

# PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2018-2019

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/13/2018

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Jeffrey Ammerman

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Email Address

| <u>Val Number</u> | <u>Description</u>  | <u>Justification</u>   |
|-------------------|---|--|
| 1790              | Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification.<br><br>Line (u) of RETR Report: \$5,288,545.00<br>Approved Referendum Exception Amt: \$0.00 | Exceptions will be applied for   |
| 8060              | Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.  | To provide for unpredictability of Charter School Tuition  |
| 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.   | District will make adjustments to preliminary budget throughout the spring to ensure a Final Budget resolution will contain a positive fund balance. |

| <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   |                             |
| 0820 Restricted Fund Balance   |                             |
| 0830 Committed Fund Balance  |                             |
| 0840 Assigned Fund Balance   |                             |
| 0850 Unassigned Fund Balance   | 2,500,000                   |
| <b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b> | <b><u>\$2,500,000</u></b>   |
| <b>Estimated Revenues And Other Financing Sources</b>  |                             |
| 6000 Revenue from Local Sources  | 118,382,330                 |
| 7000 Revenue from State Sources  | 52,306,608                  |
| 8000 Revenue from Federal Sources  | 3,065,461                   |
| 9000 Other Financing Sources   |                             |
| <b>Total Estimated Revenues And Other Financing Sources</b>  | <b><u>\$173,754,399</u></b> |
| <b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>   | <b><u>\$176,254,399</u></b> |

|   | <u>Amount</u>        |
|---|----------------------|
| <b>REVENUE FROM LOCAL SOURCES</b>   |                      |
| 6111 Current Real Estate Taxes  | 101,735,830          |
| 6112 Interim Real Estate Taxes  | 157,000              |
| 6113 Public Utility Realty Taxes  | 110,000              |
| 6140 Current Act 511 Taxes - Flat Rate Assessments  | 80,000               |
| 6150 Current Act 511 Taxes - Proportional Assessments   | 10,000,000           |
| 6400 Delinquencies on Taxes Levied / Assessed by the LEA  | 4,000,000            |
| 6500 Earnings on Investments  | 200,000              |
| 6700 Revenues from LEA Activities   | 77,000               |
| 6800 Revenues from Intermediary Sources / Pass-Through Funds                                      | 1,100,000            |
| 6910 Rentals  | 200,000              |
| 6920 Contributions and Donations from Private Sources   | 12,500               |
| 6940 Tuition from Patrons   | 250,000              |
| 6990 Refunds and Other Miscellaneous Revenue  | 460,000              |
| <b>REVENUE FROM LOCAL SOURCES</b>   | <b>\$118,382,330</b> |
| <b>REVENUE FROM STATE SOURCES</b>   |                      |
| 7110 Basic Education Funding  | 25,390,100           |
| 7160 Tuition for Orphans Subsidy  | 150,000              |
| 7271 Special Education funds for School-Aged Pupils   | 5,183,498            |
| 7311 Pupil Transportation Subsidy   | 5,100,000            |
| 7312 Nonpublic and Charter School Pupil Transportation Subsidy                                    | 1,200,000            |
| 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy                            | 561,418              |
| 7330 Health Services (Medical, Dental, Nurse, Act 25)   | 127,000              |
| 7340 State Property Tax Reduction Allocation  | 3,907,351            |
| 7505 Ready to Learn Block Grant   | 1,103,925            |
| 7810 State Share of Social Security and Medicare Taxes  | 1,847,124            |
| 7820 State Share of Retirement Contributions  | 7,736,192            |
| <b>REVENUE FROM STATE SOURCES</b>   | <b>\$52,306,608</b>  |
| <b>REVENUE FROM FEDERAL SOURCES</b>   |                      |
| 8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged                      | 1,899,711            |
| 8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals     | 322,996              |
| 8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students | 92,754               |
| 8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)            | 750,000              |
| <b>REVENUE FROM FEDERAL SOURCES</b>   | <b>\$3,065,461</b>   |
| <b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>   | <b>173,754,399</b>   |

