

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Karns City Area SD	COUNTY : Butler	AUN : 104103603
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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	\$24323562
Ending Unassigned Fund Balance	\$2369528
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.7%

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 <i>Curtis D. Patzert</i>	DATE <i>6-18-2020</i>
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DUE DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : Karns City Area SD	County : Butler	AUN Number : 104103603
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/13/20
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$128,629.00 Function 2200, Object 200: \$152,754.00	District professional staff tuition reimbursement per collective bargaining agreement is coded 2271.240.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Funds set aside for potential expenditures in special education placements, non-budgeted maintenance expenses, and future construction and improvements.
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.	Prudent financial management for nonbudgeted future expenditures which are unforeseen at the time of budget completion.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned funds designated for potential decreases in state and federal funding or shortfalls in local funding sources.

<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	171,197
0820 Restricted Fund Balance	3,604,919
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,026,640
0850 Unassigned Fund Balance	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,026,640</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,089,566
7000 Revenue from State Sources	16,219,116
8000 Revenue from Federal Sources	14,880
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$24,323,562</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$27,350,202</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,612,798
6120 Current Per Capita Taxes, Section 679	22,724
6140 Current Act 511 Taxes - Flat Rate Assessments	38,647
6150 Current Act 511 Taxes - Proportional Assessments	1,029,864
6400 Delinquencies on Taxes Levied / Assessed by the LEA	469,586
6500 Earnings on Investments	47,715
6700 Revenues from LEA Activities	63,243
6800 Revenues from Intermediary Sources / Pass-Through Funds	589,413
6910 Rentals	5,850
6920 Contributions and Donations from Private Sources	34,573
6990 Refunds and Other Miscellaneous Revenue	175,153
REVENUE FROM LOCAL SOURCES	\$8,089,566
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,850,728
7112 Basic Education Funding-Social Security	492,000
7160 Tuition for Orphans Subsidy	45,837
7271 Special Education funds for School-Aged Pupils	1,219,398
7311 Pupil Transportation Subsidy	1,285,311
7312 Nonpublic and Charter School Pupil Transportation Subsidy	13,090
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	35,973
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,000
7340 State Property Tax Reduction Allocation	593,934
7360 Safe Schools	30,000
7505 Ready to Learn Block Grant	315,032
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	216,813
7820 State Share of Retirement Contributions	2,094,000
REVENUE FROM STATE SOURCES	\$16,219,116
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,880
REVENUE FROM FEDERAL SOURCES	\$14,880
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	24,323,562

Act 1 Index (current): 3.7%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$5,613,060

Amount of Tax Relief for Homestead Exclusions

\$593,934

Total Approx. Tax Revenue:

\$6,206,994

Approx. Tax Levy for Tax Rate Calculation:

\$6,695,086

Armstrong

Butler

Clarion

Total

2019-20 Data

a. Assessed Value	\$43,069,450	\$46,662,333	\$8,216,019	\$97,947,802
b. Real Estate Mills	45.8000	92.9700	46.8800	

I. 2020-21 Data

c. 2018 STEB Market Value	\$142,481,359	\$316,942,299	\$28,088,450	\$487,512,108
d. Assessed Value	\$43,240,642	\$46,644,956	\$8,286,173	\$98,171,771
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0

2019-20 Calculations

f. 2019-20 Tax Levy	\$1,972,581	\$4,338,197	\$385,167	\$6,695,945
(a * b)				

2020-21 Calculations

g. Percent of Total Market Value	29.22622%	65.01219%	5.76159%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$1,956,972	\$4,353,180	\$385,793	\$6,695,945
(f Total * g)				
i. Base Mills Subject to Index	45.8000	93.2910	46.9561	
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment				

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	92.00000%	92.00000%	92.00000%	92.00000%
k. Tax Levy Needed	\$1,956,721	\$4,352,622	\$385,743	\$6,695,086
(Approx. Tax Levy * g)				

I. 2020-21 Real Estate Tax Rate

45.2500 93.3100 46.5500

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$1,956,639	\$4,352,441	\$385,721	\$6,694,801
(l / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$6,100,867
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				\$5,612,798
(n * Est. Pct. Collection)				

Act 1 Index (current): 3.7%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$5,613,060

Amount of Tax Relief for Homestead Exclusions

\$593,934

Total Approx. Tax Revenue:

