

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Carmichaels Area SD	COUNTY : Greene	AUN : 101301303
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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%

Will you raise property taxes in SY 2019-2020 (compared to 2018-2019)?

Yes
No

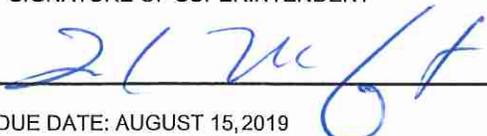
If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$18557453
Ending Unassigned Fund Balance	\$1070910
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.8%

Is the Estimated Ending Unassigned Fund Balance within the allowable limits.

Yes
No

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

SIGNATURE OF SUPERINTENDENT 	DATE 7-2-19
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DUE DATE: AUGUST 15, 2019

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Carmichaels Area SD	County : Greene	AUN Number : 101301303
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 4-22-19
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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>
1550	<p>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.</p> <p>(A x B x TR) - C: \$9,502.28 C x 2%: \$8,612.14</p>	<p>The amount used for the Assessed Value Exclusion is the Revised Value after reallocating the balance of the 82 parcels that fell below the Dollar Value of Initial Assessed Value Exclusion.</p>
8080	<p>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.</p>	<p>The fund balance will be used if necessary for emergencies and unexpected expenditures that arise, such as special education expenditures.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>The Assigned fund balance is reserved for post-retirement benefits, health care increases, and retirement contributions.</p>

<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	
0840 Assigned Fund Balance	2,200,000
0850 Unassigned Fund Balance	2,073,509
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,273,509</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,213,941
7000 Revenue from State Sources	11,777,991
8000 Revenue from Federal Sources	562,650
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$17,554,582</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$21,828,091</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	3,722,367
6113 Public Utility Realty Taxes	4,400
6114 Payments in Lieu of Current Taxes - State / Local	7,500
6140 Current Act 511 Taxes - Flat Rate Assessments	11,000
6150 Current Act 511 Taxes - Proportional Assessments	725,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	330,000
6500 Earnings on Investments	45,000
6700 Revenues from LEA Activities	19,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	257,124
6910 Rentals	14,800
6920 Contributions and Donations from Private Sources	40,000
6940 Tuition from Patrons	1,250
6990 Refunds and Other Miscellaneous Revenue	36,000

REVENUE FROM LOCAL SOURCES \$5,213,941**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	7,223,186
7160 Tuition for Orphans Subsidy	2,365
7240 Driver Education - Student	245
7271 Special Education funds for School-Aged Pupils	898,195
7311 Pupil Transportation Subsidy	400,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	8,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	688,267
7330 Health Services (Medical, Dental, Nurse, Act 25)	19,000
7340 State Property Tax Reduction Allocation	430,607
7505 Ready to Learn Block Grant	234,124
7810 State Share of Social Security and Medicare Taxes	342,505
7820 State Share of Retirement Contributions	1,531,497

REVENUE FROM STATE SOURCES \$11,777,991**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	468,729
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	47,121
8519 NCLB, Title VI - Flexibility and Accountability	20,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,800
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REVENUE FROM FEDERAL SOURCES	\$562,650
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	17,554,582
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Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$3,722,367
Amount of Tax Relief for Homestead Exclusions	<u>\$430,607</u>
Total Approx. Tax Revenue:	\$4,152,974
Approx. Tax Levy for Tax Rate Calculation:	\$4,613,042

Greene

Total

2018-19 Data		
a. Assessed Value	\$175,516,559	\$175,516,559
b. Real Estate Mills	25.1300	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$241,889,708	\$241,889,708
d. Assessed Value	\$177,424,677	\$177,424,677
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$4,410,731	\$4,410,731
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$4,410,731	\$4,410,731
(f Total * g)		
i. Base Mills Subject to Index	25.1300	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.00000%	89.00000%
k. Tax Levy Needed	\$4,613,042	\$4,613,042
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	26.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,613,042	\$4,613,042
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,182,435
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,722,367
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,722,367	
Amount of Tax Relief for Homestead Exclusions	<u>\$430,607</u>	
Total Approx. Tax Revenue:	\$4,152,974	
Approx. Tax Levy for Tax Rate Calculation:	\$4,613,042	
	Greene	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	26.0095	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,614,727	\$4,614,727
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	\$9,260.00	
Number of Homestead/Farmstead Properties	1828	1828
Median Assessed Value of Homestead Properties		\$53,600

