

# FINAL GENERAL FUND BUDGET

Fiscal Year 2019-2020

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/12/2019

President of the Board - Original Signature Required

Date

6/12/19

Secretary of the Board - Original Signature Required

Date

6/12/19

Chief School Administrator - Original Signature Required

Date

6/12/19

Lori Bryner

(717)589-3117

Extn : 1301

Contact Person

Telephone

Extension

lbryner@greenwoods.d.org

Email Address

**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 : Greenwood SD	County : Perry	AUN Number : 115503004
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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 5/8/19
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$6,475.20                      C x 2%: \$4,111.80</p>	<p>My assessed value per homestead exclusion are adjusted for the unused exclusion amounts. The original amounts before adjustment was Perry Co. \$8941 and Juniata \$990. When using those, it is within 2% of the homestead exclusion amounts.</p>
5250	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2100, Object 100: \$152,732.00                      Function 2100, Object 200: \$157,942.00</p>	<p>Part time pyschologist makes approximately \$21,000 but receives full family benefits and pension so her benefit costs are higher than her salary.</p>
5280	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2400, Object 100: \$75,079.00                      Function 2400, Object 200: \$80,191.00</p>	<p>Our high school health room aide receives full family benefits which in addition to her pension costs, are higher in value than her \$25,000 salary.</p>
8080	<p>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.</p>	<p>We do not expect to spend our fund balance down 100%</p>

ITEM

AMOUNTS

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

0850 Unassigned Fund Balance

1,352,873

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

\$1,352,873

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

7,276,032

7000 Revenue from State Sources

7,160,926

8000 Revenue from Federal Sources

143,898

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$14,580,856

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

\$15,933,729

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	5,034,072
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	6,900
6114 Payments in Lieu of Current Taxes - State / Local	4,810
6150 Current Act 511 Taxes - Proportional Assessments	1,555,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	370,200
6500 Earnings on Investments	55,000
6700 Revenues from LEA Activities	19,750
6800 Revenues from Intermediary Sources / Pass-Through Funds	161,500
6910 Rentals	2,000
6920 Contributions and Donations from Private Sources	500
6940 Tuition from Patrons	39,500
6990 Refunds and Other Miscellaneous Revenue	6,800
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$7,276,032</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	3,698,556
7220 Vocational Education	32,000
7240 Driver Education - Student	500
7271 Special Education funds for School-Aged Pupils	499,580
7311 Pupil Transportation Subsidy	775,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	13,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	605,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,700
7340 State Property Tax Reduction Allocation	205,590
7810 State Share of Social Security and Medicare Taxes	226,000
7820 State Share of Retirement Contributions	1,090,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$7,160,926</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	109,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	24,898
8517 NCLB, Title IV - 21st Century Schools	10,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$143,898</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>14,580,856</b>

Act 1 Index (current): 3.1%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

	Revenue	Section 67Z.1 Method Choice: (a)(1)
2	\$5,035,000	
	<u>\$205,590</u>	
	\$5,240,590	
	\$5,548,998	
	Junata	Perry
		Total

2018-19 Data

a. Assessed Value	\$6,197,620	\$331,232,500	\$337,430,120
b. Real Estate Mills	121.3500	14.0600	

I. 2019-20 Data

c. 2017 STEB Market Value	\$49,770,688	\$299,496,290	\$349,266,978
d. Assessed Value	\$6,169,890	\$335,255,800	\$341,425,690
e. Assessed Value of New Const/ Renov	\$0	\$0	\$0

2018-19 Calculations

f. 2018-19 Tax Levy	\$752,081	\$4,657,129	\$5,409,210
(a * b)			

2019-20 Calculations

g. Percent of Total Market Value	14.25004%	85.74996%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$770,815	\$4,638,395	\$5,409,210

(f Total \* g)

i. Base Mills Subject to Index

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	95.00000%	94.10000%	94.22825%
k. Tax Levy Needed	\$790,734	\$4,758,264	\$5,548,998

(Approx. Tax Levy \* g)

I. 2019-20 Real Estate Tax Rate

(k / d \* 1000)

m. Tax Levy Generated by Mills

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

(n \* Est. Pct. Collection)

	\$790,733	\$4,757,280	\$5,548,013
	128.1600	14.1900	
			\$5,342,423
			\$5,034,072

Act 1 Index (current): 3.1%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

2

\$5,035,000

\$205,590

\$5,240,590

\$5,548,998

Section 67Z.1 Method Choice: (a)(1)

Juniata

Perry

Total

Index Maximums

p. Maximum Mills Based On Index

(i \* (1 + Index))

128.2282

14.4958

q. Mills In Excess of Index

(if (i > p), (i - p))

0.0000

0.0000

r. Maximum Tax Levy Based On Index

(p / 1000 \* d)

\$791,154

\$4,859,801

\$5,650,955

s. Millage Rate within Index?

