

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/13/2019

President of the Board - Original Signature Required



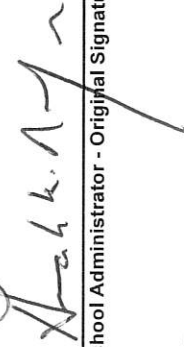
Date 6/13/19

Secretary of the Board - Original Signature Required



Date 6/13/19

Chief School Administrator - Original Signature Required



Date 6/13/19

Jodie Dermo

Contact Person

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Telephone

Extn :350

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pine Grove Area SD	COUNTY : Schuylkill	AUN : 129546003
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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	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

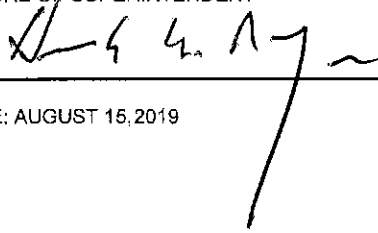
If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$24967232
Ending Unassigned Fund Balance	\$1039658
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.2%

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 6/13/19
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DUE DATE: AUGUST 15, 2019

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

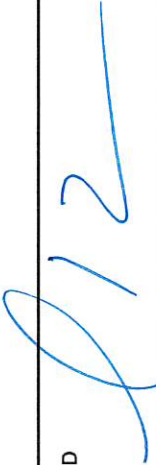
24 PS 6-687(a)(1)

(03/2006)

School District Name : Pine Grove Area SD	County : Schuylkill	AUN Number : 129546003
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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 5-16-19
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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 amount is the projected estimated ending unassigned portion of the 6/30/20 fund balance that has not yet been committed or assigned to a specific purpose.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This amount represents the estimated committed fund balance as of 6/30/20.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This amount represents the estimated assigned fund balance as of 6/30/20.

ITEM	AMOUNTS	
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	4,022,000	
0840 Assigned Fund Balance	1,670,827	
0850 Unassigned Fund Balance	818,197	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,511,024</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	11,900,423	
7000 Revenue from State Sources	12,393,181	
8000 Revenue from Federal Sources	509,660	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$24,803,264</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$31,314,288</u>

LEA : 129546003 Pine Grove Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,675,703
6113 Public Utility Realty Taxes	10,500
6114 Payments in Lieu of Current Taxes - State / Local	21,250
6140 Current Act 511 Taxes - Flat Rate Assessments	24,000
6150 Current Act 511 Taxes - Proportional Assessments	2,095,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	440,000
6500 Earnings on Investments	125,000
6700 Revenues from LEA Activities	56,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	364,470
6910 Rentals	12,000
6920 Contributions and Donations from Private Sources	4,000
6940 Tuition from Patrons	45,000
6990 Refunds and Other Miscellaneous Revenue	27,000
REVENUE FROM LOCAL SOURCES	\$11,900,423
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	7,088,408
7160 Tuition for Orphans Subsidy	42,000
7271 Special Education funds for School-Aged Pupils	1,091,960
7292 Pre-K Counts	45,000
7311 Pupil Transportation Subsidy	760,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	7,287
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,800
7340 State Property Tax Reduction Allocation	580,571
7505 Ready to Learn Block Grant	304,380
7810 State Share of Social Security and Medicare Taxes	482,050
7820 State Share of Retirement Contributions	1,962,725
REVENUE FROM STATE SOURCES	\$12,393,181
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	59,050
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	360,110
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	58,000
8517 NCLB, Title IV - 21st Century Schools	30,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	2,500
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$509,660
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	24,803,264

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,675,703	
Amount of Tax Relief for Homestead Exclusions	<u>\$580,571</u>	
Total Approx. Tax Revenue:	\$9,256,274	
Approx. Tax Levy for Tax Rate Calculation:	\$9,825,286	
	Schuylkill	Total

