

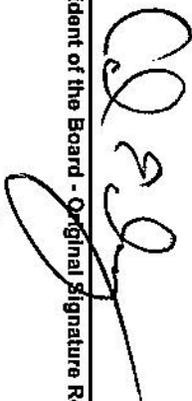
FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/10/2019

President of the Board - Original Signature Required



Date

06/10/2019

Secretary of the Board - Original Signature Required



Date

06/10/2019

Chief School Administrator - Original Signature Required



Date

06/10/2019

Beverly Peterson

(570)925-0921

Extn :

Contact Person

Telephone

Extension

bpeterson@bentonsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	Benton Area SD
COUNTY :	Columbia
AUN :	116191004

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	\$13431185
Ending Unassigned Fund Balance	\$1475972
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	11.0%

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
	12/16/2019

DUE DATE: AUGUST 15, 2019

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Benton Area SD	County : Columbia	AUN Number : 116191004
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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 10/10/2019
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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>
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: \$330,694.72 C x 2%: \$7,009.88</p>	Benton has an adjusted index to 3.0%
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.	We are in line with the percentage we are allowed to have in Estimated Ending Unassigned Fund Balance.

<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	360,000
0840 Assigned Fund Balance	435,000
0850 Unassigned Fund Balance	980,972
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,775,972</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	6,917,165
7000 Revenue from State Sources	5,858,682
8000 Revenue from Federal Sources	355,338
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$13,131,185</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$14,907,157</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,968,344
6112 Interim Real Estate Taxes	157,721
6114 Payments in Lieu of Current Taxes - State / Local	2,100
6150 Current Act 511 Taxes - Proportional Assessments	1,170,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	350,000
6500 Earnings on Investments	12,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	170,000
6940 Tuition from Patrons	75,000
6990 Refunds and Other Miscellaneous Revenue	12,000
REVENUE FROM LOCAL SOURCES	\$6,917,165
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	3,327,416
7160 Tuition for Orphans Subsidy	3,289
7220 Vocational Education	31,894
7271 Special Education funds for School-Aged Pupils	458,688
7311 Pupil Transportation Subsidy	356,562
7312 Nonpublic and Charter School Pupil Transportation Subsidy	7,854
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	5,578
7340 State Property Tax Reduction Allocation	350,494
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	112,285
7509 Supplemental Equipment Grants	4,622
7810 State Share of Social Security and Medicare Taxes	225,000
7820 State Share of Retirement Contributions	950,000
REVENUE FROM STATE SOURCES	\$5,858,682
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	169,706
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	22,651
8540 Nutrition Education and Training	159,481
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,500
REVENUE FROM FEDERAL SOURCES	\$355,338
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	13,131,185

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$4,968,344

Amount of Tax Relief for Homestead Exclusions \$350,494

Total Approx. Tax Revenue: \$5,318,838

Approx. Tax Levy for Tax Rate Calculation: \$5,395,522

Columbia

Total

2018-19 Data		
a. Assessed Value	\$95,553,584	\$95,553,584
b. Real Estate Mills	54.8452	

I. 2019-20 Data		
c. 2017 STEB Market Value	\$353,975,479	\$353,975,479
d. Assessed Value	\$95,512,028	\$95,512,028
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations		
f. 2018-19 Tax Levy	\$5,240,655	\$5,240,655
(a * b)		

II. 2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$5,240,655	\$5,240,655
(f Total * g)		
i. Base Mills Subject to Index	54.8452	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	98.48000%	98.48000%
k. Tax Levy Needed	\$5,395,522	\$5,395,522
(Approx. Tax Levy * g)		

I. 2019-20 Real Estate Tax Rate		
(k / d * 1000)	56.4905	

III.		
m. Tax Levy Generated by Mills	\$5,395,522	\$5,395,522
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,045,028
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,968,344
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$4,968,344

Amount of Tax Relief for Homestead Exclusions

\$350,494

Total Approx. Tax Revenue:

\$5,318,838

Approx. Tax Levy for Tax Rate Calculation:

\$5,395,522

Columbia

Total

Index Maximums

p. Maximum Mills Based On Index

56.4905

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$5,395,522

\$5,395,522

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead

\$238.59

Number of Homestead/Farmstead Properties

1469

1469

Median Assessed Value of Homestead Properties

\$32,598

Act 1 Index (current): 3.0%

Calculation Method:	Rate			
Approx. Tax Revenue from RE Taxes:	\$4,968,344			
Amount of Tax Relief for Homestead Exclusions	<u>\$350,494</u>			
Total Approx. Tax Revenue:	\$5,318,838			
Approx. Tax Levy for Tax Rate Calculation:	\$5,395,522			
	Columbia		Total	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$350,494	Lowering RE Tax Rate	\$0	\$350,494
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$350,494

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>
Columbia	95,512,028	56.4905	5,395,522			98.48000%	
Totals:	95,512,028		5,395,522	350,494	5,045,028	98.48000%	4,968,344

	<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	\$0.00	\$0.00	0	0
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 0 0

	<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	1.100%	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	1.000%	0.000%	70,000	70,000
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 1,170,000 1,170,000

