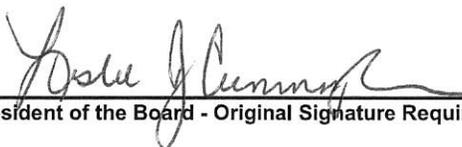


FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/19/2019



President of the Board - Original Signature Required

6/19/2019

Date



Secretary of the Board - Original Signature Required

6/19/2019

Date



Chief School Administrator - Original Signature Required

6/19/2019

Date

Laura Shola

Contact Person

(724)356-2218

Extn :3315

Telephone

Extension

sholal@avellasd.org

Email Address

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Avella Area SD	County : Washington	AUN Number : 101630504
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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 5/15/2019
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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>
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$14,360.00 . Provide a justification.	There are no salaries to report for this function.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$14,360.00	There are no salaries to report for this function.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The amount reserved is an immaterial amount at less than .2% of the budget. If an emergency occurred the money would be utilized.
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.	Cash flow needed during July and August for payroll and payables when minimal revenue is received. The District's increased expenditures exceed the revenues received with future obstacles to confront.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for technology upgrades.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for retirement obligations and athletic activity expenditures.

<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	300,000
0840 Assigned Fund Balance	409,502
0850 Unassigned Fund Balance	1,682,010
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,391,512</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,645,035
7000 Revenue from State Sources	6,819,314
8000 Revenue from Federal Sources	159,681
9000 Other Financing Sources	165,810
Total Estimated Revenues And Other Financing Sources	<u>\$10,789,840</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$13,181,352</u>

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Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	2,575,073
6113 Public Utility Realty Taxes	3,205
6114 Payments in Lieu of Current Taxes - State / Local	425
6120 Current Per Capita Taxes, Section 679	11,090
6140 Current Act 511 Taxes - Flat Rate Assessments	11,090
6150 Current Act 511 Taxes - Proportional Assessments	492,520
6400 Delinquencies on Taxes Levied / Assessed by the LEA	204,875
6500 Earnings on Investments	82,560
6700 Revenues from LEA Activities	31,820
6800 Revenues from Intermediary Sources / Pass-Through Funds	149,920
6910 Rentals	41,895
6920 Contributions and Donations from Private Sources	6,300
6990 Refunds and Other Miscellaneous Revenue	34,262

REVENUE FROM LOCAL SOURCES \$3,645,035**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	4,310,024
7160 Tuition for Orphans Subsidy	12,050
7220 Vocational Education	5,648
7271 Special Education funds for School-Aged Pupils	578,747
7311 Pupil Transportation Subsidy	477,688
7312 Nonpublic and Charter School Pupil Transportation Subsidy	6,130
7330 Health Services (Medical, Dental, Nurse, Act 25)	9,675
7340 State Property Tax Reduction Allocation	251,683
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	105,057
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	200
7810 State Share of Social Security and Medicare Taxes	191,132
7820 State Share of Retirement Contributions	846,280

REVENUE FROM STATE SOURCES \$6,819,314**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	83,307
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	14,738
8517 NCLB, Title IV - 21st Century Schools	10,000
8519 NCLB, Title VI - Flexibility and Accountability	21,411

Amount

REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	29,810
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	415
REVENUE FROM FEDERAL SOURCES	\$159,681
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	165,810
OTHER FINANCING SOURCES	\$165,810
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	10,789,840

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$2,575,073
Amount of Tax Relief for Homestead Exclusions	<u>\$253,112</u>
Total Approx. Tax Revenue:	\$2,828,185
Approx. Tax Levy for Tax Rate Calculation:	\$3,049,065

Washington

Total

2018-19 Data		
a. Assessed Value	\$284,903,630	\$284,903,630
b. Real Estate Mills	10.5260	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$240,202,779	\$240,202,779
d. Assessed Value	\$283,015,250	\$283,015,250
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$2,998,896	\$2,998,896
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$2,998,896	\$2,998,896
(f Total * g)		
i. Base Mills Subject to Index	10.5260	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.10000%	92.10000%
k. Tax Levy Needed	\$3,049,065	\$3,049,065
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	10.7735	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,049,065	\$3,049,065
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,795,953
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,575,073
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,575,073	
Amount of Tax Relief for Homestead Exclusions	<u>\$253,112</u>	
Total Approx. Tax Revenue:	\$2,828,185	
Approx. Tax Levy for Tax Rate Calculation:	\$3,049,065	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	10.8417	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,068,366	\$3,068,366
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	\$22,185.00	
Number of Homestead/Farmstead Properties	1059	1059
Median Assessed Value of Homestead Properties		\$138,400

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,575,073	
Amount of Tax Relief for Homestead Exclusions	<u>\$253,112</u>	
Total Approx. Tax Revenue:	\$2,828,185	
Approx. Tax Levy for Tax Rate Calculation:	\$3,049,065	
	Washington	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$251,683	Lowering RE Tax Rate	\$0	\$251,683
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,429			\$1,429
Amount of Tax Relief from State/Local Sources				\$253,112

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>
Washington	283,015,250	10.7735	3,049,065			92.10000%	
Totals:	283,015,250		3,049,065	- 253,112 =	2,795,953 X	92.10000% =	2,575,073

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		11,090
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	\$5.00	\$0.00	11,900
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 11,900 11,090

	<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%	98,504,000	492,520
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0	0
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 98,504,000 492,520

