

FINAL GENERAL FUND BUDGET

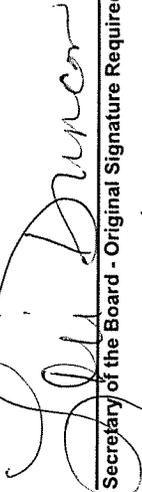
Fiscal Year 2019-2020

General Fund Budget Approval

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


President of the Board - Original Signature Required

6/10/19
Date


Secretary of the Board - Original Signature Required

6/10/19
Date


Chief School Administrator - Original Signature Required

6/10/19
Date

Lori A Duncan
Contact Person

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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 : Conewago Valley SD	COUNTY : Adams	AUN : 112011603
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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.

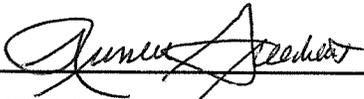
Total Budgeted Expenditures	\$63272966
Ending Unassigned Fund Balance	\$385921
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.6%

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 June 13, 2019
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DUE DATE: AUGUST 15, 2019

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET**

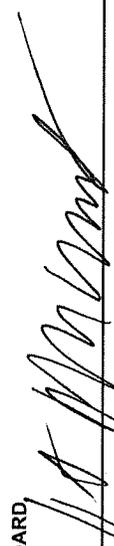
24 PS 6-687(a)(1)

(03/2006)

School District Name : Conewago Valley SD	County : Adams	AUN Number : 112011603
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/13/19
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Unassigned fund balance utilized for unplanned costs that may occur.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned balances are for debt, retirement, technology acquisitions, health care and roof replacement. Those funds help off the large cost for these expenses.

<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	
0840 Assigned Fund Balance	6,840,706
0850 Unassigned Fund Balance	385,921
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,226,627</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	39,180,773
7000 Revenue from State Sources	20,511,050
8000 Revenue from Federal Sources	1,000,176
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$60,691,999</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$67,918,626</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	29,112,924
6112 Interim Real Estate Taxes	235,000
6113 Public Utility Realty Taxes	33,924
6120 Current Per Capita Taxes, Section 679	88,770
6140 Current Act 511 Taxes - Flat Rate Assessments	153,463
6150 Current Act 511 Taxes - Proportional Assessments	6,960,200
6400 Delinquencies on Taxes Levied / Assessed by the LEA	490,000
6500 Earnings on Investments	338,279
6700 Revenues from LEA Activities	42,895
6800 Revenues from Intermediary Sources / Pass-Through Funds	573,797
6910 Rentals	28,320
6940 Tuition from Patrons	456,700
6990 Refunds and Other Miscellaneous Revenue	666,501

REVENUE FROM LOCAL SOURCES \$39,180,773

REVENUE FROM STATE SOURCES

7110 Basic Education Funding	9,896,475
7220 Vocational Education	18,571
7250 Migratory Children	500
7271 Special Education funds for School-Aged Pupils	2,058,125
7311 Pupil Transportation Subsidy	1,295,187
7312 Nonpublic and Charter School Pupil Transportation Subsidy	130,130
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	571,796
7330 Health Services (Medical, Dental, Nurse, Act 25)	85,114
7340 State Property Tax Reduction Allocation	914,773
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	7,511
7810 State Share of Social Security and Medicare Taxes	1,009,214
7820 State Share of Retirement Contributions	4,523,654

REVENUE FROM STATE SOURCES \$20,511,050

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	697,154
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	138,503
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	15,234
8517 NCLB, Title IV - 21st Century Schools	47,175

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	102,110
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$1,000,176
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	60,691,999
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Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$29,112,924
Amount of Tax Relief for Homestead Exclusions	<u>\$914,773</u>
Total Approx. Tax Revenue:	\$30,027,697
Approx. Tax Levy for Tax Rate Calculation:	\$31,240,736