Act 1 Index (current): 3.0%

|  |                           |              |
|--|---------------------------|--------------|
| <b>Calculation Method:</b>                           | <b>Rate</b>               |              |
| <b>Approx. Tax Revenue from RE Taxes:</b>            | <b>\$101,735,830</b>      |              |
| <b>Amount of Tax Relief for Homestead Exclusions</b> | <b><u>\$3,907,351</u></b> |              |
| <b>Total Approx. Tax Revenue:</b>                    | <b>\$105,643,181</b>      |              |
| <b>Approx. Tax Levy for Tax Rate Calculation:</b>    | <b>\$110,997,698</b>      |              |
|  | <b>Chester</b>            | <b>Total</b> |

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|  |                 |                 |
|--|-----------------|-----------------|
| <b>2017-18 Data</b>                    |                 |                 |
| a. Assessed Value                      | \$2,916,850,398 | \$2,916,850,398 |
| b. Real Estate Mills                   | 34.9138         |                 |
| <b>I. 2018-19 Data</b>                 |                 |                 |
| c. 2016 STEB Market Value              | \$4,263,512,826 | \$4,263,512,826 |
| d. Assessed Value                      | \$2,931,793,399 | \$2,931,793,399 |
| e. Assessed Value of New Constr/ Renov | \$0             | \$0             |

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|                                    |               |               |
|------------------------------------|---------------|---------------|
| <b>2017-18 Calculations</b>        |               |               |
| f. 2017-18 Tax Levy                | \$101,838,331 | \$101,838,331 |
| (a * b)                            |               |               |
| <b>2018-19 Calculations</b>        |               |               |
| g. Percent of Total Market Value   | 100.00000%    | 100.00000%    |
| h. Rebalanced 2017-18 Tax Levy     | \$101,838,331 | \$101,838,331 |
| (f Total * g)                      |               |               |
| i. Base Mills Subject to Index     | 34.9138       |               |
| (h / a * 1000) if no reassessment  |               |               |
| (h / (d-e) * 1000) if reassessment |               |               |

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|   |                |               |
|---|----------------|---------------|
| <b>Calculation of Tax Rates and Levies Generated</b>  |                |               |
| j. Weighted Avg. Collection Percentage                | 95.00000%      | 95.00000%     |
| k. Tax Levy Needed                                    | \$110,997,698  | \$110,997,698 |
| (Approx. Tax Levy * g)                                |                |               |
| <b>I. 2018-19 Real Estate Tax Rate</b>                | <b>37.8600</b> |               |
| (k / d * 1000)  |                |               |
| III. m. Tax Levy Generated by Mills                   | \$110,997,698  | \$110,997,698 |
| (l / 1000 * d)  |                |               |
| n. Tax Levy minus Tax Relief for Homestead Exclusions |                | \$107,090,347 |
| (m - Amount of Tax Relief for Homestead Exclusions)   |                |               |
| o. Net Tax Revenue Generated By Mills                 |                | \$101,735,830 |
| (n * Est. Pct. Collection)                            |                |               |

Act 1 Index (current): 3.0%

|  |                           |              |
|--|---------------------------|--------------|
| <b>Calculation Method:</b>                           | <b>Rate</b>               |              |
| <b>Approx. Tax Revenue from RE Taxes:</b>            | <b>\$101,735,830</b>      |              |
| <b>Amount of Tax Relief for Homestead Exclusions</b> | <b><u>\$3,907,351</u></b> |              |
| <b>Total Approx. Tax Revenue:</b>                    | <b>\$105,643,181</b>      |              |
| <b>Approx. Tax Levy for Tax Rate Calculation:</b>    | <b>\$110,997,698</b>      |              |
|  | <b>Chester</b>            | <b>Total</b> |

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|   |               |               |
|---|---------------|---------------|
| <b>Index Maximums</b>   |               |               |
| p. Maximum Mills Based On Index<br>(i * (1 + Index))            | 35.9612       |               |
| q. Mills In Excess of Index<br>(if l > p), (l - p))             | 1.8988        |               |
| r. Maximum Tax Levy Based On Index<br>(p / 1000 * d)            | \$105,430,809 | \$105,430,809 |
| <b>IV.</b> s. Millage Rate within Index?<br>(If l > p Then No)  | No            |               |
| t. Tax Levy In Excess of Index<br>(if (m > r), (m - r))         | \$5,566,889   | \$5,566,889   |
| u. Tax Revenue In Excess of Index<br>(t * Est. Pct. Collection) | \$5,288,545   | \$5,288,545   |

