FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2019

[signature] — 7-9-19
President of the Board - Original Signature Required — Date

[signature] — 7-8-19
Secretary of the Board - Original Signature Required — Date

[signature] — 7-9-2019
Chief School Administrator - Original Signature Required — Date

David J Miller — (484)641-5526 Extn :
Contact Person — Telephone — Extension

dmiller@kasd.org
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Kutztown Area SD	Berks	114064003

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 [x]

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

Total Budgeted Expenditures	$33239268
Ending Unassigned Fund Balance	$4985885
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	15.0%

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

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE

DUE DATE: AUGUST 15, 2019

FOR PUBLIC INSPECTION OF 2019-2020 ~~PROPOSED~~ BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Kutztown Area SD	Berks	114064003

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
	7-9-19

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

Val Number	Description	Justification
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: $32,871.00 Function 2800, Object 200: $40,247.00	Department has 1 employee with salary of $32,871. Benefits include health insurance for family which costs $25,711; FICA $2515; PSERS $11,271; and misc benefits
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	We are budgeting a Budgetary Reserve
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.	We are estimating that we will have an Unassigned Fund Balance next 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.	We will have a Committed Fund Balance for Future Capital Projects.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	In the event that next years' Expenditures are greater than Revenue, we are budgeting an Assigned Fund Balance.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	22,934	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,184,413	
0840 Assigned Fund Balance	1,006,338	
0850 Unassigned Fund Balance	2,659,698	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$5,850,449**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	23,537,585	
7000 Revenue from State Sources	9,116,777	
8000 Revenue from Federal Sources	584,906	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$33,239,268**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$39,089,717**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	20,084,009
6112 Interim Real Estate Taxes	51,860
6113 Public Utility Realty Taxes	25,000
6114 Payments in Lieu of Current Taxes - State / Local	12,000
6120 Current Per Capita Taxes, Section 679	34,500
6140 Current Act 511 Taxes - Flat Rate Assessments	70,000
6150 Current Act 511 Taxes - Proportional Assessments	1,879,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	787,623
6500 Earnings on Investments	125,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	235,000
6910 Rentals	67,500
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	52,500
6990 Refunds and Other Miscellaneous Revenue	93,593
REVENUE FROM LOCAL SOURCES	**$23,537,585**
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,528,708
7160 Tuition for Orphans Subsidy	80,000
7220 Vocational Education	50,000
7271 Special Education funds for School-Aged Pupils	947,825
7311 Pupil Transportation Subsidy	600,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	256,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	611,226
7505 Ready to Learn Block Grant	140,805
7810 State Share of Social Security and Medicare Taxes	510,000
7820 State Share of Retirement Contributions	2,367,213
REVENUE FROM STATE SOURCES	**$9,116,777**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	205,579
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	49,755
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	327,072

	Amount
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500
REVENUE FROM FEDERAL SOURCES	**$584,906**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**33,239,268**

Act 1 Index (current): 2.3%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$20,084,009**
Amount of Tax Relief for Homestead Exclusions	**$611,245**
Total Approx. Tax Revenue:	**$20,695,254**
Approx. Tax Levy for Tax Rate Calculation:	**$21,652,618**

		Berks	Total
	2018-19 Data		
	a. Assessed Value	$702,282,000	$702,282,000
	b. Real Estate Mills	29.9543	
I.	**2019-20 Data**		
	c. 2017 STEB Market Value	$991,559,438	$991,559,438
	d. Assessed Value	$722,855,079	$722,855,079
	e. Assessed Value of New Constr/ Renov	$0	$0
	2018-19 Calculations		
	f. 2018-19 Tax Levy (a * b)	$21,036,366	$21,036,366
	2019-20 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2018-19 Tax Levy (f Total * g)	$21,036,366	$21,036,366
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	29.9543	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	95.45009%	95.45009%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$21,652,618	$21,652,618
	l. 2019-20 Real Estate Tax Rate (k / d * 1000)	**29.9543**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$21,652,618	$21,652,618
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$21,041,373
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$20,084,009

Act 1 Index (current): 2.3%

Calculation Method:	**Rate**	
Approx. Tax Revenue from RE Taxes:	**$20,084,009**	
Amount of Tax Relief for Homestead Exclusions	**$611,245**	
Total Approx. Tax Revenue:	**$20,695,254**	
Approx. Tax Levy for Tax Rate Calculation:	**$21,652,618**	
	Berks	**Total**
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	30.6432	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	$22,150,593	$22,150,593
s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	$0	$0
u.Tax Revenue In Excess of Index (t * Est. Pct. Collection)	$0	$0

IV.

