

FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

General Fund Budget Approval

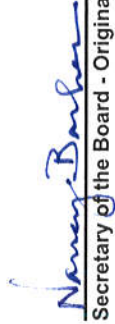
Date of Adoption of the General Fund Budget: 06/24/2019



President of the Board - Original Signature Required

6-25-19

Date



Secretary of the Board - Original Signature Required

6-25-19

Date



Chief School Administrator - Original Signature Required

6-25-19

Date

Jennifer Conrad

Contact Person

(724)375-6691

Telephone

Extn :3003

Extension

conradj@hopewellarea.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hopewell Area SD	COUNTY : Beaver	AUN : 127044103
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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	\$42523813
Ending Unassigned Fund Balance	\$1513192
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.6%

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
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DUE DATE: AUGUST 15, 2019

FOR PUBLIC INSPECTION OF 2019-2020 PROPOSED BUDGET

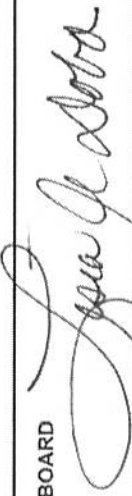
24 PS 6-687(a)(1)

(03/2006)

School District Name : Hopewell Area SD	County : Beaver	AUN Number : 127044103
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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 5/20/19
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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>
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$16,800.00 . Provide a justification.	This line item represents tuition reimbursement for our certified non-instructional administrators under function 2834, object 240.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$16,800.00	This line item represents tuition reimbursement for our certified non-instructional administrators under function 2834, object 240.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is used for unforeseen expenditures and excess cyber/charter costs above budgeted amounts.
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 is used for year-end payrolls and payables.
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 consists of: \$1,000,000 for future PSERS costs, \$750,000 for future health care costs, and \$1,000,000 for future technology costs.

ITEM AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

810 Nonspendable Fund Balance	
820 Restricted Fund Balance	19,743
830 Committed Fund Balance	4,867,752
840 Assigned Fund Balance	
850 Unassigned Fund Balance	1,534,144

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

\$6,401,896

Estimated Revenues And Other Financing Sources

3000 Revenue from Local Sources	20,857,572
7000 Revenue from State Sources	19,162,566
3000 Revenue from Federal Sources	357,971
3000 Other Financing Sources	7,000

\$40,385,109

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$46,787,005

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	16,187,014
6112 Interim Real Estate Taxes	39,000
6113 Public Utility Realty Taxes	18,800
6114 Payments in Lieu of Current Taxes - State / Local	23,000
6140 Current Act 511 Taxes - Flat Rate Assessments	19,000
6150 Current Act 511 Taxes - Proportional Assessments	2,800,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,000,000
6500 Earnings on Investments	175,000
6700 Revenues from LEA Activities	37,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	291,258
6910 Rentals	25,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	150,000
6980 Revenue from Community Services Activities	10,000
6990 Refunds and Other Miscellaneous Revenue	77,500
	\$20,857,572
REVENUE FROM STATE SOURCES	
7110 Basic Education Funding	9,829,790
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	1,885,102
7311 Pupil Transportation Subsidy	900,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	816,312
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	1,150,839
7360 Safe Schools	60,000
7505 Ready to Learn Block Grant	405,523
7810 State Share of Social Security and Medicare Taxes	740,000
7820 State Share of Retirement Contributions	3,300,000
	\$19,162,566
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	273,699
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	52,772
8517 NCLB, Title IV - 21st Century Schools	21,500

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,000
REVENUE FROM FEDERAL SOURCES	\$357,971
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	7,000
OTHER FINANCING SOURCES	\$7,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	40,385,109

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

ct 1 Index (current): 3.0%
 alculatation Method:

pprox. Tax Revenue from RE Taxes: \$16,187,014
 amount of Tax Relief for Homestead Exclusions \$1,150,839
 otal Approx. Tax Revenue: \$17,337,853
 pprox. Tax Levy for Tax Rate Calculation: \$18,463,153

	Rate	Total
2018-19 Data		
a. Assessed Value	\$242,200,084	\$242,200,084
b. Real Estate Mills	74.2000	
I. 2019-20 Data		
c. 2017 STEB Market Value	\$894,266,992	\$894,266,992
d. Assessed Value	\$243,898,986	\$243,898,986
e. Assessed Value of New Constr/ Renov	\$0	\$0

2018-19 Calculations		
f. 2018-19 Tax Levy (a * b)	\$17,971,246	\$17,971,246
2019-20 Calculations		
g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2018-19 Tax Levy (f Total * g)	\$17,971,246	\$17,971,246
i. Base Mills Subject to Index (h / a * 1000) if no reassessment	74.2000	
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage (Approx. Tax Levy * g)	93.500000%	93.500000%
k. Tax Levy Needed (k / d * 1000)	\$18,463,153	\$18,463,153
I. 2019-20 Real Estate Tax Rate		
m. Tax Levy Generated by Mills (l / 1000 * d)	75.7000	\$18,463,153
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$17,312,314
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$16,187,014

