

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

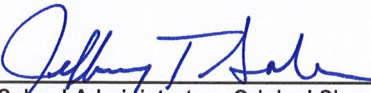
Date of Adoption of the General Fund Budget: 06/30/2020


 President of the Board - Original Signature Required

06/30/20
 Date


 Secretary of the Board - Original Signature Required

06/30/20
 Date


 Chief School Administrator - Original Signature Required

6-30-2020
 Date

Philip Martell
 Contact Person

(412)915-8202 Extn :
 Telephone Extension

martellphilip@b-ssd.org
 Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Blairsville-Saltsburg SD	COUNTY : Indiana	AUN : 128321103
---	---------------------	--------------------

lo school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, nding unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total udgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
less Than or Equal to \$11,999,999	12.0%
etween \$12,000,000 and \$12,999,999	11.5%
etween \$13,000,000 and \$13,999,999	11.0%
etween \$14,000,000 and \$14,999,999	10.5%
etween \$15,000,000 and \$15,999,999	10.0%
etween \$16,000,000 and \$16,999,999	9.5%
etween \$17,000,000 and \$17,999,999	9.0%
etween \$18,000,000 and \$18,999,999	8.5%
reater Than or Equal to \$19,000,000	8.0%

id you raise property taxes in SY 2020-2021 (compared to 2019-2020)?

Yes ☒
No ☐


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

Total Budgeted Expenditures	\$33590148
Ending Unassigned Fund Balance	\$1897106
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.6%

he 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 5-27-2020
---	-------------------

DUE DATE: AUGUST 15, 2020

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET


24 PS 6-687(a)(1)

(03/2006)

School District Name : Blairsville-Saltsburg SD	County : Indiana	AUN Number : 128321103
---	----------------------------	----------------------------------

Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-26-20
---	------------------------

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$27,758.12 C x 2%: \$22,688.94</p>	<p>The district is split between two counties and the tax rates are different. There are properties that fall below the exclusion. For these properties the exclusion(that isn't taken due to low assessment value) is allocated across the remaining</p>
1960	<p>Act 511 Taxes: 6152 Rate has changed from previous year.</p> <p>6152 Prior Year Rate: 0.5000 6152 Current Year Rate:</p>	<p>Reclassified Revenue; Account does not exist.</p>
8080	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Non-spendable 720,000 . Committed 5,908,463</p>

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	720,000	
0820 Restricted Fund Balance	5,908,463	
0830 Committed Fund Balance	2,580,202	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance		
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,580,202</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	13,400,325	
7000 Revenue from State Sources	18,527,139	
8000 Revenue from Federal Sources	1,440,612	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$33,368,076</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$35,948,278</u>

LEA : 128321103 Blairsville-Saltsburg SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	9,482,027
6113 Public Utility Realty Taxes	11,000
6114 Payments in Lieu of Current Taxes - State / Local	10,808
6120 Current Per Capita Taxes, Section 679	25,506
6140 Current Act 511 Taxes - Flat Rate Assessments	55,527
6150 Current Act 511 Taxes - Proportional Assessments	1,942,414
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,197,316
6500 Earnings on Investments	115,000
6700 Revenues from LEA Activities	50,744
6800 Revenues from Intermediary Sources / Pass-Through Funds	465,679
6910 Rentals	2,500
6920 Contributions and Donations from Private Sources	34,570
6940 Tuition from Patrons	6,350
6990 Refunds and Other Miscellaneous Revenue	884
REVENUE FROM LOCAL SOURCES	\$13,400,325
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,650,137
7112 Basic Education Funding-Social Security	819,066
7160 Tuition for Orphans Subsidy	240,106
7271 Special Education funds for School-Aged Pupils	1,435,363
7311 Pupil Transportation Subsidy	920,188
7312 Nonpublic and Charter School Pupil Transportation Subsidy	10,395
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	509,000
7340 State Property Tax Reduction Allocation	1,133,965
7360 Safe Schools	120,000
7505 Ready to Learn Block Grant	328,090
7810 State Share of Social Security and Medicare Taxes	460,829
7820 State Share of Retirement Contributions	2,900,000
REVENUE FROM STATE SOURCES	\$18,527,139
REVENUE FROM FEDERAL SOURCES	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	555,200
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	421,764
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	64,812
8517 NCLB, Title IV - 21St Century Schools	32,130

