

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

5/20/20

Date



Secretary of the Board - Original Signature Required

5/20/20

Date



Chief School Administrator - Original Signature Required

5/20/20

Date

Bethany Peracchino

Contact Person

(814)749-9211

Extin :

Telephone

Extension

bethany.peracchino@bvsd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Blacklick Valley SD	COUNTY : Cambria	AUN : 108110603
--	---------------------	--------------------

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	\$11906718
Ending Unassigned Fund Balance	\$1197258
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	10.1%

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 5/20/20
---	-----------------

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 : Blacklick Valley SD	County : Cambria	AUN Number : 108110603
---	---------------------	---------------------------

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 4-16-20
---	-----------------

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

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5280	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2400, Object 100: \$39,000.00 Function 2400, Object 200: \$39,218.00</p>	<p>This is our School Nurse who is only going to Step 5 of the salary scale. She is on a family benefit plan, so her Healthcare, PSERS, and Social Security add up to being slightly higher than her salary.</p>
8060	<p>Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.</p>	<p>This is a reserve account for additional expenses that could be needed over the upcoming year. Some examples are building maintenance issues that could arise and additional technology needed.</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>Fund Balance will be utilized for future years PSERS payments.</p>

<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		
0850 Unassigned Fund Balance	2,000,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,000,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	2,168,646	
7000 Revenue from State Sources	8,174,355	
8000 Revenue from Federal Sources	760,975	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$11,103,976</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$13,103,976</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	1,223,458
6113 Public Utility Realty Taxes	1,628
6114 Payments in Lieu of Current Taxes - State / Local	6,394
6120 Current Per Capita Taxes, Section 679	10,550
6140 Current Act 511 Taxes - Flat Rate Assessments	23,050
6150 Current Act 511 Taxes - Proportional Assessments	425,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	150,800
6500 Earnings on Investments	85,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	171,766
6940 Tuition from Patrons	70,000
6990 Refunds and Other Miscellaneous Revenue	1,000
REVENUE FROM LOCAL SOURCES	\$2,168,646
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,280,000
7271 Special Education funds for School-Aged Pupils	545,000
7311 Pupil Transportation Subsidy	650,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	33,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	304,552
7330 Health Services (Medical, Dental, Nurse, Act 25)	12,237
7340 State Property Tax Reduction Allocation	169,032
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	141,827
7810 State Share of Social Security and Medicare Taxes	184,904
7820 State Share of Retirement Contributions	828,803
REVENUE FROM STATE SOURCES	\$8,174,355
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	301,348
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	366,896
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	48,287
8517 NCLB, Title IV - 21st Century Schools	27,944
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,500
REVENUE FROM FEDERAL SOURCES	\$760,975
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	11,103,976

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$1,223,458

Amount of Tax Relief for Homestead Exclusions \$169,032

Total Approx. Tax Revenue: \$1,392,490

Approx. Tax Levy for Tax Rate Calculation: \$1,599,977

Cambria

Total

2019-20 Data		
a. Assessed Value	\$31,671,520	\$31,671,520
b. Real Estate Mills	48.6400	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$143,480,538	\$143,480,538
d. Assessed Value	\$31,632,600	\$31,632,600
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$1,540,503	\$1,540,503
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$1,540,503	\$1,540,503
(f Total * g)		
i. Base Mills Subject to Index	48.6400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	85.50000%	85.50000%
k. Tax Levy Needed	\$1,599,977	\$1,599,977
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	50.5800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$1,599,977	\$1,599,977
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$1,430,945
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,223,458
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$1,223,458

Amount of Tax Relief for Homestead Exclusions

\$169,032

Total Approx. Tax Revenue:

\$1,392,490

Approx. Tax Levy for Tax Rate Calculation:

\$1,599,977

Cambria

Total

Index Maximums

p. Maximum Mills Based On Index

50.5856

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$1,600,154

\$1,600,154

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$2,357.00

V. Number of Homestead/Farmstead Properties

1420

1420

Median Assessed Value of Homestead Properties

\$10,095

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,223,458	
Amount of Tax Relief for Homestead Exclusions	<u>\$169,032</u>	
Total Approx. Tax Revenue:	\$1,392,490	
Approx. Tax Levy for Tax Rate Calculation:	\$1,599,977	
	Cambria	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$169,032	Lowering RE Tax Rate	\$0	\$169,032
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$169,032

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>
Cambria	31,632,600	50.5800	1,599,977			85.50000%	
Totals:	31,632,600		1,599,977	169,032 =	1,430,945 X	85.50000% =	1,223,458

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		10,550
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	15,380
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	15,380
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 30,760 23,050

	<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%	444,445	410,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	16,500	15,000
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 460,945 425,000