2018-19 Data		
a. Assessed Value	\$233,292,025	\$233,292,025
b. Real Estate Mills	40.7500	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$607,314,775	\$607,314,775
d. Assessed Value	\$235,336,200	\$235,336,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$9,506,650	\$9,506,650
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$9,506,650	\$9,506,650
(f Total * g)		
i. Base Mills Subject to Index	40.7500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.84500%	93.84500%
k. Tax Levy Needed	\$9,825,286	\$9,825,286
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	41.7500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,825,286	\$9,825,286
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,244,715
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,675,703
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,675,703	
Amount of Tax Relief for Homestead Exclusions	<u>\$580,571</u>	
Total Approx. Tax Revenue:	\$9,256,274	
Approx. Tax Levy for Tax Rate Calculation:	\$9,825,286	
	Schuylkill	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	42.0540	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,896,829	\$9,896,829
IV. 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

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$4,126.00	
Number of Homestead/Farmstead Properties	3396	3396
Median Assessed Value of Homestead Properties		\$37,313

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$8,675,703
Amount of Tax Relief for Homestead Exclusions	<u>\$580,571</u>
Total Approx. Tax Revenue:	\$9,256,274
Approx. Tax Levy for Tax Rate Calculation:	\$9,825,286
	Schuylkill
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$580,571	Lowering RE Tax Rate	\$0	\$580,571
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$580,571

2019-2020 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 129546003 Pine Grove Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 9/30/2019 3:25:04 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<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>
Schuylkill	235,336,200	41.7500	9,825,286			93.84500%	
Totals:	235,336,200		9,825,286	- 580,571	= 9,244,715	X 93.84500%	= 8,675,703
				<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			\$10.00	\$0.00	24,000	24,000
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
Total Current Act 511 Taxes– Flat Rate Assessments						24,000	24,000
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%	1,185,000	1,185,000
6152	Current Act 511 Occupation Taxes			0.5710	0.000	790,000	790,000
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	120,000	120,000
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						2,095,000	2,095,000
Total Act 511, Current Taxes							2,119,000
Act 511 Tax Limit -->				607,314,775	X	12	7,287,777
				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> Schuylkill <u>Current Act 511 Taxes – Flat Rate Assessments</u>	40.7500	41.7500	2.46%	Yes	3.2%				
6143	<u>Current Act 511 Local Services Taxes</u> <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6152	Current Act 511 Occupation Taxes	0.5710	0.5710	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

LEA : 129546003 Pine Grove Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,564,484
1200 Special Programs - Elementary / Secondary	2,096,010
1300 Vocational Education	550,663
1400 Other Instructional Programs - Elementary / Secondary	14,200
Total Instruction	\$15,225,357
2000 Support Services	
2100 Support Services - Students	636,821
2200 Support Services - Instructional Staff	968,952
2300 Support Services - Administration	1,410,331
2400 Support Services - Pupil Health	41,570
2500 Support Services - Business	300,369
2600 Operation and Maintenance of Plant Services	2,285,424
2700 Student Transportation Services	1,196,152
2800 Support Services - Central	500
2900 Other Support Services	453,375
Total Support Services	\$7,293,494
3000 Operation of Non-Instructional Services	
3200 Student Activities	366,060
Total Operation of Non-Instructional Services	\$366,060
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,032,913
5200 Interfund Transfers - Out	49,408
Total Other Expenditures and Financing Uses	\$2,082,321
Total Estimated Expenditures and Other Financing Uses	\$24,967,232