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	341,706
8830 Medical Assistance Reimbursements (Access) - Early Intervention	25,000
REVENUE FROM FEDERAL SOURCES	\$1,440,612
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	33,368,076

Act 1 Index (current): 3.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$9,482,039		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,134,447</u>		
Total Approx. Tax Revenue:	\$10,616,486		
Approx. Tax Levy for Tax Rate Calculation:	\$11,689,379		

	Indiana	Westmoreland	Total
2019-20 Data			
a. Assessed Value	\$595,086,650	\$16,097,470	\$611,184,120
b. Real Estate Mills	15.8651	119.0734	
I. 2020-21 Data			
c. 2018 STEB Market Value	\$473,647,629	\$93,490,236	\$567,137,865
d. Assessed Value	\$627,292,205	\$16,159,270	\$643,451,475
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2019-20 Calculations			
f. 2019-20 Tax Levy	\$9,441,109	\$1,916,780	\$11,357,889
(a * b)			
2020-21 Calculations			
g. Percent of Total Market Value	83.51543%	16.48457%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$9,485,590	\$1,872,299	\$11,357,889
(f Total * g)			
i. Base Mills Subject to Index	15.9398	119.0734	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	90.00000%	89.00000%	89.83515%
k. Tax Levy Needed	\$9,762,435	\$1,926,944	\$11,689,379
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate	15.5628	119.2469	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$9,762,423	\$1,926,943	\$11,689,366
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$10,554,919
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$9,482,027
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.6%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$9,482,039

Amount of Tax Relief for Homestead Exclusions \$1,134,447

Total Approx. Tax Revenue: \$10,616,486

Approx. Tax Levy for Tax Rate Calculation: \$11,689,379

	Indiana	Westmoreland	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	16.5136	123.3600	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$10,358,853	\$1,993,408	\$12,352,261
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$19,142.00	\$2,785.00	
Number of Homestead/Farmstead Properties	3065	583	3648
Median Assessed Value of Homestead Properties			\$99,500

Act 1 Index (current): 3.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$9,482,039		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,134,447</u>		
Total Approx. Tax Revenue:	\$10,616,486		
Approx. Tax Levy for Tax Rate Calculation:	\$11,689,379		
	Indiana	Westmoreland	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,133,965	Lowering RE Tax Rate	\$0	\$1,133,965
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$482			\$482
Amount of Tax Relief from State/Local Sources				\$1,134,447

2020-2021 Final General Fund Budget				Local Education Agency Tax Data							
LEA : 128321103 Blairsville-Saltsburg SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)							
Printed 7/6/2020 9:18:47 AM				Page - 1 of 1							
CODE											
6111 <u>Current Real Estate Taxes</u>											
<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>				
Indiana	627,292,205	15.5628	9,762,423			90.00000%					
Westmoreland	16,159,270	119.2469	1,926,943			89.00000%					
Totals:	643,451,475		11,689,366	-	1,134,447	=	10,554,919	X	89.83515%	=	9,482,027
				<u>Rate</u>	<u>Estimated Revenue</u>						
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	25,506						
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>				
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	25,527	25,527				
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0				
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	30,000	30,000				
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0				
6145	Current Act 511 Business Privilege Taxes – Flat Rate			\$0.00	\$0.00	0	0				
6146	Current Act 511 Mechanical Device Taxes – Flat Rate			\$0.00	\$0.00	0	0				
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0				
Total Current Act 511 Taxes – Flat Rate Assessments						55,527	55,527				
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>				
6151	Current Act 511 Earned Income Taxes			0.750%	0.000%	1,807,414	1,807,414				
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0				
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	135,000	135,000				
6154	Current Act 511 Amusement Taxes			0.000%	0.000%	0	0				
6155	Current Act 511 Business Privilege Taxes			0.0000	0.0000	0	0				
6156	Current Act 511 Mechanical Device Taxes – Percentage			0.000%	0.000%	0	0				
6157	Current Act 511 Mercantile Taxes			0.0000	0.0000	0	0				
6159	Current Act 511 Taxes, Other Proportional Assessments			0.0000	0.0000	0	0				
Total Current Act 511 Taxes – Proportional Assessments						1,942,414	1,942,414				
Total Act 511, Current Taxes							1,997,941				
Act 511 Tax Limit -->				567,137,865	X	12	6,805,654				
				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>									
	Indiana	15.9398	15.5628	-2.35%	Yes	3.6%				
	Westmoreland	119.0734	119.2469	0.15%	Yes	3.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.6%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
6144	Current Act 511 Trailer Taxes					3.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.750%	0.750%	0.00%	Yes	3.6%				
6152	Current Act 511 Occupation Taxes	0.5000	0	-100.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6154	Current Act 511 Amusement Taxes					3.6%				
6155	Current Act 511 Business Privilege Taxes					3.6%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.6%				
6157	Current Act 511 Mercantile Taxes					3.6%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.6%				

