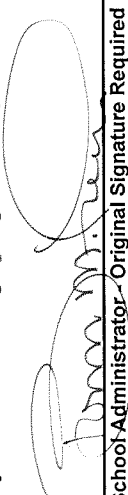


**FINAL GENERAL FUND BUDGET**

Fiscal Year 2019-2020

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2019

  
President of the Board - Original Signature Required  
Date  
Secretary of the Board - Original Signature Required  
Date  
Chief School Administrator - Original Signature Required  
Date

Ellen Neyman

(814)849-1103 Extn :

Contact Person

Telephone Extension

eneyman@basd.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Brookville Area SD	COUNTY : Jefferson	AUN : 106330803
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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	\$26623974
Ending Unassigned Fund Balance	\$1885966
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.1%

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 6.18.19
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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 : Brookville Area SD	County : Jefferson	AUN Number : 106330803
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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 4/15/19
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

LEA :

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	It is sound management practice to provide for Operating contingencies through a BUDGETARY RESERVE. This amount represents potential use of Assigned and Committed Fund Balances and other calculated contingencies.
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.	In accordance with sound financial management and Board policy, the District attempts to maintain an Unassigned fund balance of at least 5% to cover unexpected changes in cash flow or any other financial matters.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Amount represents Board Commitment for OPEB Liability and PSERS Stabilization.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Amount represents a portion of fund balance related to the Athletic Ticket Fund implemented by the School District and 5th of 10 year band uniforms rotation assignment.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	266,703
0830 Committed Fund Balance	7,883,336
0840 Assigned Fund Balance	109,890
0850 Unassigned Fund Balance	2,288,793
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$10,282,019</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	9,022,343
7000 Revenue from State Sources	15,757,222
8000 Revenue from Federal Sources	570,100
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$25,349,665</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$35,631,684</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	6,572,824
6113 Public Utility Realty Taxes	8,000
6114 Payments in Lieu of Current Taxes - State / Local	27,000
6140 Current Act 511 Taxes - Flat Rate Assessments	31,000
6150 Current Act 511 Taxes - Proportional Assessments	1,375,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	610,000
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	248,519
6910 Rentals	10,000
6920 Contributions and Donations from Private Sources	6,000
6940 Tuition from Patrons	14,000
6990 Refunds and Other Miscellaneous Revenue	5,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$9,022,343</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	9,584,523
7160 Tuition for Orphans Subsidy	45,000
7271 Special Education funds for School-Aged Pupils	1,220,276
7311 Pupil Transportation Subsidy	1,145,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,405
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	489,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,000
7340 State Property Tax Reduction Allocation	713,761
7360 Safe Schools	15,860
7810 State Share of Social Security and Medicare Taxes	440,583
7820 State Share of Retirement Contributions	2,054,814
<b>REVENUE FROM STATE SOURCES</b>	<b>\$15,757,222</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	407,420
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	81,400
8517 NCLB, Title IV - 21st Century Schools	6,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	74,280

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$570,100</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>25,349,665</b>

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,572,824	
Amount of Tax Relief for Homestead Exclusions	<u>\$713,761</u>	
Total Approx. Tax Revenue:	\$7,286,585	
Approx. Tax Levy for Tax Rate Calculation:	\$8,007,237	
	Jefferson	Total

2018-19 Data		
a. Assessed Value	\$259,050,110	\$259,050,110
b. Real Estate Mills	31.0638	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$612,983,343	\$612,983,343
d. Assessed Value	\$257,767,430	\$257,767,430
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$8,047,081	\$8,047,081
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$8,047,081	\$8,047,081
(f Total * g)		
i. Base Mills Subject to Index	31.0638	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.11923%	90.11923%
k. Tax Levy Needed	\$8,007,237	\$8,007,237
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	31.0638	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$8,007,236	\$8,007,236
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,293,475
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,572,824
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$6,572,824	
Amount of Tax Relief for Homestead Exclusions	<u>\$713,761</u>	
Total Approx. Tax Revenue:	\$7,286,585	
Approx. Tax Levy for Tax Rate Calculation:	\$8,007,237	
	Jefferson	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	32.0578	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,263,457	\$8,263,457
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	\$6,450.00	
Number of Homestead/Farmstead Properties	3594	3594
Median Assessed Value of Homestead Properties		\$31,430