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

ct 1 Index (current): 3.0%

alculation Method:

pprox. Tax Revenue from RE Taxes: \$16,187,014
 amount of Tax Relief for Homestead Exclusions \$1,150,839
 total Approx. Tax Revenue: \$17,337,853
 pprox. Tax Levy for Tax Rate Calculation: \$18,463,153

Beaver Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	76.4260	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$18,640,224	\$18,640,224
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

Assessed Value Exclusion per Homestead	\$2,841.00	
V. Number of Homestead/Farmstead Properties	5362	5362
Median Assessed Value of Homestead Properties		\$26,000

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

ct 1 Index (current): 3.0%

alculation Method:

pprox. Tax Revenue from RE Taxes: \$16,187,014
 amount of Tax Relief for Homestead Exclusions \$1,150,839
 otal Approx. Tax Revenue: \$17,337,853
 pprox. Tax Levy for Tax Rate Calculation: \$18,463,153

Total

	Rate	Lowering RE Tax Rate	
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,150,839	\$0	\$1,150,839
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0	\$0
Amount of Tax Relief from State/Local Sources			\$1,150,839

CODE

5111	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Net Tax Revenue Generated By Mills
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Percent Collected
eaver	243,898,986	75.7000	18,463,153	93.500000%
totals:	243,898,986		18,463,153	93.500000%
			1,150,839 =	17,312,314 X
				93.500000% =
				16,187,014
6120	Current Per Capita Taxes, Section 679	Rate		Estimated Revenue
6140	Current Act 511 Taxes - Flat Rate Assessments	\$0.00		0
6141	Current Act 511 Per Capita Taxes	Rate	Add'l Rate (if appl.)	Estimated Revenue
6142	Current Act 511 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144	Current Act 511 Trailer Taxes	\$5.00	\$0.00	19,000
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		19,000	19,000
6150	Current Act 511 Taxes - Proportional Assessments	Rate	Add'l Rate (if appl.)	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	2,450,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	250,000
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	1.0000	0.000	100,000
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0
	Total Current Act 511 Taxes - Proportional Assessments		2,800,000	2,800,000
	Total Act 511, Current Taxes		894,266,992 X	2,819,000
	Act 511 Tax Limit -->		12	10,731,204
	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> Beaver	74.2000	75.7000	2.03%	Yes	3.0%				
	<u>Current Act 511 Taxes -- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes -- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6157	Current Act 511 Mercantile Taxes	1.0000	1.0000	0.00%	Yes	3.0%				

Description	Amount
000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,194,557
1200 Special Programs - Elementary / Secondary	6,162,721
1300 Vocational Education	1,094,150
1400 Other Instructional Programs - Elementary / Secondary	181,904
Total Instruction	\$24,633,332
000 Support Services	
2100 Support Services - Students	1,121,996
2200 Support Services - Instructional Staff	717,134
2300 Support Services - Administration	2,512,285
2400 Support Services - Pupil Health	677,814
2500 Support Services - Business	599,905
2600 Operation and Maintenance of Plant Services	4,067,461
2700 Student Transportation Services	2,352,751
2800 Support Services - Central	555,231
2900 Other Support Services	19,200
Total Support Services	\$12,623,777
000 Operation of Non-Instructional Services	
3200 Student Activities	1,081,415
3300 Community Services	22,364
Total Operation of Non-Instructional Services	\$1,103,779
000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,102,925
5900 Budgetary Reserve	1,050,000
Total Other Expenditures and Financing Uses	\$4,152,925
Total Estimated Expenditures and Other Financing Uses	\$42,523,813

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,612,317
200 Personnel Services - Employee Benefits	6,430,831
300 Purchased Professional and Technical Services	247,200
400 Purchased Property Services	38,940
500 Other Purchased Services	328,740
600 Supplies	422,395
700 Property	107,216
800 Other Objects	6,918
Total Regular Programs - Elementary / Secondary	\$17,194,557
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,714,643
200 Personnel Services - Employee Benefits	1,665,097
300 Purchased Professional and Technical Services	1,428,400
500 Other Purchased Services	306,200
600 Supplies	43,775
700 Property	4,231
800 Other Objects	375
Total Special Programs - Elementary / Secondary	\$6,162,721
1300 Vocational Education	
100 Personnel Services - Salaries	398,567
200 Personnel Services - Employee Benefits	291,348
300 Purchased Professional and Technical Services	5,900
400 Purchased Property Services	1,600
500 Other Purchased Services	375,000
600 Supplies	21,501
800 Other Objects	234
Total Vocational Education	\$1,094,150
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	91,080
200 Personnel Services - Employee Benefits	62,244
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	5,325
600 Supplies	3,190
800 Other Objects	65
Total Other Instructional Programs - Elementary / Secondary	\$181,904
Total Instruction	\$24,633,332
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	621,155
200 Personnel Services - Employee Benefits	411,818
300 Purchased Professional and Technical Services	65,700
500 Other Purchased Services	4,200