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|   |        |     |
|---|--------|-----|
| <b>Information Related to Property Tax Relief</b> |        |     |
| V. Assessed Value Exclusion per Homestead         | \$0.00 |     |
| Number of Homestead/Farmstead Properties          |        |     |
| Median Assessed Value of Homestead Properties     |        | \$0 |

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Act 1 Index (current): 3.0%

|  |                           |
|--|---------------------------|
| <b>Calculation Method:</b>                           | <b>Rate</b>               |
| <b>Approx. Tax Revenue from RE Taxes:</b>            | <b>\$101,735,830</b>      |
| <b>Amount of Tax Relief for Homestead Exclusions</b> | <b><u>\$3,907,351</u></b> |
| <b>Total Approx. Tax Revenue:</b>                    | <b>\$105,643,181</b>      |
| <b>Approx. Tax Levy for Tax Rate Calculation:</b>    | <b>\$110,997,698</b>      |

|                |              |
|----------------|--------------|
| <b>Chester</b> | <b>Total</b> |
|----------------|--------------|

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|   |             |                      |     |  |                    |
|---|-------------|----------------------|-----|--|--------------------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions            | \$3,907,351 | Lowering RE Tax Rate | \$0 |  | \$3,907,351        |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | \$0         |                      |     |  | \$0                |
| <b>Amount of Tax Relief from State/Local Sources</b>                              |             |                      |     |  | <b>\$3,907,351</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> |
|--------------------|-------------------------------|--------------------------|------------------------------------|--|--|--------------------------|---|
| Chester            | 2,931,793,399                 | 37.8600                  | 110,997,698                        |  |  | 95.00000%                |   |
| <b>Totals:</b>     | <b>2,931,793,399</b>          |                          | <b>110,997,698</b>                 | <b>3,907,351</b>                                     | <b>107,090,347</b>                         | <b>95.00000%</b>         | <b>101,735,830</b>                        |

|   | <u>Rate</u> |                              | <u>Estimated Revenue</u> |
|---|-------------|------------------------------|--------------------------|
| 6120 <u>Current Per Capita Taxes, Section 679</u>         | \$0.00      |                              | 0                        |
| 6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u> | <u>Rate</u> | <u>Add'l Rate (if appl.)</u> | <u>Tax Levy</u>          |
| 6141 Current Act 511 Per Capita Taxes                     | \$0.00      | \$0.00                       | 0                        |
| 6142 Current Act 511 Occupation Taxes – Flat Rate         | \$0.00      | \$0.00                       | 0                        |
| 6143 Current Act 511 Local Services Taxes                 | \$5.00      | \$0.00                       | 80,000                   |
| 6144 Current Act 511 Trailer Taxes                        | \$0.00      | \$0.00                       | 0                        |
| 6145 Current Act 511 Business Privilege Taxes – Flat Rate | \$0.00      | \$0.00                       | 0                        |
| 6146 Current Act 511 Mechanical Device Taxes – Flat Rate  | \$0.00      | \$0.00                       | 0                        |
| 6149 Current Act 511 Taxes, Other Flat Rate Assessments   | \$0.00      | \$0.00                       | 0                        |

**Total Current Act 511 Taxes – Flat Rate Assessments 80,000 80,000**

|  | <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%                       | 8,500,000       | 8,500,000                |
| 6152 Current Act 511 Occupation Taxes                        | 0.000       | 0.000                        | 0               | 0                        |
| 6153 Current Act 511 Real Estate Transfer Taxes              | 0.500%      | 0.000%                       | 1,500,000       | 1,500,000                |
| 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 10,000,000 10,000,000**

