

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/20/2019



President of the Board - Original Signature Required

Date

6/20/19



Secretary of the Board - Original Signature Required

Date

6/20/19



Chief School Administrator - Original Signature Required

Date

6/20/19

Patrick Berdine

Contact Person

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Extn :103

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Cornell SD	COUNTY : Allegheny	AUN : 103022103
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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	\$14485446
Ending Unassigned Fund Balance	\$205564
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.4%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

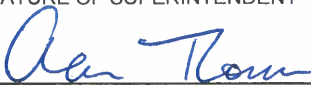
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 5-16-19
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DUE DATE: AUGUST 15, 2019

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

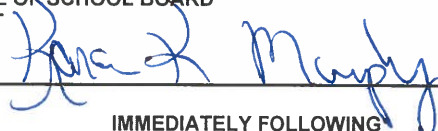
24 PS 6-687(a)(1)

(03/2006)

School District Name : Cornell SD	County : Allegheny	AUN Number : 103022103
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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 5-16-19
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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>
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.	Fund Balance available for unanticipated circumstances
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund Balance Assigned for future retirement cost increases

<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	110,452	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	794,649	
0850 Unassigned Fund Balance	161,650	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$956,299</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	9,490,893	
7000 Revenue from State Sources	4,358,072	
8000 Revenue from Federal Sources	649,100	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$14,498,065</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$15,454,364</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	7,712,493
6113 Public Utility Realty Taxes	9,000
6140 Current Act 511 Taxes - Flat Rate Assessments	19,600
6150 Current Act 511 Taxes - Proportional Assessments	780,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	9,800
6800 Revenues from Intermediary Sources / Pass-Through Funds	150,000
6910 Rentals	140,000
6920 Contributions and Donations from Private Sources	50,000
6990 Refunds and Other Miscellaneous Revenue	5,000
REVENUE FROM LOCAL SOURCES	\$9,490,893
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	1,970,627
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	483,831
7311 Pupil Transportation Subsidy	242,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	11,500
7340 State Property Tax Reduction Allocation	254,755
7810 State Share of Social Security and Medicare Taxes	247,777
7820 State Share of Retirement Contributions	1,112,582
REVENUE FROM STATE SOURCES	\$4,358,072
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	284,612
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	33,897
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	100
8517 NCLB, Title IV - 21st Century Schools	247,500
8560 Federal Block Grants	22,991
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	60,000
REVENUE FROM FEDERAL SOURCES	\$649,100
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	14,498,065

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 2.9%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$7,712,493	
Amount of Tax Relief for Homestead Exclusions		<u>\$254,755</u>	
Total Approx. Tax Revenue:		\$7,967,248	
Approx. Tax Levy for Tax Rate Calculation:		\$8,671,484	
		Allegheny	Total
<hr/>			
2018-19 Data			
a. Assessed Value		\$366,500,900	\$366,500,900
b. Real Estate Mills		23.6750	
I. 2019-20 Data			
c. 2017 STEB Market Value		\$332,918,496	\$332,918,496
d. Assessed Value		\$366,271,770	\$366,271,770
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2018-19 Calculations			
f. 2018-19 Tax Levy		\$8,676,909	\$8,676,909
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy		\$8,676,909	\$8,676,909
(f Total * g)			
i. Base Mills Subject to Index		23.6750	
(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		91.63290%	91.63290%
k. Tax Levy Needed		\$8,671,484	\$8,671,484
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate		23.6750	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$8,671,484	\$8,671,484
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$8,416,729
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$7,712,493
(n * Est. Pct. Collection)			

Act 1 Index (current): 2.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$7,712,493	
Amount of Tax Relief for Homestead Exclusions	<u>\$254,755</u>	
Total Approx. Tax Revenue:	\$7,967,248	
Approx. Tax Levy for Tax Rate Calculation:	\$8,671,484	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	24.3615	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,922,930	\$8,922,930
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	\$7,392.00	
Number of Homestead/Farmstead Properties	1457	1457
Median Assessed Value of Homestead Properties		\$68,600

Act 1 Index (current): 2.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$7,712,493
Amount of Tax Relief for Homestead Exclusions	<u>\$254,755</u>
Total Approx. Tax Revenue:	\$7,967,248
Approx. Tax Levy for Tax Rate Calculation:	\$8,671,484
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$254,755	Lowering RE Tax Rate	\$0	\$254,755
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$254,755

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>						
Allegheny	366,271,770	23.6750	8,671,484					91.63290%	
Totals:	366,271,770		8,671,484	-	254,755	=	8,416,729	X	91.63290% = 7,712,493

		<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	19,600
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				19,600

		<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%	680,000	680,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000	100,000
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				780,000	780,000
Total Act 511, Current Taxes					799,600

Act 511 Tax Limit -->		332,918,496	X	12	3,995,022
		Market Value		Mills	(511 Limit)

