# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval	
Date of Adoption of the General Fund Budget: 06/10/2019	
I resident of the Board - Original Signature Required	Date
Secretary of the Board - Original Signature Required	
Die Cenaue Chief School Administrator - Original Signature Required	6/10/19 Date
John Hynes	(724)561-0121 Extn :
Contact Person	Telephone Extension
hynesj@basd.k12.pa.us	
Email Address	

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Beaver Area SD	Beaver	127041203

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	\$331796	95	
Ending Unassigned Fund Balance	\$24032	37	
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.2	7.2%	
The Estimated Ending Unassigned Fund Balance is within the allowable limits.	Yes <u>x</u>		
	No		

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

SIGNATURE OF SUPERINTENDENT	DATE 6 10 19
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DUE DATE: AUGUST 15, 2019

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

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Beaver Area SD	Beaver	127041203

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	DATE
I race dorgo	4-15-19

DUE DATE:

IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

#### LEA:

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Val Number	Description	Justification
1550	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.	Our Homestead assessed values \$100 to \$2,340,500 and the 6 assessed values ranging from \$10,800.
	(A x B x TR) - C: \$13,693.38 C x 2%: \$8,602.48	
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$8,000.00 . Provide a justification.	When we provide tuition reimb chart of accounts requires us to code 28XX with object 240. He individual's wages, object 100 associated with his or her actu- like 1110.
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: \$0.00 Function 2800, Object 200: \$8,000.00	When we provide tuition reimb chart of accounts requires us t code 28XX with object 240. He individual's wages, object 100 associated with his or her actu like 1110.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The \$50,000 in budgetary rese to cover the wage and benefit compared to budget that resul negotiating two CBAs that are the time that the budget is fina
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 is I 8% of budgeted expenditures while our Capital Plan lowers / Balance.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	A portion of Fund Balance is a Projects and it is being spent a approximately \$100,000 to \$2 under our Capital Plan.

alues range from 6 Farmsteads have om \$1,000 to

mbursement, your is to use Function However, this 00, will be ctual function code,

mbursement, your is to use Function However, this 00, will be ctual function code,

eserve is earmarked fit differential sults from re not yet settled at nalized.

limited to less than es for emergencies, rs Assigned Fund

assigned to Capital t at a rate of \$200,000 per year under our Capital Plan.

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\$37,403,466

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	112,694	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	1,966,608	
0850 Unassigned Fund Balance	2,500,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,466,6</u>	<u>608</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	20,902,696	
7000 Revenue from State Sources	11,421,050	
8000 Revenue from Federal Sources	613,112	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources	<u>\$32,936,8</u>	<u>858</u>