(if I > p Then No)

Yes

Yes

t. Tax Levy In Excess of Index

(if (m > r), (m - r))

\$0

\$0

\$0

u. Tax Revenue In Excess of Index

(t \* Est. Pct. Collection)

\$0

\$0

\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$1,001.00

\$9,047.00

Number of Homestead/Farmstead Properties

152

1500

1652

Median Assessed Value of Homestead Properties

\$144,550

AUN: 115503004 Greenwood SD

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

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Act 1 Index (current): 3.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$5,035,000

Amount of Tax Relief for Homestead Exclusions

\$205,590

Total Approx. Tax Revenue:

\$5,240,590

Approx. Tax Levy for Tax Rate Calculation:

\$5,548,998

Juniata

Perry

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$205,590

Lowering RE Tax Rate

\$0

\$205,590

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$205,590



CODE

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Juniata	6,169,890	128.1600	790,733			95.000000%	
Perry	335,255,800	14.1900	4,757,280			94.100000%	
<b>Totals:</b>	<b>341,425,690</b>		<b>5,548,013</b>	<b>205,590</b>	<b>= 5,342,423</b>	<b>X 94.22825%</b>	<b>= 5,034,072</b>

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679			0
6140	Current Act 511 Taxes - Flat Rate Assessments			0
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	\$0.00	\$0.00	0
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
<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>			<b>0</b>	<b>0</b>

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	Current Act 511 Taxes - Proportional Assessments			0
6151	Current Act 511 Earned Income Taxes	1.2500%	1,480,000	1,480,000
6152	Current Act 511 Occupation Taxes	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.5000%	75,000	75,000
6154	Current Act 511 Amusement Taxes	0.0000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes - Percentage	0.0000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0
<b>Total Current Act 511 Taxes - Proportional Assessments</b>			<b>1,555,000</b>	<b>1,555,000</b>

	Act 511 Tax Limit -->	Market Value	Mills	(511 Limit)
<b>Total Act 511, Current Taxes</b>		<b>349,266,978 X</b>	<b>12</b>	<b>4,191,204</b>

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>									
	Junata	124,3727	128,1600	3.05%	Yes	3.1%				
	Perry	14,0600	14,1900	0.93%	Yes	3.1%				
	<u>Current Act 511 Taxes - Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.250%	1.250%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

Description	Amount
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	5,492,794
1200 Special Programs - Elementary / Secondary	2,036,994
1300 Vocational Education	982,476
1400 Other Instructional Programs - Elementary / Secondary	131,711
1500 Nonpublic School Programs	1,200
1600 Adult Education Programs	38,800
<b>Total Instruction</b>	<b>\$9,683,975</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	385,734
2200 Support Services - Instructional Staff	349,452
2300 Support Services - Administration	949,321
2400 Support Services - Pupil Health	160,520
2500 Support Services - Business	244,153
2600 Operation and Maintenance of Plant Services	1,054,813
2700 Student Transportation Services	1,027,500
2800 Support Services - Central	494,961
2900 Other Support Services	7,400
<b>Total Support Services</b>	<b>\$4,673,854</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	458,298
<b>Total Operation of Non-Instructional Services</b>	<b>\$458,298</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,588,447
5200 Interfund Transfers - Out	12,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,600,447</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$15,416,574</b>

Description	Amount
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,846,666
200 Personnel Services - Employee Benefits	2,038,028
300 Purchased Professional and Technical Services	32,000
400 Purchased Property Services	20,000
500 Other Purchased Services	347,600
600 Supplies	116,600
700 Property	91,000
800 Other Objects	900
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$5,492,794</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	829,342
200 Personnel Services - Employee Benefits	493,216
300 Purchased Professional and Technical Services	104,920
500 Other Purchased Services	599,266
600 Supplies	9,900
800 Other Objects	350
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,036,994</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	455,867
200 Personnel Services - Employee Benefits	333,918
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	1,500
500 Other Purchased Services	174,291
600 Supplies	16,400
<b>Total Vocational Education</b>	<b>\$982,476</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	30,939
200 Personnel Services - Employee Benefits	13,582
300 Purchased Professional and Technical Services	33,000
400 Purchased Property Services	3,440
500 Other Purchased Services	49,500
600 Supplies	1,250
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$131,711</b>
<b>1500 Nonpublic School Programs</b>	
300 Purchased Professional and Technical Services	1,200
<b>Total Nonpublic School Programs</b>	<b>\$1,200</b>
<b>1600 Adult Education Programs</b>	
500 Other Purchased Services	38,800
<b>Total Adult Education Programs</b>	<b>\$38,800</b>
<b>Total Instruction</b>	<b>\$8,683,975</b>
<b>2000 Support Services</b>	



