

2020-2021 PDE-2028  
Reynolds School District  
Proposed Final Budget

**Available for Public Inspection 5/20/2020**

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/20/2020

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

Beverly Morrison

(724)646-5501

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\_\_\_\_\_  
Contact Person

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\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Reynolds SD	COUNTY : Mercer	AUN : 104435303
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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	\$20196068
Ending Unassigned Fund Balance	\$1500000
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
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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)

<b>School District Name :</b> Reynolds SD	<b>County :</b> Mercer	<b>AUN Number :</b> 104435303
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>	<b>DATE</b>
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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.	Amount retained for working capital for beginning of next fiscal year.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Amount retained for working capital for beginning of next fiscal year.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,000,000
0850 Unassigned Fund Balance	1,500,000
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,500,000</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	6,599,787
7000 Revenue from State Sources	12,853,925
8000 Revenue from Federal Sources	115,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$19,568,712</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$24,068,712</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	4,732,347
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	2,440
6120 Current Per Capita Taxes, Section 679	28,000
6140 Current Act 511 Taxes - Flat Rate Assessments	40,000
6150 Current Act 511 Taxes - Proportional Assessments	658,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	384,000
6500 Earnings on Investments	13,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	690,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	1,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$6,599,787</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,027,763
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	1,020,000
7311 Pupil Transportation Subsidy	802,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	28,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	19,000
7340 State Property Tax Reduction Allocation	493,750
7505 Ready to Learn Block Grant	238,412
7810 State Share of Social Security and Medicare Taxes	400,000
7820 State Share of Retirement Contributions	1,780,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,853,925</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$115,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>19,568,712</b>

Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$4,732,347

Amount of Tax Relief for Homestead Exclusions \$493,750

Total Approx. Tax Revenue: \$5,226,097

Approx. Tax Levy for Tax Rate Calculation: \$5,882,439

Mercer

Total

2019-20 Data		
a. Assessed Value	\$86,275,350	\$86,275,350
b. Real Estate Mills	68.0000	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$354,871,142	\$354,871,142
d. Assessed Value	\$86,506,450	\$86,506,450
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$5,866,724	\$5,866,724
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$5,866,724	\$5,866,724
(f Total * g)		
i. Base Mills Subject to Index	68.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	87.82000%	87.82000%
k. Tax Levy Needed	\$5,882,439	\$5,882,439
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>68.0000</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,882,439	\$5,882,439
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,388,689
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,732,347
(n * Est. Pct. Collection)		



AUN: 104435303 Reynolds SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.7%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$4,732,347</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$493,750</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$5,226,097</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$5,882,439</b>	

	<b>Mercer</b>	<b>Total</b>
<hr/>		
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	70.5160	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$6,100,089	\$6,100,089
<b>IV.</b> 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

<b>Information Related to Property Tax Relief</b>		
V. Assessed Value Exclusion per Homestead	\$2,738.00	
Number of Homestead/Farmstead Properties	2651	2651
Median Assessed Value of Homestead Properties		\$16,650

Act 1 Index (current): 3.7%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$4,732,347</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$493,750</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$5,226,097</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$5,882,439</b>
	<b>Mercer</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$493,750	Lowering RE Tax Rate	\$0	\$493,750
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$493,750</b>

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>
Mercer	86,506,450	68.0000	5,882,439			87.82000%	
<b>Totals:</b>	<b>86,506,450</b>		<b>5,882,439</b>	493,750 =	5,388,689 X	87.82000% =	4,732,347

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		28,000
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	28,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	12,000
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 40,000 40,000**

	<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%	626,000	626,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	32,000	32,000
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 658,000 658,000**

**Total Act 511, Current Taxes 698,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>354,871,142 X</b>	<b>12</b>	<b>4,258,454</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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> Mercer	68.0000	68.0000	0.00%	Yes	3.7%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.7%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.7%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.7%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%			

