

FINAL GENERAL FUND BUDGET

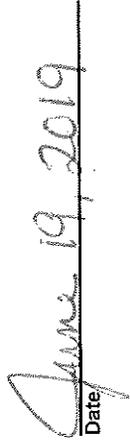
Fiscal Year 2019-2020

General Fund Budget Approval

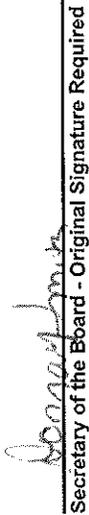
Date of Adoption of the General Fund Budget: 06/19/2019



President of the Board - Original Signature Required



Date



Secretary of the Board - Original Signature Required



Date



Chief School Administrator - Original Signature Required



Date

Stephanie Smith

Contact Person

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Telephone

Extn :

Extension

ssmith@clasd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Clarion-Limestone Area SD	COUNTY : Clarion	AUN : 106161703
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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	\$15155105
Ending Unassigned Fund Balance	\$600322
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.0%

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 June 19, 2019
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DUE DATE: AUGUST 15, 2019

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

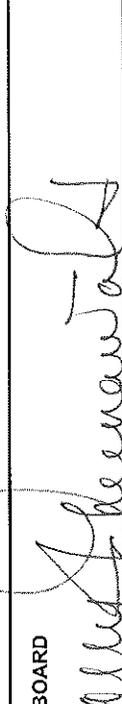
24 PS 6-687(a)(1)

(03/2006)

School District Name : Clarion-Limestone Area SD	County : Clarion	AUN Number : 106161703
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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 	DATE June 19, 2019
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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>
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$28,367.00 Function 2700, Object 200: \$33,877.00	The salary is for a full-time employee and the benefit amount includes salary benefits and full-time healthcare benefits (health, dental, life, vision, income protection).
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.	This reserve will be used to fund any unexpected expenditures due to unforeseen circumstances (emergencies) such as major equipment malfunctions, building repairs due to storms, etc.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Estimating the board will commit these funds for future rising costs in retirement, technology, capital projects, healthcare, and salary increases. Beginning Committed Fund Balance = \$3,003,148

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,427,169
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	912,979
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,340,148</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,471,440
7000 Revenue from State Sources	9,084,975
8000 Revenue from Federal Sources	384,445
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$14,940,860</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$19,281,008</u>

LEA : 106161703 Clarion-Limestone Area SD

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Page - 1 of 2

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	4,119,745
6113 Public Utility Realty Taxes	5,000
6114 Payments in Lieu of Current Taxes - State / Local	75,135
6120 Current Per Capita Taxes, Section 679	16,000
6140 Current Act 511 Taxes - Flat Rate Assessments	34,000
6150 Current Act 511 Taxes - Proportional Assessments	696,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	277,000
6500 Earnings on Investments	19,000
6700 Revenues from LEA Activities	32,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	166,260
6910 Rentals	1,300
6940 Tuition from Patrons	3,300
6960 Services Provided Other Local Governmental Units / LEAs	1,200
6990 Refunds and Other Miscellaneous Revenue	25,000

REVENUE FROM LOCAL SOURCES **\$5,471,440****REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	5,267,903
7160 Tuition for Orphans Subsidy	87,000
7220 Vocational Education	19,933
7271 Special Education funds for School-Aged Pupils	712,149
7311 Pupil Transportation Subsidy	710,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	4,600
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	127,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	17,000
7340 State Property Tax Reduction Allocation	330,404
7505 Ready to Learn Block Grant	158,575
7509 Supplemental Equipment Grants	2,000
7810 State Share of Social Security and Medicare Taxes	299,950
7820 State Share of Retirement Contributions	1,348,461

REVENUE FROM STATE SOURCES **\$9,084,975****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	278,620
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	45,825
8517 NCLB, Title IV - 21st Century Schools	10,000

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	48,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,000

REVENUE FROM FEDERAL SOURCES **\$384,445**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **14,940,860**

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:	\$4,120,079		
Amount of Tax Relief for Homestead Exclusions	<u>\$330,404</u>		
Total Approx. Tax Revenue:	\$4,450,483		
Approx. Tax Levy for Tax Rate Calculation:	\$4,857,963		