**Total Act 511, Current Taxes 10,080,000**

|                                 |                      |              |                    |
|---------------------------------|----------------------|--------------|--------------------|
| <b>Act 511 Tax Limit --&gt;</b> | <b>4,263,512,826</b> | <b>12</b>    | <b>51,162,154</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 |
|--------------|---|----------------------|---------|------------------------|-----------------------------|-------|---------------------------------|---------|-----------------------------|
|              |   | 2017-18 (Rebalanced) | 2018-19 | Percent Change in Rate |                             |       | 2017-18 (Rebalanced)            | 2018-19 |                             |
| 6111         | <u>Current Real Estate Taxes</u><br>Chester   | 34.9138              | 37.8600 | 8.44%                  | No                          | 3.0%  |                                 |         |                             |
|              | <u>Current Act 511 Taxes – Flat Rate Assessments</u>  |                      |         |                        |                             |       |                                 |         |                             |
| 6143         | Current Act 511 Local Services Taxes<br><u>Current Act 511 Taxes – Proportional Assessments</u> | \$5.00               | \$5.00  | 0.00%                  | Yes                         | 3.0%  |                                 |         |                             |
| 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%  |                                 |         |                             |

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| <u>Description</u>   | <u>Amount</u>        |
|--|----------------------|
| <b>1000 Instruction</b>                                      |                      |
| 1100 Regular Programs - Elementary / Secondary               | 72,959,938           |
| 1200 Special Programs - Elementary / Secondary               | 43,928,950           |
| 1300 Vocational Education                                    | 4,028,481            |
| 1400 Other Instructional Programs - Elementary / Secondary   | 431,468              |
| 1500 Nonpublic School Programs                               | 115,000              |
| 1800 Pre-Kindergarten  | 527,031              |
| <b>Total Instruction</b>                                     | <b>\$121,990,868</b> |
| <b>2000 Support Services</b>                                 |                      |
| 2100 Support Services - Students                             | 4,404,280            |
| 2200 Support Services - Instructional Staff                  | 2,583,000            |
| 2300 Support Services - Administration                       | 8,234,000            |
| 2400 Support Services - Pupil Health                         | 1,180,215            |
| 2500 Support Services - Business                             | 1,278,336            |
| 2600 Operation and Maintenance of Plant Services             | 10,521,981           |
| 2700 Student Transportation Services                         | 10,146,829           |
| 2800 Support Services - Central                              | 3,263,180            |
| 2900 Other Support Services                                  | 113,000              |
| <b>Total Support Services</b>                                | <b>\$41,724,821</b>  |
| <b>3000 Operation of Non-Instructional Services</b>          |                      |
| 3200 Student Activities                                      | 1,291,872            |
| 3300 Community Services                                      | 24,000               |
| <b>Total Operation of Non-Instructional Services</b>         | <b>\$1,315,872</b>   |
| <b>5000 Other Expenditures and Financing Uses</b>            |                      |
| 5100 Debt Service / Other Expenditures and Financing Uses    | 13,667,000           |
| 5900 Budgetary Reserve                                       | 2,300,000            |
| <b>Total Other Expenditures and Financing Uses</b>           | <b>\$15,967,000</b>  |
| <b>Total Estimated Expenditures and Other Financing Uses</b> | <b>\$180,998,561</b> |