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

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#### Amount

6111 Current Real Estate Taxes	17,091,696
6113 Public Utility Realty Taxes	18,000
6114 Payments in Lieu of Current Taxes - State / Local	18,000
6120 Current Per Capita Taxes, Section 679	35,000
6140 Current Act 511 Taxes - Flat Rate Assessments	62,000
6150 Current Act 511 Taxes - Proportional Assessments	2,300,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	400,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	125,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	223,000
6910 Rentals	50,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	370,000
6960 Services Provided Other Local Governmental Units / LEAs	60,000
REVENUE FROM LOCAL SOURCES	\$20,902,696
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,977,174
C C	
7271 Special Education funds for School-Aged Pupils	1,130,185
7271 Special Education funds for School-Aged Pupils	1,130,185
7271 Special Education funds for School-Aged Pupils 7311 Pupil Transportation Subsidy	1,130,185 640,000
<ul> <li>7271 Special Education funds for School-Aged Pupils</li> <li>7311 Pupil Transportation Subsidy</li> <li>7312 Nonpublic and Charter School Pupil Transportation Subsidy</li> </ul>	1,130,185 640,000 45,000
<ul> <li>7271 Special Education funds for School-Aged Pupils</li> <li>7311 Pupil Transportation Subsidy</li> <li>7312 Nonpublic and Charter School Pupil Transportation Subsidy</li> <li>7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy</li> </ul>	1,130,185 640,000 45,000 357,572
<ul> <li>7271 Special Education funds for School-Aged Pupils</li> <li>7311 Pupil Transportation Subsidy</li> <li>7312 Nonpublic and Charter School Pupil Transportation Subsidy</li> <li>7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy</li> <li>7330 Health Services (Medical, Dental, Nurse, Act 25)</li> </ul>	1,130,185 640,000 45,000 357,572 40,000
<ul> <li>7271 Special Education funds for School-Aged Pupils</li> <li>7311 Pupil Transportation Subsidy</li> <li>7312 Nonpublic and Charter School Pupil Transportation Subsidy</li> <li>7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy</li> <li>7330 Health Services (Medical, Dental, Nurse, Act 25)</li> <li>7340 State Property Tax Reduction Allocation</li> </ul>	1,130,185 640,000 45,000 357,572 40,000 430,124
<ul> <li>7271 Special Education funds for School-Aged Pupils</li> <li>7311 Pupil Transportation Subsidy</li> <li>7312 Nonpublic and Charter School Pupil Transportation Subsidy</li> <li>7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy</li> <li>7330 Health Services (Medical, Dental, Nurse, Act 25)</li> <li>7340 State Property Tax Reduction Allocation</li> <li>7599 Other State Revenue Not Listed Elsewhere in the 7000 Series</li> </ul>	1,130,185 640,000 45,000 357,572 40,000 430,124 9,000
<ul> <li>7271 Special Education funds for School-Aged Pupils</li> <li>7311 Pupil Transportation Subsidy</li> <li>7312 Nonpublic and Charter School Pupil Transportation Subsidy</li> <li>7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy</li> <li>7330 Health Services (Medical, Dental, Nurse, Act 25)</li> <li>7340 State Property Tax Reduction Allocation</li> <li>7599 Other State Revenue Not Listed Elsewhere in the 7000 Series</li> <li>7810 State Share of Social Security and Medicare Taxes</li> </ul>	1,130,185 640,000 45,000 357,572 40,000 430,124 9,000 530,000
<ul> <li>7271 Special Education funds for School-Aged Pupils</li> <li>7311 Pupil Transportation Subsidy</li> <li>7312 Nonpublic and Charter School Pupil Transportation Subsidy</li> <li>7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy</li> <li>7330 Health Services (Medical, Dental, Nurse, Act 25)</li> <li>7340 State Property Tax Reduction Allocation</li> <li>7599 Other State Revenue Not Listed Elsewhere in the 7000 Series</li> <li>7810 State Share of Social Security and Medicare Taxes</li> <li>7820 State Share of Retirement Contributions</li> </ul>	1,130,185 640,000 45,000 357,572 40,000 430,124 9,000 530,000 2,261,995
<ul> <li>7271 Special Education funds for School-Aged Pupils</li> <li>7311 Pupil Transportation Subsidy</li> <li>7312 Nonpublic and Charter School Pupil Transportation Subsidy</li> <li>7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy</li> <li>7330 Health Services (Medical, Dental, Nurse, Act 25)</li> <li>7340 State Property Tax Reduction Allocation</li> <li>7599 Other State Revenue Not Listed Elsewhere in the 7000 Series</li> <li>7810 State Share of Social Security and Medicare Taxes</li> <li>7820 State Share of Retirement Contributions</li> </ul> <b>REVENUE FROM STATE SOURCES</b> 8390 Other Restricted Federal Grants-in-Aid Directly from the Federal	1,130,185 640,000 45,000 357,572 40,000 430,124 9,000 530,000 2,261,995
7271Special Education funds for School-Aged Pupils7311Pupil Transportation Subsidy7312Nonpublic and Charter School Pupil Transportation Subsidy7320Rental and Sinking Fund Payments / Building Reimbursement Subsidy7330Health Services (Medical, Dental, Nurse, Act 25)7340State Property Tax Reduction Allocation7599Other State Revenue Not Listed Elsewhere in the 7000 Series7810State Share of Social Security and Medicare Taxes7820State Share of Retirement ContributionsREVENUE FROM STATE SOURCESREVENUE FROM FEDERAL SOURCES	1,130,185 640,000 45,000 357,572 40,000 430,124 9,000 530,000 2,261,995 <b>\$11,421,050</b>
<ul> <li>7271 Special Education funds for School-Aged Pupils</li> <li>7311 Pupil Transportation Subsidy</li> <li>7312 Nonpublic and Charter School Pupil Transportation Subsidy</li> <li>7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy</li> <li>7330 Health Services (Medical, Dental, Nurse, Act 25)</li> <li>7340 State Property Tax Reduction Allocation</li> <li>7599 Other State Revenue Not Listed Elsewhere in the 7000 Series</li> <li>7810 State Share of Social Security and Medicare Taxes</li> <li>7820 State Share of Retirement Contributions</li> </ul> <b>REVENUE FROM STATE SOURCES</b> 8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government 8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,130,185 640,000 45,000 357,572 40,000 430,124 9,000 530,000 2,261,995 <b>\$11,421,050</b> 84,450 265,758
<ul> <li>7271 Special Education funds for School-Aged Pupils</li> <li>7311 Pupil Transportation Subsidy</li> <li>7312 Nonpublic and Charter School Pupil Transportation Subsidy</li> <li>7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy</li> <li>7330 Health Services (Medical, Dental, Nurse, Act 25)</li> <li>7340 State Property Tax Reduction Allocation</li> <li>7599 Other State Revenue Not Listed Elsewhere in the 7000 Series</li> <li>7810 State Share of Social Security and Medicare Taxes</li> <li>7820 State Share of Retirement Contributions</li> </ul> <b>REVENUE FROM STATE SOURCES</b> 8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government 8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged 8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	1,130,185 640,000 45,000 357,572 40,000 430,124 9,000 530,000 2,261,995 <b>\$11,421,050</b> 84,450 265,758 41,103
<ul> <li>7271 Special Education funds for School-Aged Pupils</li> <li>7311 Pupil Transportation Subsidy</li> <li>7312 Nonpublic and Charter School Pupil Transportation Subsidy</li> <li>7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy</li> <li>7330 Health Services (Medical, Dental, Nurse, Act 25)</li> <li>7340 State Property Tax Reduction Allocation</li> <li>7599 Other State Revenue Not Listed Elsewhere in the 7000 Series</li> <li>7810 State Share of Social Security and Medicare Taxes</li> <li>7820 State Share of Retirement Contributions</li> </ul> <b>REVENUE FROM STATE SOURCES</b> 8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government 8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged 8515 NCLB, Title II - Preparing, Training and Recruiting High Quality	1,130,185 640,000 45,000 357,572 40,000 430,124 9,000 530,000 2,261,995 <b>\$11,421,050</b> 84,450 265,758