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,572,824
Amount of Tax Relief for Homestead Exclusions	<u>\$713,761</u>
Total Approx. Tax Revenue:	\$7,286,585
Approx. Tax Levy for Tax Rate Calculation:	\$8,007,237
	Jefferson
	Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$713,761	Lowering RE Tax Rate	\$0	\$713,761
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$713,761

2019-2020 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 106330803      Brookville Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 9/5/2019 1:08:25 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>
Jefferson	257,767,430	31.0638	8,007,236			90.11923%	
<b>Totals:</b>	<b>257,767,430</b>		<b>8,007,236</b>	-      713,761    =	7,293,475    X	90.11923%    =	6,572,824
				<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			\$5.00	\$0.00	31,000	31,000
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
<b>Total    Current Act 511 Taxes – Flat Rate Assessments</b>						<b>31,000</b>	<b>31,000</b>
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%	1,010,000	1,010,000
6152	Current Act 511 Occupation Taxes			2000.0000	0.000	250,000	250,000
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	115,000	115,000
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
<b>Total    Current Act 511 Taxes – Proportional Assessments</b>						<b>1,375,000</b>	<b>1,375,000</b>
<b>Total Act 511, Current Taxes</b>							<b>1,406,000</b>
<b>Act 511 Tax Limit    --&gt;</b>				<b>612,983,343    X</b>	<b>12</b>	<b>7,355,800</b>	
				<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>	

LEA : 106330803    Brookville Area SD

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>  Jefferson  <u>Current Act 511 Taxes – Flat Rate Assessments</u>	31.0638	31.0638	0.00%	Yes	3.2%				
6143	<u>Current Act 511 Local Services Taxes</u>  <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6152	Current Act 511 Occupation Taxes	2000.0000	2000.0000	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

LEA : 106330803     Brookville Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,088,077
1200 Special Programs - Elementary / Secondary	3,198,935
1300 Vocational Education	1,097,649
1400 Other Instructional Programs - Elementary / Secondary	197,854
<b>Total Instruction</b>	<b>\$14,582,515</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	667,763
2200 Support Services - Instructional Staff	1,008,921
2300 Support Services - Administration	1,602,705
2400 Support Services - Pupil Health	343,972
2500 Support Services - Business	562,597
2600 Operation and Maintenance of Plant Services	2,267,006
2700 Student Transportation Services	1,910,417
2800 Support Services - Central	326,128
2900 Other Support Services	25,169
<b>Total Support Services</b>	<b>\$8,714,678</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	614,068
3300 Community Services	6,200
<b>Total Operation of Non-Instructional Services</b>	<b>\$620,268</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	96,180
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$96,180</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	1,897,307
5900 Budgetary Reserve	713,026
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,610,333</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$26,623,974</b>

LEA : 106330803     Brookville Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,709,526
200 Personnel Services - Employee Benefits	3,870,132
300 Purchased Professional and Technical Services	5,300
400 Purchased Property Services	4,610
500 Other Purchased Services	262,152
600 Supplies	234,959
800 Other Objects	1,398
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,088,077</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,373,151
200 Personnel Services - Employee Benefits	873,474
300 Purchased Professional and Technical Services	164,100
400 Purchased Property Services	100
500 Other Purchased Services	769,990
600 Supplies	16,660
800 Other Objects	1,460
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,198,935</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	1,097,649
<b>Total Vocational Education</b>	<b>\$1,097,649</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	29,500
200 Personnel Services - Employee Benefits	12,629
300 Purchased Professional and Technical Services	131,225
500 Other Purchased Services	24,000
600 Supplies	500
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$197,854</b>
<b>Total Instruction</b>	<b>\$14,582,515</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	387,514
200 Personnel Services - Employee Benefits	252,624
300 Purchased Professional and Technical Services	13,000
500 Other Purchased Services	3,775
600 Supplies	10,650
800 Other Objects	200
<b>Total Support Services - Students</b>	<b>\$667,763</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	320,389
200 Personnel Services - Employee Benefits	223,280
300 Purchased Professional and Technical Services	72,174
400 Purchased Property Services	25,352

