

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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Joseph A Kubiak

(412)571-6028

Extn :

Contact Person

Telephone

Extension

kubiak@kosd.org

Email Address

**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 : Keystone Oaks SD	County : Allegheny	AUN Number : 103025002
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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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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.	The District is maintaining a consistent Unassigned Fund Balance as per our District policy.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The District is maintaining an Assigned Fund Balance for future capital costs, future employer retirement costs, health insurance costs and post-retirement benefits.

<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	15,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,390,000
0850 Unassigned Fund Balance	2,225,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,615,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	29,055,241
7000 Revenue from State Sources	12,456,492
8000 Revenue from Federal Sources	671,330
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$42,183,063</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$46,798,063</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	24,579,420
6113 Public Utility Realty Taxes	27,000
6140 Current Act 511 Taxes - Flat Rate Assessments	58,500
6150 Current Act 511 Taxes - Proportional Assessments	2,868,023
6400 Delinquencies on Taxes Levied / Assessed by the LEA	797,387
6500 Earnings on Investments	57,325
6700 Revenues from LEA Activities	54,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	321,086
6910 Rentals	40,000
6940 Tuition from Patrons	200,000
6990 Refunds and Other Miscellaneous Revenue	52,500
REVENUE FROM LOCAL SOURCES	\$29,055,241
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,045,492
7112 Basic Education Funding-Social Security	661,711
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,509,532
7311 Pupil Transportation Subsidy	456,788
7312 Nonpublic and Charter School Pupil Transportation Subsidy	48,895
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	677,970
7330 Health Services (Medical, Dental, Nurse, Act 25)	36,500
7340 State Property Tax Reduction Allocation	849,325
7505 Ready to Learn Block Grant	231,127
7820 State Share of Retirement Contributions	2,919,152
REVENUE FROM STATE SOURCES	\$12,456,492
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	522,065
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	79,227
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	4,000
8517 NCLB, Title IV - 21st Century Schools	41,038
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	25,000
REVENUE FROM FEDERAL SOURCES	\$671,330
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	42,183,063

Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$24,579,420	
Amount of Tax Relief for Homestead Exclusions	<u>\$849,325</u>	
Total Approx. Tax Revenue:	\$25,428,745	
Approx. Tax Levy for Tax Rate Calculation:	\$27,037,475	
	Allegheny	Total

2019-20 Data		
a. Assessed Value	\$1,387,098,315	\$1,387,098,315
b. Real Estate Mills	19.4990	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$1,281,234,600	\$1,281,234,600
d. Assessed Value	\$1,386,608,286	\$1,386,608,286
e. Assessed Value of New Constr/ Renov	\$0	\$0

2019-20 Calculations		
f. 2019-20 Tax Levy	\$27,047,030	\$27,047,030
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$27,047,030	\$27,047,030
(f Total * g)		
i. Base Mills Subject to Index	19.4990	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.85703%	93.85703%
k. Tax Levy Needed	\$27,037,475	\$27,037,475
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	19.4990	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$27,037,475	\$27,037,475
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$26,188,150
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$24,579,420
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$24,579,420	
Amount of Tax Relief for Homestead Exclusions	<u>\$849,325</u>	
Total Approx. Tax Revenue:	\$25,428,745	
Approx. Tax Levy for Tax Rate Calculation:	\$27,037,475	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	20.0059	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$27,740,347	\$27,740,347
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	\$8,006.87	
Number of Homestead/Farmstead Properties	5440	5440
Median Assessed Value of Homestead Properties		\$115,600

Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$24,579,420
Amount of Tax Relief for Homestead Exclusions	<u>\$849,325</u>
Total Approx. Tax Revenue:	\$25,428,745
Approx. Tax Levy for Tax Rate Calculation:	\$27,037,475
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$849,325	Lowering RE Tax Rate	\$0	\$849,325
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$849,325

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>
Allegheny	1,386,608,286	19.4990	27,037,475			93.85703%	
Totals:	1,386,608,286		27,037,475	849,325 =	26,188,150 X	93.85703% =	24,579,420

	<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	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	58,500
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			58,500
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,641,223
6152 Current Act 511 Occupation Taxes	0.0000	0.0000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	226,800
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.0000	0.0000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.0000	0.0000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0.0000	0.0000	0
Total Current Act 511 Taxes– Proportional Assessments			2,868,023
Total Act 511, Current Taxes			2,926,523
Act 511 Tax Limit -->		1,281,234,600 X	12
		Market Value	Mills
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:				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	Less than or equal to Index		2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Allegheny	19.4990	19.4990	0.00%	Yes	2.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>					2.6%				
6141	Current Act 511 Per Capita Taxes					2.6%				
6142	Current Act 511 Occupation Taxes - Flat Rate					2.6%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.6%				
6144	Current Act 511 Trailer Taxes					2.6%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					2.6%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					2.6%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments <u>Current Act 511 Taxes – Proportional Assessments</u>					2.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.6%				
6152	Current Act 511 Occupation Taxes					2.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.6%				
6154	Current Act 511 Amusement Taxes					2.6%				
6155	Current Act 511 Business Privilege Taxes					2.6%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					2.6%				
6157	Current Act 511 Mercantile Taxes					2.6%				
6159	Current Act 511 Taxes, Other Proportional Assessments					2.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,159,098
1200 Special Programs - Elementary / Secondary	5,212,058
1300 Vocational Education	470,303
1400 Other Instructional Programs - Elementary / Secondary	1,303,739
1600 Adult Education Programs	175,561
Total Instruction	\$25,320,759
2000 Support Services	
2100 Support Services - Students	1,399,032
2200 Support Services - Instructional Staff	681,703
2300 Support Services - Administration	2,114,118
2400 Support Services - Pupil Health	585,095
2500 Support Services - Business	407,766
2600 Operation and Maintenance of Plant Services	4,231,551
2700 Student Transportation Services	2,489,633
2800 Support Services - Central	1,065,871
Total Support Services	\$12,974,769
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,101,577
3300 Community Services	25,804
Total Operation of Non-Instructional Services	\$1,127,381
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,922,000
Total Other Expenditures and Financing Uses	\$4,922,000
Total Estimated Expenditures and Other Financing Uses	\$44,344,909