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REVENUE FROM FEDERAL SOURCES 8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,000
REVENUE FROM FEDERAL SOURCES	\$613,112
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	32,936,858

<u>Amount</u>

AUN: 127041203 Beaver Area SD Printed 9/5/2019 1:03:50 PM Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act	1 Index (current): 3.0%			
Calculation Method:		Rate		
Арр	rox. Tax Revenue from RE Taxes:	\$17,091,696		
Amo	ount of Tax Relief for Homestead Exclusions	<u>\$430,124</u>		
Tota	Il Approx. Tax Revenue:	\$17,521,820		
Арр	rox. Tax Levy for Tax Rate Calculation:	\$18,233,974 Beaver	Total	
		Deaver	Total	
	2018-19 Data			
	a. Assessed Value	\$220,261,222	\$220,261,222	
	b. Real Estate Mills	80.0000		
I.	2019-20 Data			
	c. 2017 STEB Market Value	\$885,944,861	\$885,944,861	
	d. Assessed Value	\$221,286,092	\$221,286,092	
	e. Assessed Value of New Constr/ Renov	\$0	\$0	
	2018-19 Calculations			
	f. 2018-19 Tax Levy	\$17,620,898	\$17,620,898	
	(a * b)			
	2019-20 Calculations			
	g. Percent of Total Market Value	100.00000%	100.00000%	
II.	h. Rebalanced 2018-19 Tax Levy	\$17,620,898	\$17,620,898	
	(f Total * g)			
	i. Base Mills Subject to Index	80.0000		
	(h / a * 1000) if no reassessment			
	(h / (d-e) * 1000) if reassessment			
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	96.00000%	96.00000%	
	k. Tax Levy Needed	\$18,233,974	\$18,233,974	
	(Approx. Tax Levy * g)			
	I. 2019-20 Real Estate Tax Rate	82.4000		
	(k / d * 1000)			
III.	m. Tax Levy Generated by Mills	\$18,233,974	\$18,233,974	
	(l / 1000 * d)			
	n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,803,850	
	(m - Amount of Tax Relief for Homestead Exclusions)			
	o. Net Tax Revenue Generated By Mills		\$17,091,696	
	(n * Est. Pct. Collection)	_	Page 8	

2019-2020 Final General Fund Budget		
AUN: 127041203 Beaver Area SD Printed 9/5/2019 1:03:50 PM		Multi-Coun
Act 1 Index (current): 3.0%		
Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$17,091,696	
Amount of Tax Relief for Homestead Exclusions	<u>\$430,124</u>	
Total Approx. Tax Revenue:	\$17,521,820	
Approx. Tax Levy for Tax Rate Calculation:	\$18,233,974	
	Beaver	Total
Index Maximums		
p. Maximum Mills Based On Index	82.4000	
(i * (1 + Index))		
q. Mills In Excess of Index	0.0000	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$18,233,974	\$18,233,974
<b>IV.</b> (p / 1000 * d)		
s. Millage Rate within Index?	Yes	
(If I > p Then No)		
t. Tax Levy In Excess of Index	\$0	\$0
(if (m > r), (m - r))		
u.Tax Revenue In Excess of Index	\$0	\$0

(t \* Est. Pct. Collection)

h	nformation Related to Property Tax Relief		
	Assessed Value Exclusion per Homestead	\$1,430.20	
V.	Number of Homestead/Farmstead Properties	3766	3766
	Median Assessed Value of Homestead Properties		\$28,550

### Iti-County Rebalancing Based on Methodology of Section 672.1 of School Code

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2019-2020 Final General Fund Budget				Real Estate Tax Rate (RETR) Report	
AUN: 127041203 Beaver Area SD			Multi-County Rebalancir	ng Based on Methodolo	ogy of Section 672.1 of School Code
Printed 9/5/2019 1:03:50 PM					Page - 3 of 3
Act 1 Index (current): 3.0%					I
Calculation Method:	Rate				
	\$17,091,696				
Approx. Tax Revenue from RE Taxes:					l l l l l l l l l l l l l l l l l l l
Amount of Tax Relief for Homestead Exclusions	<u>\$430,124</u>				
Total Approx. Tax Revenue:	\$17,521,820				
Approx. Tax Levy for Tax Rate Calculation:	\$18,233,974				
	Beaver		Total		
State Property Tax Reduction Allocation used for: Homeste	ad Exclusions	\$430,124	Lowering RE Tax Rate	\$0	\$430,124
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$430,124

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### Local Education Agency Tax Data REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511) Page - 1 of 1

