

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2019-2020

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget:

  
\_\_\_\_\_  
President of the Board - Original Signature Required\_\_\_\_\_  
Date 6/17/19  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required\_\_\_\_\_  
Date 6/17/2019  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required\_\_\_\_\_  
Date 6-17-2019Denise J Kreisher  
\_\_\_\_\_  
Contact Person(570)356-3502 Extn :  
\_\_\_\_\_  
Telephone Extensiondkreisher@scasd.us  
\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southern Columbia Area SD	COUNTY : Columbia	AUN : 116197503
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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	\$22919691
Ending Unassigned Fund Balance	\$1817927
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.9%

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 6-17-2019
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DUE DATE: AUGUST 15, 2019

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

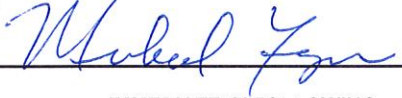
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Southern Columbia Area SD	<b>County :</b> Columbia	<b>AUN Number :</b> 116197503
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 6/17/19
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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.	Our Board has authorized the use of our committed and restricted fund balance for healthcare and retirement

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	7,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	103,000	
0840 Assigned Fund Balance	800,000	
0850 Unassigned Fund Balance	1,118,571	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,021,571</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	13,234,352	
7000 Revenue from State Sources	9,098,920	
8000 Revenue from Federal Sources	382,775	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$22,716,047</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$24,737,618</u>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	8,423,768
6112 Interim Real Estate Taxes	10,000
6113 Public Utility Realty Taxes	11,250
6114 Payments in Lieu of Current Taxes - State / Local	4,000
6130 Current Taxpayer Relief Taxes - Proportional Assessments	3,550,000
6150 Current Act 511 Taxes - Proportional Assessments	88,427
6400 Delinquencies on Taxes Levied / Assessed by the LEA	375,000
6500 Earnings on Investments	200
6700 Revenues from LEA Activities	7,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	249,130
6910 Rentals	18,000
6990 Refunds and Other Miscellaneous Revenue	497,577
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$13,234,352</b>
<b>REVENUE FROM STATE SOURCES</b>	
7110 Basic Education Funding	4,994,075
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	850,830
7311 Pupil Transportation Subsidy	786,113
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	219,677
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	292,263
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	5,000
7810 State Share of Social Security and Medicare Taxes	362,521
7820 State Share of Retirement Contributions	1,543,441
<b>REVENUE FROM STATE SOURCES</b>	<b>\$9,098,920</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	247,118
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	38,773
8517 NCLB, Title IV - 21st Century Schools	21,884
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$382,775</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>22,716,047</b>

Act 1 Index (current): 3.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$8,425,249		
Amount of Tax Relief for Homestead Exclusions	<u>\$292,263</u>		
Total Approx. Tax Revenue:	\$8,717,512		
Approx. Tax Levy for Tax Rate Calculation:	\$9,351,671		
	Columbia	Northumberland	Total

2018-19 Data			
a. Assessed Value	\$108,141,646	\$57,168,005	\$165,309,651
b. Real Estate Mills	48.9000	65.8600	
I. 2019-20 Data			
c. 2017 STEB Market Value	\$394,065,344	\$279,528,489	\$673,593,833
d. Assessed Value	\$108,442,170	\$57,630,405	\$166,072,575
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2018-19 Calculations			
f. 2018-19 Tax Levy	\$5,288,126	\$3,765,085	\$9,053,211
(a * b)			
2019-20 Calculations			
g. Percent of Total Market Value	58.50192%	41.49808%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$5,296,302	\$3,756,909	\$9,053,211
(f Total * g)			
i. Base Mills Subject to Index	48.9756	65.8600	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%	93.00000%
k. Tax Levy Needed	\$5,470,907	\$3,880,764	\$9,351,671
(Approx. Tax Levy * g)			
I. 2019-20 Real Estate Tax Rate	50.4400	67.3300	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$5,469,823	\$3,880,255	\$9,350,078
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$9,057,815
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$8,423,768
(n * Est. Pct. Collection)			

Act 1 Index (current):	3.0%		
Calculation Method:	Revenue		Section 672.1 Method Choice: (a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$8,425,249		
Amount of Tax Relief for Homestead Exclusions	<u>\$292,263</u>		
Total Approx. Tax Revenue:	\$8,717,512		
Approx. Tax Levy for Tax Rate Calculation:	\$9,351,671		
	Columbia	Northumberland	Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	50.4448	67.8358	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,470,344	\$3,909,405	\$9,379,749
IV. s. Millage Rate within Index? (If l > 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			
V. Assessed Value Exclusion per Homestead	\$1,778.00	\$1,319.00	
Number of Homestead/Farmstead Properties	1938	1347	3285
Median Assessed Value of Homestead Properties			\$33,266