<u>Description</u>	<u>Amount</u>
600 Supplies	18,203
800 Other Objects	920
Total Support Services - Students	\$1,121,996
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	377,022
200 Personnel Services - Employee Benefits	239,680
300 Purchased Professional and Technical Services	27,950
500 Other Purchased Services	18,250
600 Supplies	37,632
700 Property	16,000
800 Other Objects	600
Total Support Services - Instructional Staff	\$717,134
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,309,947
200 Personnel Services - Employee Benefits	903,043
300 Purchased Professional and Technical Services	119,450
400 Purchased Property Services	29,700
500 Other Purchased Services	81,415
600 Supplies	42,046
700 Property	2,900
800 Other Objects	23,784
Total Support Services - Administration	\$2,512,285
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	337,800
200 Personnel Services - Employee Benefits	238,998
300 Purchased Professional and Technical Services	87,550
400 Purchased Property Services	600
500 Other Purchased Services	800
600 Supplies	11,706
800 Other Objects	360
Total Support Services - Pupil Health	\$677,814
2500 Support Services - Business	
100 Personnel Services - Salaries	272,344
200 Personnel Services - Employee Benefits	199,858
300 Purchased Professional and Technical Services	51,190
400 Purchased Property Services	36,150
500 Other Purchased Services	5,450
600 Supplies	32,118
800 Other Objects	2,795
Total Support Services - Business	\$599,905
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,751,449
200 Personnel Services - Employee Benefits	1,115,899
300 Purchased Professional and Technical Services	103,200
400 Purchased Property Services	666,082

Description	Amount
500 Other Purchased Services	77,124
600 Supplies	342,457
700 Property	7,500
800 Other Objects	3,750
Total Operation and Maintenance of Plant Services	\$4,067,461
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,256,758
200 Personnel Services - Employee Benefits	673,847
300 Purchased Professional and Technical Services	104,200
400 Purchased Property Services	19,900
500 Other Purchased Services	39,717
600 Supplies	257,779
800 Other Objects	550
Total Student Transportation Services	\$2,352,751
2800 Support Services - Central	
200 Personnel Services - Employee Benefits	16,800
300 Purchased Professional and Technical Services	355,761
400 Purchased Property Services	39,000
500 Other Purchased Services	23,900
600 Supplies	119,770
Total Support Services - Central	\$555,231
2900 Other Support Services	
500 Other Purchased Services	19,200
Total Other Support Services	\$19,200
Total Support Services	\$12,623,777
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	486,718
200 Personnel Services - Employee Benefits	256,888
300 Purchased Professional and Technical Services	78,700
400 Purchased Property Services	33,900
500 Other Purchased Services	84,204
600 Supplies	115,930
700 Property	6,500
800 Other Objects	18,575
Total Student Activities	\$1,081,415
3300 Community Services	
100 Personnel Services - Salaries	17,500
200 Personnel Services - Employee Benefits	4,364
600 Supplies	500
Total Community Services	\$22,364
Total Operation of Non-Instructional Services	\$1,103,779
4000 Facilities Acquisition, Construction and Improvement Services	

Description	Amount
4000 Facilities Acquisition, Construction and Improvement Services	
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	5,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,955,149
900 Other Uses of Funds	1,147,776
Total Debt Service / Other Expenditures and Financing Uses	\$3,102,925
5900 Budgetary Reserve	
800 Other Objects	1,050,000
Total Budgetary Reserve	\$1,050,000
Total Other Expenditures and Financing Uses	\$4,152,925
TOTAL EXPENDITURES	\$42,523,813

Cash and Short-Term Investments

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	8,000,000	7,800,000
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	2,750,000	2,700,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund	100,000	80,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	40,000	40,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments

	<u>\$10,890,000</u>	<u>\$10,620,000</u>
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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		
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		

06/30/2019 Estimate 06/30/2020 Projection

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$10,890,000

\$10,620,000

<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	13,236,305	12,088,529
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	175,000	180,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,000,000	3,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$16,411,305	\$15,268,529

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		

06/30/2019 Estimate 06/30/2020 Projection

Long-Term Indebtedness

- 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

06/30/2019 Estimate 06/30/2020 Projection

Long-Term Indebtedness

- 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

06/30/2019 Estimate 06/30/2020 Projection

Long-Term Indebtedness

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

	06/30/2019 Estimate	06/30/2020 Projection
Long-Term Indebtedness		
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	\$16,411,305	\$15,268,529
Total Long-Term Indebtedness		

Short-Term Payables

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	200,000	200,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$200,000	\$200,000
TOTAL INDEBTEDNESS	\$16,611,305	\$15,468,529

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	19,743
0830 Committed Fund Balance	2,750,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,513,192
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,263,192
5900 Budgetary Reserve	1,050,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,332,935