CODE

6111 <u>Curre</u>	ent Real Estate Taxes	Amou	nt of Tax Rel	elief for Tax Levy Minus	Homestead	Net Tax Revenue
County Nam	ne Taxable Assessed Value Real Estate Mills Tax Levy Gene	erated by Mills Home	estead Exclu	isions Exclusi	ions Percent Co	Ilected Generated By Mills
Beaver	221,286,092 82.4000	18,233,974			96.	.00000%
Totals:	221,286,092	18,233,974 -	43	30,124 =	17,803,850 X 96.	.00000% = 17,091,696
			<u>Rate</u>			Estimated Revenue
6120	Current Per Capita Taxes, Section 679		\$5.00			35,000
6140	Current Act 511 Taxes – Flat Rate Assessments			Add'l Data (if anal )	Toylow	
6141	Current Act 511 Per Capita Taxes		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6142	Current Act 511 Occupation Taxes – Flat Rate		\$5.00	\$0.00	35,000	35,000
6143	Current Act 511 Local Services Taxes		\$0.00	\$0.00	0	0
6144	Current Act 511 Trailer Taxes		\$5.00	\$0.00	27,000	27,000
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
0149	· ·		\$0.00	\$0.00	0	0
6150	Total Current Act 511 Taxes – Flat Rate Assessments Current Act 511 Taxes – Proportional Assessments		Data		62,000	62,000
6151	Current Act 511 Earned Income Taxes		Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6152	Current Act 511 Occupation Taxes	0	.500%	0.000%	2,050,000	2,050,000
6152	Current Act 511 Real Estate Transfer Taxes		0.000	0.000	0	0
			.500%	0.000%	250,000	250,000
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				2,300,000	2,300,000
	Total Act 511, Current Taxes					2,362,000
		Act 511 Tax Lim	nit>	885,944,861	X 12	10,631,338
				Market Value	Mills	(511 Limit)

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Тах		Tax Rate Charged in:		Percent	Less than		Additional Tax Rate Charged in:		Percent	Less than
Functio n		2018-19 (Rebalanced)	2019-20	Change in Rate	or equal to Index	Index	2018-19 (Rebalanced)	2019-20	Change in Rate	or equal to Index
6111	Current Real Estate Taxes							•		
	Beaver	80.0000	82.4000	3.00%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.0%				
Curr	<u>ent Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
Curr	ent Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,869,645
1200 Special Programs - Elementary / Secondary	3,041,092
1300 Vocational Education	784,956
1400 Other Instructional Programs - Elementary / Secondary	94,089
1500 Nonpublic School Programs	25,000
Total Instruction	\$16,814,782
2000 Support Services	
2100 Support Services - Students	1,764,005
2200 Support Services - Instructional Staff	1,114,616
2300 Support Services - Administration	2,238,127
2400 Support Services - Pupil Health	302,149
2500 Support Services - Business 2600 Operation and Maintenance of Plant Services	680,344
2700 Student Transportation Services	4,162,950 2,011,000
2800 Support Services - Central	33,000
2900 Other Support Services	19,000
Total Support Services	\$12,325,191
3000 Operation of Non-Instructional Services	
3200 Student Activities	863,926
3300 Community Services	63,500
Total Operation of Non-Instructional Services	\$927,426
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,062,296
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$3,112,296
Total Estimated Expenditures and Other Financing Uses	\$33,179,695

45,000

2019-2020 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 127041203 Beaver Area SD	
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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,438,655
200 Personnel Services - Employee Benefits	4,440,990
300 Purchased Professional and Technical Services 400 Purchased Property Services	10,000
500 Other Purchased Services	10,000 700,000
600 Supplies	230,000
700 Property	30,000
800 Other Objects	10,000
Total Regular Programs - Elementary / Secondary	\$12,869,645
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,360,436
200 Personnel Services - Employee Benefits 300 Purchased Professional and Technical Services	830,656
500 Other Purchased Services	500,000 300,000
600 Supplies	25,000
700 Property	5,000
800 Other Objects	20,000
Total Special Programs - Elementary / Secondary	\$3,041,092
1300 Vocational Education	
100 Personnel Services - Salaries	270,575
200 Personnel Services - Employee Benefits 400 Purchased Property Services	147,881 1,000
500 Other Purchased Services	338,000
600 Supplies	27,500
Total Vocational Education	\$784,956
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	28,800
200 Personnel Services - Employee Benefits	12,289
300 Purchased Professional and Technical Services 500 Other Purchased Services	3,000
Total Other Instructional Programs - Elementary / Secondary	50,000 <b>\$94,089</b>
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	25,000
Total Nonpublic School Programs	\$25,000
Total Instruction	\$16,814,782
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	865,355
200 Personnel Services - Employee Benefits	576,250
300 Purchased Professional and Technical Services	275,000
500 Other Purchased Services	2,000

600 Supplies

75,000

822,500

2019-2020 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 127041203 Beaver Area SD	
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Description	•
800 Other Objects	Amount
Total Support Services - Students	400 <b>\$1,764,005</b>
	φ1,105,000
2200 <u>Support Services - Instructional Staff</u> 100 Personnel Services - Salaries	475 616
200 Personnel Services - Employee Benefits	475,616 335,000
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	2,000
500 Other Purchased Services	30,000
600 Supplies	150,000
700 Property	100,000
800 Other Objects	2,000
Total Support Services - Instructional Staff	\$1,114,616
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,189,895
200 Personnel Services - Employee Benefits	683,232
300 Purchased Professional and Technical Services	150,000
400 Purchased Property Services	90,000
500 Other Purchased Services	50,000
600 Supplies	45,000
700 Property 800 Other Objects	2,000
Total Support Services - Administration	28,000 <b>\$2,238,127</b>
	φ <b>∠,∠</b> ου, ι∠ι
2400 <u>Support Services - Pupil Health</u> 100 Personnel Services - Salaries	404 000
200 Personnel Services - Salaries	161,309 103 840
300 Purchased Professional and Technical Services	103,840 30,000
600 Supplies	7,000
Total Support Services - Pupil Health	\$302,149
2500 Support Services - Business	
100 Personnel Services - Salaries	323,967
200 Personnel Services - Employee Benefits	193,377
300 Purchased Professional and Technical Services	100,000
400 Purchased Property Services	7,000
500 Other Purchased Services	20,000
600 Supplies	20,000
700 Property	10,000
800 Other Objects	6,000
Total Support Services - Business	\$680,344
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,370,943
200 Personnel Services - Employee Benefits	826,507
300 Purchased Professional and Technical Services	366,000
400 Purchased Property Services	500,000