<u>Description</u>	<u>Amount</u>
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	152,732
200 Personnel Services - Employee Benefits	157,942
300 Purchased Professional and Technical Services	63,500
600 Supplies	11,500
800 Other Objects	60
<b>Total Support Services - Students</b>	<b>\$385,734</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	154,457
200 Personnel Services - Employee Benefits	146,845
300 Purchased Professional and Technical Services	23,950
500 Other Purchased Services	4,700
600 Supplies	19,400
800 Other Objects	100
<b>Total Support Services - Instructional Staff</b>	<b>\$349,452</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	494,440
200 Personnel Services - Employee Benefits	325,147
300 Purchased Professional and Technical Services	76,819
400 Purchased Property Services	15,065
500 Other Purchased Services	5,900
600 Supplies	20,150
800 Other Objects	11,800
<b>Total Support Services - Administration</b>	<b>\$949,321</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	75,079
200 Personnel Services - Employee Benefits	80,191
300 Purchased Professional and Technical Services	1,750
400 Purchased Property Services	300
600 Supplies	3,200
<b>Total Support Services - Pupil Health</b>	<b>\$160,520</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	121,790
200 Personnel Services - Employee Benefits	96,008
300 Purchased Professional and Technical Services	18,650
500 Other Purchased Services	2,850
600 Supplies	2,550
800 Other Objects	2,305
<b>Total Support Services - Business</b>	<b>\$244,153</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	260,684
200 Personnel Services - Employee Benefits	179,409
400 Purchased Property Services	348,320
500 Other Purchased Services	61,000
600 Supplies	193,400

<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,027,500
700 Property	12,000
	<b>\$1,054,813</b>
<b>Total Student Transportation Services</b>	
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	177,286
200 Personnel Services - Employee Benefits	143,655
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	13,850
500 Other Purchased Services	48,900
600 Supplies	66,150
700 Property	40,000
800 Other Objects	120
	<b>\$494,961</b>
<b>Total Support Services - Central</b>	
2900 <u>Other Support Services</u>	
500 Other Purchased Services	7,400
	<b>\$7,400</b>
<b>Total Other Support Services</b>	
<b>Total Support Services</b>	<b>\$4,673,854</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	202,908
200 Personnel Services - Employee Benefits	108,403
300 Purchased Professional and Technical Services	30,079
400 Purchased Property Services	170
500 Other Purchased Services	74,200
600 Supplies	37,388
700 Property	5,000
800 Other Objects	150
	<b>\$458,298</b>
<b>Total Student Activities</b>	
<b>Total Operation of Non-Instructional Services</b>	
5000 <u>Other Expenditures and Financing Uses</u>	<b>\$458,298</b>
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	149,447
900 Other Uses of Funds	1,439,000
	<b>\$1,588,447</b>
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	12,000
	<b>\$12,000</b>
<b>Total Interfund Transfers - Out</b>	
Total Other Expenditures and Financing Uses	<b>\$1,600,447</b>
<b>TOTAL EXPENDITURES</b>	<b>\$15,416,574</b>

**Cash and Short-Term Investments**

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	2,077,000	1,850,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	4,800	4,500
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	1,700,000	1,280,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund	140,000	155,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$3,921,800</b>	<b>\$3,289,500</b>

**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		

Long-Term Investments

Permanent Fund

Total Long-Term Investments

06/30/2019 Estimate

06/30/2020 Projection

TOTAL CASH AND INVESTMENTS

\$3,921,800

\$3,289,500



Long-Term Indebtedness

**General Fund**

	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0510 Bonds Payable	2,653,554	1,238,554
0520 Extended-Term Financing Agreements Payable	3,926,910	3,902,910
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	625,000	635,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	875,000	890,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$8,080,464</b>	<b>\$6,666,464</b>

**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**

**\$8,080,464**

**\$6,666,464**



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**

\$8,080,464

\$6,666,464

Account Description

Amounts

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	517,155

Total Ending Fund Balance - Committed, Assigned, and Unassigned **\$517,155**

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve **\$517,155**