

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Robert W. Fisher

President of the Board - Original Signature Required

Kimberly M. VanGorder

Secretary of the Board - Original Signature Required

Thomas M. Imrey

Chief School Administrator - Original Signature Required

Kimberly M VanGorder

Contact Person

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Email Address

(814)742-2271

Telephone

Extn :

Extension

6-18-19

Date

6-18-19

Date

6-18-2019

Date

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bellwood-Antis SD	COUNTY : Blair	AUN : 108071003
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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 ☒

No ☐

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


Total Budgeted Expenditures	\$19069997
Ending Unassigned Fund Balance	\$1034677
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.4%

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 June 18, 2018
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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 : Bellwood-Antis SD	County : Blair	AUN Number : 108071003
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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 <i>Robert W. Fisher</i>	DATE <i>May 14, 2019</i>
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

LEA :

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<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.	There has been \$150,000 budgeted for emergency and/or unforeseen expenditures.
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.	The unassigned fund balance is the accumulation of actual revenues greater than actual expenditures. This is held to stabilize expenditures and revenues in any given year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds are committed for planning purposes and rate stabilization.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,250,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,080,963
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,330,963</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,863,702
7000 Revenue from State Sources	10,997,744
8000 Revenue from Federal Sources	273,496
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$18,134,942</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$21,465,905</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,059,521
6112 Interim Real Estate Taxes	10,000
6113 Public Utility Realty Taxes	6,389
6114 Payments in Lieu of Current Taxes - State / Local	17,042
6120 Current Per Capita Taxes, Section 679	14,000
6140 Current Act 511 Taxes - Flat Rate Assessments	51,000
6150 Current Act 511 Taxes - Proportional Assessments	935,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	258,000
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	70,250
6800 Revenues from Intermediary Sources / Pass-Through Funds	253,000
6910 Rentals	500
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	9,000
6990 Refunds and Other Miscellaneous Revenue	100,000
REVENUE FROM LOCAL SOURCES	\$6,863,702
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,973,996
7220 Vocational Education	45,000
7240 Driver Education - Student	500
7271 Special Education funds for School-Aged Pupils	790,000
7311 Pupil Transportation Subsidy	354,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	226,718
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,000
7340 State Property Tax Reduction Allocation	360,211
7505 Ready to Learn Block Grant	206,209
7810 State Share of Social Security and Medicare Taxes	377,110
7820 State Share of Retirement Contributions	1,640,000
REVENUE FROM STATE SOURCES	\$10,997,744
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	174,795
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	35,387
8517 NCLB, Title IV - 21st Century Schools	13,314

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	50,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$273,496
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	18,134,942

Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,059,521	
Amount of Tax Relief for Homestead Exclusions	<u>\$360,211</u>	
Total Approx. Tax Revenue:	\$5,419,732	
Approx. Tax Levy for Tax Rate Calculation:	\$5,686,023	
	Blair	Total
<hr/>		
2018-19 Data		
a. Assessed Value	\$609,342,600	\$609,342,600
b. Real Estate Mills	9.1400	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$406,458,127	\$406,458,127
d. Assessed Value	\$610,088,300	\$610,088,300
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2018-19 Calculations		
f. 2018-19 Tax Levy	\$5,569,391	\$5,569,391
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$5,569,391	\$5,569,391
(f Total * g)		
i. Base Mills Subject to Index	9.1400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$5,686,023	\$5,686,023
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	9.3200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,686,023	\$5,686,023
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,325,812
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,059,521
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,059,521	
Amount of Tax Relief for Homestead Exclusions	<u>\$360,211</u>	
Total Approx. Tax Revenue:	\$5,419,732	
Approx. Tax Levy for Tax Rate Calculation:	\$5,686,023	
	Blair	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	9.4416	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,760,210	\$5,760,210
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	\$17,550.00	
Number of Homestead/Farmstead Properties	2220	2220
Median Assessed Value of Homestead Properties		\$144,700

Act 1 Index (current): 3.3%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,059,521	
Amount of Tax Relief for Homestead Exclusions	<u>\$360,211</u>	
Total Approx. Tax Revenue:	\$5,419,732	
Approx. Tax Levy for Tax Rate Calculation:	\$5,686,023	
	Blair	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$360,211	Lowering RE Tax Rate	\$0	\$360,211
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$360,211

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>		<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Blair	610,088,300	9.3200	5,686,023				95.00000%		
Totals:	610,088,300		5,686,023	-	360,211	=	5,325,812	X	95.00000% = 5,059,521
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					14,000
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			\$5.00	\$0.00		14,000		14,000
6142	Current Act 511 Occupation Taxes – Flat Rate			\$5.00	\$0.00		16,500		16,500
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00		20,000		20,000
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			\$40.00	\$0.00		500		500
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00		0		0
Total Current Act 511 Taxes – Flat Rate Assessments							51,000		51,000
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%		825,000		825,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		110,000		110,000
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							935,000		935,000
Total Act 511, Current Taxes									986,000
Act 511 Tax Limit -->					406,458,127	X	12		4,877,498
					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	Current Real Estate Taxes									
	Blair	9.1400	9.3200	1.97%	Yes	3.3%				
6120	Current Per Capita Taxes, Section 679	\$0.00	\$5.00	New	No	3.3%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	3.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$40.00	\$40.00	0.00%	Yes	3.3%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,244,153
1200 Special Programs - Elementary / Secondary	1,931,293
1300 Vocational Education	499,850
1400 Other Instructional Programs - Elementary / Secondary	69,844
Total Instruction	\$10,745,140
2000 Support Services	
2100 Support Services - Students	538,983
2200 Support Services - Instructional Staff	1,224,761
2300 Support Services - Administration	1,314,789
2400 Support Services - Pupil Health	252,021
2500 Support Services - Business	325,998
2600 Operation and Maintenance of Plant Services	1,722,197
2700 Student Transportation Services	612,349
2800 Support Services - Central	74,930
Total Support Services	\$6,066,028
3000 Operation of Non-Instructional Services	
3200 Student Activities	599,742
3300 Community Services	12,700
Total Operation of Non-Instructional Services	\$612,442
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,406,387
5200 Interfund Transfers - Out	90,000
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	\$1,646,387
Total Estimated Expenditures and Other Financing Uses	\$19,069,997

