

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Avella Area SD	COUNTY : Washington	AUN : 101630504
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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%

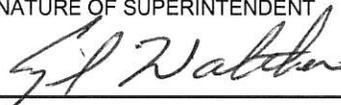
Did you raise property taxes in SY 2020-2021 (compared to 2019-2020)? Yes No

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

Total Budgeted Expenditures	\$11444060
Ending Unassigned Fund Balance	\$1135965
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.9%

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 6/29/2020
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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 : Avella Area SD	County : Washington	AUN Number : 101630504
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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 5/20/2020
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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>
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$13,250.00 . Provide a justification.	There are no salaries to report for this function.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$13,250.00	There are no salaries to report for this function.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The amount reserved is an immaterial amount at less than .2% of the budget. If an emergency occurs the money will be utilized.
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.	Cash flow needed during July and August for payroll and payables when minimal revenue is received. The District's increased expenditures exceed the revenues received with future obstacles to confront.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed for technology upgrades.
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 for retirement obligations and athletic activity expenditures.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	300,000
0840 Assigned Fund Balance	415,577
0850 Unassigned Fund Balance	1,522,217
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,237,794</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,734,470
7000 Revenue from State Sources	6,884,706
8000 Revenue from Federal Sources	245,043
9000 Other Financing Sources	190,652
Total Estimated Revenues And Other Financing Sources	<u>\$11,054,871</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$13,292,665</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	2,661,352
6113 Public Utility Realty Taxes	3,205
6114 Payments in Lieu of Current Taxes - State / Local	430
6120 Current Per Capita Taxes, Section 679	11,200
6140 Current Act 511 Taxes - Flat Rate Assessments	11,200
6150 Current Act 511 Taxes - Proportional Assessments	478,618
6400 Delinquencies on Taxes Levied / Assessed by the LEA	190,725
6500 Earnings on Investments	47,303
6700 Revenues from LEA Activities	29,966
6800 Revenues from Intermediary Sources / Pass-Through Funds	210,836
6910 Rentals	33,915
6920 Contributions and Donations from Private Sources	21,065
6990 Refunds and Other Miscellaneous Revenue	34,655

REVENUE FROM LOCAL SOURCES \$3,734,470

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	4,309,262
7112 Basic Education Funding-Social Security	193,491
7160 Tuition for Orphans Subsidy	13,245
7220 Vocational Education	8,351
7271 Special Education funds for School-Aged Pupils	575,223
7311 Pupil Transportation Subsidy	397,193
7312 Nonpublic and Charter School Pupil Transportation Subsidy	8,035
7330 Health Services (Medical, Dental, Nurse, Act 25)	9,286
7340 State Property Tax Reduction Allocation	251,516
7505 Ready to Learn Block Grant	105,057
7521 Continuity of Education and Equity Grants	155,396
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	1,000
7820 State Share of Retirement Contributions	857,651

REVENUE FROM STATE SOURCES \$6,884,706

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	83,307
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	14,738
8517 NCLB, Title IV - 21st Century Schools	10,000
8519 NCLB, Title VI - Flexibility and Accountability	31,050

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8749 Other CARES Act Funding	69,193
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	35,610
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,145
REVENUE FROM FEDERAL SOURCES	\$245,043
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	190,652
OTHER FINANCING SOURCES	\$190,652
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	11,054,871

Act 1 Index (current): 3.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$2,661,352

Amount of Tax Relief for Homestead Exclusions \$253,070

Total Approx. Tax Revenue: \$2,914,422

Approx. Tax Levy for Tax Rate Calculation: \$3,156,891

Washington

Total

2019-20 Data		
a. Assessed Value	\$283,015,250	\$283,015,250
b. Real Estate Mills	10.7735	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$244,841,316	\$244,841,316
d. Assessed Value	\$283,391,040	\$283,391,040
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$3,049,065	\$3,049,065
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$3,049,065	\$3,049,065
(f Total * g)		
i. Base Mills Subject to Index	10.7735	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.65000%	91.65000%
k. Tax Levy Needed	\$3,156,891	\$3,156,891
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	11.1397	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,156,891	\$3,156,891
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,903,821
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,661,352
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,661,352
Amount of Tax Relief for Homestead Exclusions	<u>\$253,070</u>
Total Approx. Tax Revenue:	\$2,914,422
Approx. Tax Levy for Tax Rate Calculation:	\$3,156,891

