

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Lesley Stricker

Contact Person

lstricker@cocalico.org

Email Address

Date

6/17/19

Date

6/17/19

Date

6/19/19

(717)336-1405

Extn :

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Cocalico SD	COUNTY : Lancaster	AUN : 113361303
---	------------------------------	---------------------------

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	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

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

Total Budgeted Expenditures	\$64084769
Ending Unassigned Fund Balance	\$1452525
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.3%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/19/19
--	------------------------

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 : Cocalico SD	County : Lancaster	AUN Number : 113361303
--	------------------------------	----------------------------------

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 <div style="font-size: 1.5em; font-family: cursive; margin-top: 10px;">Allen L Dressinger</div>	DATE <div style="font-size: 1.5em; font-family: cursive; margin-top: 10px;">April 15, 2019</div>
---	--

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

LEA :

Printed 9/5/2019 1:14:26 PM

<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.	Unassigned Fund Balance will be used to pay payroll and other expenses before the tax dollars are collected for the new year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	\$9,000,000 is committed for PSERS increase. \$200,000 is committed for future Severance payouts. \$420,000 is committed for future technology expenses. \$1,000,000 is committed to help offset future health insurance costs.

<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	55,530	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	13,820,000	
0840 Assigned Fund Balance	810,000	
0850 Unassigned Fund Balance	5,100,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$19,730,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	38,745,182	
7000 Revenue from State Sources	16,618,283	
8000 Revenue from Federal Sources	699,329	
9000 Other Financing Sources	364,500	
Total Estimated Revenues And Other Financing Sources		<u>\$56,427,294</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$76,157,294</u>

LEA : 113361303 Cocalico SD

Printed 9/5/2019 1:14:28 PM

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	33,443,904
6112 Interim Real Estate Taxes	120,000
6113 Public Utility Realty Taxes	36,800
6114 Payments in Lieu of Current Taxes - State / Local	478
6150 Current Act 511 Taxes - Proportional Assessments	3,350,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	480,000
6500 Earnings on Investments	350,000
6700 Revenues from LEA Activities	65,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	737,000
6910 Rentals	23,000
6920 Contributions and Donations from Private Sources	86,000
6940 Tuition from Patrons	2,000
6990 Refunds and Other Miscellaneous Revenue	51,000
REVENUE FROM LOCAL SOURCES	\$38,745,182
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,747,576
7160 Tuition for Orphans Subsidy	3,000
7271 Special Education funds for School-Aged Pupils	1,754,188
7292 Pre-K Counts	127,500
7311 Pupil Transportation Subsidy	981,415
7312 Nonpublic and Charter School Pupil Transportation Subsidy	78,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	85,210
7330 Health Services (Medical, Dental, Nurse, Act 25)	54,000
7340 State Property Tax Reduction Allocation	1,107,394
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	30,000
7810 State Share of Social Security and Medicare Taxes	850,000
7820 State Share of Retirement Contributions	3,800,000
REVENUE FROM STATE SOURCES	\$16,618,283
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	450,420
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	96,399
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	10,914
8517 NCLB, Title IV - 21st Century Schools	33,596
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
REVENUE FROM FEDERAL SOURCES	\$699,329
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	364,500
OTHER FINANCING SOURCES	\$364,500
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	56,427,294

Act 1 Index (current): 2.8%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$33,444,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,107,420</u>		
Total Approx. Tax Revenue:	\$34,551,420		
Approx. Tax Levy for Tax Rate Calculation:	\$35,944,619		

	Berks	Lancaster	Total
2018-19 Data			
a. Assessed Value	\$424,900	\$1,889,235,700	\$1,889,660,600
b. Real Estate Mills	17.3923	18.6935	
I. 2019-20 Data			
c. 2017 STEB Market Value	\$350,773	\$1,693,485,964	\$1,693,836,737
d. Assessed Value	\$424,900	\$1,894,026,800	\$1,894,451,700
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2018-19 Calculations			
f. 2018-19 Tax Levy	\$7,390	\$35,316,428	\$35,323,818
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value	0.02071%	99.97929%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$7,316	\$35,316,502	\$35,323,818
(f Total * g)			
i. Base Mills Subject to Index	17.3923	18.6935	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	100.00000%	96.00000%	96.00083%
k. Tax Levy Needed	\$7,444	\$35,937,175	\$35,944,619
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate	17.5194	18.9739	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$7,444	\$35,937,075	\$35,944,519
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$34,837,099
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$33,443,904
(n * Est. Pct. Collection)			

