

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/16/2020

Cynthia Murphy

President of the Board - Original Signature Required

6/16/20

Date

Jodi Flexman

Secretary of the Board - Original Signature Required

6/16/20

Date

M. J. Jh

Chief School Administrator - Original Signature Required

6/16/20

Date

Jodi L Flexman

(814)817-1380

Extn :

Contact Person

Telephone

Extension

jflexman@ottoeldred.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Otto-Eldred SD	COUNTY : McKean	AUN : 109426003
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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.

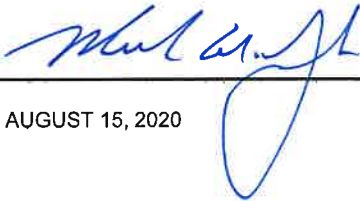
Total Budgeted Expenditures	\$11585112
Ending Unassigned Fund Balance	\$50000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.4%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes

No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/16/20
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DUE DATE: AUGUST 15, 2020

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Otto-Eldred SD	County : McKean	AUN Number : 109426003
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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 <i>Cynthia S Murphy</i>	DATE <i>6/16/2020</i>
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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<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.	To offset unanticipated expenditures
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	To offset unanticipated 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	815,985
0840 Assigned Fund Balance	20,000
0850 Unassigned Fund Balance	500,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$1,335,985</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	2,006,220
7000 Revenue from State Sources	8,895,529
8000 Revenue from Federal Sources	499,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$11,400,749</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$12,736,734</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	1,315,490
6113 Public Utility Realty Taxes	2,500
6114 Payments in Lieu of Current Taxes - State / Local	2,500
6150 Current Act 511 Taxes - Proportional Assessments	227,750
6400 Delinquencies on Taxes Levied / Assessed by the LEA	231,980
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	139,000
6920 Contributions and Donations from Private Sources	1,500
6940 Tuition from Patrons	1,500
6990 Refunds and Other Miscellaneous Revenue	54,000
REVENUE FROM LOCAL SOURCES	\$2,006,220
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,735,000
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	605,000
7311 Pupil Transportation Subsidy	390,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	134,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,500
7340 State Property Tax Reduction Allocation	189,429
7505 Ready to Learn Block Grant	163,400
7810 State Share of Social Security and Medicare Taxes	299,200
7820 State Share of Retirement Contributions	1,344,000
REVENUE FROM STATE SOURCES	\$8,895,529
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	165,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	23,000
8519 NCLB, Title VI - Flexibility and Accountability	13,000
8731 ARRA - Build America Bonds	298,000
REVENUE FROM FEDERAL SOURCES	\$499,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	11,400,749

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$1,315,490

Amount of Tax Relief for Homestead Exclusions \$189,429

Total Approx. Tax Revenue: \$1,504,919

Approx. Tax Levy for Tax Rate Calculation: \$1,737,064

Mckean

Total

2019-20 Data

a. Assessed Value	\$93,298,690	\$93,298,690
b. Real Estate Mills	18.5400	

I. 2020-21 Data

c. 2018 STEB Market Value	\$97,503,534	\$97,503,534
d. Assessed Value	\$93,692,760	\$93,692,760
e. Assessed Value of New Constr/ Renov	\$0	\$0

2019-20 Calculations

f. 2019-20 Tax Levy	\$1,729,758	\$1,729,758
(a * b)		

2020-21 Calculations

II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$1,729,758	\$1,729,758
(f Total * g)		
i. Base Mills Subject to Index	18.5400	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	85.00000%	85.00000%
k. Tax Levy Needed	\$1,737,064	\$1,737,064
(Approx. Tax Levy * g)		

I. 2020-21 Real Estate Tax Rate 18.5400

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$1,737,064	\$1,737,064
(l / 1000 * d)		

n. Tax Levy minus Tax Relief for Homestead Exclusions \$1,547,635
(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills \$1,315,490
(n * Est. Pct. Collection)

Act 1 Index (current): 4.1%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$1,315,490

Amount of Tax Relief for Homestead Exclusions

\$189,429

Total Approx. Tax Revenue:

\$1,504,919

Approx. Tax Levy for Tax Rate Calculation:

\$1,737,064

Mckean

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	19.3001	
q. Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$1,808,280	\$1,808,280
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$8,690.00	
Number of Homestead/Farmstead Properties	1155	1155
Median Assessed Value of Homestead Properties		\$38,280

Act 1 Index (current): 4.1%

Calculation Method:	Rate			
Approx. Tax Revenue from RE Taxes:	\$1,315,490			
Amount of Tax Relief for Homestead Exclusions	<u>\$189,429</u>			
Total Approx. Tax Revenue:	\$1,504,919			
Approx. Tax Levy for Tax Rate Calculation:	\$1,737,064			
	Mckean		Total	

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$189,429	Lowering RE Tax Rate	\$0	\$189,429
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$189,429

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>
Mckean	93,692,760	18.5400	1,737,064			85.00000%	
Totals:	93,692,760		1,737,064	- 189,429 =	1,547,635 X	85.00000% =	1,315,490

	<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	\$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 0 0