	Clarion	Jefferson	Total
<hr/>			
2018-19 Data			
a. Assessed Value	\$65,231,517	\$21,498,550	\$86,730,067
b. Real Estate Mills	59.5300	40.1900	
I. 2019-20 Data			
c. 2017 STEB Market Value	\$246,462,739	\$55,027,082	\$301,489,821
d. Assessed Value	\$65,581,614	\$21,604,030	\$87,185,644
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2018-19 Calculations			
f. 2018-19 Tax Levy	\$3,883,232	\$864,027	\$4,747,259
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value	81.74828%	18.25172%	100.00000%
II. h. Rebalanced 2018-19 Tax Levy	\$3,880,803	\$866,456	\$4,747,259
(f Total * g)			
i. Base Mills Subject to Index	59.5300	40.3029	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	91.00000%	91.00000%	91.00000%
k. Tax Levy Needed	\$3,971,301	\$886,662	\$4,857,963
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate	60.5500	41.0400	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$3,970,967	\$886,629	\$4,857,596
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$4,527,192
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$4,119,745
(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:

\$4,120,079

Amount of Tax Relief for Homestead Exclusions

\$330,404

Total Approx. Tax Revenue:

\$4,450,483

Approx. Tax Levy for Tax Rate Calculation:

\$4,857,963

	Clarion	Jefferson	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	61.4944	41.6328	
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)	\$4,032,902	\$899,436	\$4,932,338
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	\$2,833.00	\$4,180.00	
Number of Homestead/Farmstead Properties	1569	357	1926
Median Assessed Value of Homestead Properties			\$26,570

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:	\$4,120,079			
Amount of Tax Relief for Homestead Exclusions	<u>\$330,404</u>			
Total Approx. Tax Revenue:	\$4,450,483			
Approx. Tax Levy for Tax Rate Calculation:	\$4,857,963			

	Clarion	Jefferson		Total	
<hr/>					
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$330,404	Lowering RE Tax Rate	\$0	\$330,404
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$330,404

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>
Clarion	65,581,614	60.5500	3,970,967			91.00000%	
Jefferson	21,604,030	41.0400	886,629			91.00000%	
Totals:	87,185,644		4,857,596	- 330,404 =	4,527,192 X	91.00000% =	4,119,745

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		16,000
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	18,670
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	18,000
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			36,670
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%	627,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	69,000
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			696,000
Total Act 511, Current Taxes			730,000
	Act 511 Tax Limit -->	301,489,821 X	12
		Market Value	Mills
			3,617,878
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	
6111	<u>Current Real Estate Taxes</u>								
	Clarion	59.5300	60.5500	1.72%	Yes	3.3%			
	Jefferson	40.3029	41.0400	1.83%	Yes	3.3%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.3%			
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%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,620,329
1200 Special Programs - Elementary / Secondary	2,007,609
1300 Vocational Education	813,885
1400 Other Instructional Programs - Elementary / Secondary	23,836
Total Instruction	\$9,465,659
2000 Support Services	
2100 Support Services - Students	591,560
2200 Support Services - Instructional Staff	733,487
2300 Support Services - Administration	957,299
2400 Support Services - Pupil Health	201,628
2500 Support Services - Business	224,298
2600 Operation and Maintenance of Plant Services	1,257,364
2700 Student Transportation Services	949,444
2800 Support Services - Central	6,004
2900 Other Support Services	12,387
Total Support Services	\$4,933,471
3000 Operation of Non-Instructional Services	
3200 Student Activities	330,487
3300 Community Services	1,000
Total Operation of Non-Instructional Services	\$331,487
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	424,488
Total Other Expenditures and Financing Uses	\$424,488
Total Estimated Expenditures and Other Financing Uses	\$15,155,105