Total Act 511, Current Taxes 503,610

Act 511 Tax Limit -->	240,202,779 X	12	2,882,433
	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	10.5260	10.7735	2.36%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	4,451,526
1200 Special Programs - Elementary / Secondary	1,238,216
1300 Vocational Education	714,005
1400 Other Instructional Programs - Elementary / Secondary	2,363
Total Instruction	\$6,406,110
2000 Support Services	
2100 Support Services - Students	237,417
2200 Support Services - Instructional Staff	212,909
2300 Support Services - Administration	1,014,703
2400 Support Services - Pupil Health	128,124
2500 Support Services - Business	284,896
2600 Operation and Maintenance of Plant Services	973,546
2700 Student Transportation Services	689,648
2800 Support Services - Central	14,360
2900 Other Support Services	6,254
Total Support Services	\$3,561,857
3000 Operation of Non-Instructional Services	
3200 Student Activities	462,231
3300 Community Services	1,900
Total Operation of Non-Instructional Services	\$464,131
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	517,166
5200 Interfund Transfers - Out	243,691
5900 Budgetary Reserve	20,000
Total Other Expenditures and Financing Uses	\$780,857
Total Estimated Expenditures and Other Financing Uses	\$11,212,955

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,473,445
200 Personnel Services - Employee Benefits	1,693,481
300 Purchased Professional and Technical Services	1,566
400 Purchased Property Services	6,747
500 Other Purchased Services	204,762
600 Supplies	70,970
800 Other Objects	555
Total Regular Programs - Elementary / Secondary	\$4,451,526
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	503,042
200 Personnel Services - Employee Benefits	384,788
300 Purchased Professional and Technical Services	133,726
500 Other Purchased Services	209,570
600 Supplies	5,955
800 Other Objects	1,135
Total Special Programs - Elementary / Secondary	\$1,238,216
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	250,944
200 Personnel Services - Employee Benefits	172,668
400 Purchased Property Services	1,045
500 Other Purchased Services	266,769
600 Supplies	17,332
700 Property	3,747
800 Other Objects	1,500
Total Vocational Education	\$714,005
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	750
200 Personnel Services - Employee Benefits	478
500 Other Purchased Services	435
600 Supplies	300
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$2,363
Total Instruction	\$6,406,110
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	125,031
200 Personnel Services - Employee Benefits	67,166
300 Purchased Professional and Technical Services	40,610
500 Other Purchased Services	2,410
600 Supplies	1,950
800 Other Objects	250
Total Support Services - Students	\$237,417

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	75,353
200 Personnel Services - Employee Benefits	44,428
300 Purchased Professional and Technical Services	25,386
400 Purchased Property Services	2,890
500 Other Purchased Services	11,404
600 Supplies	32,236
700 Property	21,212
Total Support Services - Instructional Staff	\$212,909
2300 Support Services - Administration	
100 Personnel Services - Salaries	540,644
200 Personnel Services - Employee Benefits	356,771
300 Purchased Professional and Technical Services	42,943
400 Purchased Property Services	3,681
500 Other Purchased Services	25,493
600 Supplies	29,956
700 Property	3,750
800 Other Objects	11,465
Total Support Services - Administration	\$1,014,703
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	68,630
200 Personnel Services - Employee Benefits	47,983
300 Purchased Professional and Technical Services	7,920
400 Purchased Property Services	600
500 Other Purchased Services	550
600 Supplies	1,260
700 Property	1,181
Total Support Services - Pupil Health	\$128,124
2500 Support Services - Business	
100 Personnel Services - Salaries	160,391
200 Personnel Services - Employee Benefits	105,690
300 Purchased Professional and Technical Services	13,015
400 Purchased Property Services	950
500 Other Purchased Services	3,600
600 Supplies	875
800 Other Objects	375
Total Support Services - Business	\$284,896
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	355,756
200 Personnel Services - Employee Benefits	239,319
300 Purchased Professional and Technical Services	9,940
400 Purchased Property Services	86,645
500 Other Purchased Services	34,406
600 Supplies	180,680
700 Property	66,800

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$973,546
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	686,843
600 Supplies	2,805
Total Student Transportation Services	\$689,648
2800 <u>Support Services - Central</u>	
200 Personnel Services - Employee Benefits	14,360
Total Support Services - Central	\$14,360
2900 <u>Other Support Services</u>	
500 Other Purchased Services	6,254
Total Other Support Services	\$6,254
Total Support Services	\$3,561,857
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	143,795
200 Personnel Services - Employee Benefits	61,181
300 Purchased Professional and Technical Services	87,335
400 Purchased Property Services	20,650
500 Other Purchased Services	66,573
600 Supplies	43,871
700 Property	34,116
800 Other Objects	4,710
Total Student Activities	\$462,231
3300 <u>Community Services</u>	
600 Supplies	400
800 Other Objects	1,500
Total Community Services	\$1,900
Total Operation of Non-Instructional Services	\$464,131
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	197,160
900 Other Uses of Funds	320,006
Total Debt Service / Other Expenditures and Financing Uses	\$517,166
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	243,691
Total Interfund Transfers - Out	\$243,691
5900 <u>Budgetary Reserve</u>	
800 Other Objects	20,000
Total Budgetary Reserve	\$20,000
Total Other Expenditures and Financing Uses	\$780,857
TOTAL EXPENDITURES	\$11,212,955

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	2,617,860	2,420,510
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	37,300	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	71,788	60,810
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	60,906	62,050
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,787,854	\$2,543,370

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	\$2,787,854	\$2,543,370
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	6,150,000	5,880,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	297,512	247,506
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$6,447,512	\$6,127,506
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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		
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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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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	\$6,447,512	\$6,127,506

Short-Term Payables

06/30/2019 Estimate

06/30/2020 Projection

General Fund	793,571	810,200
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	4,510	4,780
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	\$798,081	\$814,980
TOTAL INDEBTEDNESS	\$7,245,593	\$6,942,486

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	300,000
0840 Assigned Fund Balance	415,810
0850 Unassigned Fund Balance	1,252,587
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,968,397
5900 Budgetary Reserve	20,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,988,397