

FINAL GENERAL FUND BUDGET

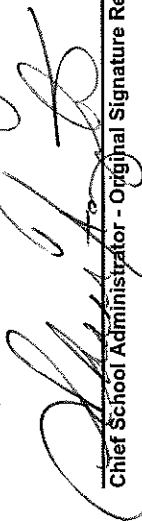
Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/11/2020

_____
President of the Board - Original Signature Required6/11/2020

Date_____
Secretary of the Board - Original Signature Required6/11/2020

Date_____
Chief School Administrator - Original Signature Required6/11/2020

Date

Eric Miller

(814)535-5005 Extn :

Contact Person_____
Telephone Extension

emiller@cvk12.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Conemaugh Valley SD	COUNTY : Cambria	AUN : 108111403
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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 ☒

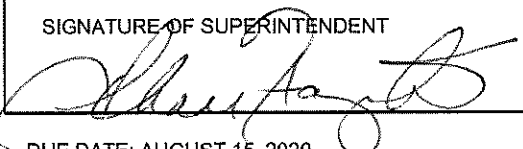
If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$13535700
Ending Unassigned Fund Balance	\$2354988
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	17.4%

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 6/11/2020
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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 : Conemaugh Valley SD	County : Cambria	AUN Number : 108111403
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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 6/11/2020
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5300	<div>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</div> <div>Function 2600, Object 100: \$325,000.00</div> <div>Function 2600, Object 200: \$350,400.00</div>	<div>The total cost of medical insurance for support staff under Function 2600 is greater than the salaries for those employees.</div>
8080	<div>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.</div>	<div>Current Assigned/Unassigned Fund Balance is within policy and state guidelines.</div>
8160	<div>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</div>	<div>Assigned Fund Balance is for future healthcare costs, PSERS employer contributions, and long term debt payments.</div>

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	4,355,700	
0850 Unassigned Fund Balance	2,354,988	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,710,688</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	3,158,407	
7000 Revenue from State Sources	9,557,293	
8000 Revenue from Federal Sources	335,000	
9000 Other Financing Sources	485,000	
Total Estimated Revenues And Other Financing Sources		<u>\$13,535,700</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$20,246,388</u>

LEA : 108111403 Conemaugh Valley SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,079,907
6113 Public Utility Realty Taxes	3,000
6140 Current Act 511 Taxes - Flat Rate Assessments	3,500
6150 Current Act 511 Taxes - Proportional Assessments	600,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	186,000
6500 Earnings on Investments	85,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	169,000
6990 Refunds and Other Miscellaneous Revenue	32,000
REVENUE FROM LOCAL SOURCES	\$3,158,407
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,006,000
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	611,000
7292 Pre-K Counts	297,500
7311 Pupil Transportation Subsidy	560,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	144,700
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	272,093
7505 Ready to Learn Block Grant	171,000
7810 State Share of Social Security and Medicare Taxes	250,000
7820 State Share of Retirement Contributions	1,200,000
REVENUE FROM STATE SOURCES	\$9,557,293
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	280,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	40,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000
REVENUE FROM FEDERAL SOURCES	\$335,000
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	480,000
9900 Other Financing Sources Not Listed Elsewhere in the 9000 Series	5,000
OTHER FINANCING SOURCES	\$485,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	13,535,700

Act 1 Index (current): 3.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,079,907	
Amount of Tax Relief for Homestead Exclusions	<u>\$272,093</u>	
Total Approx. Tax Revenue:	\$2,352,000	
Approx. Tax Levy for Tax Rate Calculation:	\$2,632,046	
	Cambria	Total

2019-20 Data		
a. Assessed Value	\$44,052,850	\$44,052,850
b. Real Estate Mills	59.7772	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$189,547,190	\$189,547,190
d. Assessed Value	\$44,030,940	\$44,030,940
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$2,633,356	\$2,633,356
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$2,633,356	\$2,633,356
(f Total * g)		
i. Base Mills Subject to Index	59.7772	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	88.13339%	88.13339%
k. Tax Levy Needed	\$2,632,046	\$2,632,046
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	59.7772	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$2,632,046	\$2,632,046
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,359,953
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,079,907
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,079,907	
Amount of Tax Relief for Homestead Exclusions	<u>\$272,093</u>	
Total Approx. Tax Revenue:	\$2,352,000	
Approx. Tax Levy for Tax Rate Calculation:	\$2,632,046	
	Cambria	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	62.0487	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,732,063	\$2,732,063
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	\$2,336.00	
Number of Homestead/Farmstead Properties	1949	1949
Median Assessed Value of Homestead Properties		\$12,160

Act 1 Index (current): 3.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,079,907
Amount of Tax Relief for Homestead Exclusions	<u>\$272,093</u>
Total Approx. Tax Revenue:	\$2,352,000
Approx. Tax Levy for Tax Rate Calculation:	\$2,632,046
	Cambria
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$272,093	Lowering RE Tax Rate	\$0	\$272,093
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$272,093