V.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$6,304.00	
	Number of Homestead/Farmstead Properties	3246	3246
	Median Assessed Value of Homestead Properties		$104,600

Act 1 Index (current): 2.3%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$20,084,009**
Amount of Tax Relief for Homestead Exclusions	**$611,245**
Total Approx. Tax Revenue:	**$20,695,254**
Approx. Tax Levy for Tax Rate Calculation:	**$21,652,618**

	Berks			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$611,226	Lowering RE Tax Rate	$0	$611,226
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$19			$19
Amount of Tax Relief from State/Local Sources				**$611,245**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Berks	722,855,079	29.9543	21,652,618						95.45009%		
Totals:	**722,855,079**		**21,652,618**	-	611,245	=	21,041,373	X	95.45009%	=	20,084,009

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			34,500
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	34,500	34,500
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$5.00	$0.00	35,500	35,500
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			**70,000**	**70,000**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,580,000	1,580,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	259,000	259,000
6154	Current Act 511 Amusement Taxes	5.000%	0.000%	40,000	40,000
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			**1,879,000**	**1,879,000**
	Total Act 511, Current Taxes				**1,949,000**
		Act 511 Tax Limit -->	**991,559,438 X**	**12**	**11,898,713**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2018-19 (Rebalanced)	2019-20	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2018-19 (Rebalanced)	2019-20	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Berks	29.9543	29.9543	0.00%	Yes	2.3%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	2.3%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	2.3%				
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	2.3%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	2.3%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,913,515
1200 Special Programs - Elementary / Secondary	4,360,204
1300 Vocational Education	909,152
1400 Other Instructional Programs - Elementary / Secondary	37,066
1500 Nonpublic School Programs	1,283
1600 Adult Education Programs	4,600
Total Instruction	**$19,225,820**
2000 Support Services	
2100 Support Services - Students	1,092,876
2200 Support Services - Instructional Staff	1,666,012
2300 Support Services - Administration	2,170,509
2400 Support Services - Pupil Health	544,255
2500 Support Services - Business	488,198
2600 Operation and Maintenance of Plant Services	2,572,970
2700 Student Transportation Services	1,508,568
2800 Support Services - Central	148,618
2900 Other Support Services	28,000
Total Support Services	**$10,220,006**
3000 Operation of Non-Instructional Services	
3200 Student Activities	779,973
3300 Community Services	21,150
Total Operation of Non-Instructional Services	**$801,123**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,590,532
5200 Interfund Transfers - Out	247,536
5900 Budgetary Reserve	154,251
Total Other Expenditures and Financing Uses	**$2,992,319**
Total Estimated Expenditures and Other Financing Uses	**$33,239,268**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,486,081
200 Personnel Services - Employee Benefits	4,421,558
300 Purchased Professional and Technical Services	322,975
400 Purchased Property Services	44,341
500 Other Purchased Services	1,241,198
600 Supplies	325,057
700 Property	72,305
Total Regular Programs - Elementary / Secondary	**$13,913,515**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,155,708
200 Personnel Services - Employee Benefits	1,514,971
300 Purchased Professional and Technical Services	21,500
400 Purchased Property Services	1,200
500 Other Purchased Services	615,875
600 Supplies	33,400
700 Property	7,550
800 Other Objects	10,000
Total Special Programs - Elementary / Secondary	**$4,360,204**
1300 Vocational Education	
100 Personnel Services - Salaries	200,706
200 Personnel Services - Employee Benefits	133,905
500 Other Purchased Services	555,641
600 Supplies	18,900
Total Vocational Education	**$909,152**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	25,975
200 Personnel Services - Employee Benefits	11,091
Total Other Instructional Programs - Elementary / Secondary	**$37,066**
1500 Nonpublic School Programs	
500 Other Purchased Services	1,283
Total Nonpublic School Programs	**$1,283**
1600 Adult Education Programs	
300 Purchased Professional and Technical Services	4,600
Total Adult Education Programs	**$4,600**
Total Instruction	**$19,225,820**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	675,049
200 Personnel Services - Employee Benefits	402,367
300 Purchased Professional and Technical Services	12,000
500 Other Purchased Services	930

