

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

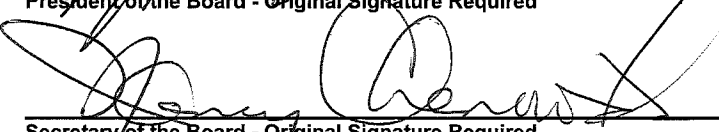
Date of Adoption of the General Fund Budget: 06/17/2019



President of the Board - Original Signature Required

Date

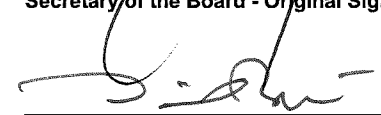
6/18/19



Secretary of the Board - Original Signature Required

Date

6/18/19



Chief School Administrator - Original Signature Required

Date

6/19/19

Sean A Daubert

Contact Person

(215)453-2714

Extn :

Telephone_____
Extension

sdaubert@pennridge.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pennridge SD	COUNTY : Bucks	AUN : 122098103
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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	\$141513253
Ending Unassigned Fund Balance	\$9953567
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.0%

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 6/15/19
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DUE DATE: AUGUST 15, 2019

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

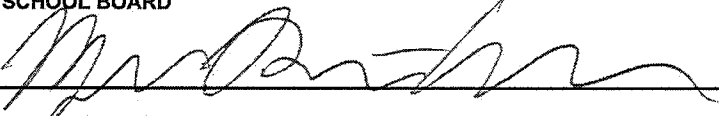
24 PS 6-687(a)(1)

(03/2006)

School District Name : Pennridge SD	County : Bucks	AUN Number : 122098103
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	District budgets a Reserve to guard against unknown and unanticipated expenditures that may occur.
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
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance is to offset PSERS increases

<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	499,157	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	6,645,665	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	9,365,669	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$16,011,334</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	106,370,065	
7000 Revenue from State Sources	34,318,188	
8000 Revenue from Federal Sources	825,000	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$141,513,253</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$157,524,587</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	81,910,694
6112 Interim Real Estate Taxes	700,180
6113 Public Utility Realty Taxes	107,000
6114 Payments in Lieu of Current Taxes - State / Local	150,000
6140 Current Act 511 Taxes - Flat Rate Assessments	93,000
6150 Current Act 511 Taxes - Proportional Assessments	18,147,954
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,411,000
6500 Earnings on Investments	1,850,000
6700 Revenues from LEA Activities	197,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,292,237
6910 Rentals	251,000
6940 Tuition from Patrons	180,000
6980 Revenue from Community Services Activities	25,000
6990 Refunds and Other Miscellaneous Revenue	55,000
REVENUE FROM LOCAL SOURCES	\$106,370,065
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	11,520,466
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	3,492,821
7311 Pupil Transportation Subsidy	1,619,725
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	976,335
7330 Health Services (Medical, Dental, Nurse, Act 25)	140,000
7340 State Property Tax Reduction Allocation	2,490,382
7505 Ready to Learn Block Grant	625,645
7810 State Share of Social Security and Medicare Taxes	2,448,367
7820 State Share of Retirement Contributions	10,974,447
REVENUE FROM STATE SOURCES	\$34,318,188
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	395,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	350,000
Reimbursements (Access)	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
REVENUE FROM FEDERAL SOURCES	\$825,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	141,513,253

AUN: 122098103 Pennridge SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 1 of 3

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$81,910,694

Amount of Tax Relief for Homestead Exclusions \$2,490,382

Total Approx. Tax Revenue: \$84,401,076

Approx. Tax Levy for Tax Rate Calculation: \$87,100,127

Bucks

Total

2018-19 Data

a. Assessed Value	\$637,197,460	\$637,197,460
b. Real Estate Mills	135.2555	

I. 2019-20 Data

c. 2017 STEB Market Value	\$5,315,659,069	\$5,315,659,069
d. Assessed Value	\$643,967,360	\$643,967,360
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations

f. 2018-19 Tax Levy	\$86,184,461	\$86,184,461
(a * b)		

2019-20 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$86,184,461	\$86,184,461
(f Total * g)		
i. Base Mills Subject to Index	135.2555	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.81000%	96.81000%
k. Tax Levy Needed	\$87,100,127	\$87,100,127
(Approx. Tax Levy * g)		

I. 2019-20 Real Estate Tax Rate	135.2555	
(k / d * 1000)		

III. m. Tax Levy Generated by Mills	\$87,100,127	\$87,100,127
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$84,609,745
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$81,910,694
(n * Est. Pct. Collection)		