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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> Allegheny <u>Current Act 511 Taxes – Flat Rate Assessments</u>	23.6750	23.6750	0.00%	Yes	2.9%				
6143	<u>Current Act 511 Local Services Taxes</u> <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.9%				
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	6,079,783
1200 Special Programs - Elementary / Secondary	1,782,939
1300 Vocational Education	210,000
1400 Other Instructional Programs - Elementary / Secondary	320,436
1600 Adult Education Programs	5,000
Total Instruction	\$8,398,158
2000 Support Services	
2100 Support Services - Students	325,668
2200 Support Services - Instructional Staff	418,227
2300 Support Services - Administration	1,422,470
2400 Support Services - Pupil Health	148,443
2500 Support Services - Business	65,000
2600 Operation and Maintenance of Plant Services	1,238,255
2700 Student Transportation Services	745,000
2900 Other Support Services	20,000
Total Support Services	\$4,383,063
3000 Operation of Non-Instructional Services	
3200 Student Activities	450,043
3300 Community Services	26,623
Total Operation of Non-Instructional Services	\$476,666
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,226,558
Total Other Expenditures and Financing Uses	\$1,226,558
Total Estimated Expenditures and Other Financing Uses	\$14,484,445

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,154,875
200 Personnel Services - Employee Benefits	2,099,172
500 Other Purchased Services	650,000
600 Supplies	122,436
700 Property	3,300
800 Other Objects	50,000
Total Regular Programs - Elementary / Secondary	\$6,079,783
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	777,652
200 Personnel Services - Employee Benefits	473,287
500 Other Purchased Services	530,000
600 Supplies	2,000
Total Special Programs - Elementary / Secondary	\$1,782,939
1300 <u>Vocational Education</u>	
500 Other Purchased Services	210,000
Total Vocational Education	\$210,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	204,525
200 Personnel Services - Employee Benefits	99,977
500 Other Purchased Services	15,934
Total Other Instructional Programs - Elementary / Secondary	\$320,436
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	3,800
200 Personnel Services - Employee Benefits	1,200
Total Adult Education Programs	\$5,000
Total Instruction	\$8,398,158
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	196,852
200 Personnel Services - Employee Benefits	123,566
500 Other Purchased Services	4,250
600 Supplies	1,000
Total Support Services - Students	\$325,668
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	174,490
200 Personnel Services - Employee Benefits	115,922
300 Purchased Professional and Technical Services	91,815
600 Supplies	33,000
700 Property	3,000
Total Support Services - Instructional Staff	\$418,227

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<u>Description</u>	<u>Amount</u>
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	694,135
200 Personnel Services - Employee Benefits	532,835
300 Purchased Professional and Technical Services	137,500
500 Other Purchased Services	48,000
600 Supplies	10,000
Total Support Services - Administration	\$1,422,470
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	87,313
200 Personnel Services - Employee Benefits	57,680
300 Purchased Professional and Technical Services	1,400
500 Other Purchased Services	50
600 Supplies	2,000
Total Support Services - Pupil Health	\$148,443
2500 <u>Support Services - Business</u>	
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	45,000
Total Support Services - Business	\$65,000
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	387,481
200 Personnel Services - Employee Benefits	318,774
400 Purchased Property Services	402,000
500 Other Purchased Services	20,000
600 Supplies	100,000
700 Property	10,000
Total Operation and Maintenance of Plant Services	\$1,238,255
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	10,000
500 Other Purchased Services	700,000
600 Supplies	35,000
Total Student Transportation Services	\$745,000
2900 <u>Other Support Services</u>	
500 Other Purchased Services	20,000
Total Other Support Services	\$20,000
Total Support Services	\$4,383,063
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	241,168
200 Personnel Services - Employee Benefits	124,175
400 Purchased Property Services	15,500
500 Other Purchased Services	42,200
600 Supplies	27,000
Total Student Activities	\$450,043

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<u>Description</u>	<u>Amount</u>
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	11,500
200 Personnel Services - Employee Benefits	1,123
400 Purchased Property Services	14,000
Total Community Services	\$26,623
Total Operation of Non-Instructional Services	\$476,666
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,226,558
Total Debt Service / Other Expenditures and Financing Uses	\$1,226,558
Total Other Expenditures and Financing Uses	\$1,226,558
TOTAL EXPENDITURES	\$14,484,445

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Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	500,000	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	50,000	50,000
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	\$550,000	\$550,000

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	\$550,000	\$550,000

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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	6,506,918	5,721,957
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	672,010	479,195
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$7,178,928	\$6,201,152
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		

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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		

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<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	\$7,178,928	\$6,201,152

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<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	\$7,178,928	\$6,201,152

Account Description	Amounts
0810 Nonspendable Fund Balance	110,452
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	794,649
0850 Unassigned Fund Balance	175,270
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$969,919
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,080,371