\$6,206,994

Approx. Tax Levy for Tax Rate Calculation:

\$6,695,086

	Armstrong	Butler	Clarion	Total
Index Maximums				
p. Maximum Mills Based On Index (i * (1 + Index))	47.4946	96.7427	48.6934	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,053,697	\$4,512,559	\$403,482	\$6,969,738
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$4,816.00	\$2,335.00	\$4,685.00	
Number of Homestead/Farmstead Properties	718	1801	240	2759
Median Assessed Value of Homestead Properties				\$11,098

Act 1 Index (current): 3.7%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$5,613,060

Amount of Tax Relief for Homestead Exclusions

\$593,934

Total Approx. Tax Revenue:

\$6,206,994

Approx. Tax Levy for Tax Rate Calculation:

\$6,695,086

Armstrong

Butler

Clarion

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$593,934

Lowering RE Tax Rate

\$0

\$593,934

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$593,934

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>
Armstrong	43,240,642	45.2500	1,956,639			92.00000%	
Butler	46,644,956	93.3100	4,352,441			92.00000%	
Clarion	8,286,173	46.5500	385,721			92.00000%	
Totals:	98,171,771		6,694,801	- 593,934 =	6,100,867 X	92.00000% =	5,612,798

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			22,724
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	25,111	25,111
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	13,536	13,536
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes– Flat Rate Assessments			38,647	38,647
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	937,353	937,353
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	92,511	92,511
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			1,029,864	1,029,864
Total Act 511, Current Taxes				1,068,511
Act 511 Tax Limit -->		487,512,108 X	12	5,850,145
		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>									
	Armstrong	45.8000	45.2500	-1.19%	Yes	3.7%				
	Butler	93.2910	93.3100	0.03%	Yes	3.7%				
	Clarion	46.9561	46.5500	-0.85%	Yes	3.7%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.7%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.7%				
6142	Current Act 511 Occupation Taxes - Flat Rate					3.7%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.7%				
6144	Current Act 511 Trailer Taxes					3.7%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.7%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate					3.7%				
6149	Current Act 511 Taxes, Other Flat Rate Assessments					3.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6152	Current Act 511 Occupation Taxes					3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.7%				
6154	Current Act 511 Amusement Taxes					3.7%				
6155	Current Act 511 Business Privilege Taxes					3.7%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.7%				
6157	Current Act 511 Mercantile Taxes					3.7%				
6159	Current Act 511 Taxes, Other Proportional Assessments					3.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,145,786
1200 Special Programs - Elementary / Secondary	1,636,316
1300 Vocational Education	511,774
1400 Other Instructional Programs - Elementary / Secondary	22,500
Total Instruction	\$14,316,376
2000 Support Services	
2100 Support Services - Students	746,100
2200 Support Services - Instructional Staff	1,288,837
2300 Support Services - Administration	1,576,483
2400 Support Services - Pupil Health	312,486
2500 Support Services - Business	379,159
2600 Operation and Maintenance of Plant Services	2,027,210
2700 Student Transportation Services	2,359,400
2900 Other Support Services	15,000
Total Support Services	\$8,704,675
3000 Operation of Non-Instructional Services	
3200 Student Activities	670,896
Total Operation of Non-Instructional Services	\$670,896
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	74,207
Total Facilities Acquisition, Construction and Improvement Services	\$74,207
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	24,927
5900 Budgetary Reserve	532,481
Total Other Expenditures and Financing Uses	\$557,408
Total Estimated Expenditures and Other Financing Uses	\$24,323,562

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,683,438
200 Personnel Services - Employee Benefits	4,524,331
300 Purchased Professional and Technical Services	5,500
400 Purchased Property Services	13,520
500 Other Purchased Services	661,363
600 Supplies	247,187
700 Property	6,115
800 Other Objects	4,332
Total Regular Programs - Elementary / Secondary	\$12,145,786
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	596,650
200 Personnel Services - Employee Benefits	350,180
300 Purchased Professional and Technical Services	614,000
500 Other Purchased Services	16,530
600 Supplies	32,648
700 Property	2,388
800 Other Objects	23,920
Total Special Programs - Elementary / Secondary	\$1,636,316
1300 <u>Vocational Education</u>	
500 Other Purchased Services	511,774
Total Vocational Education	\$511,774
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	20,000
600 Supplies	2,500
Total Other Instructional Programs - Elementary / Secondary	\$22,500
Total Instruction	\$14,316,376
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	428,191
200 Personnel Services - Employee Benefits	277,476
300 Purchased Professional and Technical Services	8,470
500 Other Purchased Services	4,251
600 Supplies	27,089
800 Other Objects	623
Total Support Services - Students	\$746,100
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	128,629
200 Personnel Services - Employee Benefits	152,754
300 Purchased Professional and Technical Services	360,239
400 Purchased Property Services	131,690
500 Other Purchased Services	1,600
600 Supplies	147,665