Act 1 Index (current): 3.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$8,425,249		
Amount of Tax Relief for Homestead Exclusions	<u>\$292,263</u>		
Total Approx. Tax Revenue:	\$8,717,512		
Approx. Tax Levy for Tax Rate Calculation:	\$9,351,671		
	Columbia	Northumberland	Total

Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$292,263	Lowering RE Tax Rate	\$0	\$292,263
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$292,263

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Columbia	108,442,170	50.4400	5,469,823				93.00000%		
Northumberland	57,630,405	67.3300	3,880,255				93.00000%		
Totals:		166,072,575	9,350,078	-	292,263	=	9,057,815	X	93.00000% = 8,423,768
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00					0
6130	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6131	Current Act 1 Earned Income Taxes			1.500%	0.000%		236,666,666		3,550,000
Total Current Taxpayer Relief Taxes – Proportional Assessments							236,666,666		3,550,000
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00		0		0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00		0		0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00		0		0
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00		0		0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00		0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00		0		0
Total Current Act 511 Taxes – Flat Rate Assessments							0		0
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.000%	0.000%		0		0
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		1,768,540		88,427
6154	Current Act 511 Amusement Taxes			0.000%	0.000%		0		0
6155	Current Act 511 Business Privilege Taxes			0.000	0.000		0		0
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%		0		0
6157	Current Act 511 Mercantile Taxes			0.000	0.000		0		0
6159	Current Act 511 Taxes, Other Proportional Assessments			0	0		0		0
Total Current Act 511 Taxes – Proportional Assessments							1,768,540		88,427
Total Act 511, Current Taxes									88,427
Act 511 Tax Limit -->					673,593,833	X	12		8,083,126
					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>									
	Columbia	48.9756	50.4400	3.00%	Yes	3.0%				
	Northumberland	65.8600	67.3300	2.24%	Yes	3.0%				
	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	1.500%	1.500%	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,680,788
1200 Special Programs - Elementary / Secondary	3,237,530
1300 Vocational Education	1,352,192
1400 Other Instructional Programs - Elementary / Secondary	94,399
1800 Pre-Kindergarten	2,500
<b>Total Instruction</b>	<b>\$13,367,409</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	704,121
2200 Support Services - Instructional Staff	373,675
2300 Support Services - Administration	1,416,053
2400 Support Services - Pupil Health	211,116
2500 Support Services - Business	325,200
2600 Operation and Maintenance of Plant Services	1,726,073
2700 Student Transportation Services	1,803,051
2800 Support Services - Central	523,934
<b>Total Support Services</b>	<b>\$7,083,223</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	119,837
<b>Total Operation of Non-Instructional Services</b>	<b>\$119,837</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,950,222
5200 Interfund Transfers - Out	399,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,349,222</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$22,919,691</b>

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<u>Description</u>		<u>Amount</u>
<b>1000 Instruction</b>		
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		4,906,280
200 Personnel Services - Employee Benefits		3,187,233
300 Purchased Professional and Technical Services		34,533
400 Purchased Property Services		35,450
500 Other Purchased Services		244,564
600 Supplies		256,228
700 Property		11,500
800 Other Objects		5,000
<b>Total Regular Programs - Elementary / Secondary</b>		<b>\$8,680,788</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		1,625,748
200 Personnel Services - Employee Benefits		1,177,482
300 Purchased Professional and Technical Services		352,000
500 Other Purchased Services		46,000
600 Supplies		33,800
800 Other Objects		2,500
<b>Total Special Programs - Elementary / Secondary</b>		<b>\$3,237,530</b>
<b>1300 <u>Vocational Education</u></b>		
100 Personnel Services - Salaries		373,967
200 Personnel Services - Employee Benefits		210,682
500 Other Purchased Services		745,271
600 Supplies		17,772
700 Property		2,000
800 Other Objects		2,500
<b>Total Vocational Education</b>		<b>\$1,352,192</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>		
100 Personnel Services - Salaries		17,500
200 Personnel Services - Employee Benefits		7,399
300 Purchased Professional and Technical Services		1,500
500 Other Purchased Services		65,000
600 Supplies		3,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>		<b>\$94,399</b>
<b>1800 <u>Pre-Kindergarten</u></b>		
600 Supplies		2,500
<b>Total Pre-Kindergarten</b>		<b>\$2,500</b>
<b>Total Instruction</b>		<b>\$13,367,409</b>
<b>2000 Support Services</b>		
<b>2100 <u>Support Services - Students</u></b>		
100 Personnel Services - Salaries		395,220
200 Personnel Services - Employee Benefits		268,535
300 Purchased Professional and Technical Services		7,041
500 Other Purchased Services		6,247