Act 1 Index (current): 2.8%

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

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$33,444,000

Amount of Tax Relief for Homestead Exclusions \$1,107,420

Total Approx. Tax Revenue: \$34,551,420

Approx. Tax Levy for Tax Rate Calculation: \$35,944,619

	Berks	Lancaster	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	17.8792	19.2169	
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)	\$7,597	\$36,397,324	\$36,404,921
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	\$10,387.00	\$9,591.00	
Number of Homestead/Farmstead Properties	3	6108	6111
Median Assessed Value of Homestead Properties			\$176,400

Act 1 Index (current): 2.8%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$33,444,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,107,420</u>		
Total Approx. Tax Revenue:	\$34,551,420		
Approx. Tax Levy for Tax Rate Calculation:	\$35,944,619		

	Berks	Lancaster		Total	
<hr/>					
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,107,394	Lowering RE Tax Rate	\$0	\$1,107,394
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$26			\$26
Amount of Tax Relief from State/Local Sources					\$1,107,420

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>	
Berks	424,900	17.5194	7,444			100.00000%	
Lancaster	1,894,026,800	18.9739	35,937,075			96.00000%	
Totals:	1,894,451,700		35,944,519	-	1,107,420	=	34,837,099 X 96.00083% = 33,443,904

		<u>Rate</u>		<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>	\$0.00		0	
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	\$0.00	\$0.00	0	0
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				0	0
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%	2,900,000	2,900,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	450,000	450,000
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
Total Current Act 511 Taxes – Proportional Assessments				3,350,000	3,350,000
Total Act 511, Current Taxes					3,350,000

Act 511 Tax Limit -->	1,693,836,737 X	12	20,326,041
	Market Value	Mills	(511 Limit)

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>									
	Berks	17.3923	17.5194	0.74%	Yes	2.8%				
	Lancaster	18.6935	18.9739	1.50%	Yes	2.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%				

LEA : 113361303 Cocalico SD

Printed 9/5/2019 1:14:32 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	27,086,118
1200 Special Programs - Elementary / Secondary	9,176,762
1300 Vocational Education	1,105,000
1400 Other Instructional Programs - Elementary / Secondary	231,197
1800 Pre-Kindergarten	142,276
Total Instruction	\$37,741,353
2000 Support Services	
2100 Support Services - Students	2,210,032
2200 Support Services - Instructional Staff	3,037,180
2300 Support Services - Administration	3,950,001
2400 Support Services - Pupil Health	638,946
2500 Support Services - Business	768,450
2600 Operation and Maintenance of Plant Services	4,433,893
2700 Student Transportation Services	2,736,387
2800 Support Services - Central	1,543,152
2900 Other Support Services	33,000
Total Support Services	\$19,351,041
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,475,059
3300 Community Services	19,544
Total Operation of Non-Instructional Services	\$1,494,603
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	496,272
5200 Interfund Transfers - Out	5,001,500
Total Other Expenditures and Financing Uses	\$5,497,772
Total Estimated Expenditures and Other Financing Uses	\$64,084,769

LEA : 113361303 Cocalico SD

Printed 9/5/2019 1:14:33 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	14,473,696
200 Personnel Services - Employee Benefits	9,528,290
300 Purchased Professional and Technical Services	483,196
400 Purchased Property Services	276,040
500 Other Purchased Services	855,830
600 Supplies	862,086
700 Property	600,080
800 Other Objects	6,900
Total Regular Programs - Elementary / Secondary	\$27,086,118
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,409,650
200 Personnel Services - Employee Benefits	2,177,883
300 Purchased Professional and Technical Services	2,313,980
400 Purchased Property Services	300
500 Other Purchased Services	1,173,150
600 Supplies	95,549
800 Other Objects	6,250
Total Special Programs - Elementary / Secondary	\$9,176,762
1300 <u>Vocational Education</u>	
400 Purchased Property Services	70,000
500 Other Purchased Services	1,035,000
Total Vocational Education	\$1,105,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	88,745
200 Personnel Services - Employee Benefits	37,902
300 Purchased Professional and Technical Services	23,000
500 Other Purchased Services	81,000
600 Supplies	550
Total Other Instructional Programs - Elementary / Secondary	\$231,197
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	72,815
200 Personnel Services - Employee Benefits	55,211
300 Purchased Professional and Technical Services	1,000
600 Supplies	13,250
Total Pre-Kindergarten	\$142,276
Total Instruction	\$37,741,353
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,248,819
200 Personnel Services - Employee Benefits	837,520
300 Purchased Professional and Technical Services	70,126
400 Purchased Property Services	6,950