AUN: 122098103 Pennridge SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Page - 2 of 3

Act 1 Index (current): 2.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$81,910,694
Amount of Tax Relief for Homestead Exclusions	<u>\$2,490,382</u>
Total Approx. Tax Revenue:	\$84,401,076
Approx. Tax Levy for Tax Rate Calculation:	\$87,100,127

Bucks

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	138.3663	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$89,103,381	\$89,103,381
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	\$1,513.00	
Number of Homestead/Farmstead Properties	12042	12042
Median Assessed Value of Homestead Properties		\$30,880

AUN: 122098103 Pennridge SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 2.3%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	\$81,910,694	
Amount of Tax Relief for Homestead Exclusions	<u>\$2,490,382</u>	
Total Approx. Tax Revenue:	\$84,401,076	
Approx. Tax Levy for Tax Rate Calculation:	\$87,100,127	
	Bucks	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,490,382	Lowering RE Tax Rate	\$0	\$2,490,382
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$2,490,382

CODE6111 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>
Bucks	643,967,360	135.2555	87,100,127			96.81000%	
Totals:	643,967,360		87,100,127	2,490,382	= 84,609,745	X 96.81000%	= 81,910,694

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	93,000
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			93,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	16,597,954
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,550,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			18,147,954
Total Act 511, Current Taxes			18,240,954
Act 511 Tax Limit -->	5,315,659,069	X	12
	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>									
	Bucks	135.2555	135.2555	0.00%	Yes	2.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	2.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	59,113,796
1200 Special Programs - Elementary / Secondary	23,511,107
1300 Vocational Education	3,312,000
1400 Other Instructional Programs - Elementary / Secondary	501,186
Total Instruction	\$86,438,089
2000 Support Services	
2100 Support Services - Students	5,481,508
2200 Support Services - Instructional Staff	4,010,520
2300 Support Services - Administration	8,410,648
2400 Support Services - Pupil Health	1,272,110
2500 Support Services - Business	1,253,059
2600 Operation and Maintenance of Plant Services	10,653,920
2700 Student Transportation Services	7,714,360
2800 Support Services - Central	1,946,226
2900 Other Support Services	359,320
Total Support Services	\$41,101,671
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,361,219
3300 Community Services	58,365
Total Operation of Non-Instructional Services	\$1,419,584
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	12,216,255
5900 Budgetary Reserve	337,654
Total Other Expenditures and Financing Uses	\$12,553,909
Total Estimated Expenditures and Other Financing Uses	\$141,513,253

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	33,449,878
200 Personnel Services - Employee Benefits	20,114,766
300 Purchased Professional and Technical Services	1,203,333
400 Purchased Property Services	900,137
500 Other Purchased Services	1,638,160
600 Supplies	1,747,148
700 Property	55,252
800 Other Objects	5,122
Total Regular Programs - Elementary / Secondary	\$59,113,796
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,560,655
200 Personnel Services - Employee Benefits	5,591,713
300 Purchased Professional and Technical Services	5,361,500
400 Purchased Property Services	60,500
500 Other Purchased Services	3,062,200
600 Supplies	31,704
800 Other Objects	842,835
Total Special Programs - Elementary / Secondary	\$23,511,107
1300 Vocational Education	
300 Purchased Professional and Technical Services	3,295,689
600 Supplies	16,311
Total Vocational Education	\$3,312,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	26,320
200 Personnel Services - Employee Benefits	11,038
300 Purchased Professional and Technical Services	180,000
500 Other Purchased Services	283,328
600 Supplies	500
Total Other Instructional Programs - Elementary / Secondary	\$501,186
Total Instruction	\$86,438,089
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	3,360,762
200 Personnel Services - Employee Benefits	2,039,326
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	300
500 Other Purchased Services	12,875
600 Supplies	57,957
800 Other Objects	2,288
Total Support Services - Students	\$5,481,508
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	2,072,095