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<u>Description</u>	<u>Amount</u>
600 Supplies	6,974
700 Property	14,346
800 Other Objects	5,758
<b>Total Support Services - Students</b>	<b>\$704,121</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	198,731
200 Personnel Services - Employee Benefits	124,294
300 Purchased Professional and Technical Services	33,150
500 Other Purchased Services	2,000
600 Supplies	14,650
700 Property	500
800 Other Objects	350
<b>Total Support Services - Instructional Staff</b>	<b>\$373,675</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	683,685
200 Personnel Services - Employee Benefits	487,268
300 Purchased Professional and Technical Services	145,000
400 Purchased Property Services	11,300
500 Other Purchased Services	27,050
600 Supplies	40,000
700 Property	1,200
800 Other Objects	20,550
<b>Total Support Services - Administration</b>	<b>\$1,416,053</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	117,375
200 Personnel Services - Employee Benefits	78,741
300 Purchased Professional and Technical Services	5,000
600 Supplies	9,000
700 Property	1,000
<b>Total Support Services - Pupil Health</b>	<b>\$211,116</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	122,703
200 Personnel Services - Employee Benefits	103,497
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	1,000
600 Supplies	59,000
700 Property	1,000
800 Other Objects	33,000
<b>Total Support Services - Business</b>	<b>\$325,200</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	510,988
200 Personnel Services - Employee Benefits	346,985
300 Purchased Professional and Technical Services	49,500
400 Purchased Property Services	340,500
500 Other Purchased Services	120,000

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<u>Description</u>	<u>Amount</u>
600 Supplies	316,350
700 Property	38,000
800 Other Objects	3,750
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,726,073</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	46,897
200 Personnel Services - Employee Benefits	7,830
400 Purchased Property Services	4,000
500 Other Purchased Services	1,736,324
600 Supplies	8,000
<b>Total Student Transportation Services</b>	<b>\$1,803,051</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	165,006
200 Personnel Services - Employee Benefits	131,764
600 Supplies	36,625
700 Property	190,539
<b>Total Support Services - Central</b>	<b>\$523,934</b>
<b>Total Support Services</b>	<b>\$7,083,223</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	45,000
200 Personnel Services - Employee Benefits	19,837
600 Supplies	46,000
700 Property	7,000
800 Other Objects	2,000
<b>Total Student Activities</b>	<b>\$119,837</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$119,837</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	875,222
900 Other Uses of Funds	1,075,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,950,222</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	399,000
<b>Total Interfund Transfers - Out</b>	<b>\$399,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,349,222</b>
<b>TOTAL EXPENDITURES</b>	<b>\$22,919,691</b>

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<u>Cash and Short-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund	2,000,000	1,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	2,000	2,000
Capital Reserve Fund - § 690, §1850	52,000	40,000
Capital Reserve Fund - § 1431	1,232,224	230,540
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$3,286,224</b>	<b>\$1,272,540</b>

<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		



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<u>Long-Term Investments</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$3,286,224	\$1,272,540

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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	33,933,665	32,202,943
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	53,000	52,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$33,986,665</b>	<b>\$32,254,943</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
<b>Investment Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

2019-2020 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<u>Long-Term Indebtedness</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>	
0530 Lease-Purchase Obligations			
0540 Accumulated Compensated Absences			
0550 Authority Lease Obligations			
0560 Other Post-Employment Benefits (OPEB)			
0599 Other Noncurrent Liabilities			
<b>Total Permanent Fund</b>			
<b>Total Long-Term Indebtedness</b>	<b>\$33,986,665</b>	<b>\$32,254,943</b>	

<u>Short-Term Payables</u>	<u>06/30/2019 Estimate</u>	<u>06/30/2020 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$33,986,665	\$32,254,943

Account Description	Amounts
0810 Nonspendable Fund Balance	7,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,817,927
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,817,927
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,824,927