500 Other Purchased Services

600 Supplies

2013-2020 Final General Fund Budget	C C
LEA : 127041203 Beaver Area SD	
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Description	<u>Amount</u>
700 Property	200,000
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$4,162,950
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	100,000
500 Other Purchased Services	1,900,000
600 Supplies 700 Property	8,000 3,000
Total Student Transportation Services	\$2,011,000
2800 <u>Support Services - Central</u>	+-,,
200 Personnel Services - Employee Benefits	8,000
300 Purchased Professional and Technical Services	14,200
500 Other Purchased Services	8,400
600 Supplies	2,400
Total Support Services - Central	\$33,000
2900 Other Support Services	
500 Other Purchased Services	19,000
Total Other Support Services	\$19,000
Total Support Services	\$12,325,191
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	381,535
200 Personnel Services - Employee Benefits	189,391
300 Purchased Professional and Technical Services 500 Other Purchased Services	80,000
600 Supplies	100,000 88,000
800 Other Objects	25,000
Total Student Activities	\$863,926
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	14,000
800 Other Objects	47,500
Total Community Services	\$63,500
Total Operation of Non-Instructional Services	\$927,426
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	704,513
900 Other Uses of Funds	2,357,783
Total Debt Service / Other Expenditures and Financing Uses	\$3,062,296
5900 Budgetary Reserve	

#### Budgetary Reserve 290

800 Other Objects

2019-2020 Final General Fund Budget

2019-2020 Final General Fund Budget	Estimated Expenditures and Other Financing Uses: Detail
LEA : 127041203 Beaver Area SD	
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Description	Amount
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$3,112,296
TOTAL EXPENDITURES	\$33,179,695

28,000

2019-2020 Final General Fund Budget		Schedule Of Cash And Investments (CAIN)
LEA : 127041203 Beaver Area SD		
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Cash and Short-Term Investments	06/30/2019 Estimate	06/30/2020 Projection
General Fund	4,267,000	4,067,000
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	100,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		

 Pension Trust Fund
 30,000

 Activity Fund
 30,000

 Other Agency Fund
 2000

 Permanent Fund
 4,397,000

Other Agency Fund

### \$4,145,000 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

2019-2020 Final General Fund Budget		Schedule Of Cash And Investments (CAIN)
LEA : 127041203 Beaver Area SD		
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Long-Term Investments	06/30/2019 Estimate	06/30/2020 Projection
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$4,397,000	\$4,145,000