Washington	Total
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Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	11.1397	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$3,156,891	\$3,156,891
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	\$21,823.00	
Number of Homestead/Farmstead Properties	1041	1041
Median Assessed Value of Homestead Properties		\$138,400

Act 1 Index (current): 3.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,661,352
Amount of Tax Relief for Homestead Exclusions	<u>\$253,070</u>
Total Approx. Tax Revenue:	\$2,914,422
Approx. Tax Levy for Tax Rate Calculation:	\$3,156,891

Washington	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$251,516	Lowering RE Tax Rate	\$0	\$251,516
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,554			\$1,554
Amount of Tax Relief from State/Local Sources				\$253,070

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>
Washington	283,391,040	11.1397	3,156,891			91.65000%	
Totals:	283,391,040		3,156,891	- 253,070 =	2,903,821 X	91.65000% =	2,661,352

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		11,200
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	11,900
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes – Flat Rate Assessments 11,900 11,200

	<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%	95,622,000	478,618
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0	0
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 95,622,000 478,618

Total Act 511, Current Taxes 489,818

Act 511 Tax Limit -->	244,841,316 X	12	2,938,096
	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> Washington	10.7735	11.1397	3.40%	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 <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	4,604,511
1200 Special Programs - Elementary / Secondary	1,247,077
1300 Vocational Education	632,592
1400 Other Instructional Programs - Elementary / Secondary	2,363
Total Instruction	\$6,486,543
2000 Support Services	
2100 Support Services - Students	281,404
2200 Support Services - Instructional Staff	372,255
2300 Support Services - Administration	1,045,177
2400 Support Services - Pupil Health	133,916
2500 Support Services - Business	292,074
2600 Operation and Maintenance of Plant Services	1,044,259
2700 Student Transportation Services	683,384
2800 Support Services - Central	13,250
2900 Other Support Services	6,254
Total Support Services	\$3,871,973
3000 Operation of Non-Instructional Services	
3200 Student Activities	414,979
3300 Community Services	1,900
Total Operation of Non-Instructional Services	\$416,879
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	334,041
5200 Interfund Transfers - Out	304,624
5900 Budgetary Reserve	30,000
Total Other Expenditures and Financing Uses	\$668,665
Total Estimated Expenditures and Other Financing Uses	\$11,444,060

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,553,678
200 Personnel Services - Employee Benefits	1,744,753
300 Purchased Professional and Technical Services	1,527
400 Purchased Property Services	6,747
500 Other Purchased Services	236,583
600 Supplies	60,573
800 Other Objects	650
Total Regular Programs - Elementary / Secondary	\$4,604,511
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	523,222
200 Personnel Services - Employee Benefits	384,696
300 Purchased Professional and Technical Services	237,549
500 Other Purchased Services	95,179
600 Supplies	5,117
800 Other Objects	1,314
Total Special Programs - Elementary / Secondary	\$1,247,077
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	185,787
200 Personnel Services - Employee Benefits	133,395
400 Purchased Property Services	500
500 Other Purchased Services	287,694
600 Supplies	18,619
700 Property	5,747
800 Other Objects	850
Total Vocational Education	\$632,592
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	750
200 Personnel Services - Employee Benefits	478
500 Other Purchased Services	435
600 Supplies	300
800 Other Objects	400
Total Other Instructional Programs - Elementary / Secondary	\$2,363
Total Instruction	\$6,486,543
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	131,766
200 Personnel Services - Employee Benefits	114,605
300 Purchased Professional and Technical Services	30,433
500 Other Purchased Services	2,760
600 Supplies	1,590
800 Other Objects	250
Total Support Services - Students	\$281,404

