

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Charters-Houston SD	COUNTY : Washington	AUN : 101631903
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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	\$20535461
Ending Unassigned Fund Balance	\$932669
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.5%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes ☒
No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE <div style="font-size: 1.5em; font-family: cursive;">6/17/19</div>
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DUE DATE: AUGUST 15, 2019

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

24 PS 6-688

(10/2010)

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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.

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Ending Unassigned Fund Balance	\$932669
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.5%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes ☒
No ☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/17/19
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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 : Chartiers-Houston SD	County : Washington	AUN Number : 101631903
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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 4/16/19
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Budget Notice

The Chartiers-Houston School District Board of Directors has given tentative approval to the Proposed Final Budget for the 2019-2020 school year. This budget is available for inspection at the Chartiers-Houston School District Administration Office located at 2020 West Pike Street, Houston, PA 15342, during the hours of 8:30am to 4:00pm Monday thru Friday. Final adoption for the budget is scheduled for June 2019.

Christopher J. Hess
Board Secretary

4-22

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.	Funds budgeted in case of emergency expenditures not covered by other expenditure codes.
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.	Funds made available for unforeseen expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds required to balance the 2019-2020 budget.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	800,000	
0840 Assigned Fund Balance	2,050,000	
0850 Unassigned Fund Balance	750,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$3,600,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	11,353,282	
7000 Revenue from State Sources	7,906,048	
8000 Revenue from Federal Sources	208,800	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$19,468,130</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$23,068,130</u>

LEA : 101631903 Chartiers-Houston SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	9,245,782
6112 Interim Real Estate Taxes	80,000
6113 Public Utility Realty Taxes	15,000
6140 Current Act 511 Taxes - Flat Rate Assessments	15,000
6150 Current Act 511 Taxes - Proportional Assessments	1,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	328,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	29,500
6990 Refunds and Other Miscellaneous Revenue	90,000
REVENUE FROM LOCAL SOURCES	\$11,353,282
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	4,791,264
7271 Special Education funds for School-Aged Pupils	681,484
7311 Pupil Transportation Subsidy	294,680
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	366,080
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	312,540
7810 State Share of Social Security and Medicare Taxes	315,000
7820 State Share of Retirement Contributions	1,120,000
REVENUE FROM STATE SOURCES	\$7,906,048
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	160,644
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	43,156
8517 NCLB, Title IV - 21St Century Schools	5,000
REVENUE FROM FEDERAL SOURCES	\$208,800
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	19,468,130

Act 1 Index (current): 2.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,245,782	
Amount of Tax Relief for Homestead Exclusions	<u>\$312,540</u>	
Total Approx. Tax Revenue:	\$9,558,322	
Approx. Tax Levy for Tax Rate Calculation:	\$9,943,563	
	Washington	Total

2018-19 Data		
a. Assessed Value	\$769,966,249	\$769,966,249
b. Real Estate Mills	12.2855	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$577,407,233	\$577,407,233
d. Assessed Value	\$790,709,189	\$790,709,189
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$9,459,420	\$9,459,420
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$9,459,420	\$9,459,420
(f Total * g)		
i. Base Mills Subject to Index	12.2855	
(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	\$9,943,563	\$9,943,563
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	12.5755	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,943,563	\$9,943,563
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,631,023
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$9,245,782
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$9,245,782	
Amount of Tax Relief for Homestead Exclusions	<u>\$312,540</u>	
Total Approx. Tax Revenue:	\$9,558,322	
Approx. Tax Levy for Tax Rate Calculation:	\$9,943,563	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	12.6417	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,995,908	\$9,995,908
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	\$9,945.21	
Number of Homestead/Farmstead Properties	2509	2509
Median Assessed Value of Homestead Properties		\$145,100

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$9,245,782
Amount of Tax Relief for Homestead Exclusions	<u>\$312,540</u>
Total Approx. Tax Revenue:	\$9,558,322
Approx. Tax Levy for Tax Rate Calculation:	\$9,943,563
	Washington
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$312,540	Lowering RE Tax Rate	\$0	\$312,540
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$312,540

2019-2020 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 101631903 Chartiers-Houston SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 9/5/2019 1:12:48 PM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Washington	790,709,189	12.5755	9,943,563			96.00000%	
Totals:	790,709,189		9,943,563	- 312,540 =	9,631,023 X	96.00000% =	9,245,782
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	15,000	15,000
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes – Flat Rate Assessments						15,000	15,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,100,000	1,100,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	400,000	400,000
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						1,500,000	1,500,000
Total Act 511, Current Taxes							1,515,000
Act 511 Tax Limit -->				577,407,233 X	12	6,928,887	
				Market Value	Mills	(511 Limit)	