## 2018-2019 Preliminary General Fund Budget

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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  | 26,476,820           |
| 200 Personnel Services - Employee Benefits                               | 19,137,435           |
| 300 Purchased Professional and Technical Services                        | 900,000              |
| 400 Purchased Property Services  | 195,108              |
| 500 Other Purchased Services   | 24,950,000           |
| 600 Supplies   | 1,250,000            |
| 700 Property   | 50,000               |
| 800 Other Objects  | 575                  |
| <b>Total Regular Programs - Elementary / Secondary</b>                   | <b>\$72,959,938</b>  |
| <b>1200 <u>Special Programs - Elementary / Secondary</u></b>             |                      |
| 100 Personnel Services - Salaries  | 5,500,000            |
| 200 Personnel Services - Employee Benefits                               | 4,250,000            |
| 300 Purchased Professional and Technical Services                        | 13,100,000           |
| 500 Other Purchased Services   | 20,769,950           |
| 600 Supplies   | 50,000               |
| 700 Property   | 9,000                |
| 800 Other Objects  | 250,000              |
| <b>Total Special Programs - Elementary / Secondary</b>                   | <b>\$43,928,950</b>  |
| <b>1300 <u>Vocational Education</u></b>                                  |                      |
| 100 Personnel Services - Salaries  | 504,731              |
| 200 Personnel Services - Employee Benefits                               | 295,000              |
| 400 Purchased Property Services  | 3,750                |
| 500 Other Purchased Services   | 3,200,000            |
| 600 Supplies   | 25,000               |
| <b>Total Vocational Education</b>  | <b>\$4,028,481</b>   |
| <b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b> |                      |
| 100 Personnel Services - Salaries  | 179,939              |
| 200 Personnel Services - Employee Benefits                               | 114,529              |
| 500 Other Purchased Services   | 137,000              |
| <b>Total Other Instructional Programs - Elementary / Secondary</b>       | <b>\$431,468</b>     |
| <b>1500 <u>Nonpublic School Programs</u></b>                             |                      |
| 300 Purchased Professional and Technical Services                        | 115,000              |
| <b>Total Nonpublic School Programs</b>                                   | <b>\$115,000</b>     |
| <b>1800 <u>Pre-Kindergarten</u></b>                                      |                      |
| 100 Personnel Services - Salaries  | 301,621              |
| 200 Personnel Services - Employee Benefits                               | 225,410              |
| <b>Total Pre-Kindergarten</b>  | <b>\$527,031</b>     |
| <b>Total Instruction</b>   | <b>\$121,990,868</b> |
| <b>2000 Support Services</b>   |                      |
| <b>2100 <u>Support Services - Students</u></b>                           |                      |
| 100 Personnel Services - Salaries  | 2,354,800            |

## 2018-2019 Preliminary General Fund Budget

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| <u>Description</u>   | <u>Amount</u>      |
|--|--------------------|
| 200 Personnel Services - Employee Benefits                     | 1,467,280          |
| 300 Purchased Professional and Technical Services              | 489,400            |
| 500 Other Purchased Services                                   | 2,800              |
| 600 Supplies   | 75,000             |
| 800 Other Objects  | 15,000             |
| <b>Total Support Services - Students</b>                       | <b>\$4,404,280</b> |
| <b>2200 <u>Support Services - Instructional Staff</u></b>      |                    |
| 100 Personnel Services - Salaries                              | 1,050,000          |
| 200 Personnel Services - Employee Benefits                     | 850,000            |
| 300 Purchased Professional and Technical Services              | 325,000            |
| 500 Other Purchased Services                                   | 3,000              |
| 600 Supplies   | 350,000            |
| 800 Other Objects  | 5,000              |
| <b>Total Support Services - Instructional Staff</b>            | <b>\$2,583,000</b> |
| <b>2300 <u>Support Services - Administration</u></b>           |                    |
| 100 Personnel Services - Salaries                              | 4,150,000          |
| 200 Personnel Services - Employee Benefits                     | 2,450,000          |
| 300 Purchased Professional and Technical Services              | 1,000,000          |
| 400 Purchased Property Services                                | 9,000              |
| 500 Other Purchased Services                                   | 80,000             |
| 600 Supplies   | 65,000             |
| 700 Property   | 30,000             |
| 800 Other Objects  | 450,000            |
| <b>Total Support Services - Administration</b>                 | <b>\$8,234,000</b> |
| <b>2400 <u>Support Services - Pupil Health</u></b>             |                    |
| 100 Personnel Services - Salaries                              | 605,000            |
| 200 Personnel Services - Employee Benefits                     | 425,000            |
| 300 Purchased Professional and Technical Services              | 120,215            |
| 400 Purchased Property Services                                | 5,000              |
| 600 Supplies   | 25,000             |
| <b>Total Support Services - Pupil Health</b>                   | <b>\$1,180,215</b> |
| <b>2500 <u>Support Services - Business</u></b>                 |                    |
| 100 Personnel Services - Salaries                              | 697,085            |
| 200 Personnel Services - Employee Benefits                     | 400,000            |
| 300 Purchased Professional and Technical Services              | 50,000             |
| 400 Purchased Property Services                                | 44,080             |
| 500 Other Purchased Services                                   | 65,171             |
| 600 Supplies   | 12,000             |
| 800 Other Objects  | 10,000             |
| <b>Total Support Services - Business</b>                       | <b>\$1,278,336</b> |
| <b>2600 <u>Operation and Maintenance of Plant Services</u></b> |                    |
| 100 Personnel Services - Salaries                              | 1,750,000          |
| 200 Personnel Services - Employee Benefits                     | 1,650,000          |
| 300 Purchased Professional and Technical Services              | 1,604,831          |
| 400 Purchased Property Services                                | 3,108,050          |

