



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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Ephrata Area SD	COUNTY : Lancaster	AUN : 113362603
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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

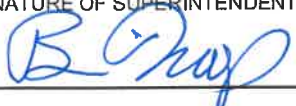
If yes, see information below, taken from the 2019-2020 General Fund Budget.

Total Budgeted Expenditures	\$70621442
Ending Unassigned Fund Balance	\$5142955
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.3%

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 6-27-19
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DUE DATE: AUGUST 15, 2019

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

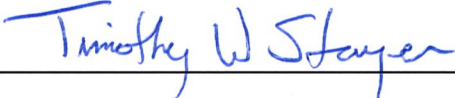
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> Ephrata Area SD	<b>County :</b> Lancaster	<b>AUN Number :</b> 113362603
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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> 5/15/19
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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.	This is the total of our 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 amounts are set asides for retirement, healthcare, OPEB costs, and prepaid expenses.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	56,581
0820 Restricted Fund Balance	
0830 Committed Fund Balance	11,450,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,152,464
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$16,602,464</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	48,657,504
7000 Revenue from State Sources	20,836,050
8000 Revenue from Federal Sources	1,118,379
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$70,611,933</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$87,214,397</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	40,329,433
6112 Interim Real Estate Taxes	225,000
6113 Public Utility Realty Taxes	44,012
6114 Payments in Lieu of Current Taxes - State / Local	123,180
6120 Current Per Capita Taxes, Section 679	95,000
6140 Current Act 511 Taxes - Flat Rate Assessments	95,000
6150 Current Act 511 Taxes - Proportional Assessments	4,850,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	1,000,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	930,880
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	45,000
6960 Services Provided Other Local Governmental Units / LEAs	20,000
6980 Revenue from Community Services Activities	15,000
6990 Refunds and Other Miscellaneous Revenue	59,999

**REVENUE FROM LOCAL SOURCES \$48,657,504**

**REVENUE FROM STATE SOURCES**

7110 Basic Education Funding	10,553,379
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	20,000
7271 Special Education funds for School-Aged Pupils	2,434,567
7311 Pupil Transportation Subsidy	973,969
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	1,024,135
7810 State Share of Social Security and Medicare Taxes	1,100,000
7820 State Share of Retirement Contributions	4,600,000

**REVENUE FROM STATE SOURCES \$20,836,050**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	807,583
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	149,294
8517 NCLB, Title IV - 21st Century Schools	61,502

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	100,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,118,379</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>70,611,933</b>
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Act 1 Index (current): 2.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$40,329,433</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$1,024,135</u></b>
Total Approx. Tax Revenue:	<b>\$41,353,568</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$42,632,647</b>

Lancaster

Total

<b>2018-19 Data</b>		
a. Assessed Value	\$2,443,930,950	\$2,443,930,950
b. Real Estate Mills	16.9500	
<b>I. 2019-20 Data</b>		
c. 2017 STEB Market Value	\$2,182,210,002	\$2,182,210,002
d. Assessed Value	\$2,471,457,800	\$2,471,457,800
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2018-19 Calculations</b>		
f. 2018-19 Tax Levy	\$41,424,630	\$41,424,630
(a * b)		
<b>2019-20 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2018-19 Tax Levy	\$41,424,630	\$41,424,630
(f Total * g)		
i. Base Mills Subject to Index	16.9500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.92592%	96.92592%
k. Tax Levy Needed	\$42,632,647	\$42,632,647
(Approx. Tax Levy * g)		
<b>I. 2019-20 Real Estate Tax Rate</b>	<b>17.2500</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$42,632,647	\$42,632,647
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$41,608,512
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$40,329,433
(n * Est. Pct. Collection)		



Act 1 Index (current): 2.8%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$40,329,433</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,024,135</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$41,353,568</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$42,632,647</b>	
	<b>Lancaster</b>	<b>Total</b>

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<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	17.4246	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$43,064,164	\$43,064,164
<b>IV.</b> 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

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<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$7,425.00	
Number of Homestead/Farmstead Properties	8018	8018
Median Assessed Value of Homestead Properties		\$169,700

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Act 1 Index (current): 2.8%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$40,329,433</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,024,135</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$41,353,568</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$42,632,647</b>
	<b>Lancaster</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,024,135	Lowering RE Tax Rate	\$0	\$1,024,135
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,024,135</b>

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lancaster	2,471,457,800	17.2500	42,632,647			96.92592%	
<b>Totals:</b>	<b>2,471,457,800</b>		<b>42,632,647</b>	1,024,135 =	41,608,512 X	96.92592% =	40,329,433

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		95,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	95,000
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

**Total Current Act 511 Taxes– Flat Rate Assessments 95,000 95,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	4,200,000	4,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	650,000	650,000
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 4,850,000 4,850,000**

**Total Act 511, Current Taxes 4,945,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,182,210,002 X</b>	<b>12</b>	<b>26,186,520</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2018-19 (Rebalanced)	2019-20	Percent Change in Rate			2018-19 (Rebalanced)	2019-20	
6111	<u>Current Real Estate Taxes</u> Lancaster	16.9500	17.2500	1.77%	Yes	2.8%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.8%			
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.8%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.8%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.8%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	28,760,251
1200 Special Programs - Elementary / Secondary	10,118,477
1300 Vocational Education	958,000
1400 Other Instructional Programs - Elementary / Secondary	236,338
1800 Pre-Kindergarten	53,273
<b>Total Instruction</b>	<b>\$40,126,339</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,464,798
2200 Support Services - Instructional Staff	2,475,071
2300 Support Services - Administration	3,726,554
2400 Support Services - Pupil Health	570,000
2500 Support Services - Business	949,591
2600 Operation and Maintenance of Plant Services	5,880,239
2700 Student Transportation Services	2,631,966
2800 Support Services - Central	2,413,978
2900 Other Support Services	32,000
<b>Total Support Services</b>	<b>\$22,144,197</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,568,160
3300 Community Services	17,100
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,585,260</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,765,646
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,765,646</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$70,621,442</b>

