

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2020

President of the Board - Original Signature Required



Date

6-24-2020

Secretary of the Board - Original Signature Required



Date

6/22/20

Chief School Administrator - Original Signature Required



Date

22 June 2020

Deb Babirad

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Contact Person

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Bentworth SD	COUNTY : Washington	AUN : 101630903
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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	\$19050621
Ending Unassigned Fund Balance	\$1405812
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.4%

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 22 June 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 : Bentworth SD	County : Washington	AUN Number : 101630903
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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 5/18/20
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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>
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.	With the uncertainty of state subsidy increases and the expected decrease in local revenue, funds are needed for unanticipated repairs or purchases not originally budgeted.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	In the event we have to again move to remote learning, additional technology purchases may be necessary.

<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		
0840 Assigned Fund Balance	550,500	
0850 Unassigned Fund Balance	1,424,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$1,974,500</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	7,435,073	
7000 Revenue from State Sources	10,693,017	
8000 Revenue from Federal Sources	595,843	
9000 Other Financing Sources	258,000	
Total Estimated Revenues And Other Financing Sources		<u>\$18,981,933</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$20,956,433</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	5,374,471
6113 Public Utility Realty Taxes	6,800
6114 Payments in Lieu of Current Taxes - State / Local	11,000
6140 Current Act 511 Taxes - Flat Rate Assessments	62,100
6150 Current Act 511 Taxes - Proportional Assessments	880,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	465,000
6500 Earnings on Investments	54,602
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	260,100
6910 Rentals	26,600
6920 Contributions and Donations from Private Sources	35,000
6940 Tuition from Patrons	224,500
6990 Refunds and Other Miscellaneous Revenue	9,900

REVENUE FROM LOCAL SOURCES \$7,435,073

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,444,369
7112 Basic Education Funding-Social Security	319,057
7160 Tuition for Orphans Subsidy	21,200
7271 Special Education funds for School-Aged Pupils	819,205
7311 Pupil Transportation Subsidy	516,885
7312 Nonpublic and Charter School Pupil Transportation Subsidy	8,200
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	259,170
7330 Health Services (Medical, Dental, Nurse, Act 25)	21,101
7340 State Property Tax Reduction Allocation	399,096
7360 Safe Schools	191,828
7505 Ready to Learn Block Grant	210,735
7820 State Share of Retirement Contributions	1,482,171

REVENUE FROM STATE SOURCES \$10,693,017

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	294,078
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	44,787
8517 NCLB, Title IV - 21st Century Schools	17,200
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	186,278
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	51,000

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,500
REVENUE FROM FEDERAL SOURCES	\$595,843
OTHER FINANCING SOURCES	
9100 Sale of Bonds	258,000
OTHER FINANCING SOURCES	\$258,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	18,981,933

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$5,374,471
Amount of Tax Relief for Homestead Exclusions	<u>\$399,096</u>
Total Approx. Tax Revenue:	\$5,773,567
Approx. Tax Levy for Tax Rate Calculation:	\$6,366,752

Washington

Total

2019-20 Data		
a. Assessed Value	\$499,981,942	\$499,981,942
b. Real Estate Mills	12.3100	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$425,793,871	\$425,793,871
d. Assessed Value	\$499,745,022	\$499,745,022
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$6,154,778	\$6,154,778
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$6,154,778	\$6,154,778
(f Total * g)		
i. Base Mills Subject to Index	12.3100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.06000%	90.06000%
k. Tax Levy Needed	\$6,366,752	\$6,366,752
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	12.7400	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$6,366,752	\$6,366,752
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,967,656
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$5,374,471
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$5,374,471
Amount of Tax Relief for Homestead Exclusions	<u>\$399,096</u>
Total Approx. Tax Revenue:	\$5,773,567
Approx. Tax Levy for Tax Rate Calculation:	\$6,366,752

Washington

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	12.7408	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,367,151	\$6,367,151
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	\$15,934.00	
Number of Homestead/Farmstead Properties	1966	1966
Median Assessed Value of Homestead Properties		\$116,300

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$5,374,471
Amount of Tax Relief for Homestead Exclusions	<u>\$399,096</u>
Total Approx. Tax Revenue:	\$5,773,567
Approx. Tax Levy for Tax Rate Calculation:	\$6,366,752
	Washington

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$399,096	Lowering RE Tax Rate	\$0	\$399,096
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$399,096

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	499,745,022	12.7400	6,366,752			90.06000%	
Totals:	499,745,022		6,366,752	399,096	5,967,656	90.06000%	5,374,471

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	49,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	13,100
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 62,100 62,100

	<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%	770,000	770,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	110,000	110,000
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 880,000 880,000

Total Act 511, Current Taxes 942,100

Act 511 Tax Limit -->	425,793,871	X	12	5,109,526
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21	
6111	<u>Current Real Estate Taxes</u>								
	Washington	12.3100	12.7400	3.50%	Yes	3.5%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%			
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,790,389
1200 Special Programs - Elementary / Secondary	2,820,315
1300 Vocational Education	231,450
1400 Other Instructional Programs - Elementary / Secondary	4,589
Total Instruction	\$10,846,743
2000 Support Services	
2100 Support Services - Students	313,457
2200 Support Services - Instructional Staff	630,574
2300 Support Services - Administration	1,289,118
2400 Support Services - Pupil Health	109,126
2500 Support Services - Business	308,362
2600 Operation and Maintenance of Plant Services	1,547,330
2700 Student Transportation Services	1,088,298
2800 Support Services - Central	298,116
2900 Other Support Services	10,700
Total Support Services	\$5,595,081
3000 Operation of Non-Instructional Services	
3200 Student Activities	445,236
3300 Community Services	11,325
Total Operation of Non-Instructional Services	\$456,561
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	82,000
Total Facilities Acquisition, Construction and Improvement Services	\$82,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,044,436
5200 Interfund Transfers - Out	25,800
Total Other Expenditures and Financing Uses	\$2,070,236
Total Estimated Expenditures and Other Financing Uses	\$19,050,621

