

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

James D Mirabelli

Contact Person

mirabelli@ahsd.org

Email Address

Date

6/26/2019

Date

6/26/2019

Date

6/26/19

(570)585-8223

Extn :

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Abington Heights SD	COUNTY : Lackawanna	AUN : 119350303
--	------------------------	--------------------

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	\$48317313
Ending Unassigned Fund Balance	\$1682320
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.5%

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 6/26/19
--	-----------------

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 : Abington Heights SD	County : Lackawanna	AUN Number : 119350303
---	------------------------	---------------------------

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 <i>Laura Boyce</i>	DATE 6/26/2019
--	-------------------

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

LEA :

Printed 9/5/2019 1:00:21 PM

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Contingency.
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 to be utilized for emergencies, cost overruns, contingency, 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.	Committed for employee benefit increases and to cover 2019-2020 deficit.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for capital projects.

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	2,309,183	
0840 Assigned Fund Balance	6,000,000	
0850 Unassigned Fund Balance	2,282,864	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$10,592,047</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	32,760,535	
7000 Revenue from State Sources	14,587,552	
8000 Revenue from Federal Sources	375,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$47,723,087</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$58,315,134</u>

LEA : 119350303 Abington Heights SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	26,014,535
6113 Public Utility Realty Taxes	31,000
6114 Payments in Lieu of Current Taxes - State / Local	17,000
6140 Current Act 511 Taxes - Flat Rate Assessments	53,000
6150 Current Act 511 Taxes - Proportional Assessments	4,450,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,275,000
6500 Earnings on Investments	275,000
6700 Revenues from LEA Activities	75,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	470,000
6910 Rentals	30,000
6940 Tuition from Patrons	10,000
6980 Revenue from Community Services Activities	10,000
6990 Refunds and Other Miscellaneous Revenue	50,000
REVENUE FROM LOCAL SOURCES	\$32,760,535
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,429,667
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	1,729,229
7311 Pupil Transportation Subsidy	900,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	75,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	3,393
7330 Health Services (Medical, Dental, Nurse, Act 25)	68,000
7340 State Property Tax Reduction Allocation	817,011
7501 PA Accountability Grants	294,812
7810 State Share of Social Security and Medicare Taxes	801,924
7820 State Share of Retirement Contributions	3,458,516
REVENUE FROM STATE SOURCES	\$14,587,552
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	190,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	135,000
REVENUE FROM FEDERAL SOURCES	\$375,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	47,723,087

Act 1 Index (current): 2.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$26,014,535	
Amount of Tax Relief for Homestead Exclusions	<u>\$817,011</u>	
Total Approx. Tax Revenue:	\$26,831,546	
Approx. Tax Levy for Tax Rate Calculation:	\$28,640,043	
	Lackawanna	Total

2018-19 Data		
a. Assessed Value	\$231,037,312	\$231,037,312
b. Real Estate Mills	122.9100	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$1,879,127,646	\$1,879,127,646
d. Assessed Value	\$233,016,380	\$233,016,380
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$28,396,796	\$28,396,796
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$28,396,796	\$28,396,796
(f Total * g)		
i. Base Mills Subject to Index	122.9100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.50000%	93.50000%
k. Tax Levy Needed	\$28,640,043	\$28,640,043
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	122.9100	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$28,640,043	\$28,640,043
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$27,823,032
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$26,014,535
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$26,014,535	
Amount of Tax Relief for Homestead Exclusions	<u>\$817,011</u>	
Total Approx. Tax Revenue:	\$26,831,546	
Approx. Tax Levy for Tax Rate Calculation:	\$28,640,043	
	Lackawanna	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	125.7369	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$29,298,757	\$29,298,757
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	\$1,063.00	
Number of Homestead/Farmstead Properties	6254	6254
Median Assessed Value of Homestead Properties		\$20,000

Act 1 Index (current): 2.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$26,014,535
Amount of Tax Relief for Homestead Exclusions	<u>\$817,011</u>
Total Approx. Tax Revenue:	\$26,831,546
Approx. Tax Levy for Tax Rate Calculation:	\$28,640,043
	Lackawanna
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$817,011	Lowering RE Tax Rate	\$0	\$817,011
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$817,011

2019-2020 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 119350303 Abington Heights SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 9/5/2019 1:00:24 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>
Lackawanna	233,016,380	122.9100	28,640,043			93.50000%	
Totals:	233,016,380		28,640,043	- 817,011 =	27,823,032 X	93.50000% =	26,014,535
				<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			\$5.00	\$0.00	53,000	53,000
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						53,000	53,000
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%	3,950,000	3,950,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	500,000	500,000
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						4,450,000	4,450,000
Total Act 511, Current Taxes							4,503,000
Act 511 Tax Limit -->				1,879,127,646 X	12	22,549,532	
				Market Value	Mills	(511 Limit)	

LEA : 119350303 Abington Heights SD

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> Lackawanna	122.9100	122.9100	0.00%	Yes	2.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				