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,722,367
Amount of Tax Relief for Homestead Exclusions	<u>\$430,607</u>
Total Approx. Tax Revenue:	\$4,152,974
Approx. Tax Levy for Tax Rate Calculation:	\$4,613,042
	Greene

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$430,607	Lowering RE Tax Rate	\$0	\$430,607
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$430,607

CODE

6111 Current Real Estate Taxes

<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>
Greene	177,424,677	26.0000	4,613,042			89.00000%	
Totals:	177,424,677		4,613,042	430,607 =	4,182,435 X	89.00000% =	3,722,367

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	11,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 11,000 11,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes– Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	645,500	645,500
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	80,000	80,000
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 725,500 725,500

Total Act 511, Current Taxes 736,500

Act 511 Tax Limit -->	241,889,708 X	12	2,902,676
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	
6111	<u>Current Real Estate Taxes</u> Greene	25.1300	26.0000	3.47%	Yes	3.5%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,139,907
1200 Special Programs - Elementary / Secondary	2,798,090
1300 Vocational Education	710,124
1400 Other Instructional Programs - Elementary / Secondary	56,491
1800 Pre-Kindergarten	106,074
Total Instruction	\$10,810,686
2000 Support Services	
2100 Support Services - Students	203,721
2200 Support Services - Instructional Staff	396,100
2300 Support Services - Administration	1,169,573
2400 Support Services - Pupil Health	79,496
2500 Support Services - Business	338,070
2600 Operation and Maintenance of Plant Services	1,726,329
2700 Student Transportation Services	1,090,274
2800 Support Services - Central	260,230
2900 Other Support Services	7,222
Total Support Services	\$5,271,015
3000 Operation of Non-Instructional Services	
3200 Student Activities	498,599
3300 Community Services	51,959
3400 Scholarships and Awards	40,000
Total Operation of Non-Instructional Services	\$590,558
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	125,035
Total Facilities Acquisition, Construction and Improvement Services	\$125,035
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,758,659
5200 Interfund Transfers - Out	1,500
Total Other Expenditures and Financing Uses	\$1,760,159
Total Estimated Expenditures and Other Financing Uses	\$18,557,453

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,725,995
200 Personnel Services - Employee Benefits	2,732,851
300 Purchased Professional and Technical Services	15,460
400 Purchased Property Services	5,325
500 Other Purchased Services	399,128
600 Supplies	189,813
700 Property	70,900
800 Other Objects	435
Total Regular Programs - Elementary / Secondary	\$7,139,907
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	852,277
200 Personnel Services - Employee Benefits	569,655
300 Purchased Professional and Technical Services	921,000
400 Purchased Property Services	16,908
500 Other Purchased Services	412,350
600 Supplies	25,130
800 Other Objects	770
Total Special Programs - Elementary / Secondary	\$2,798,090
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	72,634
200 Personnel Services - Employee Benefits	49,990
300 Purchased Professional and Technical Services	7,500
500 Other Purchased Services	575,000
600 Supplies	5,000
Total Vocational Education	\$710,124
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	2,491
500 Other Purchased Services	49,000
600 Supplies	2,000
Total Other Instructional Programs - Elementary / Secondary	\$56,491
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	66,284
200 Personnel Services - Employee Benefits	39,465
600 Supplies	325
Total Pre-Kindergarten	\$106,074
Total Instruction	\$10,810,686
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	104,072
200 Personnel Services - Employee Benefits	86,742
300 Purchased Professional and Technical Services	3,330

