


FINAL GENERAL FUND BUDGET


Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

Secretary of the Board - Original Signature Required

Chief School Administrator - Original Signature Required

Bethany Peracchino

Contact Person

(814)749-9211

Extn :

Telephone

Extension

bethany.peracchino@bvsd.k12.pa.us

Email Address

5/22/19

Date

5/22/19

Date

5/22/19

Date

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Blacklick Valley SD	COUNTY : Cambria	AUN : 108110603
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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.

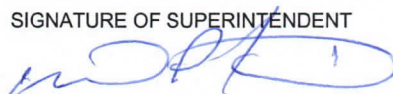
Total Budgeted Expenditures	\$11347133
Ending Unassigned Fund Balance	\$1125317
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.9%

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 5/22/19
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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 : Blacklick Valley SD	County : Cambria	AUN Number : 108110603
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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 4/17/2019
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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>
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$34,000.00 Function 2400, Object 200: \$37,030.00	This is our School Nurse who is only going to Step 4 of the salary scale. She is on a family benefit plan, so her Healthcare, PSERS, and Social Security add up to being slightly higher than her salary.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This is a reserve account for additional expenses that could be needed over the upcoming year. Some examples are an aging school plow truck that may need replaced and building maintenance issues that could arise.
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 will be utilized for future years PSERS payments.

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		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,000,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	2,051,795	
7000 Revenue from State Sources	7,928,826	
8000 Revenue from Federal Sources	491,829	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$10,472,450</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$12,472,450</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	1,158,765
6113 Public Utility Realty Taxes	1,812
6114 Payments in Lieu of Current Taxes - State / Local	6,394
6120 Current Per Capita Taxes, Section 679	10,550
6140 Current Act 511 Taxes - Flat Rate Assessments	22,550
6150 Current Act 511 Taxes - Proportional Assessments	415,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	140,400
6500 Earnings on Investments	60,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	165,324
6940 Tuition from Patrons	70,000
6990 Refunds and Other Miscellaneous Revenue	1,000
REVENUE FROM LOCAL SOURCES	\$2,051,795
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	5,229,180
7271 Special Education funds for School-Aged Pupils	539,688
7311 Pupil Transportation Subsidy	529,684
7312 Nonpublic and Charter School Pupil Transportation Subsidy	27,720
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	284,802
7330 Health Services (Medical, Dental, Nurse, Act 25)	12,268
7340 State Property Tax Reduction Allocation	169,184
7505 Ready to Learn Block Grant	141,827
7810 State Share of Social Security and Medicare Taxes	181,395
7820 State Share of Retirement Contributions	813,078
REVENUE FROM STATE SOURCES	\$7,928,826
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	373,373
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	44,617
8517 NCLB, Title IV - 21st Century Schools	22,339
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,500
REVENUE FROM FEDERAL SOURCES	\$491,829
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	10,472,450

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,158,765	
Amount of Tax Relief for Homestead Exclusions	<u>\$169,184</u>	
Total Approx. Tax Revenue:	\$1,327,949	
Approx. Tax Levy for Tax Rate Calculation:	\$1,540,504	
	Cambria	Total

2018-19 Data		
a. Assessed Value	\$31,503,610	\$31,503,610
b. Real Estate Mills	48.6400	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$135,396,182	\$135,396,182
d. Assessed Value	\$31,671,520	\$31,671,520
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$1,532,336	\$1,532,336
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$1,532,336	\$1,532,336
(f Total * g)		
i. Base Mills Subject to Index	48.6400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	84.50000%	84.50000%
k. Tax Levy Needed	\$1,540,504	\$1,540,504
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	48.6400	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$1,540,503	\$1,540,503
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$1,371,319
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,158,765
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,158,765	
Amount of Tax Relief for Homestead Exclusions	<u>\$169,184</u>	
Total Approx. Tax Revenue:	\$1,327,949	
Approx. Tax Levy for Tax Rate Calculation:	\$1,540,504	
	Cambria	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	50.3424	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,594,420	\$1,594,420
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	\$2,417.00	
Number of Homestead/Farmstead Properties	1442	1442
Median Assessed Value of Homestead Properties		\$10,095

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$1,158,765
Amount of Tax Relief for Homestead Exclusions	<u>\$169,184</u>
Total Approx. Tax Revenue:	\$1,327,949
Approx. Tax Levy for Tax Rate Calculation:	\$1,540,504
	Cambria
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$169,184	Lowering RE Tax Rate	\$0	\$169,184
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$169,184