Schedule Of Indebtedness (DEBT)
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Beside Fierde Fierde Fierde Agreements Payable0501Exceede Terr Fierde Agreements Payable0503Lease-Purchase Obligations0504Accended Terr Fierde Agreements Payable0505Autority Lease Obligations0506March Research Server Server0507Obligations0508Obligations0509Obligations0509Obligations0500Obligations0500Obligations0500Obligations0500Obligations0500Dense Payable0500Obligations05	Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 Projection
920       Extended-Term Financing Agreements Payable       27,020         9330       Lease-Purchase Okligations       360,000       360,000         0560       Authority Lease Okligations       3,800,000       4,000,000         0580       Other Noncurrent Labilities       3,800,000       4,000,000         0580       Other Noncurrent Labilities       52,765,764       39,97,700         0510       Bonds Payable       52,765,764       39,97,700         0510       Bonds Payable       52,765,764       59,97,700         0510       Bonds Payable       52,765,764       59,97,700         0510       Bonds Payable       52,765,764       59,97,700         0520       Extended-Term Financing Agreements Payable       52,765,764       59,97,700         0530       Lease-Purchase Okligations       52,765,764       59,97,700         0540       Authority Lease Okligations       52,97,770       50,97,700         0550       Authority Lease Okligations       52,97,770       50,97,770         0560       Authority Lease Okligations       52,97,770       50,97,770         0560       Authority Lease Okligations       52,97,770       50,97,770         0560       Authority Lease Okligations       52,97,770       5	General Fund		
1953 lasse-Purchas Obligations197.2427.000540 Accumulated Compensated Absences400.000300.0000550 Autor Lesse Obligations300.000300.0000590 Other Post-Employment Benefits (OPEB)300.000300.0000500 Other Post-Employment Benefits (OPEB)529,765,244839,377.0000510 Bords Payable529,765,244839,377.0000510 Bords Payable529,765,244839,377.0000510 Bords Payable529,765,244839,377.0000510 Bords Payable529,765,244839,377.0000510 Bords Payable529,765,244839,377.0000510 Bords Payable529,765,244839,377.0000510 Bords Payable520,752,740520,752,7400510 Bords Payable520,752,740520,752,7400520 Extended-Tem Financing Agreements Payable520,752,740520,752,7400530 Lesse-Purchase Obligations520,752,740520,752,7400540 Accumulated Compensated Absences520,752,740520,752,7400550 Autority Lesse Obligations520,752,740520,752,7400550 Autority Lesse Obligations520,752,740520,752,7400550 Autority Lesse Obligations520,752,740520,752,7400550 Autority Lesse Obligations520,752,740520,752,7400550 Autority Lesse Obligations520,752,740,752,770,752,	0510 Bonds Payable	25,408,000	35,000,000
1953 lasse-Purchas Obligations197.2427.000540 Accumulated Compensated Absences400.000300.0000550 Autor Lesse Obligations300.000300.0000590 Other Post-Employment Benefits (OPEB)300.000300.0000500 Other Post-Employment Benefits (OPEB)529,765,244839,377.0000510 Bords Payable529,765,244839,377.0000510 Bords Payable529,765,244839,377.0000510 Bords Payable529,765,244839,377.0000510 Bords Payable529,765,244839,377.0000510 Bords Payable529,765,244839,377.0000510 Bords Payable529,765,244839,377.0000510 Bords Payable520,752,740520,752,7400510 Bords Payable520,752,740520,752,7400520 Extended-Tem Financing Agreements Payable520,752,740520,752,7400530 Lesse-Purchase Obligations520,752,740520,752,7400540 Accumulated Compensated Absences520,752,740520,752,7400550 Autority Lesse Obligations520,752,740520,752,7400550 Autority Lesse Obligations520,752,740520,752,7400550 Autority Lesse Obligations520,752,740520,752,7400550 Autority Lesse Obligations520,752,740520,752,7400550 Autority Lesse Obligations520,752,740,752,770,752,			
650 Autority Lase Obligation 3, 30,000         4,00,000                650 Ontworrent Labelits	0530 Lease-Purchase Obligations	157,264	27,700
680       Other Post-Employment Benefits (OPEB)       3.800,000       4.000,000         039       Other Noncurrent Labilities       529,765,264       \$39,377,00         Public Purpose (Expendable) Trust Fund       529,765,264       \$39,377,00         0501       Dondo Pagable       550,750,750,750,750,750,750,750,750,750,	0540 Accumulated Compensated Absences	400,000	350,000
disal         Other Nanourent Liabilities           Total Cerral Fund         S29,75,264         S39,77,00           Public Puper (Expendable) Trus Fund         S29,75,264         S39,77,00           0510         Bonds Payable         S29,75,264         S39,77,00           0510         Bonds Payable         S29,75,264         S39,77,00           0510         Bonds Payable         S29,75,264         S39,77,00           0530         Laber Minitor S49,700         S39,77,00         S39,77,00           0530         Dater Minitor S49,700         S39,77,00         S39,77,00           0530         Dater Minitor S49,700         S39,77,00         S39,77,00           0540         Accumulated Compensated Absences         S49,77,00         S49,77,00           0540         Other Post-Employment Bendents (DEB)         S49,77,00         S49,77,00           0540         Other Sepatial         Secondary         S49,77,00           0540         Other Sepatial         Secondary         S49,77,00           0540         Accumulated Compensated Absences         S49,770         S40,770           0540         Accumulated Compensated Absences         S40,770         S40,770           0550         Automaty Labinities         S40,770         S40	0550 Authority Lease Obligations		
Total General Fund\$29,765,264\$39,377,00Public Purpose (Expendable) Trust Fund0510Bonds Payable0510Bonds Payable0520Extended-Term Financing Agreements Payable0530Listes-Purchase Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations0560Other Post-Employment Benefits (OPEB)05990569Other Post-Employment Benefits (OPEB)0599Other Noncurrent Lishilities0510Bonds Payable0510Extended-Term Financing Agreements Payable05100520Extended-Term Financing Agreements Payable0520Extended-Term Financing Agreements Payable0510Bonds Payable0520Extended-Term Financing Agreements Payable05200520Extended-Term Financing Agreements Payable0520Extended-Term Financing Agreements Payable0520Other Post-Employment Benefits (OPEB)059901010520Other Post-Employment Benefits (OPEB)05100530Authority Lease Obligations05100540Accumulated Compensated Absences05100550Authority Lease Obligations05100540Bonds Payable051005410Bonds Payable05100540Bonds Payable05100540Bonds Payable05100550Authority Lease Obligations05100540Componsated Absences05100540Accumulated Compensated Absences05100540Accumulated Compensated Absences05	0560 Other Post-Employment Benefits (OPEB)	3,800,000	4,000,000