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	77,492
200 Personnel Services - Employee Benefits	45,966
300 Purchased Professional and Technical Services	66,313
400 Purchased Property Services	2,870
500 Other Purchased Services	14,046
600 Supplies	111,415
700 Property	54,153
Total Support Services - Instructional Staff	\$372,255
2300 Support Services - Administration	
100 Personnel Services - Salaries	562,306
200 Personnel Services - Employee Benefits	370,163
300 Purchased Professional and Technical Services	41,366
400 Purchased Property Services	3,681
500 Other Purchased Services	26,536
600 Supplies	27,660
700 Property	2,000
800 Other Objects	11,465
Total Support Services - Administration	\$1,045,177
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	73,865
200 Personnel Services - Employee Benefits	50,955
300 Purchased Professional and Technical Services	4,820
400 Purchased Property Services	651
500 Other Purchased Services	545
600 Supplies	3,080
Total Support Services - Pupil Health	\$133,916
2500 Support Services - Business	
100 Personnel Services - Salaries	163,918
200 Personnel Services - Employee Benefits	108,746
300 Purchased Professional and Technical Services	13,610
400 Purchased Property Services	950
500 Other Purchased Services	3,600
600 Supplies	875
800 Other Objects	375
Total Support Services - Business	\$292,074
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	380,254
200 Personnel Services - Employee Benefits	249,764
300 Purchased Professional and Technical Services	10,615
400 Purchased Property Services	105,453
500 Other Purchased Services	37,390
600 Supplies	245,783
700 Property	15,000
Total Operation and Maintenance of Plant Services	\$1,044,259

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	683,159
600 Supplies	225
Total Student Transportation Services	\$683,384
2800 <u>Support Services - Central</u>	
200 Personnel Services - Employee Benefits	13,250
Total Support Services - Central	\$13,250
2900 <u>Other Support Services</u>	
500 Other Purchased Services	6,254
Total Other Support Services	\$6,254
Total Support Services	\$3,871,973
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	144,655
200 Personnel Services - Employee Benefits	53,636
300 Purchased Professional and Technical Services	73,585
400 Purchased Property Services	19,175
500 Other Purchased Services	64,013
600 Supplies	35,020
700 Property	20,030
800 Other Objects	4,865
Total Student Activities	\$414,979
3300 <u>Community Services</u>	
600 Supplies	400
800 Other Objects	1,500
Total Community Services	\$1,900
Total Operation of Non-Instructional Services	\$416,879
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	178,627
900 Other Uses of Funds	155,414
Total Debt Service / Other Expenditures and Financing Uses	\$334,041
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	304,624
Total Interfund Transfers - Out	\$304,624
5900 <u>Budgetary Reserve</u>	
800 Other Objects	30,000
Total Budgetary Reserve	\$30,000
Total Other Expenditures and Financing Uses	\$668,665
TOTAL EXPENDITURES	\$11,444,060

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	2,650,740	2,310,310
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	76,180	74,820
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	54,810	55,685
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,781,730	\$2,440,815

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	\$2,781,730	\$2,440,815
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund		
0510 Bonds Payable	5,880,000	5,710,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	303,875	247,506
0540 Accumulated Compensated Absences	30,172	13,372
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,740,481	4,700,300
0599 Other Noncurrent Liabilities		
Total General Fund	\$10,954,528	\$10,671,178

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

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	\$10,954,528	\$10,671,178

Short-Term Payables

06/30/2020 Estimate

06/30/2021 Projection

General Fund	812,200	822,310
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	4,650	4,820
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	\$816,850	\$827,130
TOTAL INDEBTEDNESS	\$11,771,378	\$11,498,308

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	300,000
0840 Assigned Fund Balance	412,640
0850 Unassigned Fund Balance	1,135,965
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,848,605
5900 Budgetary Reserve	30,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,878,605