2019-2020 Final General Fund Budget				Local Education Agency Tax Data				
LEA : 108110603 Blacklick Valley SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)				
Printed 9/5/2019 1:06:42 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>	
Cambria	31,671,520	48.6400	1,540,503			84.50000%		
Totals:	31,671,520		1,540,503	-	169,184	=	1,371,319	
					X	84.50000%	=	1,158,765
				<u>Rate</u>	<u>Estimated Revenue</u>			
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	10,550			
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			\$5.00	\$0.00	15,380	10,550	
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0	
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	15,380	12,000	
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						30,760	22,550	
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%	444,445	400,000	
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0	
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	16,500	15,000	
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						460,945	415,000	
Total Act 511, Current Taxes							437,550	
Act 511 Tax Limit -->				135,396,182		X	12	1,624,754
				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>									
	Cambria	48.6400	48.6400	0.00%	Yes	3.5%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	4,025,922
1200 Special Programs - Elementary / Secondary	2,021,692
1300 Vocational Education	350,000
1400 Other Instructional Programs - Elementary / Secondary	41,007
1500 Nonpublic School Programs	25,640
Total Instruction	\$6,464,261
2000 Support Services	
2100 Support Services - Students	551,891
2200 Support Services - Instructional Staff	219,949
2300 Support Services - Administration	826,553
2400 Support Services - Pupil Health	94,030
2500 Support Services - Business	220,504
2600 Operation and Maintenance of Plant Services	968,687
2700 Student Transportation Services	650,000
2800 Support Services - Central	156,900
2900 Other Support Services	2,500
Total Support Services	\$3,691,014
3000 Operation of Non-Instructional Services	
3200 Student Activities	444,533
3300 Community Services	9,000
Total Operation of Non-Instructional Services	\$453,533
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	668,325
5200 Interfund Transfers - Out	20,000
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$738,325
Total Estimated Expenditures and Other Financing Uses	\$11,347,133

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,998,056
200 Personnel Services - Employee Benefits	1,643,323
400 Purchased Property Services	3,000
500 Other Purchased Services	226,000
600 Supplies	135,543
700 Property	14,400
800 Other Objects	5,600
Total Regular Programs - Elementary / Secondary	\$4,025,922
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	581,522
200 Personnel Services - Employee Benefits	427,570
300 Purchased Professional and Technical Services	450,080
500 Other Purchased Services	548,920
600 Supplies	13,600
Total Special Programs - Elementary / Secondary	\$2,021,692
1300 <u>Vocational Education</u>	
500 Other Purchased Services	350,000
Total Vocational Education	\$350,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,686
200 Personnel Services - Employee Benefits	5,321
300 Purchased Professional and Technical Services	22,000
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$41,007
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	25,640
Total Nonpublic School Programs	\$25,640
Total Instruction	\$6,464,261
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	285,555
200 Personnel Services - Employee Benefits	220,211
300 Purchased Professional and Technical Services	37,475
400 Purchased Property Services	500
500 Other Purchased Services	1,350
600 Supplies	4,215
800 Other Objects	2,585
Total Support Services - Students	\$551,891
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	113,978
200 Personnel Services - Employee Benefits	78,621

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	20,000
600 Supplies	7,350
Total Support Services - Instructional Staff	\$219,949
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	403,380
200 Personnel Services - Employee Benefits	279,773
300 Purchased Professional and Technical Services	40,800
400 Purchased Property Services	21,100
500 Other Purchased Services	54,050
600 Supplies	22,850
800 Other Objects	4,600
Total Support Services - Administration	\$826,553
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	34,000
200 Personnel Services - Employee Benefits	37,030
300 Purchased Professional and Technical Services	12,500
400 Purchased Property Services	2,200
500 Other Purchased Services	500
600 Supplies	5,900
700 Property	1,900
Total Support Services - Pupil Health	\$94,030
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	98,663
200 Personnel Services - Employee Benefits	72,441
300 Purchased Professional and Technical Services	38,500
400 Purchased Property Services	750
500 Other Purchased Services	5,800
600 Supplies	2,350
800 Other Objects	2,000
Total Support Services - Business	\$220,504
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	278,892
200 Personnel Services - Employee Benefits	205,695
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	278,000
500 Other Purchased Services	57,000
600 Supplies	108,000
700 Property	40,000
800 Other Objects	100
Total Operation and Maintenance of Plant Services	\$968,687
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	570,000
600 Supplies	80,000
Total Student Transportation Services	\$650,000

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	34,000
500 Other Purchased Services	400
600 Supplies	82,500
700 Property	40,000
Total Support Services - Central	\$156,900
2900 <u>Other Support Services</u>	
500 Other Purchased Services	2,500
Total Other Support Services	\$2,500
Total Support Services	\$3,691,014
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	177,915
200 Personnel Services - Employee Benefits	74,618
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	17,000
500 Other Purchased Services	82,000
600 Supplies	80,000
700 Property	7,000
Total Student Activities	\$444,533
3300 <u>Community Services</u>	
800 Other Objects	9,000
Total Community Services	\$9,000
Total Operation of Non-Instructional Services	\$453,533
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	668,325
Total Debt Service / Other Expenditures and Financing Uses	\$668,325
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	20,000
Total Interfund Transfers - Out	\$20,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$738,325
TOTAL EXPENDITURES	\$11,347,133

LEA : 108110603 Blacklick Valley SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	2,000,000	1,125,318
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	1,000	1,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
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	\$2,101,000	\$1,226,318

<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		

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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	\$2,101,000	\$1,226,318

<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		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund		
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

LEA : 108110603 Blacklick Valley SD

<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		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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		

2019-2020 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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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 Permanent Fund			
Total Long-Term Indebtedness			

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<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	12,545,000	12,335,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$12,545,000	\$12,335,000
TOTAL INDEBTEDNESS	\$12,545,000	\$12,335,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,125,317
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,125,317
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,175,317