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)           0590         Other Noncurrent Liabilities <b>Other Comproller Approved Special Revenue Funds</b> 0510         Bonds Payable           0520         Extended-Term Financing Agreements Payable           0531         Lease-Purchase Obligations           0540         Bonds Payable           0541         Bonds Payable           0542         Extended-Term Financing Agreements Payable           0543         Lease-Purchase Obligations           0544         Accumulated Compensated Absences           0555         Authority Lease Obligations           0560         Other Post-Employment Benefits (OPEB)           0593         Other Noncurrent Liabilities <b>Total Other Comproller-Approved Special Revenue Funds</b> 0510         Bonds Payable           0520         Extended-Term Financing Agreements Payable           0531         <	0599 Other Noncurrent Liabilities		
9510       Bonds Payable         9520       Extended-Term Financing Agreements Payable         9531       Laase-Purchase Obligations         9540       Accumulated Compensated Absences         9550       Authority Lease Obligations         9560       Other Post-Employment Benefits (OPEB)         9590       Other Noncurrent Liabilities         9510       Bonds Payable         9510       Bonds Post-Employment Banefits (OPEB)         9510       Other Post-Employment Banefits (OPEB)         9510       Bonds Payable         9510       Bonds Payable         9510       Recomunated Absences         9510       Bonds Payable         9510       Recomunated Absences         9510       Bonds Payable         952	Total General Fund	\$29,765,264	\$39,377,700
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 Compensated Absences         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)         0590       Other Noncurrent Liabilities         Charlous-Paproved Special Revenue Funds         Automate Coligations         0560       Other Spensored Extra Curricular Activities Fund         0570       Bends Payable         0580       Extended-Term Financing Agreements Payable         0580       Extende	Public Purpose (Expendable) Trust Fund		
0530       Lease-Purchase Obligations         0540       Accumulated Compensated Absences         0555       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0579       Other Noncurrent Liabilities         TotaPublic Purpose (Expendable) Trust Fund         Other Comprolier-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)         0570       Othoncurrent Liabilities	0510 Bonds Payable		
0530       Lease-Purchase Obligations         0540       Accumulated Compensated Absences         0555       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0579       Other Noncurrent Liabilities         TotalPublic Purpose (Expendable) Trust Fund         Other Comprolier-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)         0570       Othoncurrent Liabilities			
0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0599       Other Noncurrent Liabilities             0510       Bonds Payable         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0530       Lease-Purchase Obligations         0540       Authority Lease Obligations         0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0550       Authority Lease Obligations         0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0570       Other Noncurrent Liabilities         0580       Other Noncurrent Liabilities         0590       Other Noncurrent Liabilities             0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0530       Lease-Purchase Obligations         0540       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0531       Bonds Payable         0542       Extended-Term Financing Agreements Payable         0543       Lease-Purchase Obligati			
0560       Other Post-Employment Benefits (OPEB)         0590       Other Noncurrent Liabilities             Total Public Purpose (Expendable) Trust Fund             0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0530       Lease-Purchase Obligations         0540       Accumulated Compensated Absences         0550       Uther Vendes-Obligations         0560       Other Post-Employment Benefits (OPEB)         05710       Deter Comptroller-Approved Special Revenue Funds	0540 Accumulated Compensated Absences		
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       Accurulated Compensated Absences         0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0599       Other Noncurrent Liabilities             Athelei - School-Sponsored Extra Curricular Activities Fund         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         05210       Bonds Payable         0522       Extended-Term Einancing Agreements Payable         0523       Lease-Purchase Obligations         0540       Bonds Payable         0520       Extended-Term Financing Agreements Payable         05310       Lease-Purchase Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0550       Authority Lease Obligations	0550 Authority Lease Obligations		
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 VI+** Comptroller-Approved Special Revenue Funds         Athetic / School-Sponsored Extra Curricular Activities Fund         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0520       Extended-Compensated Absences         0530       Lease-Purchase Obligations         0540       Accumulated Compensated Absences         0550       Luase Obligations         0540       Authority Lease Obligations         0540       Other Post-Employment Benefits (OPEB)         0550       Other Post-Employment Liabilities	0560 Other Post-Employment Benefits (OPEB)		
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          0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0510       Bonds Payable         0520       Extended-Term Financing Agreements Payable         0520       Authority Lease Obligations         0540       Accumulated Compensated Absences         0550       Other Post-Employment Benefits (OPEB)         0560       Other Post-Employment Liabilities	0599 Other Noncurrent Liabilities		
0510Bonds Payable0520Extended-Term Financing Agreements Payable0530Lease-Purchase Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations0560Other Post-Employment Benefits (OPEB)0570Other Noncurrent LiabilitiesTotal Comproved Special Revenue FundsAthletic School-Sponsored Extra Curricular Activities Fund0510Bonds Payable0520Extended-Term Financing Agreements Payable0530Lease-Purchase Obligations0540Accumulated Compensated Absences0540Accumulated Compensated Absences0550Lease-Purchase Obligations0540Accumulated Compensated Absences0550Activity Lease Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations0550Authority Lease Obligations0550Authority Lease Obligations0550Authority Lease Obligations0550Other Post-Employment Benefits (OPEB)0560Other Post-Employment Benefits (OPEB)0570Other Noncurrent Liabilities	Total Public Purpose (Expendable) Trust Fund		