LEA : 128321103 Blairsville-Saltsburg SD

Printed 7/6/2020 9:18:52 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,685,508
1200 Special Programs - Elementary / Secondary	4,485,926
1300 Vocational Education	1,158,711
1400 Other Instructional Programs - Elementary / Secondary	293,257
1500 Nonpublic School Programs	300
1800 Pre-Kindergarten	262,133
Total Instruction	\$20,885,835
2000 Support Services	
2100 Support Services - Students	1,056,551
2200 Support Services - Instructional Staff	1,060,163
2300 Support Services - Administration	1,476,555
2400 Support Services - Pupil Health	400,570
2500 Support Services - Business	460,851
2600 Operation and Maintenance of Plant Services	2,522,147
2700 Student Transportation Services	1,985,399
2800 Support Services - Central	29,735
Total Support Services	\$8,991,971
3000 Operation of Non-Instructional Services	
3200 Student Activities	879,172
3300 Community Services	455
Total Operation of Non-Instructional Services	\$879,627
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	875
5200 Interfund Transfers - Out	2,609,767
Total Other Expenditures and Financing Uses	\$2,610,642
Total Estimated Expenditures and Other Financing Uses	\$33,368,075

LEA : 128321103 Blairsville-Saltsburg SD

Printed 7/6/2020 9:18:54 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,167,399
200 Personnel Services - Employee Benefits	5,263,481
300 Purchased Professional and Technical Services	52,017
400 Purchased Property Services	1,000
500 Other Purchased Services	939,021
600 Supplies	257,590
800 Other Objects	5,000
Total Regular Programs - Elementary / Secondary	\$14,685,508
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,694,666
200 Personnel Services - Employee Benefits	1,231,922
300 Purchased Professional and Technical Services	328,012
500 Other Purchased Services	1,189,751
600 Supplies	41,017
800 Other Objects	558
Total Special Programs - Elementary / Secondary	\$4,485,926
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	412,944
200 Personnel Services - Employee Benefits	272,694
400 Purchased Property Services	460
500 Other Purchased Services	435,000
600 Supplies	33,875
800 Other Objects	3,738
Total Vocational Education	\$1,158,711
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	165,000
500 Other Purchased Services	88,542
600 Supplies	39,715
Total Other Instructional Programs - Elementary / Secondary	\$293,257
1500 <u>Nonpublic School Programs</u>	
600 Supplies	300
Total Nonpublic School Programs	\$300
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	166,871
200 Personnel Services - Employee Benefits	60,167
600 Supplies	35,095
Total Pre-Kindergarten	\$262,133
Total Instruction	\$20,885,835
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	444,115