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,291,758
300 Purchased Professional and Technical Services	236,855
500 Other Purchased Services	31,795
600 Supplies	359,560
800 Other Objects	18,457
Total Support Services - Instructional Staff	\$4,010,520
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,589,614
200 Personnel Services - Employee Benefits	2,627,801
300 Purchased Professional and Technical Services	839,907
400 Purchased Property Services	19,742
500 Other Purchased Services	124,244
600 Supplies	144,765
700 Property	27,000
800 Other Objects	37,575
Total Support Services - Administration	\$8,410,648
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	753,148
200 Personnel Services - Employee Benefits	500,263
600 Supplies	18,699
Total Support Services - Pupil Health	\$1,272,110
2500 Support Services - Business	
100 Personnel Services - Salaries	757,938
200 Personnel Services - Employee Benefits	451,771
300 Purchased Professional and Technical Services	12,550
400 Purchased Property Services	5,000
500 Other Purchased Services	11,900
600 Supplies	8,500
800 Other Objects	5,400
Total Support Services - Business	\$1,253,059
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	4,101,443
200 Personnel Services - Employee Benefits	2,771,006
300 Purchased Professional and Technical Services	340,001
400 Purchased Property Services	942,000
500 Other Purchased Services	342,550
600 Supplies	2,004,070
700 Property	147,100
800 Other Objects	5,750
Total Operation and Maintenance of Plant Services	\$10,653,920
2700 Student Transportation Services	
100 Personnel Services - Salaries	3,825,800
200 Personnel Services - Employee Benefits	1,661,802
300 Purchased Professional and Technical Services	14,050
400 Purchased Property Services	70,500

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	419,994
600 Supplies	869,864
700 Property	850,000
800 Other Objects	2,350
Total Student Transportation Services	\$7,714,360
2800 Support Services - Central	
100 Personnel Services - Salaries	752,021
200 Personnel Services - Employee Benefits	463,918
300 Purchased Professional and Technical Services	161,949
400 Purchased Property Services	53,000
500 Other Purchased Services	126,845
600 Supplies	363,493
700 Property	25,000
Total Support Services - Central	\$1,946,226
2900 Other Support Services	
400 Purchased Property Services	264,180
500 Other Purchased Services	95,140
Total Other Support Services	\$359,320
Total Support Services	\$41,101,671
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	685,197
200 Personnel Services - Employee Benefits	200,486
300 Purchased Professional and Technical Services	93,653
400 Purchased Property Services	36,000
500 Other Purchased Services	184,750
600 Supplies	118,665
800 Other Objects	42,468
Total Student Activities	\$1,361,219
3300 Community Services	
100 Personnel Services - Salaries	36,760
200 Personnel Services - Employee Benefits	21,605
Total Community Services	\$58,365
Total Operation of Non-Instructional Services	\$1,419,584
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,146,255
900 Other Uses of Funds	10,070,000
Total Debt Service / Other Expenditures and Financing Uses	\$12,216,255
5900 Budgetary Reserve	
800 Other Objects	337,654

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$337,654
Total Other Expenditures and Financing Uses	\$12,553,909
TOTAL EXPENDITURES	\$141,513,253

Cash and Short-Term Investments**06/30/2019 Estimate****06/30/2020 Projection**

General Fund	36,299,801	36,299,801
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	950,227	950,227
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	12,087,446	12,087,446
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	205,792	205,792
Other Agency Fund	24,112	24,112
Permanent Fund		

Total Cash and Short-Term Investments**\$49,567,378****\$49,567,378****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 Investments06/30/2019 Estimate06/30/2020 Projection

Permanent Fund

Total Long-Term Investments**TOTAL CASH AND INVESTMENTS****\$49,567,378****\$49,567,378**

Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 Projection****General Fund**

0510 Bonds Payable	82,318,715	72,553,715
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	4,640,000	4,961,898
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund**\$86,958,715****\$77,515,613****Public Purpose (Expendable) Trust Fund**

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

Total Public Purpose (Expendable) Trust Fund**Other Comptroller-Approved Special Revenue Funds**

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

Total Other Comptroller-Approved Special Revenue Funds**Athletic / School-Sponsored Extra Curricular Activities Fund**

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 Projection**

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

Total Capital Reserve Fund - \$ 690, \$1850**Capital Reserve Fund - \$ 1431**

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

Total Capital Reserve Fund - \$ 1431**Other Capital Projects Fund**

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

Total Other Capital Projects Fund**Debt Service Fund**

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

Total Debt Service Fund**Food Service / Cafeteria Operations Fund**

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

Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness**06/30/2019 Estimate****06/30/2020 Projection****Investment Trust Fund**

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

Total Investment Trust Fund**Pension Trust Fund**

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

Total Pension Trust Fund**Activity Fund**

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

Total Activity Fund**Other Agency Fund**

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

Total Other Agency Fund**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

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****\$86,958,715****\$77,515,613**

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****\$86,958,715****\$77,515,613**

Account Description	Amounts
0810 Nonspendable Fund Balance	499,157
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,057,767
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	9,953,567
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$16,011,334

5900 Budgetary Reserve	337,654
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Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$16,848,145
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