0520Extended-Term Financing Agreements Payable0530Lease-Purchase Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations0560Other Post-Employment Benefits (OPEB)0570Other Noncurrent LiabilitiesTotal Under Agreements PayableAthlet: School-Sponsored Extra Curricular Activities Fund0510Bonds Payable0520Extended-Term Financing Agreements Payable0531Lease-Purchase Obligations0540Accumulated Compensated Absences0551Lease-Durchase Obligations0552Lease-Durchase Obligations0553Accumulated Compensated Absences0554Accumulated Compensated Absences0555Authority Lease Obligations0556Authority Lease Obligations0557Authority Lease Obligations0558Other Post-Employment Benefits (OPEB)0559Other Noncurrent Liabilities	Other Comptroller-Approved Special Revenue Funds		
0530Lease-Purchase Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations0560Other Post-Employment Benefits (OPEB)0599Other Noncurrent LiabilitiesTotal Uter Comptroller-Approved Special Revenue Funds0510Bonds Payable0520Extended-Term Financing Agreements Payable0530Lease-Purchase Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations0560Other Post-Employment Benefits (OPEB)0570Other Post-Employment Benefits (OPEB)0580Other Post-Employment Benefits (OPEB)0590Other Post-Employment Benefits (OPEB)0590Other Post-Employment Benefits (OPEB)0590Other Post-Employment Benefits (OPEB)0590Other Post-Employment Liabilities	0510 Bonds Payable		
0540Accumulated Compensated Absences0550Authority Lease Obligations0560Other Post-Employment Benefits (OPEB)0599Other Noncurrent LiabilitiesTotal Other Comptroller-Approved Special Revenue FundsAthletic / School-Sponsored Extra Curricular Activities Fund0510Bonds Payable0520Extended-Term Financing Agreements Payable0530Lease-Purchase Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations0560Other Post-Employment Benefits (OPEB)0560Other Post-Employment Benefits (OPEB)0599Other Noncurrent Liabilities	0520 Extended-Term Financing Agreements Payable		
<ul> <li>Authority Lease Obligations</li> <li>Other Post-Employment Benefits (OPEB)</li> <li>Other Noncurrent Liabilities</li> </ul> Total U++ 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) 0590 Other Noncurrent Liabilities	0530 Lease-Purchase Obligations		
0560       Other Post-Employment Benefits (OPEB)         0599       Other Noncurrent Liabilities <b>Total Other Comptroller-Approved Special Revenue Funds</b> 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	0540 Accumulated Compensated Absences		
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	0550 Authority Lease Obligations		
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	0560 Other Post-Employment Benefits (OPEB)		
Athletic / School-Sponsored Extra Curricular Activities Fund0510Bonds Payable0520Extended-Term Financing Agreements Payable0530Lease-Purchase Obligations0540Accumulated Compensated Absences0550Authority Lease Obligations0560Other Post-Employment Benefits (OPEB)0599Other Noncurrent Liabilities	0599 Other Noncurrent Liabilities		
<ul> <li>Bonds Payable</li> <li>Extended-Term Financing Agreements Payable</li> <li>Lease-Purchase Obligations</li> <li>Accumulated Compensated Absences</li> <li>Authority Lease Obligations</li> <li>Other Post-Employment Benefits (OPEB)</li> <li>Other Noncurrent Liabilities</li> </ul>	Total Other Comptroller-Approved Special Revenue Funds		
<ul> <li>bit Extended-Term Financing Agreements Payable</li> <li>bit Lease-Purchase Obligations</li> <li>bit Accumulated Compensated Absences</li> <li>bit Authority Lease Obligations</li> <li>bit Post-Employment Benefits (OPEB)</li> <li>bit Other Noncurrent Liabilities</li> </ul>	Athletic / School-Sponsored Extra Curricular Activities Fund		
<ul> <li>0530 Lease-Purchase Obligations</li> <li>0540 Accumulated Compensated Absences</li> <li>0550 Authority Lease Obligations</li> <li>0560 Other Post-Employment Benefits (OPEB)</li> <li>0599 Other Noncurrent Liabilities</li> </ul>	0510 Bonds Payable		
0540       Accumulated Compensated Absences         0550       Authority Lease Obligations         0560       Other Post-Employment Benefits (OPEB)         0599       Other Noncurrent Liabilities	0520 Extended-Term Financing Agreements Payable		
0550 Authority Lease Obligations 0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities	0530 Lease-Purchase Obligations		
0560 Other Post-Employment Benefits (OPEB) 0599 Other Noncurrent Liabilities	0540 Accumulated Compensated Absences		
0599 Other Noncurrent Liabilities	0550 Authority Lease Obligations		
	0560 Other Post-Employment Benefits (OPEB)		
Tatal Athlatic / School Sponsorad Extra Curricular Activities Fund	0599 Other Noncurrent Liabilities		
Total Auneus / School-Sponsoreu Extra Curricular Activities Fund	Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable	0510 Bonds Payable		

0520 Extended-Term Financing Agreements Payable

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#### Long-Term Indebtedness

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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06/30/2019 Estimate

06/30/2020 Projection

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#### 2019-2020 Final General Fund Budget

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#### Long-Term Indebtedness

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**

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#### Long-Term Indebtedness

#### 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

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#### 06/30/2019 Estimate

06/30/2020 Projection

2019-2020 Final General Fund Budget		Schedule Of Indebtedness (DEBT)
LEA : 127041203 Beaver Area SD		
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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	\$29,765,264	\$39,377,700

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### 2019-2020 Final General Fund Budget

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### Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

Short-Term Payables	06/30/2019 Estimate	06/30/2020 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
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TOTAL INDEBTEDNESS	\$29,765,264	\$39,377,700

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# 2019-2020 Final General Fund Budget LEA : 127041203 Beaver Area SD Printed 9/5/2019 1:03:57 PM

Account Description	Amounts
0810 Nonspendable Fund Balance	112,694
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,820,534
0850 Unassigned Fund Balance	2,403,237
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,223,771
5900 Budgetary Reserve	50,000

\$4,386,465