2020-2021 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 108111403 Conemaugh Valley SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
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CODE							
6111 <u>Current Real Estate Taxes</u>							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Cambria	44,030,940	59.7772	2,632,046			88.13339%	
Totals:	44,030,940		2,632,046	- 272,093 =	2,359,953 X	88.13339% =	2,079,907
				Rate	Estimated Revenue		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	3,500	3,500
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						3,500	3,500
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	575,000	575,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	25,000	25,000
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						600,000	600,000
Total Act 511, Current Taxes							603,500
Act 511 Tax Limit -->				189,547,190 X	12	2,274,566	
				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>									
	Cambria	59.7772	59.7772	0.00%	Yes	3.8%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.8%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	4,857,200
1200 Special Programs - Elementary / Secondary	1,718,300
1300 Vocational Education	408,400
1400 Other Instructional Programs - Elementary / Secondary	312,500
1500 Nonpublic School Programs	1,000
1800 Pre-Kindergarten	278,600
Total Instruction	\$7,576,000
2000 Support Services	
2100 Support Services - Students	269,700
2200 Support Services - Instructional Staff	258,200
2300 Support Services - Administration	976,600
2400 Support Services - Pupil Health	134,400
2500 Support Services - Business	348,800
2600 Operation and Maintenance of Plant Services	1,947,900
2700 Student Transportation Services	840,000
2800 Support Services - Central	8,600
2900 Other Support Services	1,000
Total Support Services	\$4,785,200
3000 Operation of Non-Instructional Services	
3200 Student Activities	410,000
Total Operation of Non-Instructional Services	\$410,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	698,700
5200 Interfund Transfers - Out	65,800
Total Other Expenditures and Financing Uses	\$764,500
Total Estimated Expenditures and Other Financing Uses	\$13,535,700

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,185,000
200 Personnel Services - Employee Benefits	1,983,700
300 Purchased Professional and Technical Services	156,000
400 Purchased Property Services	2,000
500 Other Purchased Services	367,500
600 Supplies	95,000
700 Property	64,000
800 Other Objects	4,000
Total Regular Programs - Elementary / Secondary	\$4,857,200
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	596,000
200 Personnel Services - Employee Benefits	501,300
300 Purchased Professional and Technical Services	610,000
500 Other Purchased Services	1,000
600 Supplies	6,000
700 Property	4,000
Total Special Programs - Elementary / Secondary	\$1,718,300
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	138,000
200 Personnel Services - Employee Benefits	119,900
400 Purchased Property Services	1,000
500 Other Purchased Services	140,500
600 Supplies	6,500
700 Property	2,500
Total Vocational Education	\$408,400
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	159,200
200 Personnel Services - Employee Benefits	143,300
300 Purchased Professional and Technical Services	5,000
600 Supplies	5,000
Total Other Instructional Programs - Elementary / Secondary	\$312,500
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	1,000
Total Nonpublic School Programs	\$1,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	143,300
200 Personnel Services - Employee Benefits	125,300
500 Other Purchased Services	1,000
600 Supplies	9,000
Total Pre-Kindergarten	\$278,600
Total Instruction	\$7,576,000

LEA : 108111403 Conemaugh Valley SD

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<u>Description</u>	<u>Amount</u>
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	138,000
200 Personnel Services - Employee Benefits	97,700
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	1,000
600 Supplies	1,000
700 Property	1,000
800 Other Objects	1,000
Total Support Services - Students	\$269,700
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	74,300
200 Personnel Services - Employee Benefits	37,400
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	1,000
500 Other Purchased Services	1,000
600 Supplies	131,500
700 Property	9,000
800 Other Objects	3,000
Total Support Services - Instructional Staff	\$258,200
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	457,900
200 Personnel Services - Employee Benefits	415,200
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	1,000
500 Other Purchased Services	21,500
600 Supplies	16,500
700 Property	5,500
800 Other Objects	9,000
Total Support Services - Administration	\$976,600
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	64,800
200 Personnel Services - Employee Benefits	55,100
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	2,000
500 Other Purchased Services	500
600 Supplies	4,000
700 Property	2,000
800 Other Objects	1,000
Total Support Services - Pupil Health	\$134,400
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	175,500
200 Personnel Services - Employee Benefits	165,300
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	3,000

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<u>Description</u>	<u>Amount</u>
600 Supplies	2,000
700 Property	1,000
800 Other Objects	1,000
Total Support Services - Business	\$348,800
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	325,000
200 Personnel Services - Employee Benefits	350,400
300 Purchased Professional and Technical Services	724,000
400 Purchased Property Services	206,000
500 Other Purchased Services	85,000
600 Supplies	130,000
700 Property	126,000
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$1,947,900
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	840,000
Total Student Transportation Services	\$840,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	6,000
200 Personnel Services - Employee Benefits	2,600
Total Support Services - Central	\$8,600
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	1,000
Total Other Support Services	\$1,000
Total Support Services	\$4,785,200
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	156,900
200 Personnel Services - Employee Benefits	66,100
300 Purchased Professional and Technical Services	26,000
400 Purchased Property Services	11,000
500 Other Purchased Services	50,000
600 Supplies	17,000
700 Property	15,000
800 Other Objects	68,000
Total Student Activities	\$410,000
Total Operation of Non-Instructional Services	\$410,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	698,700
Total Debt Service / Other Expenditures and Financing Uses	\$698,700
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	65,800

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$65,800
Total Other Expenditures and Financing Uses	\$764,500
TOTAL EXPENDITURES	\$13,535,700

LEA : 108111403 Conemaugh Valley SD

Cash and Short-Term Investments

	06/30/2020 Estimate	06/30/2021 Projection
General Fund	3,689,788	3,689,788
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	3,020,900	3,050,900
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$6,710,688	\$6,740,688

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 : 108111403 Conemaugh Valley 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	\$6,710,688	\$6,740,688

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	13,260,000	12,860,000
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		
Total General Fund	\$13,260,000	\$12,860,000
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		

<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		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 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		

2020-2021 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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	\$13,260,000	\$12,860,000	

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$13,260,000	\$12,860,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,355,700
0850 Unassigned Fund Balance	2,354,988
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,710,688
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,710,688