Adams

Total

2018-19 Data		
a. Assessed Value	\$2,296,298,000	\$2,296,298,000
b. Real Estate Mills	13.0457	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$1,670,079,792	\$1,670,079,792
d. Assessed Value	\$2,322,714,000	\$2,322,714,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2018-19 Calculations		
f. 2018-19 Tax Levy	\$29,956,815	\$29,956,815
(a * b)		
2019-20 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$29,956,815	\$29,956,815
(f Total * g)		
i. Base Mills Subject to Index	13.0457	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.00000%	96.00000%
k. Tax Levy Needed	\$31,240,736	\$31,240,736
(Approx. Tax Levy * g)		
I. 2019-20 Real Estate Tax Rate	13.4501	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$31,240,736	\$31,240,736
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$30,325,963
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$29,112,924
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$29,112,924

Amount of Tax Relief for Homestead Exclusions \$914,773

Total Approx. Tax Revenue: \$30,027,697

Approx. Tax Levy for Tax Rate Calculation: \$31,240,736

Adams

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	13.4501	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$31,240,736	\$31,240,736
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	\$9,184.00	
Number of Homestead/Farmstead Properties	7423	7423
Median Assessed Value of Homestead Properties		\$178,850

Act 1 Index (current): 3.1%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$29,112,924
Amount of Tax Relief for Homestead Exclusions	<u>\$914,773</u>
Total Approx. Tax Revenue:	\$30,027,697
Approx. Tax Levy for Tax Rate Calculation:	\$31,240,736

Adams	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$914,773	Lowering RE Tax Rate	\$0		\$914,773
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$914,773

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>
Adams	2,322,714,000	13.4501	31,240,736			96.00000%	
Totals:	2,322,714,000		31,240,736	914,773 =	30,325,963 X	96.00000% =	29,112,924

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		88,770
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	88,770
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	64,693
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes-- Flat Rate Assessments 153,463 153,463

	<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	1.000%	0.000%	6,440,000	6,440,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	475,000	475,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	45,200	45,200
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 6,960,200 6,960,200

Total Act 511, Current Taxes 7,113,663

Act 511 Tax Limit -->	1,670,079,792 X	12	20,040,958
	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> Adams	13.0457	13.4501	3.10%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.1%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.1%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.1%				
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	30,027,409
1200 Special Programs - Elementary / Secondary	10,763,323
1300 Vocational Education	2,184,677
1400 Other Instructional Programs - Elementary / Secondary	958,129
1500 Nonpublic School Programs	51,500
1600 Adult Education Programs	15,444
Total Instruction	\$44,000,482
2000 Support Services	
2100 Support Services - Students	1,252,411
2200 Support Services - Instructional Staff	2,819,785
2300 Support Services - Administration	3,091,809
2400 Support Services - Pupil Health	640,349
2500 Support Services - Business	378,157
2600 Operation and Maintenance of Plant Services	3,263,159
2700 Student Transportation Services	2,813,171
2900 Other Support Services	37,600
Total Support Services	\$14,296,441
3000 Operation of Non-Instructional Services	
3200 Student Activities	864,324
3300 Community Services	6,972
Total Operation of Non-Instructional Services	\$871,296
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,104,747
Total Other Expenditures and Financing Uses	\$4,104,747
Total Estimated Expenditures and Other Financing Uses	\$63,272,966

2019-2020 Final General Fund Budget

LEA : 112011603 Conewago Valley SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,957,588
200 Personnel Services - Employee Benefits	11,301,224
300 Purchased Professional and Technical Services	106,003
400 Purchased Property Services	123,879
500 Other Purchased Services	2,308,500
600 Supplies	208,740
700 Property	9,362
800 Other Objects	12,113
Total Regular Programs - Elementary / Secondary	\$30,027,409
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,123,979
200 Personnel Services - Employee Benefits	2,068,244
300 Purchased Professional and Technical Services	5,265,500
500 Other Purchased Services	214,200
600 Supplies	90,000
800 Other Objects	1,400
Total Special Programs - Elementary / Secondary	\$10,763,323
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,172,974
200 Personnel Services - Employee Benefits	701,241
300 Purchased Professional and Technical Services	245,000
400 Purchased Property Services	2,406
600 Supplies	60,256
700 Property	2,800
Total Vocational Education	\$2,184,677
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	608,065
200 Personnel Services - Employee Benefits	315,064
300 Purchased Professional and Technical Services	15,000
500 Other Purchased Services	20,000
Total Other Instructional Programs - Elementary / Secondary	\$958,129
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	43,792
200 Personnel Services - Employee Benefits	7,708
Total Nonpublic School Programs	\$51,500
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	11,256
200 Personnel Services - Employee Benefits	4,188
Total Adult Education Programs	\$15,444
Total Instruction	\$44,000,482
2000 Support Services	