Total Act 511, Current Taxes 1,170,000

Act 511 Tax Limit -->	353,975,479	12	4,247,706
	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> Columbia	54.8452	56.4905	3.00%	Yes	3.0%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	3.0%			
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.0%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,129,269
1200 Special Programs - Elementary / Secondary	1,298,951
1300 Vocational Education	902,904
1400 Other Instructional Programs - Elementary / Secondary	175,532
Total Instruction	\$7,506,656
2000 Support Services	
2100 Support Services - Students	538,320
2200 Support Services - Instructional Staff	666,156
2300 Support Services - Administration	883,368
2400 Support Services - Pupil Health	130,426
2500 Support Services - Business	335,263
2600 Operation and Maintenance of Plant Services	1,074,134
2700 Student Transportation Services	503,500
2800 Support Services - Central	530,020
Total Support Services	\$4,661,187
3000 Operation of Non-Instructional Services	
3200 Student Activities	296,130
3300 Community Services	4,000
Total Operation of Non-Instructional Services	\$300,130
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	4,000
Total Facilities Acquisition, Construction and Improvement Services	\$4,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	959,212
Total Other Expenditures and Financing Uses	\$959,212
Total Estimated Expenditures and Other Financing Uses	\$13,431,185

2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,879,799
200 Personnel Services - Employee Benefits	2,032,786
400 Purchased Property Services	30,877
500 Other Purchased Services	122,405
600 Supplies	50,259
700 Property	9,192
800 Other Objects	3,951
Total Regular Programs - Elementary / Secondary	\$5,129,269
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	706,146
200 Personnel Services - Employee Benefits	468,656
300 Purchased Professional and Technical Services	1,700
500 Other Purchased Services	96,099
600 Supplies	19,050
700 Property	5,500
800 Other Objects	1,800
Total Special Programs - Elementary / Secondary	\$1,298,951
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	222,981
200 Personnel Services - Employee Benefits	149,128
500 Other Purchased Services	508,232
600 Supplies	16,190
700 Property	4,410
800 Other Objects	1,963
Total Vocational Education	\$902,904
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	91,145
200 Personnel Services - Employee Benefits	84,078
500 Other Purchased Services	250
600 Supplies	59
Total Other Instructional Programs - Elementary / Secondary	\$175,532
Total Instruction	\$7,506,656
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	283,863
200 Personnel Services - Employee Benefits	233,968
300 Purchased Professional and Technical Services	11,000
500 Other Purchased Services	3,338
600 Supplies	3,601
700 Property	2,000
800 Other Objects	550
Total Support Services - Students	\$538,320

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	268,314
200 Personnel Services - Employee Benefits	241,330
300 Purchased Professional and Technical Services	1,674
400 Purchased Property Services	10,000
500 Other Purchased Services	100
600 Supplies	142,171
700 Property	2,217
800 Other Objects	350
Total Support Services - Instructional Staff	\$666,156
2300 Support Services - Administration	
100 Personnel Services - Salaries	349,772
200 Personnel Services - Employee Benefits	264,714
300 Purchased Professional and Technical Services	49,917
500 Other Purchased Services	92,000
600 Supplies	56,482
800 Other Objects	70,483
Total Support Services - Administration	\$883,368
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	67,545
200 Personnel Services - Employee Benefits	57,878
300 Purchased Professional and Technical Services	700
500 Other Purchased Services	100
600 Supplies	4,203
Total Support Services - Pupil Health	\$130,426
2500 Support Services - Business	
100 Personnel Services - Salaries	176,653
200 Personnel Services - Employee Benefits	113,879
300 Purchased Professional and Technical Services	16,500
400 Purchased Property Services	19,500
500 Other Purchased Services	1,000
600 Supplies	3,500
700 Property	2,500
800 Other Objects	1,731
Total Support Services - Business	\$335,263
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	269,335
200 Personnel Services - Employee Benefits	238,217
400 Purchased Property Services	304,750
500 Other Purchased Services	33,300
600 Supplies	169,642
700 Property	57,000
800 Other Objects	1,890
Total Operation and Maintenance of Plant Services	\$1,074,134
2700 Student Transportation Services	

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	490,000
600 Supplies	13,500
Total Student Transportation Services	\$503,500
2800 Support Services - Central	
100 Personnel Services - Salaries	179,807
200 Personnel Services - Employee Benefits	127,748
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	10,000
500 Other Purchased Services	400
600 Supplies	67,839
700 Property	138,226
Total Support Services - Central	\$530,020
Total Support Services	\$4,661,187
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	125,656
200 Personnel Services - Employee Benefits	53,300
300 Purchased Professional and Technical Services	48,740
400 Purchased Property Services	6,080
500 Other Purchased Services	40,900
600 Supplies	18,744
800 Other Objects	2,710
Total Student Activities	\$296,130
3300 Community Services	
500 Other Purchased Services	4,000
Total Community Services	\$4,000
Total Operation of Non-Instructional Services	\$300,130
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	4,000
Total Facilities Acquisition, Construction and Improvement Services	\$4,000
Total Facilities Acquisition, Construction and Improvement Services	\$4,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	959,212
Total Debt Service / Other Expenditures and Financing Uses	\$959,212
Total Other Expenditures and Financing Uses	\$959,212
TOTAL EXPENDITURES	\$13,431,185

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	950,000	1,100,000
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	175,000	105,000
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	\$1,125,000	\$1,205,000
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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	\$1,125,000	\$1,205,000
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund		
0510 Bonds Payable	8,750,000	8,320,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	46,244	46,244
0540 Accumulated Compensated Absences	50,134	51,638
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$8,846,378	\$8,417,882

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

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	\$8,846,378	\$8,417,882

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$8,846,378	\$8,417,882
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,475,972
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,475,972

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,475,972
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