## 2019-2020 Final General Fund Budget

LEA : 113362603 Ephrata Area SD

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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	16,829,102
200 Personnel Services - Employee Benefits	9,521,823
300 Purchased Professional and Technical Services	716,050
400 Purchased Property Services	144,332
500 Other Purchased Services	665,300
600 Supplies	868,978
700 Property	8,500
800 Other Objects	6,166
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$28,760,251</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,353,929
200 Personnel Services - Employee Benefits	2,646,043
300 Purchased Professional and Technical Services	1,713,600
500 Other Purchased Services	1,338,700
600 Supplies	65,880
800 Other Objects	325
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$10,118,477</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	875,000
600 Supplies	2,000
800 Other Objects	81,000
<b>Total Vocational Education</b>	<b>\$958,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	145,130
200 Personnel Services - Employee Benefits	60,908
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	10,300
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$236,338</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	33,219
200 Personnel Services - Employee Benefits	16,054
400 Purchased Property Services	4,000
<b>Total Pre-Kindergarten</b>	<b>\$53,273</b>
<b>Total Instruction</b>	<b>\$40,126,339</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,075,961
200 Personnel Services - Employee Benefits	1,319,353
300 Purchased Professional and Technical Services	18,079
400 Purchased Property Services	13,655
500 Other Purchased Services	11,100
600 Supplies	24,150

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	2,500
<b>Total Support Services - Students</b>	<b>\$3,464,798</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,103,393
200 Personnel Services - Employee Benefits	983,998
300 Purchased Professional and Technical Services	82,000
400 Purchased Property Services	300
500 Other Purchased Services	19,350
600 Supplies	286,030
<b>Total Support Services - Instructional Staff</b>	<b>\$2,475,071</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,931,594
200 Personnel Services - Employee Benefits	1,338,228
300 Purchased Professional and Technical Services	193,000
400 Purchased Property Services	6,252
500 Other Purchased Services	176,880
600 Supplies	49,600
800 Other Objects	31,000
<b>Total Support Services - Administration</b>	<b>\$3,726,554</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	358,153
200 Personnel Services - Employee Benefits	166,637
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	300
500 Other Purchased Services	6,500
600 Supplies	30,775
700 Property	3,000
800 Other Objects	135
<b>Total Support Services - Pupil Health</b>	<b>\$570,000</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	451,305
200 Personnel Services - Employee Benefits	323,216
300 Purchased Professional and Technical Services	106,000
400 Purchased Property Services	9,500
500 Other Purchased Services	11,100
600 Supplies	18,470
800 Other Objects	30,000
<b>Total Support Services - Business</b>	<b>\$949,591</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,700,943
200 Personnel Services - Employee Benefits	1,261,396
300 Purchased Professional and Technical Services	220,000
400 Purchased Property Services	1,586,300
500 Other Purchased Services	173,200
600 Supplies	878,400

## 2019-2020 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	60,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,880,239</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	52,188
200 Personnel Services - Employee Benefits	37,078
400 Purchased Property Services	1,000
500 Other Purchased Services	2,374,900
600 Supplies	166,500
800 Other Objects	300
<b>Total Student Transportation Services</b>	<b>\$2,631,966</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	671,925
200 Personnel Services - Employee Benefits	433,224
300 Purchased Professional and Technical Services	92,800
400 Purchased Property Services	95,540
500 Other Purchased Services	89,400
600 Supplies	514,639
700 Property	515,450
800 Other Objects	1,000
<b>Total Support Services - Central</b>	<b>\$2,413,978</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	32,000
<b>Total Other Support Services</b>	<b>\$32,000</b>
<b>Total Support Services</b>	<b>\$22,144,197</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	823,807
200 Personnel Services - Employee Benefits	376,293
300 Purchased Professional and Technical Services	145,560
400 Purchased Property Services	2,900
500 Other Purchased Services	112,100
600 Supplies	88,425
800 Other Objects	19,075
<b>Total Student Activities</b>	<b>\$1,568,160</b>
<b>3300 Community Services</b>	
800 Other Objects	17,100
<b>Total Community Services</b>	<b>\$17,100</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,585,260</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	600,646
900 Other Uses of Funds	6,165,000



<u>Description</u>	<u>Amount</u>
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,765,646</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,765,646</b>
<b>TOTAL EXPENDITURES</b>	<b>\$70,621,442</b>

**Cash and Short-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
- Permanent Fund

**Total Cash and Short-Term Investments**

**Long-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

General Fund	19,000,000	21,000,000
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	11,500,000	12,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

**Long-Term Investments**

**06/30/2019 Estimate**

**06/30/2020 Projection**

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$30,500,000</b>	<b>\$33,500,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$30,500,000</b>	<b>\$33,500,000</b>

Long-Term Indebtedness

06/30/2019 Estimate

06/30/2020 Projection

<b>General Fund</b>		
0510 Bonds Payable	18,510,000	12,345,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,235,881	1,200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,043,652	4,619,395
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$23,789,533</b>	<b>\$18,164,395</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		

**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

## 2019-2020 Final General Fund Budget

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**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

<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>\$23,789,533</b>	<b>\$18,164,395</b>



**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$23,789,533</b>	<b>\$18,164,395</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	56,581
0820 Restricted Fund Balance	
0830 Committed Fund Balance	11,450,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,142,955
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$16,592,955</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$16,649,536</b>
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