<u>Description</u>	<u>Amount</u>
2100 Support Services - Students	
100 Personnel Services - Salaries	758,765
200 Personnel Services - Employee Benefits	492,846
600 Supplies	800
Total Support Services - Students	\$1,252,411
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,078,841
200 Personnel Services - Employee Benefits	754,929
300 Purchased Professional and Technical Services	649,552
400 Purchased Property Services	7,600
500 Other Purchased Services	34,979
600 Supplies	293,884
Total Support Services - Instructional Staff	\$2,819,785
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,782,611
200 Personnel Services - Employee Benefits	1,182,340
300 Purchased Professional and Technical Services	56,715
500 Other Purchased Services	49,450
600 Supplies	11,775
800 Other Objects	8,918
Total Support Services - Administration	\$3,091,809
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	360,782
200 Personnel Services - Employee Benefits	264,767
300 Purchased Professional and Technical Services	1,900
500 Other Purchased Services	3,950
600 Supplies	5,950
700 Property	2,500
800 Other Objects	500
Total Support Services - Pupil Health	\$640,349
2500 Support Services - Business	
100 Personnel Services - Salaries	163,335
200 Personnel Services - Employee Benefits	130,912
300 Purchased Professional and Technical Services	70,210
500 Other Purchased Services	4,700
600 Supplies	5,500
800 Other Objects	3,500
Total Support Services - Business	\$378,157
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	913,650
200 Personnel Services - Employee Benefits	829,594
300 Purchased Professional and Technical Services	9,000
400 Purchased Property Services	993,800
500 Other Purchased Services	146,115
600 Supplies	370,500

<u>Description</u>	<u>Amount</u>
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$3,263,159
2700 Student Transportation Services	
100 Personnel Services - Salaries	80,997
200 Personnel Services - Employee Benefits	65,411
300 Purchased Professional and Technical Services	1,300
400 Purchased Property Services	15,000
500 Other Purchased Services	2,450,263
600 Supplies	200,200
Total Student Transportation Services	\$2,813,171
2900 Other Support Services	
300 Purchased Professional and Technical Services	7,600
500 Other Purchased Services	30,000
Total Other Support Services	\$37,600
Total Support Services	\$14,296,441
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	367,655
200 Personnel Services - Employee Benefits	98,561
300 Purchased Professional and Technical Services	193,122
400 Purchased Property Services	24,415
500 Other Purchased Services	64,758
600 Supplies	77,438
700 Property	7,600
800 Other Objects	30,775
Total Student Activities	\$864,324
3300 Community Services	
300 Purchased Professional and Technical Services	214
600 Supplies	6,758
Total Community Services	\$6,972
Total Operation of Non-Instructional Services	\$871,296
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,294,747
900 Other Uses of Funds	2,810,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,104,747
Total Other Expenditures and Financing Uses	\$4,104,747
TOTAL EXPENDITURES	\$63,272,966

Cash and Short-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

General Fund	12,308,392	12,500,000
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	684,795	553,600
Other Capital Projects Fund	8,129,463	1,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	896,045	897,000
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	\$22,018,695	\$15,450,600

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		
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TOTAL CASH AND INVESTMENTS	\$22,018,695	\$15,450,600
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Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

General Fund

0510 Bonds Payable	60,857,304	56,680,982
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	703,680	725,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$61,560,984	\$57,405,982
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Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Public Purpose (Expendable) Trust Fund		
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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		
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Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - § 690, §1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

31,313

35,000

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	3,747,000	6,000,000
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund	\$3,778,313	\$6,035,000

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

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 Permanent Fund		
Total Long-Term Indebtedness	\$65,339,297	\$63,440,982

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	\$65,339,297	\$63,440,982
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,259,739
0850 Unassigned Fund Balance	385,921
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,645,660

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,645,660
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