	<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%	212,000	212,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	15,750	15,750
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 227,750 227,750

Total Act 511, Current Taxes 227,750

Act 511 Tax Limit -->	97,503,534 X	12	1,170,042
	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> Mckean	18.5400	18.5400	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	4,874,077
1200 Special Programs - Elementary / Secondary	1,641,088
1300 Vocational Education	295,359
1400 Other Instructional Programs - Elementary / Secondary	13,220
1700 Higher Education Programs for Secondary Students	2,000
Total Instruction	\$6,825,744
2000 Support Services	
2100 Support Services - Students	303,678
2200 Support Services - Instructional Staff	520,287
2300 Support Services - Administration	750,128
2400 Support Services - Pupil Health	156,382
2500 Support Services - Business	228,802
2600 Operation and Maintenance of Plant Services	900,971
2700 Student Transportation Services	608,250
2800 Support Services - Central	283,402
2900 Other Support Services	19,000
Total Support Services	\$3,770,900
3000 Operation of Non-Instructional Services	
3200 Student Activities	299,268
Total Operation of Non-Instructional Services	\$299,268
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	689,200
Total Other Expenditures and Financing Uses	\$689,200
Total Estimated Expenditures and Other Financing Uses	\$11,585,112

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,437,780
200 Personnel Services - Employee Benefits	2,001,497
300 Purchased Professional and Technical Services	81,200
400 Purchased Property Services	1,000
500 Other Purchased Services	264,400
600 Supplies	71,500
700 Property	11,000
800 Other Objects	5,700
Total Regular Programs - Elementary / Secondary	\$4,874,077
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	720,261
200 Personnel Services - Employee Benefits	561,527
300 Purchased Professional and Technical Services	225,000
500 Other Purchased Services	128,200
600 Supplies	5,500
800 Other Objects	600
Total Special Programs - Elementary / Secondary	\$1,641,088
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	46,955
200 Personnel Services - Employee Benefits	11,504
500 Other Purchased Services	234,700
600 Supplies	2,200
Total Vocational Education	\$295,359
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,125
200 Personnel Services - Employee Benefits	1,095
Total Other Instructional Programs - Elementary / Secondary	\$13,220
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	2,000
Total Higher Education Programs for Secondary Students	\$2,000
Total Instruction	\$6,825,744
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	167,650
200 Personnel Services - Employee Benefits	129,728
500 Other Purchased Services	1,900
600 Supplies	4,400
Total Support Services - Students	\$303,678
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	202,475
200 Personnel Services - Employee Benefits	158,312

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	7,000
400 Purchased Property Services	18,000
500 Other Purchased Services	2,200
600 Supplies	98,300
700 Property	32,600
800 Other Objects	1,400
Total Support Services - Instructional Staff	\$520,287
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	383,850
200 Personnel Services - Employee Benefits	295,828
300 Purchased Professional and Technical Services	3,800
500 Other Purchased Services	34,300
600 Supplies	21,350
800 Other Objects	11,000
Total Support Services - Administration	\$750,128
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	88,200
200 Personnel Services - Employee Benefits	48,582
300 Purchased Professional and Technical Services	15,000
600 Supplies	4,400
800 Other Objects	200
Total Support Services - Pupil Health	\$156,382
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	103,050
200 Personnel Services - Employee Benefits	71,552
300 Purchased Professional and Technical Services	32,500
500 Other Purchased Services	4,900
600 Supplies	14,800
800 Other Objects	2,000
Total Support Services - Business	\$228,802
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	281,850
200 Personnel Services - Employee Benefits	281,080
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	63,900
500 Other Purchased Services	64,600
600 Supplies	158,841
700 Property	20,200
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$900,971
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	552,000
600 Supplies	26,250
Total Student Transportation Services	\$608,250

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	151,750
200 Personnel Services - Employee Benefits	131,652
Total Support Services - Central	\$283,402
2900 Other Support Services	
500 Other Purchased Services	19,000
Total Other Support Services	\$19,000
Total Support Services	\$3,770,900
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	124,800
200 Personnel Services - Employee Benefits	56,468
300 Purchased Professional and Technical Services	40,500
400 Purchased Property Services	1,500
500 Other Purchased Services	49,100
600 Supplies	22,500
700 Property	3,600
800 Other Objects	800
Total Student Activities	\$299,268
Total Operation of Non-Instructional Services	\$299,268
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	290,500
900 Other Uses of Funds	398,700
Total Debt Service / Other Expenditures and Financing Uses	\$689,200
Total Other Expenditures and Financing Uses	\$689,200
TOTAL EXPENDITURES	\$11,585,112

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	568,542	568,542
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	225,000	325,000
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	\$793,542	\$893,542

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	2,111,220	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		
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	\$2,111,220	\$2,000,000
TOTAL CASH AND INVESTMENTS	\$2,904,762	\$2,893,542

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	2,760,499	2,415,436
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	56,635	44,517
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	150,000	150,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$2,967,134	\$2,609,953
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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	\$2,967,134	\$2,609,953

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	\$2,967,134	\$2,609,953
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,101,622
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	50,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,151,622

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,151,622
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