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,586,047
200 Personnel Services - Employee Benefits	3,094,195
300 Purchased Professional and Technical Services	79,245
400 Purchased Property Services	70,071
500 Other Purchased Services	97,633
600 Supplies	306,162
700 Property	10,800
Total Regular Programs - Elementary / Secondary	\$8,244,153
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	943,288
200 Personnel Services - Employee Benefits	603,805
300 Purchased Professional and Technical Services	265,500
400 Purchased Property Services	1,000
500 Other Purchased Services	86,300
600 Supplies	31,400
Total Special Programs - Elementary / Secondary	\$1,931,293
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	74,275
200 Personnel Services - Employee Benefits	47,760
400 Purchased Property Services	800
500 Other Purchased Services	370,805
600 Supplies	6,210
Total Vocational Education	\$499,850
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	39,195
200 Personnel Services - Employee Benefits	20,279
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	450
500 Other Purchased Services	4,950
600 Supplies	1,970
Total Other Instructional Programs - Elementary / Secondary	\$69,844
Total Instruction	\$10,745,140
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	249,428
200 Personnel Services - Employee Benefits	197,946
300 Purchased Professional and Technical Services	72,265
400 Purchased Property Services	750
500 Other Purchased Services	2,780
600 Supplies	15,514
800 Other Objects	300
Total Support Services - Students	\$538,983

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	508,758
200 Personnel Services - Employee Benefits	368,124
300 Purchased Professional and Technical Services	103,409
400 Purchased Property Services	12,520
500 Other Purchased Services	14,380
600 Supplies	189,507
700 Property	25,000
800 Other Objects	3,063
Total Support Services - Instructional Staff	\$1,224,761
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	643,903
200 Personnel Services - Employee Benefits	437,506
300 Purchased Professional and Technical Services	104,000
400 Purchased Property Services	23,100
500 Other Purchased Services	46,100
600 Supplies	43,345
700 Property	1,500
800 Other Objects	15,335
Total Support Services - Administration	\$1,314,789
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	91,912
200 Personnel Services - Employee Benefits	57,957
300 Purchased Professional and Technical Services	84,005
400 Purchased Property Services	2,070
500 Other Purchased Services	700
600 Supplies	13,482
800 Other Objects	1,895
Total Support Services - Pupil Health	\$252,021
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	176,411
200 Personnel Services - Employee Benefits	118,387
300 Purchased Professional and Technical Services	7,350
400 Purchased Property Services	1,000
500 Other Purchased Services	1,750
600 Supplies	14,600
800 Other Objects	6,500
Total Support Services - Business	\$325,998
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	555,095
200 Personnel Services - Employee Benefits	439,202
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	132,700
500 Other Purchased Services	142,600
600 Supplies	427,100

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<u>Description</u>	<u>Amount</u>
700 Property	5,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$1,722,197
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	6,846
200 Personnel Services - Employee Benefits	3,003
500 Other Purchased Services	598,000
600 Supplies	4,500
Total Student Transportation Services	\$612,349
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	36,563
200 Personnel Services - Employee Benefits	35,167
300 Purchased Professional and Technical Services	750
400 Purchased Property Services	700
800 Other Objects	1,750
Total Support Services - Central	\$74,930
Total Support Services	\$6,066,028
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	298,250
200 Personnel Services - Employee Benefits	89,885
300 Purchased Professional and Technical Services	52,275
400 Purchased Property Services	5,250
500 Other Purchased Services	88,424
600 Supplies	47,328
800 Other Objects	18,330
Total Student Activities	\$599,742
3300 <u>Community Services</u>	
500 Other Purchased Services	2,200
600 Supplies	500
800 Other Objects	10,000
Total Community Services	\$12,700
Total Operation of Non-Instructional Services	\$612,442
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	378,090
900 Other Uses of Funds	1,028,297
Total Debt Service / Other Expenditures and Financing Uses	\$1,406,387
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	90,000
Total Interfund Transfers - Out	\$90,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	150,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$1,646,387
TOTAL EXPENDITURES	\$19,069,997

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	5,000,000	4,000,000
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	3,000,000	500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	25,000	20,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	75,000	75,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	110,000	100,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$8,210,000	\$4,695,000

Long-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<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	\$8,210,000	\$4,695,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable	12,940,000	12,050,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	390,000	400,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$13,330,000	\$12,450,000
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		

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<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		

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		

2019-2020 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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	\$13,330,000	\$12,450,000	

<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	\$13,330,000	\$12,450,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,361,231
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,034,677
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,395,908
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,545,908