


FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/29/2020



President of the Board - Original Signature Required

7/7/2020

Date



Secretary of the Board - Original Signature Required

7-6-2020

Date



Chief School Administrator - Original Signature Required

7-6-2020

Date

Chelsea M Campolongo

Contact Person

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Telephone Extension

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Email Address

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2020-2021 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : South Park SD	COUNTY : Allegheny	AUN : 103028753
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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 2020-2021 (compared to 2019-2020)? Yes
No

If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$35461776
Ending Unassigned Fund Balance	\$1570807
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.4%

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 7-6-2020
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DUE DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : South Park SD	County : Allegheny	AUN Number : 103028753
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 7/13/2020
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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<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.	Unassigned Fund Balance is below the required 8%.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance of \$1,200,000 is for Debt Service.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	11,957
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,200,000
0850 Unassigned Fund Balance	2,606,726
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,806,726</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	21,050,337
7000 Revenue from State Sources	12,909,381
8000 Revenue from Federal Sources	466,139
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$34,425,857</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$38,232,583</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	18,052,085
6112 Interim Real Estate Taxes	150,002
6113 Public Utility Realty Taxes	18,251
6120 Current Per Capita Taxes, Section 679	36,500
6140 Current Act 511 Taxes - Flat Rate Assessments	49,500
6150 Current Act 511 Taxes - Proportional Assessments	1,896,394
6400 Delinquencies on Taxes Levied / Assessed by the LEA	406,120
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	77,625
6800 Revenues from Intermediary Sources / Pass-Through Funds	220,000
6910 Rentals	15,500
6960 Services Provided Other Local Governmental Units / LEAs	1,000
6990 Refunds and Other Miscellaneous Revenue	112,360

REVENUE FROM LOCAL SOURCES \$21,050,337

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,499,181
7271 Special Education funds for School-Aged Pupils	1,302,124
7311 Pupil Transportation Subsidy	492,323
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	471,894
7330 Health Services (Medical, Dental, Nurse, Act 25)	31,000
7340 State Property Tax Reduction Allocation	869,598
7505 Ready to Learn Block Grant	308,092
7521 Continuity of Education and Equity Grants	241,643
7810 State Share of Social Security and Medicare Taxes	494,141
7820 State Share of Retirement Contributions	2,199,385

REVENUE FROM STATE SOURCES \$12,909,381

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	175,105
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	39,980
8517 NCLB, Title IV - 21st Century Schools	13,065
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	136,489
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,500
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REVENUE FROM FEDERAL SOURCES	\$466,139
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	34,425,857
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Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$18,052,085
Amount of Tax Relief for Homestead Exclusions	<u>\$869,598</u>
Total Approx. Tax Revenue:	\$18,921,683
Approx. Tax Levy for Tax Rate Calculation:	\$20,332,765

Allegheny

Total

2019-20 Data		
a. Assessed Value	\$765,123,070	\$765,123,070
b. Real Estate Mills	25.9600	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$709,603,891	\$709,603,891
d. Assessed Value	\$783,234,350	\$783,234,350
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$19,862,595	\$19,862,595
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$19,862,595	\$19,862,595
(f Total * g)		
i. Base Mills Subject to Index	25.9600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.74999%	92.74999%
k. Tax Levy Needed	\$20,332,765	\$20,332,765
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	25.9600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$20,332,764	\$20,332,764
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$19,463,166
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$18,052,085
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$18,052,085

Amount of Tax Relief for Homestead Exclusions

\$869,598

Total Approx. Tax Revenue:

\$18,921,683

Approx. Tax Levy for Tax Rate Calculation:

\$20,332,765

Allegheny

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	26.8426	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$21,024,046	\$21,024,046
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$8,243.45	
Number of Homestead/Farmstead Properties	4056	4056
Median Assessed Value of Homestead Properties		\$138,400

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$18,052,085
Amount of Tax Relief for Homestead Exclusions	<u>\$869,598</u>
Total Approx. Tax Revenue:	\$18,921,683
Approx. Tax Levy for Tax Rate Calculation:	\$20,332,765
	Allegheny

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$869,598	Lowering RE Tax Rate	\$0		\$869,598
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$869,598

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>
Allegheny	783,234,350	25.9600	20,332,764			92.74999%	
Totals:	783,234,350		20,332,764	869,598 =	19,463,166 X	92.74999% =	18,052,085

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		36,500
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	36,500
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	13,000
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 49,500 49,500

	<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%	1,764,394	1,764,394
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	117,000	117,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	15,000	15,000
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 1,896,394 1,896,394

Total Act 511, Current Taxes 1,945,894

Act 511 Tax Limit -->	709,603,891 X	12	8,515,247
	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
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Allegheny	25.9600	25.9600	0.00%	Yes	3.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.4%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.4%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,443,254
1200 Special Programs - Elementary / Secondary	5,175,585
1300 Vocational Education	810,619
1400 Other Instructional Programs - Elementary / Secondary	6,500
Total Instruction	\$19,435,958
2000 Support Services	
2100 Support Services - Students	1,150,830
2200 Support Services - Instructional Staff	1,120,398
2300 Support Services - Administration	2,082,522
2400 Support Services - Pupil Health	314,762
2500 Support Services - Business	428,583
2600 Operation and Maintenance of Plant Services	3,506,249
2700 Student Transportation Services	1,795,286
2900 Other Support Services	26,629
Total Support Services	\$10,425,259
3000 Operation of Non-Instructional Services	
3200 Student Activities	980,997
3300 Community Services	500
Total Operation of Non-Instructional Services	\$981,497
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,619,062
Total Other Expenditures and Financing Uses	\$4,619,062
Total Estimated Expenditures and Other Financing Uses	\$35,461,776