LEA : 119350303 Abington Heights SD

Printed 9/5/2019 1:00:26 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	26,283,865
1200 Special Programs - Elementary / Secondary	5,852,400
1300 Vocational Education	325,000
1400 Other Instructional Programs - Elementary / Secondary	121,503
1500 Nonpublic School Programs	790
Total Instruction	\$32,583,558
2000 Support Services	
2100 Support Services - Students	2,072,057
2200 Support Services - Instructional Staff	611,565
2300 Support Services - Administration	2,454,693
2400 Support Services - Pupil Health	660,329
2500 Support Services - Business	518,337
2600 Operation and Maintenance of Plant Services	4,473,856
2700 Student Transportation Services	2,435,504
2800 Support Services - Central	543,338
2900 Other Support Services	60,000
Total Support Services	\$13,829,679
3000 Operation of Non-Instructional Services	
3200 Student Activities	775,790
3300 Community Services	72,282
Total Operation of Non-Instructional Services	\$848,072
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	207,535
5200 Interfund Transfers - Out	698,469
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	\$1,056,004
Total Estimated Expenditures and Other Financing Uses	\$48,317,313

LEA : 119350303 Abington Heights SD

Printed 9/5/2019 1:00:27 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,729,045
200 Personnel Services - Employee Benefits	9,862,669
300 Purchased Professional and Technical Services	479,795
400 Purchased Property Services	335,400
500 Other Purchased Services	856,370
600 Supplies	980,586
700 Property	40,000
Total Regular Programs - Elementary / Secondary	\$26,283,865
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,955,551
200 Personnel Services - Employee Benefits	1,678,669
300 Purchased Professional and Technical Services	690,000
500 Other Purchased Services	403,500
600 Supplies	124,680
Total Special Programs - Elementary / Secondary	\$5,852,400
1300 <u>Vocational Education</u>	
500 Other Purchased Services	325,000
Total Vocational Education	\$325,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	62,000
200 Personnel Services - Employee Benefits	26,003
500 Other Purchased Services	33,500
Total Other Instructional Programs - Elementary / Secondary	\$121,503
1500 <u>Nonpublic School Programs</u>	
600 Supplies	790
Total Nonpublic School Programs	\$790
Total Instruction	\$32,583,558
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,083,335
200 Personnel Services - Employee Benefits	738,522
300 Purchased Professional and Technical Services	217,400
400 Purchased Property Services	4,500
600 Supplies	28,300
Total Support Services - Students	\$2,072,057
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	335,416
200 Personnel Services - Employee Benefits	220,019
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	500
500 Other Purchased Services	8,550

LEA : 119350303 Abington Heights SD

Printed 9/5/2019 1:00:27 PM

<u>Description</u>	<u>Amount</u>
600 Supplies	46,080
Total Support Services - Instructional Staff	\$611,565
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,136,529
200 Personnel Services - Employee Benefits	778,014
300 Purchased Professional and Technical Services	393,000
400 Purchased Property Services	24,200
500 Other Purchased Services	76,500
600 Supplies	29,750
800 Other Objects	16,700
Total Support Services - Administration	\$2,454,693
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	395,300
200 Personnel Services - Employee Benefits	255,649
500 Other Purchased Services	880
600 Supplies	8,500
Total Support Services - Pupil Health	\$660,329
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	261,246
200 Personnel Services - Employee Benefits	198,791
300 Purchased Professional and Technical Services	46,000
400 Purchased Property Services	2,300
600 Supplies	10,000
Total Support Services - Business	\$518,337
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	954,802
200 Personnel Services - Employee Benefits	724,054
300 Purchased Professional and Technical Services	73,000
400 Purchased Property Services	1,544,000
500 Other Purchased Services	338,000
600 Supplies	755,000
700 Property	85,000
Total Operation and Maintenance of Plant Services	\$4,473,856
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	152,261
200 Personnel Services - Employee Benefits	82,982
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	2,101,761
600 Supplies	95,000
Total Student Transportation Services	\$2,435,504
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	312,561
200 Personnel Services - Employee Benefits	221,277
300 Purchased Professional and Technical Services	7,500

LEA : 119350303 Abington Heights SD

Printed 9/5/2019 1:00:27 PM

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	2,000
Total Support Services - Central	\$543,338
2900 <u>Other Support Services</u>	
500 Other Purchased Services	60,000
Total Other Support Services	\$60,000
Total Support Services	\$13,829,679
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	416,339
200 Personnel Services - Employee Benefits	195,701
300 Purchased Professional and Technical Services	24,500
400 Purchased Property Services	9,000
500 Other Purchased Services	52,000
600 Supplies	78,000
700 Property	250
Total Student Activities	\$775,790
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	27,666
200 Personnel Services - Employee Benefits	3,016
300 Purchased Professional and Technical Services	4,200
600 Supplies	37,400
Total Community Services	\$72,282
Total Operation of Non-Instructional Services	\$848,072
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	31,427
900 Other Uses of Funds	176,108
Total Debt Service / Other Expenditures and Financing Uses	\$207,535
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	698,469
Total Interfund Transfers - Out	\$698,469
5900 <u>Budgetary Reserve</u>	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$1,056,004
TOTAL EXPENDITURES	\$48,317,313

LEA : 119350303 Abington Heights SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	14,000,000	13,500,000
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	1,300,000	1,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	525,000	300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	7,200,000	7,000,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$23,025,000	\$21,800,000

<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 : 119350303 Abington Heights 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	\$23,025,000	\$21,800,000

<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		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund		
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		

LEA : 119350303 Abington Heights SD

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		

<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		

LEA : 119350303 Abington Heights SD

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	4,505,000	3,900,000
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	\$4,505,000	\$3,900,000
TOTAL INDEBTEDNESS	\$4,505,000	\$3,900,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,309,183
0840 Assigned Fund Balance	6,000,000
0850 Unassigned Fund Balance	1,688,638
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,997,821
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,147,821