LEA : 113361303 Cocalico SD

Printed 9/5/2019 1:14:33 PM

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	6,075
600 Supplies	36,147
800 Other Objects	4,395
Total Support Services - Students	\$2,210,032
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,295,771
200 Personnel Services - Employee Benefits	1,194,006
300 Purchased Professional and Technical Services	222,961
400 Purchased Property Services	9,933
500 Other Purchased Services	10,775
600 Supplies	281,034
700 Property	20,000
800 Other Objects	2,700
Total Support Services - Instructional Staff	\$3,037,180
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,077,852
200 Personnel Services - Employee Benefits	1,524,094
300 Purchased Professional and Technical Services	192,000
400 Purchased Property Services	10,000
500 Other Purchased Services	31,565
600 Supplies	80,375
700 Property	7,490
800 Other Objects	26,625
Total Support Services - Administration	\$3,950,001
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	343,093
200 Personnel Services - Employee Benefits	274,118
300 Purchased Professional and Technical Services	6,345
400 Purchased Property Services	5,000
500 Other Purchased Services	300
600 Supplies	9,955
800 Other Objects	135
Total Support Services - Pupil Health	\$638,946
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	350,688
200 Personnel Services - Employee Benefits	250,362
300 Purchased Professional and Technical Services	33,000
400 Purchased Property Services	28,000
500 Other Purchased Services	51,100
600 Supplies	14,000
800 Other Objects	41,300
Total Support Services - Business	\$768,450
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,227,688
200 Personnel Services - Employee Benefits	1,136,735

LEA : 113361303 Cocalico SD

Printed 9/5/2019 1:14:33 PM

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	92,960
400 Purchased Property Services	399,590
500 Other Purchased Services	243,550
600 Supplies	1,317,495
700 Property	12,800
800 Other Objects	3,075
Total Operation and Maintenance of Plant Services	\$4,433,893
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	59,947
200 Personnel Services - Employee Benefits	47,135
400 Purchased Property Services	3,100
500 Other Purchased Services	2,584,755
600 Supplies	41,100
800 Other Objects	350
Total Student Transportation Services	\$2,736,387
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	622,060
200 Personnel Services - Employee Benefits	504,311
300 Purchased Professional and Technical Services	186,644
500 Other Purchased Services	63,450
600 Supplies	154,676
700 Property	9,596
800 Other Objects	2,415
Total Support Services - Central	\$1,543,152
2900 <u>Other Support Services</u>	
500 Other Purchased Services	33,000
Total Other Support Services	\$33,000
Total Support Services	\$19,351,041
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	583,274
200 Personnel Services - Employee Benefits	476,180
300 Purchased Professional and Technical Services	159,310
400 Purchased Property Services	11,350
500 Other Purchased Services	140,060
600 Supplies	80,940
700 Property	1,250
800 Other Objects	22,695
Total Student Activities	\$1,475,059
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	12,294
200 Personnel Services - Employee Benefits	5,250
600 Supplies	2,000

LEA : 113361303 Cocalico SD

Printed 9/5/2019 1:14:33 PM

<u>Description</u>	<u>Amount</u>
Total Community Services	\$19,544
Total Operation of Non-Instructional Services	\$1,494,603
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	38,955
900 Other Uses of Funds	457,317
Total Debt Service / Other Expenditures and Financing Uses	\$496,272
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	5,001,500
Total Interfund Transfers - Out	\$5,001,500
Total Other Expenditures and Financing Uses	\$5,497,772
TOTAL EXPENDITURES	\$64,084,769

LEA : 113361303 Cocalico SD

Printed 9/5/2019 1:14:33 PM

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	5,100,000	1,452,525
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	13,081,721	12,453,444
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	320,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	350,000	350,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	102,000	98,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$18,953,721	\$14,553,969

Long-Term Investments

	<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		

LEA : 113361303 Cocalico SD

<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	\$18,953,721	\$14,553,969

LEA : 113361303 Cocalico SD

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	635,875	348,917
0540 Accumulated Compensated Absences	3,426,104	3,349,273
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$4,061,979	\$3,698,190
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		

LEA : 113361303 Cocalico SD

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	2,407,797	1,206,082
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	\$2,407,797	\$1,206,082
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		

LEA : 113361303 Cocalico SD

<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		

LEA : 113361303 Cocalico SD

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

LEA : 113361303 Cocalico SD

<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	\$6,469,776	\$4,904,272

LEA : 113361303 Cocalico SD

<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	\$6,469,776	\$4,904,272

LEA : 113361303 Cocalico SD

Account Description	Amounts
0810 Nonspendable Fund Balance	55,530
0820 Restricted Fund Balance	
0830 Committed Fund Balance	10,620,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,452,525
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$12,072,525
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,128,055