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| <u>Description</u>   | <u>Amount</u>       |
|--|---------------------|
| 500 Other Purchased Services                               | 365,500             |
| 600 Supplies   | 1,957,000           |
| 700 Property   | 81,000              |
| 800 Other Objects  | 5,600               |
| <b>Total Operation and Maintenance of Plant Services</b>   | <b>\$10,521,981</b> |
| <b>2700 <u>Student Transportation Services</u></b>         |                     |
| 100 Personnel Services - Salaries                          | 122,443             |
| 200 Personnel Services - Employee Benefits                 | 81,086              |
| 300 Purchased Professional and Technical Services          | 18,000              |
| 500 Other Purchased Services                               | 9,900,000           |
| 600 Supplies   | 25,000              |
| 800 Other Objects  | 300                 |
| <b>Total Student Transportation Services</b>               | <b>\$10,146,829</b> |
| <b>2800 <u>Support Services - Central</u></b>              |                     |
| 100 Personnel Services - Salaries                          | 234,200             |
| 200 Personnel Services - Employee Benefits                 | 167,000             |
| 300 Purchased Professional and Technical Services          | 1,200,000           |
| 400 Purchased Property Services                            | 493,380             |
| 500 Other Purchased Services                               | 275,000             |
| 600 Supplies   | 350,000             |
| 700 Property   | 541,600             |
| 800 Other Objects  | 2,000               |
| <b>Total Support Services - Central</b>                    | <b>\$3,263,180</b>  |
| <b>2900 <u>Other Support Services</u></b>                  |                     |
| 100 Personnel Services - Salaries                          | 61,000              |
| 200 Personnel Services - Employee Benefits                 | 10,000              |
| 500 Other Purchased Services                               | 42,000              |
| <b>Total Other Support Services</b>                        | <b>\$113,000</b>    |
| <b>Total Support Services</b>                              | <b>\$41,724,821</b> |
| <b>3000 <u>Operation of Non-Instructional Services</u></b> |                     |
| <b>3200 <u>Student Activities</u></b>                      |                     |
| 100 Personnel Services - Salaries                          | 615,372             |
| 200 Personnel Services - Employee Benefits                 | 245,000             |
| 300 Purchased Professional and Technical Services          | 140,000             |
| 400 Purchased Property Services                            | 28,500              |
| 500 Other Purchased Services                               | 150,000             |
| 600 Supplies   | 76,000              |
| 700 Property   | 20,000              |
| 800 Other Objects  | 17,000              |
| <b>Total Student Activities</b>                            | <b>\$1,291,872</b>  |
| <b>3300 <u>Community Services</u></b>                      |                     |
| 600 Supplies   | 24,000              |
| <b>Total Community Services</b>                            | <b>\$24,000</b>     |
| <b>Total Operation of Non-Instructional Services</b>       | <b>\$1,315,872</b>  |

| <u>Description</u>  | <u>Amount</u>        |
|---|----------------------|
| <b>5000 Other Expenditures and Financing Uses</b>                       |                      |
| <b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b> |                      |
| 800 Other Objects   | 5,667,000            |
| 900 Other Uses of Funds   | 8,000,000            |
| <b>Total Debt Service / Other Expenditures and Financing Uses</b>       | <b>\$13,667,000</b>  |
| <b>5900 <u>Budgetary Reserve</u></b>                                    |                      |
| 800 Other Objects   | 2,300,000            |
| <b>Total Budgetary Reserve</b>  | <b>\$2,300,000</b>   |
| <b>Total Other Expenditures and Financing Uses</b>                      | <b>\$15,967,000</b>  |
| <b>TOTAL EXPENDITURES</b>   | <b>\$180,998,561</b> |