2019-2020 Final General Fund Budget

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,771
600 Supplies	6,706
800 Other Objects	1,100
Total Support Services - Students	\$203,721
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	191,328
200 Personnel Services - Employee Benefits	134,206
300 Purchased Professional and Technical Services	38,136
400 Purchased Property Services	2,025
500 Other Purchased Services	1,596
600 Supplies	24,579
700 Property	4,000
800 Other Objects	230
Total Support Services - Instructional Staff	\$396,100
2300 Support Services - Administration	
100 Personnel Services - Salaries	587,685
200 Personnel Services - Employee Benefits	427,551
300 Purchased Professional and Technical Services	84,962
400 Purchased Property Services	200
500 Other Purchased Services	18,800
600 Supplies	39,270
800 Other Objects	11,105
Total Support Services - Administration	\$1,169,573
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	49,422
200 Personnel Services - Employee Benefits	20,822
300 Purchased Professional and Technical Services	1,800
500 Other Purchased Services	500
600 Supplies	6,952
Total Support Services - Pupil Health	\$79,496
2500 Support Services - Business	
100 Personnel Services - Salaries	176,746
200 Personnel Services - Employee Benefits	112,379
300 Purchased Professional and Technical Services	5,510
500 Other Purchased Services	6,900
600 Supplies	35,335
800 Other Objects	1,200
Total Support Services - Business	\$338,070
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	756,623
200 Personnel Services - Employee Benefits	525,130
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	106,616
500 Other Purchased Services	67,560
600 Supplies	245,200

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	200
Total Operation and Maintenance of Plant Services	\$1,726,329
2700 Student Transportation Services	
100 Personnel Services - Salaries	45,053
200 Personnel Services - Employee Benefits	29,670
400 Purchased Property Services	9,000
500 Other Purchased Services	1,002,551
600 Supplies	4,000
Total Student Transportation Services	\$1,090,274
2800 Support Services - Central	
100 Personnel Services - Salaries	99,933
200 Personnel Services - Employee Benefits	66,022
400 Purchased Property Services	20,000
500 Other Purchased Services	100
600 Supplies	54,175
700 Property	20,000
Total Support Services - Central	\$260,230
2900 Other Support Services	
500 Other Purchased Services	7,222
Total Other Support Services	\$7,222
Total Support Services	\$5,271,015
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	225,036
200 Personnel Services - Employee Benefits	115,923
300 Purchased Professional and Technical Services	28,475
400 Purchased Property Services	19,500
500 Other Purchased Services	30,200
600 Supplies	71,965
800 Other Objects	7,500
Total Student Activities	\$498,599
3300 Community Services	
100 Personnel Services - Salaries	28,663
200 Personnel Services - Employee Benefits	22,796
500 Other Purchased Services	500
Total Community Services	\$51,959
3400 Scholarships and Awards	
800 Other Objects	40,000
Total Scholarships and Awards	\$40,000
Total Operation of Non-Instructional Services	\$590,558
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
500 Other Purchased Services	

<u>Description</u>	<u>Amount</u>
700 Property	125,000
Total Facilities Acquisition, Construction and Improvement Services	\$125,035
Total Facilities Acquisition, Construction and Improvement Services	\$125,035
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	843,659
900 Other Uses of Funds	915,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,758,659
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,500
Total Interfund Transfers - Out	\$1,500
Total Other Expenditures and Financing Uses	\$1,760,159
TOTAL EXPENDITURES	\$18,557,453

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	1,500,000	1,500,000
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		
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 Cash and Short-Term Investments	\$1,500,000	\$1,500,000

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		
Other Agency Fund		

Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$1,500,000** **\$1,500,000**

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

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

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

2019-2020 Final General Fund Budget

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Page - 3 of 6

Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<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		

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

General Fund	27,150,000	26,235,000
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	\$27,150,000	\$26,235,000
TOTAL INDEBTEDNESS	\$27,150,000	\$26,235,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,199,728
0850 Unassigned Fund Balance	1,070,910
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,270,638

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,270,638
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