Total Act 511, Current Taxes 448,050

Act 511 Tax Limit -->	143,480,538 X	12	1,721,766
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Cambria	48.6400	50.5800	3.99%	Yes	4.0%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.0%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	4,433,702
1200 Special Programs - Elementary / Secondary	1,945,630
1300 Vocational Education	300,000
1400 Other Instructional Programs - Elementary / Secondary	40,124
1500 Nonpublic School Programs	25,640
Total Instruction	\$6,745,096
2000 Support Services	
2100 Support Services - Students	568,886
2200 Support Services - Instructional Staff	222,071
2300 Support Services - Administration	833,273
2400 Support Services - Pupil Health	101,518
2500 Support Services - Business	229,615
2600 Operation and Maintenance of Plant Services	936,472
2700 Student Transportation Services	790,000
2800 Support Services - Central	175,400
2900 Other Support Services	2,500
Total Support Services	\$3,859,735
3000 Operation of Non-Instructional Services	
3200 Student Activities	445,387
3300 Community Services	9,000
Total Operation of Non-Instructional Services	\$454,387
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	737,500
5200 Interfund Transfers - Out	60,000
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$847,500
Total Estimated Expenditures and Other Financing Uses	\$11,906,718

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,140,536
200 Personnel Services - Employee Benefits	1,651,748
300 Purchased Professional and Technical Services	45,000
400 Purchased Property Services	2,700
500 Other Purchased Services	204,000
600 Supplies	119,918
700 Property	264,200
800 Other Objects	5,600
Total Regular Programs - Elementary / Secondary	\$4,433,702
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	541,439
200 Personnel Services - Employee Benefits	409,458
300 Purchased Professional and Technical Services	441,333
500 Other Purchased Services	542,800
600 Supplies	10,600
Total Special Programs - Elementary / Secondary	\$1,945,630
1300 <u>Vocational Education</u>	
500 Other Purchased Services	300,000
Total Vocational Education	\$300,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,428
200 Personnel Services - Employee Benefits	5,696
300 Purchased Professional and Technical Services	20,000
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$40,124
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	25,640
Total Nonpublic School Programs	\$25,640
Total Instruction	\$6,745,096
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	294,034
200 Personnel Services - Employee Benefits	215,977
300 Purchased Professional and Technical Services	49,025
400 Purchased Property Services	500
500 Other Purchased Services	1,350
600 Supplies	5,415
800 Other Objects	2,585
Total Support Services - Students	\$568,886
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	116,731

2020-2021 Final General Fund Budget

LEA : 108110603 Blacklick Valley SD

Printed 6/4/2020 8:19:52 AM

Page - 2 of 3

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	76,490
500 Other Purchased Services	21,500
600 Supplies	7,350
Total Support Services - Instructional Staff	\$222,071
2300 Support Services - Administration	
100 Personnel Services - Salaries	417,310
200 Personnel Services - Employee Benefits	284,713
300 Purchased Professional and Technical Services	41,000
400 Purchased Property Services	5,100
500 Other Purchased Services	54,750
600 Supplies	25,600
800 Other Objects	4,800
Total Support Services - Administration	\$833,273
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	39,000
200 Personnel Services - Employee Benefits	39,218
300 Purchased Professional and Technical Services	12,800
400 Purchased Property Services	2,200
500 Other Purchased Services	500
600 Supplies	5,900
700 Property	1,900
Total Support Services - Pupil Health	\$101,518
2500 Support Services - Business	
100 Personnel Services - Salaries	102,086
200 Personnel Services - Employee Benefits	74,629
300 Purchased Professional and Technical Services	40,500
400 Purchased Property Services	750
500 Other Purchased Services	7,300
600 Supplies	2,350
800 Other Objects	2,000
Total Support Services - Business	\$229,615
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	250,792
200 Personnel Services - Employee Benefits	195,580
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	299,000
500 Other Purchased Services	57,000
600 Supplies	108,000
700 Property	25,000
800 Other Objects	100
Total Operation and Maintenance of Plant Services	\$936,472
2700 Student Transportation Services	
500 Other Purchased Services	720,000
600 Supplies	70,000
Total Student Transportation Services	\$790,000

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
300 Purchased Professional and Technical Services	34,000
500 Other Purchased Services	400
600 Supplies	79,000
700 Property	62,000
Total Support Services - Central	\$175,400
2900 Other Support Services	
500 Other Purchased Services	2,500
Total Other Support Services	\$2,500
Total Support Services	\$3,859,735
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	177,915
200 Personnel Services - Employee Benefits	75,472
300 Purchased Professional and Technical Services	6,000
400 Purchased Property Services	17,000
500 Other Purchased Services	82,000
600 Supplies	80,000
700 Property	7,000
Total Student Activities	\$445,387
3300 Community Services	
800 Other Objects	9,000
Total Community Services	\$9,000
Total Operation of Non-Instructional Services	\$454,387
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	737,500
Total Debt Service / Other Expenditures and Financing Uses	\$737,500
5200 Interfund Transfers - Out	
900 Other Uses of Funds	60,000
Total Interfund Transfers - Out	\$60,000
5900 Budgetary Reserve	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$847,500
TOTAL EXPENDITURES	\$11,906,718

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	2,000,000	1,197,280
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	4,000	2,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	125,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,154,000	\$1,324,280

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 **\$2,154,000** **\$1,324,280**

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General 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 General Fund

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

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 Permanent Fund		
Total Long-Term Indebtedness		

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	12,830,000	12,530,000
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	\$12,830,000	\$12,530,000
TOTAL INDEBTEDNESS	\$12,830,000	\$12,530,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,197,258
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,197,258
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,247,258