**Cash and Short-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

|  |                    |                    |
|--|--------------------|--------------------|
| General Fund   | 2,000,000          | 2,000,000          |
| 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                                | 925,000            | 875,000            |
| Other Capital Projects Fund                                  | 5,400,000          | 5,100,000          |
| Debt Service Fund  |                    |                    |
| Food Service / Cafeteria Operations Fund                     | 100,000            | 100,000            |
| Child Care Operations Fund                                   |                    |                    |
| Other Enterprise Funds                                       |                    |                    |
| Internal Service Fund  |                    |                    |
| Private Purpose Trust Fund                                   |                    |                    |
| Investment Trust Fund  |                    |                    |
| Pension Trust Fund   |                    |                    |
| Activity Fund  | 300,000            | 300,000            |
| Other Agency Fund  | 100,000            | 100,000            |
| Permanent Fund   |                    |                    |
| <b>Total Cash and Short-Term Investments</b>                 | <b>\$8,825,000</b> | <b>\$8,475,000</b> |

**Long-Term Investments**

**06/30/2018 Estimate**

**06/30/2019 Projection**

|  |  |  |
|--|--|--|
| General Fund   |  |  |
| Public Purpose (Expendable) Trust Fund                       |  |  |
| Other Comptroller-Approved Special Revenue Funds             |  |  |
| Athletic / School-Sponsored Extra Curricular Activities Fund |  |  |
| Capital Reserve Fund - § 690, §1850                          |  |  |
| Capital Reserve Fund - § 1431                                |  |  |
| Other Capital Projects Fund                                  |  |  |
| Debt Service Fund  |  |  |
| Food Service / Cafeteria Operations Fund                     |  |  |
| Child Care Operations Fund                                   |  |  |
| Other Enterprise Funds                                       |  |  |
| Internal Service Fund  |  |  |
| Private Purpose Trust Fund                                   |  |  |
| Investment Trust Fund  |  |  |
| Pension Trust Fund   |  |  |
| Activity Fund  |  |  |
| Other Agency Fund  |  |  |

Long-Term Investments

06/30/2018 Estimate

06/30/2019 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$8,825,000** **\$8,475,000**



Long-Term Indebtedness

06/30/2018 Estimate

06/30/2019 Projection

**General Fund**

|   |            |            |
|---|------------|------------|
| 0510 Bonds Payable                              | 50,000,000 | 43,000,000 |
| 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 General Fund</b> | <b>\$50,000,000</b> | <b>\$43,000,000</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               |

|   |  |  |
|---|--|--|
| <b>Total Public Purpose (Expendable) Trust Fund</b> |  |  |
|---|--|--|

**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               |

|   |  |  |
|---|--|--|
| <b>Total Other Comptroller-Approved Special Revenue Funds</b> |  |  |
|---|--|--|

**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               |

|   |  |  |
|---|--|--|
| <b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b> |  |  |
|---|--|--|

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

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

**Long-Term Indebtedness**

**06/30/2018 Estimate**

**06/30/2019 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**

**06/30/2018 Estimate**

**06/30/2019 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**

**06/30/2018 Estimate**

**06/30/2019 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>06/30/2018 Estimate</u> | <u>06/30/2019 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>\$50,000,000</b>        | <b>\$43,000,000</b>          |

**Short-Term Payables**

**06/30/2018 Estimate**

**06/30/2019 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>\$50,000,000</b> | <b>\$43,000,000</b> |
|---------------------------|---------------------|---------------------|

| Account Description  | Amounts              |
|--|----------------------|
| 0810 Nonspendable Fund Balance   |                      |
| 0820 Restricted Fund Balance   |                      |
| 0830 Committed Fund Balance  |                      |
| 0840 Assigned Fund Balance   |                      |
| 0850 Unassigned Fund Balance   | (4,744,162)          |
| <b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>                               | <b>(\$4,744,162)</b> |
| <b>5900 Budgetary Reserve</b>  | <b>2,300,000</b>     |
| <b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b> | <b>(\$2,444,162)</b> |