2020-2021 Final General Fund Budget

LEA : 104103603 Karns City Area SD

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<u>Description</u>	<u>Amount</u>
700 Property	366,260
Total Support Services - Instructional Staff	\$1,288,837
2300 Support Services - Administration	
100 Personnel Services - Salaries	883,044
200 Personnel Services - Employee Benefits	553,751
300 Purchased Professional and Technical Services	63,000
400 Purchased Property Services	500
500 Other Purchased Services	34,740
600 Supplies	27,173
700 Property	6,085
800 Other Objects	8,190
Total Support Services - Administration	\$1,576,483
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	186,216
200 Personnel Services - Employee Benefits	114,575
300 Purchased Professional and Technical Services	1,026
500 Other Purchased Services	450
600 Supplies	3,705
700 Property	6,514
Total Support Services - Pupil Health	\$312,486
2500 Support Services - Business	
100 Personnel Services - Salaries	130,752
200 Personnel Services - Employee Benefits	91,707
300 Purchased Professional and Technical Services	48,000
500 Other Purchased Services	83,700
600 Supplies	6,000
800 Other Objects	19,000
Total Support Services - Business	\$379,159
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	857,763
200 Personnel Services - Employee Benefits	496,910
300 Purchased Professional and Technical Services	29,734
400 Purchased Property Services	131,130
500 Other Purchased Services	56,600
600 Supplies	388,873
700 Property	16,000
800 Other Objects	50,200
Total Operation and Maintenance of Plant Services	\$2,027,210
2700 Student Transportation Services	
500 Other Purchased Services	2,359,400
Total Student Transportation Services	\$2,359,400
2900 Other Support Services	
500 Other Purchased Services	15,000
Total Other Support Services	\$15,000

<u>Description</u>	<u>Amount</u>
Total Support Services	\$8,704,675
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	286,948
200 Personnel Services - Employee Benefits	101,343
300 Purchased Professional and Technical Services	34,828
400 Purchased Property Services	11,000
500 Other Purchased Services	81,025
600 Supplies	105,846
800 Other Objects	49,906
Total Student Activities	\$670,896
Total Operation of Non-Instructional Services	\$670,896
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	29,007
700 Property	45,200
Total Facilities Acquisition, Construction and Improvement Services	\$74,207
Total Facilities Acquisition, Construction and Improvement Services	\$74,207
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	24,927
Total Debt Service / Other Expenditures and Financing Uses	\$24,927
5900 <u>Budgetary Reserve</u>	
800 Other Objects	532,481
Total Budgetary Reserve	\$532,481
Total Other Expenditures and Financing Uses	\$557,408
TOTAL EXPENDITURES	\$24,323,562

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	7,839,680	7,039,680
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	3,604,919	2,604,919
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	87,826	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	129,321	110,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$11,661,746	\$9,854,599

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	1,115,210	1,200,000
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	\$1,115,210	\$1,200,000
TOTAL CASH AND INVESTMENTS	\$12,776,956	\$11,054,599

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	59,192	65,192
0550 Authority Lease Obligations	561,662	540,569
0560 Other Post-Employment Benefits (OPEB)	1,520,000	1,600,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$2,140,854	\$2,205,761
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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

2020-2021 Final General Fund Budget

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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

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	\$2,140,854	\$2,205,761

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	\$2,140,854	\$2,205,761
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Account Description	Amounts
0810 Nonspendable Fund Balance	171,197
0820 Restricted Fund Balance	3,604,919
0830 Committed Fund Balance	
0840 Assigned Fund Balance	657,112
0850 Unassigned Fund Balance	2,369,528
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,026,640
5900 Budgetary Reserve	532,481
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,335,237