

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 Required6/10/19

Date

Secretary of the Board - Original Signature Required6/10/19

Date

Chief School Administrator - Original Signature Required6/10/19

Date

Brian R Dolan

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Contact Person

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 : Blue Ridge SD	COUNTY : Susquehanna	AUN : 119581003
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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	\$19203299
Ending Unassigned Fund Balance	\$1334
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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 6/14/19
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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 : Blue Ridge SD	County : Susquehanna	AUN Number : 119581003
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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 <div style="font-family: cursive; font-size: 1.2em; margin-top: 10px;">Christopher W Lewis</div>	DATE <div style="font-size: 1.2em; margin-top: 10px;">6/10/19</div>
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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>
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$15,455.00 Function 2700, Object 200: \$20,229.00	Salary amount represents half of yearly salary of a shared employee. Balance is assigned to another function where the individual assumes responsibilities. Benefits are assumed in the 2700 function.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	District School Board has committed to facility repairs and has future plans to implement facility repairs.

<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	24,255	
0820 Restricted Fund Balance	2,081,604	
0830 Committed Fund Balance	8,777,190	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance		
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$8,777,190</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	7,015,621	
7000 Revenue from State Sources	11,434,556	
8000 Revenue from Federal Sources	338,122	
9000 Other Financing Sources	415,000	
Total Estimated Revenues And Other Financing Sources		<u>\$19,203,299</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$27,980,489</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,883,677
6113 Public Utility Realty Taxes	5,800
6114 Payments in Lieu of Current Taxes - State / Local	38,666
6150 Current Act 511 Taxes - Proportional Assessments	45,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	480,000
6500 Earnings on Investments	90,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	145,000
6920 Contributions and Donations from Private Sources	35,000
6940 Tuition from Patrons	41,500
6990 Refunds and Other Miscellaneous Revenue	250,978
REVENUE FROM LOCAL SOURCES	\$7,015,621
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	6,696,048
7271 Special Education funds for School-Aged Pupils	727,575
7311 Pupil Transportation Subsidy	961,019
7330 Health Services (Medical, Dental, Nurse, Act 25)	18,000
7340 State Property Tax Reduction Allocation	732,344
7505 Ready to Learn Block Grant	203,272
7810 State Share of Social Security and Medicare Taxes	318,148
7820 State Share of Retirement Contributions	1,778,150
REVENUE FROM STATE SOURCES	\$11,434,556
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	281,085
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	37,000
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	1,500
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	12,937
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,600
REVENUE FROM FEDERAL SOURCES	\$338,122
OTHER FINANCING SOURCES	
9340 Debt Service Fund Transfers	415,000
OTHER FINANCING SOURCES	\$415,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	19,203,299

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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): 3.2%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$5,883,677	
Amount of Tax Relief for Homestead Exclusions		<u>\$732,344</u>	
Total Approx. Tax Revenue:		\$6,616,021	
Approx. Tax Levy for Tax Rate Calculation:		\$6,861,174	
		Susquehanna	Total
<hr/>			
2018-19 Data			
a. Assessed Value		\$138,898,078	\$138,898,078
b. Real Estate Mills		49.3800	
I. 2019-20 Data			
c. 2017 STEB Market Value		\$437,902,515	\$437,902,515
d. Assessed Value		\$138,918,278	\$138,918,278
e. Assessed Value of New Constr/ Renov		\$0	\$0
<hr/>			
2018-19 Calculations			
f. 2018-19 Tax Levy		\$6,858,787	\$6,858,787
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy		\$6,858,787	\$6,858,787
(f Total * g)			
i. Base Mills Subject to Index		49.3800	
(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		96.00000%	96.00000%
k. Tax Levy Needed		\$6,861,174	\$6,861,174
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate		49.3900	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$6,861,174	\$6,861,174
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$6,128,830
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$5,883,677
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$5,883,677	
Amount of Tax Relief for Homestead Exclusions	<u>\$732,344</u>	
Total Approx. Tax Revenue:	\$6,616,021	
Approx. Tax Levy for Tax Rate Calculation:	\$6,861,174	
	Susquehanna	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	50.9601	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$7,079,289	\$7,079,289
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	\$7,835.00	
Number of Homestead/Farmstead Properties	1893	1893
Median Assessed Value of Homestead Properties		\$33,800

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,883,677
Amount of Tax Relief for Homestead Exclusions	<u>\$732,344</u>
Total Approx. Tax Revenue:	\$6,616,021
Approx. Tax Levy for Tax Rate Calculation:	\$6,861,174
	Susquehanna
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$732,344	Lowering RE Tax Rate	\$0	\$732,344
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$732,344