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,479,455
200 Personnel Services - Employee Benefits	4,810,067
300 Purchased Professional and Technical Services	166,523
400 Purchased Property Services	9,070
500 Other Purchased Services	511,274
600 Supplies	374,243
700 Property	88,642
800 Other Objects	3,980
Total Regular Programs - Elementary / Secondary	\$13,443,254
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,595,172
200 Personnel Services - Employee Benefits	1,243,486
300 Purchased Professional and Technical Services	853,201
500 Other Purchased Services	1,459,161
600 Supplies	24,565
Total Special Programs - Elementary / Secondary	\$5,175,585
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	187,960
200 Personnel Services - Employee Benefits	98,849
500 Other Purchased Services	517,500
600 Supplies	6,310
Total Vocational Education	\$810,619
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	200
600 Supplies	6,300
Total Other Instructional Programs - Elementary / Secondary	\$6,500
Total Instruction	\$19,435,958
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	539,117
200 Personnel Services - Employee Benefits	340,487
300 Purchased Professional and Technical Services	166,873
400 Purchased Property Services	2,978
500 Other Purchased Services	1,214
600 Supplies	99,561
800 Other Objects	600
Total Support Services - Students	\$1,150,830
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	245,290
200 Personnel Services - Employee Benefits	168,764
300 Purchased Professional and Technical Services	233,421
500 Other Purchased Services	5,415

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<u>Description</u>	<u>Amount</u>
600 Supplies	43,824
700 Property	423,084
800 Other Objects	600
Total Support Services - Instructional Staff	\$1,120,398
2300 Support Services - Administration	
100 Personnel Services - Salaries	973,817
200 Personnel Services - Employee Benefits	577,263
300 Purchased Professional and Technical Services	216,517
400 Purchased Property Services	28,082
500 Other Purchased Services	17,901
600 Supplies	32,037
700 Property	29,361
800 Other Objects	207,544
Total Support Services - Administration	\$2,082,522
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	198,714
200 Personnel Services - Employee Benefits	108,853
300 Purchased Professional and Technical Services	1,315
400 Purchased Property Services	240
500 Other Purchased Services	640
600 Supplies	5,000
Total Support Services - Pupil Health	\$314,762
2500 Support Services - Business	
100 Personnel Services - Salaries	225,113
200 Personnel Services - Employee Benefits	157,719
300 Purchased Professional and Technical Services	12,410
500 Other Purchased Services	4,066
600 Supplies	2,310
700 Property	1,250
800 Other Objects	25,715
Total Support Services - Business	\$428,583
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,258,181
200 Personnel Services - Employee Benefits	859,805
300 Purchased Professional and Technical Services	5,535
400 Purchased Property Services	296,932
500 Other Purchased Services	131,612
600 Supplies	940,054
700 Property	13,200
800 Other Objects	930
Total Operation and Maintenance of Plant Services	\$3,506,249
2700 Student Transportation Services	
500 Other Purchased Services	1,795,286
Total Student Transportation Services	\$1,795,286

<u>Description</u>	<u>Amount</u>
2900 Other Support Services	
500 Other Purchased Services	23,629
600 Supplies	3,000
Total Other Support Services	\$26,629
Total Support Services	\$10,425,259
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	378,257
200 Personnel Services - Employee Benefits	166,799
300 Purchased Professional and Technical Services	97,619
400 Purchased Property Services	34,499
500 Other Purchased Services	187,593
600 Supplies	62,669
700 Property	45,786
800 Other Objects	7,775
Total Student Activities	\$980,997
3300 Community Services	
600 Supplies	500
Total Community Services	\$500
Total Operation of Non-Instructional Services	\$981,497
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,304,062
900 Other Uses of Funds	2,315,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,619,062
Total Other Expenditures and Financing Uses	\$4,619,062
TOTAL EXPENDITURES	\$35,461,776

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	6,679,000	5,643,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	62,120	60,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	579,088	550,000
Other Capital Projects Fund	45,418	15,418
Debt Service Fund		
Food Service / Cafeteria Operations Fund	145,353	150,000
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	\$7,510,979	\$6,418,418

Long-Term Investments

06/30/2020 Estimate

06/30/2021 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

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$7,510,979** **\$6,418,418**

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund		
0510 Bonds Payable	61,585,000	59,270,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	100,000	110,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,000,000	2,100,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$63,685,000	\$61,480,000

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		

Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 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

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Long-Term Indebtedness**06/30/2020 Estimate****06/30/2021 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

06/30/2020 Estimate

06/30/2021 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>06/30/2020 Estimate</u>	<u>06/30/2021 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 Permanent Fund		
Total Long-Term Indebtedness	\$63,685,000	\$61,480,000

Short-Term Payables

06/30/2020 Estimate

06/30/2021 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$63,685,000	\$61,480,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	11,957
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,200,000
0850 Unassigned Fund Balance	1,570,807
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,770,807

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,782,764
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