2019-2020 Final General Fund Budget

LEA : 106161703 Clarion-Limestone Area SD

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Page - 1 of 3

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,570,430
200 Personnel Services - Employee Benefits	2,473,296
300 Purchased Professional and Technical Services	6,850
400 Purchased Property Services	8,235
500 Other Purchased Services	235,704
600 Supplies	291,574
700 Property	20,642
800 Other Objects	13,598
Total Regular Programs - Elementary / Secondary	\$6,620,329
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	674,120
200 Personnel Services - Employee Benefits	648,320
300 Purchased Professional and Technical Services	497,436
400 Purchased Property Services	10,200
500 Other Purchased Services	161,999
600 Supplies	15,184
800 Other Objects	350
Total Special Programs - Elementary / Secondary	\$2,007,609
1300 Vocational Education	
100 Personnel Services - Salaries	287,095
200 Personnel Services - Employee Benefits	199,953
300 Purchased Professional and Technical Services	710
400 Purchased Property Services	1,500
500 Other Purchased Services	281,783
600 Supplies	38,638
800 Other Objects	4,206
Total Vocational Education	\$813,885
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	13,864
200 Personnel Services - Employee Benefits	8,572
500 Other Purchased Services	600
800 Other Objects	800
Total Other Instructional Programs - Elementary / Secondary	\$23,836
Total Instruction	\$9,465,659
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	280,206
200 Personnel Services - Employee Benefits	233,295
300 Purchased Professional and Technical Services	61,750
500 Other Purchased Services	4,635
600 Supplies	11,229
800 Other Objects	445

2019-2020 Final General Fund Budget

LEA : 106161703 Clarion-Limestone Area SD

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Page - 2 of 3

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$591,560
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	254,758
200 Personnel Services - Employee Benefits	229,044
300 Purchased Professional and Technical Services	21,135
400 Purchased Property Services	10,000
500 Other Purchased Services	2,790
600 Supplies	100,300
700 Property	115,400
800 Other Objects	60
Total Support Services - Instructional Staff	\$733,487
2300 Support Services - Administration	
100 Personnel Services - Salaries	451,047
200 Personnel Services - Employee Benefits	364,472
300 Purchased Professional and Technical Services	90,850
400 Purchased Property Services	5,155
500 Other Purchased Services	23,015
600 Supplies	13,025
800 Other Objects	9,735
Total Support Services - Administration	\$957,299
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	104,169
200 Personnel Services - Employee Benefits	88,605
300 Purchased Professional and Technical Services	3,800
400 Purchased Property Services	465
500 Other Purchased Services	460
600 Supplies	4,129
Total Support Services - Pupil Health	\$201,628
2500 Support Services - Business	
100 Personnel Services - Salaries	124,550
200 Personnel Services - Employee Benefits	75,318
300 Purchased Professional and Technical Services	2,350
400 Purchased Property Services	1,040
500 Other Purchased Services	2,750
600 Supplies	17,625
800 Other Objects	665
Total Support Services - Business	\$224,298
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	453,402
200 Personnel Services - Employee Benefits	343,901
300 Purchased Professional and Technical Services	34,740
400 Purchased Property Services	115,000
500 Other Purchased Services	55,599
600 Supplies	253,222
800 Other Objects	1,500

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$1,257,364
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	28,367
200 Personnel Services - Employee Benefits	33,877
300 Purchased Professional and Technical Services	5,700
400 Purchased Property Services	800
500 Other Purchased Services	880,100
600 Supplies	500
800 Other Objects	100
Total Student Transportation Services	\$949,444
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	4,248
200 Personnel Services - Employee Benefits	1,756
Total Support Services - Central	\$6,004
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,387
Total Other Support Services	\$12,387
Total Support Services	\$4,933,471
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	111,553
200 Personnel Services - Employee Benefits	49,429
300 Purchased Professional and Technical Services	59,260
400 Purchased Property Services	4,970
500 Other Purchased Services	38,000
600 Supplies	33,050
800 Other Objects	34,225
Total Student Activities	\$330,487
3300 <u>Community Services</u>	
600 Supplies	1,000
Total Community Services	\$1,000
Total Operation of Non-Instructional Services	\$331,487
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	24,488
900 Other Uses of Funds	400,000
Total Debt Service / Other Expenditures and Financing Uses	\$424,488
Total Other Expenditures and Financing Uses	\$424,488
TOTAL EXPENDITURES	\$15,155,105

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	4,930,186	4,417,836
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	706,155	236,155
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,000	2,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	77,000	77,000
Pension Trust Fund		
Activity Fund	20,000	20,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$5,735,341	\$4,752,991
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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	\$5,735,341	\$4,752,991
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	1,240,000	840,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	334,000	345,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,350,000	1,400,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$2,924,000	\$2,585,000
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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		
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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		
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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		
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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

2019-2020 Final General Fund Budget

LEA : 106161703 Clarion-Limestone Area SD

Printed 9/5/2019 1:13:57 PM

Page - 3 of 6

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

<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 Permanent Fund		
Total Long-Term Indebtedness	\$2,924,000	\$2,585,000

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	\$2,924,000	\$2,585,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,525,581
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	600,322
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,125,903

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,125,903
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