LEA : 129546003 Pine Grove Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,788,568
200 Personnel Services - Employee Benefits	4,649,220
300 Purchased Professional and Technical Services	195,000
400 Purchased Property Services	46,300
500 Other Purchased Services	336,700
600 Supplies	428,015
700 Property	113,000
800 Other Objects	7,681
Total Regular Programs - Elementary / Secondary	\$12,564,484
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	899,125
200 Personnel Services - Employee Benefits	828,280
500 Other Purchased Services	350,300
600 Supplies	17,750
800 Other Objects	555
Total Special Programs - Elementary / Secondary	\$2,096,010
1300 <u>Vocational Education</u>	
500 Other Purchased Services	550,663
Total Vocational Education	\$550,663
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	13,800
600 Supplies	400
Total Other Instructional Programs - Elementary / Secondary	\$14,200
Total Instruction	\$15,225,357
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	409,250
200 Personnel Services - Employee Benefits	185,960
300 Purchased Professional and Technical Services	1,750
500 Other Purchased Services	6,900
600 Supplies	16,810
800 Other Objects	16,151
Total Support Services - Students	\$636,821
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	507,636
200 Personnel Services - Employee Benefits	228,431
300 Purchased Professional and Technical Services	20,600
400 Purchased Property Services	33,500
500 Other Purchased Services	30,600
600 Supplies	136,685
700 Property	10,000
800 Other Objects	1,500

LEA : 129546003 Pine Grove Area SD

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Description	Amount
Total Support Services - Instructional Staff	\$968,952
2300 Support Services - Administration	
100 Personnel Services - Salaries	743,040
200 Personnel Services - Employee Benefits	505,241
300 Purchased Professional and Technical Services	102,250
400 Purchased Property Services	2,000
500 Other Purchased Services	28,450
600 Supplies	25,050
800 Other Objects	4,300
Total Support Services - Administration	\$1,410,331
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	22,239
200 Personnel Services - Employee Benefits	9,136
300 Purchased Professional and Technical Services	4,370
400 Purchased Property Services	750
500 Other Purchased Services	275
600 Supplies	4,150
700 Property	650
Total Support Services - Pupil Health	\$41,570
2500 Support Services - Business	
100 Personnel Services - Salaries	193,237
200 Personnel Services - Employee Benefits	79,382
300 Purchased Professional and Technical Services	3,700
400 Purchased Property Services	3,150
500 Other Purchased Services	4,750
600 Supplies	10,650
800 Other Objects	5,500
Total Support Services - Business	\$300,369
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	926,289
200 Personnel Services - Employee Benefits	644,525
300 Purchased Professional and Technical Services	68,175
400 Purchased Property Services	263,970
500 Other Purchased Services	96,390
600 Supplies	280,850
700 Property	5,000
800 Other Objects	225
Total Operation and Maintenance of Plant Services	\$2,285,424
2700 Student Transportation Services	
100 Personnel Services - Salaries	5,828
200 Personnel Services - Employee Benefits	2,394
500 Other Purchased Services	1,187,600
600 Supplies	330
Total Student Transportation Services	\$1,196,152

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	250
500 Other Purchased Services	250
Total Support Services - Central	\$500
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	450,000
400 Purchased Property Services	3,375
Total Other Support Services	\$453,375
Total Support Services	\$7,293,494
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	157,000
200 Personnel Services - Employee Benefits	64,496
300 Purchased Professional and Technical Services	68,414
400 Purchased Property Services	14,400
500 Other Purchased Services	4,000
600 Supplies	36,920
700 Property	8,100
800 Other Objects	12,730
Total Student Activities	\$366,060
Total Operation of Non-Instructional Services	\$366,060
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	2,032,913
Total Debt Service / Other Expenditures and Financing Uses	\$2,032,913
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	49,408
Total Interfund Transfers - Out	\$49,408
Total Other Expenditures and Financing Uses	\$2,082,321
TOTAL EXPENDITURES	\$24,967,232

LEA : 129546003 Pine Grove Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	7,000,000	6,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	750,000	750,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds	190,000	190,000
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	\$7,940,000	\$6,940,000

<u>Long-Term Investments</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		

LEA : 129546003 Pine Grove Area 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	\$7,940,000	\$6,940,000

LEA : 129546003 Pine Grove Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	9,035,000	7,215,000
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 General Fund	\$9,035,000	\$7,215,000
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		

<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		

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<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>
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	\$9,035,000	\$7,215,000

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<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	\$9,035,000	\$7,215,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,022,000
0840 Assigned Fund Balance	1,285,398
0850 Unassigned Fund Balance	1,039,658
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,347,056
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,347,056