2020-2021 Final General Fund Budget

LEA : 101630903 Bentworth SD

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,264,560
200 Personnel Services - Employee Benefits	2,591,056
400 Purchased Property Services	36,460
500 Other Purchased Services	346,790
600 Supplies	551,023
800 Other Objects	500
Total Regular Programs - Elementary / Secondary	\$7,790,389
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	990,360
200 Personnel Services - Employee Benefits	581,470
300 Purchased Professional and Technical Services	729,279
400 Purchased Property Services	1,850
500 Other Purchased Services	510,510
600 Supplies	6,346
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$2,820,315
1300 <u>Vocational Education</u>	
500 Other Purchased Services	231,450
Total Vocational Education	\$231,450
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,700
200 Personnel Services - Employee Benefits	1,139
500 Other Purchased Services	750
Total Other Instructional Programs - Elementary / Secondary	\$4,589
Total Instruction	\$10,846,743
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	180,493
200 Personnel Services - Employee Benefits	124,964
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	500
600 Supplies	6,500
Total Support Services - Students	\$313,457
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	373,215
200 Personnel Services - Employee Benefits	204,397
300 Purchased Professional and Technical Services	14,980
400 Purchased Property Services	3,850
500 Other Purchased Services	21,737
600 Supplies	12,395
Total Support Services - Instructional Staff	\$630,574

2020-2021 Final General Fund Budget

LEA : 101630903 Bentworth SD

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	729,585
200 Personnel Services - Employee Benefits	439,716
300 Purchased Professional and Technical Services	55,450
400 Purchased Property Services	13,100
500 Other Purchased Services	29,342
600 Supplies	8,200
800 Other Objects	13,725
Total Support Services - Administration	\$1,289,118
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	73,745
200 Personnel Services - Employee Benefits	28,931
300 Purchased Professional and Technical Services	3,150
400 Purchased Property Services	500
500 Other Purchased Services	500
600 Supplies	2,300
Total Support Services - Pupil Health	\$109,126
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	148,399
200 Personnel Services - Employee Benefits	115,638
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	28,500
500 Other Purchased Services	9,000
600 Supplies	3,125
800 Other Objects	2,200
Total Support Services - Business	\$308,362
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	640,983
200 Personnel Services - Employee Benefits	416,734
300 Purchased Professional and Technical Services	3,320
400 Purchased Property Services	117,104
500 Other Purchased Services	43,039
600 Supplies	322,950
800 Other Objects	3,200
Total Operation and Maintenance of Plant Services	\$1,547,330
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	368,732
200 Personnel Services - Employee Benefits	364,061
300 Purchased Professional and Technical Services	1,600
400 Purchased Property Services	7,200
500 Other Purchased Services	229,205
600 Supplies	115,750
800 Other Objects	1,750
Total Student Transportation Services	\$1,088,298
2800 <u>Support Services - Central</u>	

2020-2021 Final General Fund Budget

LEA : 101630903 Bentworth SD

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Page - 3 of 4

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	90,096
200 Personnel Services - Employee Benefits	81,510
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	54,000
500 Other Purchased Services	54,910
600 Supplies	12,600
Total Support Services - Central	\$298,116
2900 <u>Other Support Services</u>	
500 Other Purchased Services	10,700
Total Other Support Services	\$10,700
Total Support Services	\$5,595,081
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	240,232
200 Personnel Services - Employee Benefits	77,029
300 Purchased Professional and Technical Services	55,400
400 Purchased Property Services	11,000
500 Other Purchased Services	14,400
600 Supplies	37,375
800 Other Objects	9,800
Total Student Activities	\$445,236
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	8,375
600 Supplies	300
800 Other Objects	2,650
Total Community Services	\$11,325
Total Operation of Non-Instructional Services	\$456,561
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	40,000
600 Supplies	31,000
700 Property	5,000
Total Facilities Acquisition, Construction and Improvement Services	\$82,000
Total Facilities Acquisition, Construction and Improvement Services	\$82,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	592,307
900 Other Uses of Funds	1,452,129
Total Debt Service / Other Expenditures and Financing Uses	\$2,044,436
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	25,800

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$25,800
Total Other Expenditures and Financing Uses	\$2,070,236
TOTAL EXPENDITURES	\$19,050,621

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Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	2,074,042	2,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	257,129	167,130
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 Cash and Short-Term Investments	\$2,331,171	\$2,167,130
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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	\$2,331,171	\$2,167,130
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund		
0510 Bonds Payable	21,649,937	20,197,808
0520 Extended-Term Financing Agreements Payable	71,622	34,401
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	102,681	115,200
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	461,109	467,220
0599 Other Noncurrent Liabilities		
Total General Fund	\$22,285,349	\$20,814,629

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	\$22,285,349	\$20,814,629

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	\$22,285,349	\$20,814,629
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	500,000
0850 Unassigned Fund Balance	1,405,812
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,905,812

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,905,812
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