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2018-19 (Rebalanced)	2019-20				2018-19 (Rebalanced)	2019-20		
6111	<u>Current Real Estate Taxes</u>									
	Washington	12.2855	12.5755	2.37%	Yes	2.9%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.9%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.9%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,979,738
1200 Special Programs - Elementary / Secondary	1,782,827
1300 Vocational Education	486,652
1400 Other Instructional Programs - Elementary / Secondary	250,844
Total Instruction	\$10,500,061
2000 Support Services	
2100 Support Services - Students	404,216
2200 Support Services - Instructional Staff	790,967
2300 Support Services - Administration	1,763,720
2400 Support Services - Pupil Health	203,148
2500 Support Services - Business	298,487
2600 Operation and Maintenance of Plant Services	2,392,987
2700 Student Transportation Services	1,075,100
2800 Support Services - Central	2,000
2900 Other Support Services	20,000
Total Support Services	\$6,950,625
3000 Operation of Non-Instructional Services	
3200 Student Activities	542,557
3300 Community Services	12,000
Total Operation of Non-Instructional Services	\$554,557
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,130,218
5200 Interfund Transfers - Out	50,000
5900 Budgetary Reserve	350,000
Total Other Expenditures and Financing Uses	\$2,530,218
Total Estimated Expenditures and Other Financing Uses	\$20,535,461

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,154,308
200 Personnel Services - Employee Benefits	3,056,930
300 Purchased Professional and Technical Services	55,000
400 Purchased Property Services	50,000
500 Other Purchased Services	454,800
600 Supplies	145,200
700 Property	62,000
800 Other Objects	1,500
Total Regular Programs - Elementary / Secondary	\$7,979,738
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	733,978
200 Personnel Services - Employee Benefits	542,949
300 Purchased Professional and Technical Services	92,000
400 Purchased Property Services	6,000
500 Other Purchased Services	393,400
600 Supplies	10,500
700 Property	4,000
Total Special Programs - Elementary / Secondary	\$1,782,827
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	90,100
200 Personnel Services - Employee Benefits	60,152
400 Purchased Property Services	500
500 Other Purchased Services	334,400
600 Supplies	1,000
700 Property	500
Total Vocational Education	\$486,652
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	161,084
200 Personnel Services - Employee Benefits	76,260
500 Other Purchased Services	10,000
600 Supplies	1,500
700 Property	2,000
Total Other Instructional Programs - Elementary / Secondary	\$250,844
Total Instruction	\$10,500,061
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	224,780
200 Personnel Services - Employee Benefits	127,086
300 Purchased Professional and Technical Services	46,500
500 Other Purchased Services	1,800
600 Supplies	3,800
800 Other Objects	250

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$404,216
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	196,955
200 Personnel Services - Employee Benefits	119,962
300 Purchased Professional and Technical Services	210,000
400 Purchased Property Services	3,000
500 Other Purchased Services	15,050
600 Supplies	100,000
700 Property	143,500
800 Other Objects	2,500
Total Support Services - Instructional Staff	\$790,967
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,002,788
200 Personnel Services - Employee Benefits	583,932
300 Purchased Professional and Technical Services	43,500
400 Purchased Property Services	23,100
500 Other Purchased Services	71,700
600 Supplies	16,700
700 Property	8,500
800 Other Objects	13,500
Total Support Services - Administration	\$1,763,720
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	115,715
200 Personnel Services - Employee Benefits	80,483
300 Purchased Professional and Technical Services	250
400 Purchased Property Services	500
500 Other Purchased Services	1,300
600 Supplies	3,400
700 Property	1,500
Total Support Services - Pupil Health	\$203,148
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	147,985
200 Personnel Services - Employee Benefits	94,402
300 Purchased Professional and Technical Services	32,000
400 Purchased Property Services	6,500
500 Other Purchased Services	12,500
600 Supplies	2,100
700 Property	2,500
800 Other Objects	500
Total Support Services - Business	\$298,487
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	672,778
200 Personnel Services - Employee Benefits	527,159
300 Purchased Professional and Technical Services	343,000
400 Purchased Property Services	512,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	148,750
600 Supplies	157,600
700 Property	31,500
800 Other Objects	200
Total Operation and Maintenance of Plant Services	\$2,392,987
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,075,000
600 Supplies	100
Total Student Transportation Services	\$1,075,100
2800 <u>Support Services - Central</u>	
800 Other Objects	2,000
Total Support Services - Central	\$2,000
2900 <u>Other Support Services</u>	
500 Other Purchased Services	20,000
Total Other Support Services	\$20,000
Total Support Services	\$6,950,625
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	253,077
200 Personnel Services - Employee Benefits	68,580
300 Purchased Professional and Technical Services	54,100
400 Purchased Property Services	16,000
500 Other Purchased Services	78,800
600 Supplies	49,500
700 Property	16,000
800 Other Objects	6,500
Total Student Activities	\$542,557
3300 <u>Community Services</u>	
800 Other Objects	12,000
Total Community Services	\$12,000
Total Operation of Non-Instructional Services	\$554,557
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	625,218
900 Other Uses of Funds	1,505,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,130,218
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	50,000
Total Interfund Transfers - Out	\$50,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	350,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$350,000
Total Other Expenditures and Financing Uses	\$2,530,218
TOTAL EXPENDITURES	\$20,535,461

LEA : 101631903 Chartiers-Houston SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	2,500,000	2,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	30,000	25,000
Capital Reserve Fund - § 690, §1850	3,000	3,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	5,000
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	\$2,538,000	\$2,033,000

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

LEA : 101631903 Chartiers-Houston SD

<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$2,538,000	\$2,033,000

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	649,123	630,000
0550 Authority Lease Obligations	25,168,445	23,242,175
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$25,817,568	\$23,872,175
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$25,817,568	\$23,872,175

<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	\$25,817,568	\$23,872,175

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,600,000
0850 Unassigned Fund Balance	932,669
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,532,669
5900 Budgetary Reserve	350,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,882,669