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>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>				<u>Percent Collected</u>		
Susquehanna	138,918,278	49.3900	6,861,174				96.00000%		
Totals:	138,918,278		6,861,174	-	732,344	=	6,128,830	X	96.00000% = 5,883,677
				<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		
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			0.000%	0.000%	0	0		
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0		
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	45,000	45,000		
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						45,000	45,000		
Total Act 511, Current Taxes							45,000		
Act 511 Tax Limit -->					437,902,515	X	12	5,254,830	
					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>									
	Susquehanna	49.3800	49.3900	0.03%	Yes	3.2%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,321,430
1200 Special Programs - Elementary / Secondary	2,573,047
1300 Vocational Education	460,000
1400 Other Instructional Programs - Elementary / Secondary	62,980
1800 Pre-Kindergarten	414,317
Total Instruction	\$11,831,774
2000 Support Services	
2100 Support Services - Students	615,660
2200 Support Services - Instructional Staff	833,581
2300 Support Services - Administration	1,032,883
2400 Support Services - Pupil Health	193,414
2500 Support Services - Business	448,453
2600 Operation and Maintenance of Plant Services	1,495,067
2700 Student Transportation Services	1,162,446
2800 Support Services - Central	721,731
Total Support Services	\$6,503,235
3000 Operation of Non-Instructional Services	
3200 Student Activities	449,290
3300 Community Services	4,000
Total Operation of Non-Instructional Services	\$453,290
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	415,000
Total Other Expenditures and Financing Uses	\$415,000
Total Estimated Expenditures and Other Financing Uses	\$19,203,299

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,232,678
200 Personnel Services - Employee Benefits	3,128,426
300 Purchased Professional and Technical Services	142,700
400 Purchased Property Services	10,481
500 Other Purchased Services	518,060
600 Supplies	282,800
800 Other Objects	6,285
Total Regular Programs - Elementary / Secondary	\$8,321,430
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,184,116
200 Personnel Services - Employee Benefits	891,756
300 Purchased Professional and Technical Services	167,000
500 Other Purchased Services	280,600
600 Supplies	49,575
Total Special Programs - Elementary / Secondary	\$2,573,047
1300 <u>Vocational Education</u>	
500 Other Purchased Services	460,000
Total Vocational Education	\$460,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	40,000
200 Personnel Services - Employee Benefits	6,480
500 Other Purchased Services	16,500
Total Other Instructional Programs - Elementary / Secondary	\$62,980
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	173,864
200 Personnel Services - Employee Benefits	134,503
300 Purchased Professional and Technical Services	250
500 Other Purchased Services	94,250
600 Supplies	11,450
Total Pre-Kindergarten	\$414,317
Total Instruction	\$11,831,774
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	327,538
200 Personnel Services - Employee Benefits	276,087
600 Supplies	8,950
800 Other Objects	3,085
Total Support Services - Students	\$615,660
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	414,076
200 Personnel Services - Employee Benefits	271,771

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	92,295
500 Other Purchased Services	27,600
600 Supplies	26,909
800 Other Objects	930
Total Support Services - Instructional Staff	\$833,581
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	464,982
200 Personnel Services - Employee Benefits	337,746
300 Purchased Professional and Technical Services	124,000
500 Other Purchased Services	17,330
600 Supplies	22,950
800 Other Objects	65,875
Total Support Services - Administration	\$1,032,883
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	95,091
200 Personnel Services - Employee Benefits	89,873
300 Purchased Professional and Technical Services	1,800
600 Supplies	6,500
800 Other Objects	150
Total Support Services - Pupil Health	\$193,414
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	169,979
200 Personnel Services - Employee Benefits	129,004
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	80,000
500 Other Purchased Services	24,700
600 Supplies	28,275
800 Other Objects	15,995
Total Support Services - Business	\$448,453
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	480,178
200 Personnel Services - Employee Benefits	412,375
300 Purchased Professional and Technical Services	59,930
400 Purchased Property Services	128,305
500 Other Purchased Services	500
600 Supplies	406,194
700 Property	5,750
800 Other Objects	1,835
Total Operation and Maintenance of Plant Services	\$1,495,067
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	15,455
200 Personnel Services - Employee Benefits	20,229
500 Other Purchased Services	1,117,272
600 Supplies	9,490
Total Student Transportation Services	\$1,162,446

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<u>Description</u>	<u>Amount</u>
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	182,237
200 Personnel Services - Employee Benefits	176,484
300 Purchased Professional and Technical Services	22,750
400 Purchased Property Services	15,000
500 Other Purchased Services	49,060
600 Supplies	196,200
700 Property	80,000
Total Support Services - Central	\$721,731
Total Support Services	\$6,503,235
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	214,597
200 Personnel Services - Employee Benefits	41,388
300 Purchased Professional and Technical Services	30,660
400 Purchased Property Services	3,000
500 Other Purchased Services	75,640
600 Supplies	53,755
800 Other Objects	30,250
Total Student Activities	\$449,290
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	4,000
Total Community Services	\$4,000
Total Operation of Non-Instructional Services	\$453,290
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	30,000
900 Other Uses of Funds	385,000
Total Debt Service / Other Expenditures and Financing Uses	\$415,000
Total Other Expenditures and Financing Uses	\$415,000
TOTAL EXPENDITURES	\$19,203,299

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Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	1,245,000	1,009,000
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 Cash and Short-Term Investments	\$1,245,000	\$1,009,000

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	4,037,855	2,937,855
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund	1,858,282	650,000
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	\$5,896,137	\$3,587,855
TOTAL CASH AND INVESTMENTS	\$7,141,137	\$4,596,855

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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		
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		

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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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<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		

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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	395,000	205,000
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	558,282	558,282
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	\$953,282	\$763,282
TOTAL INDEBTEDNESS	\$953,282	\$763,282

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Account Description	Amounts
0810 Nonspendable Fund Balance	24,255
0820 Restricted Fund Balance	2,081,604
0830 Committed Fund Balance	8,777,190
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,777,190
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,883,049