LEA : 128321103 Blairsville-Saltsburg SD

Printed 7/6/2020 9:18:54 AM

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	322,615
300 Purchased Professional and Technical Services	208,733
400 Purchased Property Services	6,606
500 Other Purchased Services	8,168
600 Supplies	52,778
700 Property	5,000
800 Other Objects	8,536
Total Support Services - Students	\$1,056,551
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	347,778
200 Personnel Services - Employee Benefits	210,802
300 Purchased Professional and Technical Services	209,226
400 Purchased Property Services	12,083
500 Other Purchased Services	7,047
600 Supplies	259,772
700 Property	13,062
800 Other Objects	393
Total Support Services - Instructional Staff	\$1,060,163
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	709,491
200 Personnel Services - Employee Benefits	509,389
300 Purchased Professional and Technical Services	181,910
400 Purchased Property Services	18,426
500 Other Purchased Services	29,055
600 Supplies	25,380
800 Other Objects	2,904
Total Support Services - Administration	\$1,476,555
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	189,045
200 Personnel Services - Employee Benefits	131,090
300 Purchased Professional and Technical Services	73,572
400 Purchased Property Services	1,771
500 Other Purchased Services	500
600 Supplies	4,592
Total Support Services - Pupil Health	\$400,570
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	162,846
200 Personnel Services - Employee Benefits	96,875
300 Purchased Professional and Technical Services	123,457
400 Purchased Property Services	52,085
500 Other Purchased Services	7,247
600 Supplies	6,899
800 Other Objects	11,442
Total Support Services - Business	\$460,851
2600 <u>Operation and Maintenance of Plant Services</u>	

LEA : 128321103 Blairsville-Saltsburg SD

Printed 7/6/2020 9:18:54 AM

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	909,635
200 Personnel Services - Employee Benefits	626,525
300 Purchased Professional and Technical Services	12,515
400 Purchased Property Services	258,946
500 Other Purchased Services	141,367
600 Supplies	563,115
700 Property	9,813
800 Other Objects	231
Total Operation and Maintenance of Plant Services	\$2,522,147
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	2,468
400 Purchased Property Services	130
500 Other Purchased Services	1,982,325
600 Supplies	476
Total Student Transportation Services	\$1,985,399
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	29,735
Total Support Services - Central	\$29,735
Total Support Services	\$8,991,971
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	313,000
200 Personnel Services - Employee Benefits	110,772
300 Purchased Professional and Technical Services	137,400
400 Purchased Property Services	6,774
500 Other Purchased Services	205,321
600 Supplies	88,250
800 Other Objects	17,655
Total Student Activities	\$879,172
3300 <u>Community Services</u>	
600 Supplies	455
Total Community Services	\$455
Total Operation of Non-Instructional Services	\$879,627
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	875
Total Debt Service / Other Expenditures and Financing Uses	\$875
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,609,767
Total Interfund Transfers - Out	\$2,609,767
Total Other Expenditures and Financing Uses	\$2,610,642
TOTAL EXPENDITURES	\$33,368,075

LEA : 128321103 Blairsville-Saltsburg SD

Cash and Short-Term Investments

	06/30/2020 Estimate	06/30/2021 Projection
General Fund	8,065,228	8,065,228
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	2,662,932	2,662,932
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	508,237	508,237
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	\$11,236,397	\$11,236,397

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		

LEA : 128321103 Blairsville-Saltsburg SD

<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$11,236,397	\$11,236,397

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	60,000	60,000
0560 Other Post-Employment Benefits (OPEB)	7,750,000	7,750,000
0599 Other Noncurrent Liabilities	50,000	50,000
Total General Fund	\$7,860,000	\$7,860,000
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		

LEA : 128321103 Blairsville-Saltsburg SD

<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 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	06/30/2020 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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	\$7,860,000	\$7,860,000

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	700,000	700,000
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		
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	\$700,000	\$700,000
TOTAL INDEBTEDNESS	\$8,560,000	\$8,560,000

Account Description	Amounts
0810 Nonspendable Fund Balance	720,000
0820 Restricted Fund Balance	5,908,463
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,580,203
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,580,203
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,208,666