LEA : 106330803      Brookville Area SD

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<u>Description</u>		<u>Amount</u>
500	Other Purchased Services	32,286
600	Supplies	323,640
700	Property	5,000
800	Other Objects	6,800
<b>Total Support Services - Instructional Staff</b>		<b>\$1,008,921</b>
<b>2300 <u>Support Services - Administration</u></b>		
100	Personnel Services - Salaries	803,832
200	Personnel Services - Employee Benefits	542,638
300	Purchased Professional and Technical Services	127,636
400	Purchased Property Services	600
500	Other Purchased Services	62,050
600	Supplies	36,418
800	Other Objects	29,531
<b>Total Support Services - Administration</b>		<b>\$1,602,705</b>
<b>2400 <u>Support Services - Pupil Health</u></b>		
100	Personnel Services - Salaries	183,269
200	Personnel Services - Employee Benefits	104,879
300	Purchased Professional and Technical Services	47,870
400	Purchased Property Services	230
500	Other Purchased Services	300
600	Supplies	7,424
<b>Total Support Services - Pupil Health</b>		<b>\$343,972</b>
<b>2500 <u>Support Services - Business</u></b>		
100	Personnel Services - Salaries	265,169
200	Personnel Services - Employee Benefits	230,925
300	Purchased Professional and Technical Services	6,000
400	Purchased Property Services	5,089
500	Other Purchased Services	12,705
600	Supplies	33,784
800	Other Objects	8,925
<b>Total Support Services - Business</b>		<b>\$562,597</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>		
100	Personnel Services - Salaries	840,671
200	Personnel Services - Employee Benefits	506,510
300	Purchased Professional and Technical Services	80,360
400	Purchased Property Services	193,000
500	Other Purchased Services	126,700
600	Supplies	515,615
800	Other Objects	4,150
<b>Total Operation and Maintenance of Plant Services</b>		<b>\$2,267,006</b>
<b>2700 <u>Student Transportation Services</u></b>		
100	Personnel Services - Salaries	46,918
200	Personnel Services - Employee Benefits	38,249
500	Other Purchased Services	1,820,000
600	Supplies	5,250

LEA : 106330803     Brookville Area SD

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<u>Description</u>	<u>Amount</u>
<b>Total Student Transportation Services</b>	<b>\$1,910,417</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	181,353
200 Personnel Services - Employee Benefits	124,845
300 Purchased Professional and Technical Services	17,730
600 Supplies	2,000
800 Other Objects	200
<b>Total Support Services - Central</b>	<b>\$326,128</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	25,169
<b>Total Other Support Services</b>	<b>\$25,169</b>
<b>Total Support Services</b>	<b>\$8,714,678</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	262,801
200 Personnel Services - Employee Benefits	143,467
300 Purchased Professional and Technical Services	66,130
400 Purchased Property Services	15,800
500 Other Purchased Services	72,170
600 Supplies	47,700
800 Other Objects	6,000
<b>Total Student Activities</b>	<b>\$614,068</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	6,200
<b>Total Community Services</b>	<b>\$6,200</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$620,268</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
400 Purchased Property Services	90,285
700 Property	5,895
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$96,180</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$96,180</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	1,897,307
<b>Total Interfund Transfers - Out</b>	<b>\$1,897,307</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	713,026
<b>Total Budgetary Reserve</b>	<b>\$713,026</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,610,333</b>
<b>TOTAL EXPENDITURES</b>	<b>\$26,623,974</b>

Cash and Short-Term Investments

	06/30/2019 Estimate	06/30/2020 Projection
General Fund	10,548,722	9,274,413
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	5,901,319	6,135,887
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	360,431	360,655
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	\$16,810,472	\$15,770,955

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		

LEA : 106330803     Brookville Area SD

<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	\$16,810,472	\$15,770,955

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	15,065,000	13,825,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	662,060	662,060
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$15,727,060</b>	<b>\$14,487,060</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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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	15,724	15,724
0550 Authority Lease Obligations		

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Long-Term Indebtedness	06/30/2019 Estimate	06/30/2020 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$15,724	\$15,724
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>
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$15,742,784</b>	<b>\$14,502,784</b>	

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<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$15,742,784	\$14,502,784

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	266,703
0830 Committed Fund Balance	7,007,854
0840 Assigned Fund Balance	113,890
0850 Unassigned Fund Balance	1,885,966
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,007,710
5900 Budgetary Reserve	713,026
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,987,439