Description	Amount
600 Supplies	2,530
Total Support Services - Students	**$1,092,876**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	706,289
200 Personnel Services - Employee Benefits	446,003
300 Purchased Professional and Technical Services	163,895
400 Purchased Property Services	10,000
500 Other Purchased Services	54,910
600 Supplies	253,170
700 Property	30,000
800 Other Objects	1,745
Total Support Services - Instructional Staff	**$1,666,012**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,142,581
200 Personnel Services - Employee Benefits	770,434
300 Purchased Professional and Technical Services	121,691
400 Purchased Property Services	1,993
500 Other Purchased Services	55,850
600 Supplies	42,545
700 Property	3,585
800 Other Objects	31,830
Total Support Services - Administration	**$2,170,509**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	244,994
200 Personnel Services - Employee Benefits	164,836
300 Purchased Professional and Technical Services	125,575
500 Other Purchased Services	150
600 Supplies	8,700
Total Support Services - Pupil Health	**$544,255**
2500 Support Services - Business	
100 Personnel Services - Salaries	238,417
200 Personnel Services - Employee Benefits	188,001
300 Purchased Professional and Technical Services	40,200
400 Purchased Property Services	7,580
500 Other Purchased Services	3,200
600 Supplies	9,800
700 Property	1,000
Total Support Services - Business	**$488,198**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	673,323
200 Personnel Services - Employee Benefits	648,520
300 Purchased Professional and Technical Services	16,480
400 Purchased Property Services	897,996
500 Other Purchased Services	141,887
600 Supplies	186,934

Description	Amount
700 Property	7,500
800 Other Objects	330
Total Operation and Maintenance of Plant Services	**$2,572,970**
2700 Student Transportation Services	
100 Personnel Services - Salaries	96,085
200 Personnel Services - Employee Benefits	86,244
300 Purchased Professional and Technical Services	5,250
400 Purchased Property Services	11,200
500 Other Purchased Services	1,253,064
600 Supplies	27,625
700 Property	29,000
800 Other Objects	100
Total Student Transportation Services	**$1,508,568**
2800 Support Services - Central	
100 Personnel Services - Salaries	32,871
200 Personnel Services - Employee Benefits	40,247
300 Purchased Professional and Technical Services	61,000
500 Other Purchased Services	1,500
600 Supplies	11,500
700 Property	750
800 Other Objects	750
Total Support Services - Central	**$148,618**
2900 Other Support Services	
800 Other Objects	28,000
Total Other Support Services	**$28,000**
Total Support Services	**$10,220,006**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	412,479
200 Personnel Services - Employee Benefits	177,794
300 Purchased Professional and Technical Services	73,000
400 Purchased Property Services	14,000
500 Other Purchased Services	61,150
600 Supplies	37,350
800 Other Objects	4,200
Total Student Activities	**$779,973**
3300 Community Services	
300 Purchased Professional and Technical Services	100
500 Other Purchased Services	16,050
600 Supplies	5,000
Total Community Services	**$21,150**
Total Operation of Non-Instructional Services	**$801,123**
5000 Other Expenditures and Financing Uses	

Description	Amount
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	476,759
900 Other Uses of Funds	2,113,773
Total Debt Service / Other Expenditures and Financing Uses	**$2,590,532**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	247,536
Total Interfund Transfers - Out	**$247,536**
5900 Budgetary Reserve	
800 Other Objects	154,251
Total Budgetary Reserve	**$154,251**
Total Other Expenditures and Financing Uses	**$2,992,319**
TOTAL EXPENDITURES	**$33,239,268**

Cash and Short-Term Investments	**06/30/2019 Estimate**	**06/30/2020 Projection**
General Fund	6,623,589	6,623,589
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	100,000	100,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	445,550	345,550
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 Cash and Short-Term Investments	**$7,169,139**	**$7,069,139**

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	**$7,169,139**	**$7,069,139**

Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 Projection
General Fund		
0510 Bonds Payable	25,875,000	24,020,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	444,312	176,652
0540 Accumulated Compensated Absences	353,574	349,479
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,037,217	4,097,646
0599 Other Noncurrent Liabilities		
Total General Fund	**$30,710,103**	**$28,643,777**
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 Projection
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

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

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

Long-Term Indebtedness	**06/30/2019 Estimate**	**06/30/2020 Projection**
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	**$30,710,103**	**$28,643,777**

Short-Term Payables	**06/30/2019 Estimate**	**06/30/2020 Projection**
General Fund	3,030,000	3,030,000
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		
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	**$3,030,000**	**$3,030,000**
TOTAL INDEBTEDNESS	**$33,740,103**	**$31,673,777**

Account	Description	Amounts
0810	Nonspendable Fund Balance	22,934
0820	Restricted Fund Balance	
0830	Committed Fund Balance	364,564
0840	Assigned Fund Balance	500,000
0850	Unassigned Fund Balance	4,985,885
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$5,850,449**
5900	**Budgetary Reserve**	**154,251**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$6,027,634**