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	9,319,930
1200 Special Programs - Elementary / Secondary	2,621,825
1300 Vocational Education	375,000
<b>Total Instruction</b>	<b>\$12,316,755</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	862,902
2200 Support Services - Instructional Staff	309,062
2300 Support Services - Administration	1,477,649
2400 Support Services - Pupil Health	225,583
2500 Support Services - Business	528,199
2600 Operation and Maintenance of Plant Services	1,873,282
2700 Student Transportation Services	1,264,088
2800 Support Services - Central	416,295
2900 Other Support Services	10,500
<b>Total Support Services</b>	<b>\$6,967,560</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	561,753
<b>Total Operation of Non-Instructional Services</b>	<b>\$561,753</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	350,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$350,000</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$20,196,068</b>

## 2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,063,830
200 Personnel Services - Employee Benefits	3,576,644
300 Purchased Professional and Technical Services	111,000
400 Purchased Property Services	64,502
500 Other Purchased Services	420,535
600 Supplies	81,274
800 Other Objects	2,145
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$9,319,930</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,056,288
200 Personnel Services - Employee Benefits	819,775
300 Purchased Professional and Technical Services	77,024
500 Other Purchased Services	661,476
600 Supplies	7,262
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,621,825</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	375,000
<b>Total Vocational Education</b>	<b>\$375,000</b>
<b>Total Instruction</b>	<b>\$12,316,755</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	491,983
200 Personnel Services - Employee Benefits	353,327
500 Other Purchased Services	2,738
600 Supplies	14,470
800 Other Objects	384
<b>Total Support Services - Students</b>	<b>\$862,902</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	169,207
200 Personnel Services - Employee Benefits	119,872
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	150
500 Other Purchased Services	1,000
600 Supplies	14,933
800 Other Objects	400
<b>Total Support Services - Instructional Staff</b>	<b>\$309,062</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	604,489
200 Personnel Services - Employee Benefits	466,954
300 Purchased Professional and Technical Services	223,500
500 Other Purchased Services	66,640
600 Supplies	93,425

## 2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	10,000
800 Other Objects	12,641
<b>Total Support Services - Administration</b>	<b>\$1,477,649</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	128,584
200 Personnel Services - Employee Benefits	88,961
300 Purchased Professional and Technical Services	860
400 Purchased Property Services	660
600 Supplies	6,518
<b>Total Support Services - Pupil Health</b>	<b>\$225,583</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	267,666
200 Personnel Services - Employee Benefits	206,648
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	1,000
600 Supplies	21,635
800 Other Objects	1,250
<b>Total Support Services - Business</b>	<b>\$528,199</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	500,482
200 Personnel Services - Employee Benefits	377,573
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	248,000
500 Other Purchased Services	62,500
600 Supplies	683,727
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,873,282</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	53,362
200 Personnel Services - Employee Benefits	44,894
400 Purchased Property Services	3,250
500 Other Purchased Services	1,159,222
600 Supplies	3,250
800 Other Objects	110
<b>Total Student Transportation Services</b>	<b>\$1,264,088</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	113,145
200 Personnel Services - Employee Benefits	76,750
300 Purchased Professional and Technical Services	32,000
600 Supplies	116,900
700 Property	77,500
<b>Total Support Services - Central</b>	<b>\$416,295</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	10,500
<b>Total Other Support Services</b>	<b>\$10,500</b>

<u>Description</u>	<u>Amount</u>
<b>Total Support Services</b>	<b>\$6,967,560</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	304,273
200 Personnel Services - Employee Benefits	103,915
300 Purchased Professional and Technical Services	32,640
400 Purchased Property Services	8,251
500 Other Purchased Services	48,089
600 Supplies	52,585
800 Other Objects	12,000
<b>Total Student Activities</b>	<b>\$561,753</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$561,753</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	350,000
<b>Total Interfund Transfers - Out</b>	<b>\$350,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$350,000</b>
<b>TOTAL EXPENDITURES</b>	<b>\$20,196,068</b>



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**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	8,000,000	7,000,000
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		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$8,000,000</b>	<b>\$7,000,000</b>

**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** **\$8,000,000** **\$7,000,000**

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

<b>General Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	600,000	550,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	6,000,000	6,250,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$6,600,000</b>	<b>\$6,800,000</b>

<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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

<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$6,600,000</b>	<b>\$6,800,000</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$6,600,000</b>	<b>\$6,800,000</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,372,644
0850 Unassigned Fund Balance	1,500,000
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,872,644</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,872,644</b>
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