500
200 Personnel Services - Employee Benefits	52,268

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	10,899
400 Purchased Property Services	34,678
500 Other Purchased Services	1,200
600 Supplies	5,223
700 Property	10,500
<b>Total Support Services - Central</b>	<b>\$181,268</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	8,961
<b>Total Other Support Services</b>	<b>\$8,961</b>
<b>Total Support Services</b>	<b>\$4,747,063</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	217,456
200 Personnel Services - Employee Benefits	91,386
300 Purchased Professional and Technical Services	51,618
400 Purchased Property Services	7,754
500 Other Purchased Services	81,281
600 Supplies	36,089
800 Other Objects	3,445
<b>Total Student Activities</b>	<b>\$489,029</b>
<b>3300 <u>Community Services</u></b>	
500 Other Purchased Services	1,906
600 Supplies	229
<b>Total Community Services</b>	<b>\$2,135</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$491,164</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	30,900
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$30,900</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$30,900</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	270,598
900 Other Uses of Funds	1,789,745
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,060,343</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,060,343</b>
<b>TOTAL EXPENDITURES</b>	<b>\$15,914,035</b>



**Cash and Short-Term Investments**

	<b><u>06/30/2019 Estimate</u></b>	<b><u>06/30/2020 Projection</u></b>
General Fund	400,000	200,000
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	283,000	
Other Capital Projects Fund	682,000	250,000
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	25,000	15,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$1,390,000</b>	<b>\$465,000</b>

**Long-Term Investments**

	<b><u>06/30/2019 Estimate</u></b>	<b><u>06/30/2020 Projection</u></b>
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		

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<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$1,390,000	\$465,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	10,577,024	8,757,024
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,335,536	1,182,398
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$11,912,560</b>	<b>\$9,939,422</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<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-Purchase 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-Purchase 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>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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)		
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2019-2020 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$11,912,560</b>	<b>\$9,939,422</b>	

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$11,912,560	\$9,939,422



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	599,214
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$599,214
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$599,214