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,610,361
200 Personnel Services - Employee Benefits	6,254,177
300 Purchased Professional and Technical Services	515,176
400 Purchased Property Services	137,000
500 Other Purchased Services	13,599
600 Supplies	617,785
700 Property	11,000
Total Regular Programs - Elementary / Secondary	\$18,159,098
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,382,639
200 Personnel Services - Employee Benefits	1,503,019
300 Purchased Professional and Technical Services	545,000
500 Other Purchased Services	762,100
600 Supplies	19,300
Total Special Programs - Elementary / Secondary	\$5,212,058
1300 Vocational Education	
500 Other Purchased Services	470,303
Total Vocational Education	\$470,303
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	55,000
200 Personnel Services - Employee Benefits	23,739
500 Other Purchased Services	1,225,000
Total Other Instructional Programs - Elementary / Secondary	\$1,303,739
1600 Adult Education Programs	
100 Personnel Services - Salaries	135,000
200 Personnel Services - Employee Benefits	37,561
500 Other Purchased Services	1,500
600 Supplies	1,500
Total Adult Education Programs	\$175,561
Total Instruction	\$25,320,759
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	833,457
200 Personnel Services - Employee Benefits	528,825
500 Other Purchased Services	4,250
600 Supplies	31,100
800 Other Objects	1,400
Total Support Services - Students	\$1,399,032
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	396,389
200 Personnel Services - Employee Benefits	224,414

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	600
600 Supplies	39,600
800 Other Objects	700
Total Support Services - Instructional Staff	\$681,703
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,101,942
200 Personnel Services - Employee Benefits	664,696
300 Purchased Professional and Technical Services	207,500
500 Other Purchased Services	88,300
600 Supplies	22,400
800 Other Objects	29,280
Total Support Services - Administration	\$2,114,118
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	357,121
200 Personnel Services - Employee Benefits	209,124
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	350
600 Supplies	15,000
Total Support Services - Pupil Health	\$585,095
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	209,515
200 Personnel Services - Employee Benefits	148,201
300 Purchased Professional and Technical Services	26,100
400 Purchased Property Services	4,000
500 Other Purchased Services	12,250
600 Supplies	4,000
700 Property	3,000
800 Other Objects	700
Total Support Services - Business	\$407,766
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,435,689
200 Personnel Services - Employee Benefits	1,016,327
300 Purchased Professional and Technical Services	315,820
400 Purchased Property Services	969,200
500 Other Purchased Services	258,865
600 Supplies	213,250
700 Property	22,400
Total Operation and Maintenance of Plant Services	\$4,231,551
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	49,525
200 Personnel Services - Employee Benefits	28,508
500 Other Purchased Services	2,351,600
600 Supplies	60,000
Total Student Transportation Services	\$2,489,633

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	365,019
200 Personnel Services - Employee Benefits	185,785
300 Purchased Professional and Technical Services	70,000
500 Other Purchased Services	5,000
600 Supplies	164,367
700 Property	275,000
800 Other Objects	700
Total Support Services - Central	\$1,065,871
Total Support Services	\$12,974,769
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	504,397
200 Personnel Services - Employee Benefits	220,090
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	20,000
500 Other Purchased Services	87,950
600 Supplies	163,450
700 Property	40,050
800 Other Objects	35,640
Total Student Activities	\$1,101,577
3300 Community Services	
100 Personnel Services - Salaries	17,500
200 Personnel Services - Employee Benefits	7,554
600 Supplies	750
Total Community Services	\$25,804
Total Operation of Non-Instructional Services	\$1,127,381
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	422,000
900 Other Uses of Funds	4,500,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,922,000
Total Other Expenditures and Financing Uses	\$4,922,000
TOTAL EXPENDITURES	\$44,344,909

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	9,250,000	9,200,000
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	1,300,000	150,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	125,000	125,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	65,000	65,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$10,740,000	\$9,540,000
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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 **\$10,740,000** **\$9,540,000**

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	12,906,550	11,487,050
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	550,000	575,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,100,000	1,800,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$15,556,550	\$13,862,050
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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		
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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		
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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		
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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

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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	\$15,556,550	\$13,862,050

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	\$15,556,550	\$13,862,050
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Account Description	Amounts
0810 Nonspendable Fund Balance	15,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	535,000
0850 Unassigned Fund Balance	1,918,154
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,453,154

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,468,154
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