

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2020

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Jill Regan

(412)264-9440

Extn :1124

Contact Person

Telephone

Extension

jregan@moonarea.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Moon Area SD	COUNTY : Allegheny	AUN : 103026343
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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	\$78489795
Ending Unassigned Fund Balance	\$4921261
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.3%

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

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Moon Area SD	County : Allegheny	AUN Number : 103026343
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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>Karenelle D. Jeyes</i>	DATE 5/12/20
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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>
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.	Funds are reserved for unforeseen expenses
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This is for PSERS future payments

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,000,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,000,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	58,579,422
7000 Revenue from State Sources	18,771,634
8000 Revenue from Federal Sources	560,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$77,911,056</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$84,911,056</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	51,151,055
6112 Interim Real Estate Taxes	250,000
6113 Public Utility Realty Taxes	52,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	70,000
6150 Current Act 511 Taxes - Proportional Assessments	5,125,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	905,000
6500 Earnings on Investments	75,883
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	711,000
6910 Rentals	80,000
6990 Refunds and Other Miscellaneous Revenue	74,484
REVENUE FROM LOCAL SOURCES	\$58,579,422
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,869,376
7112 Basic Education Funding-Social Security	1,300,000
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	1,836,000
7311 Pupil Transportation Subsidy	750,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	50,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	700,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	956,258
7505 Ready to Learn Block Grant	335,000
7820 State Share of Retirement Contributions	5,895,000
REVENUE FROM STATE SOURCES	\$18,771,634
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	280,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	70,000
8517 NCLB, Title IV - 21st Century Schools	10,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
REVENUE FROM FEDERAL SOURCES	\$560,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	77,911,056

Act 1 Index (current): 2.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$51,151,055
Amount of Tax Relief for Homestead Exclusions	<u>\$956,258</u>
Total Approx. Tax Revenue:	\$52,107,313
Approx. Tax Levy for Tax Rate Calculation:	\$56,523,823

Allegheny

Total

2019-20 Data		
a. Assessed Value	\$2,515,825,574	\$2,515,825,574
b. Real Estate Mills	22.1000	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$2,340,893,113	\$2,340,893,113
d. Assessed Value	\$2,492,825,574	\$2,492,825,574
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$55,599,745	\$55,599,745
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$55,599,745	\$55,599,745
(f Total * g)		
i. Base Mills Subject to Index	22.1000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.05200%	92.05200%
k. Tax Levy Needed	\$56,523,823	\$56,523,823
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	22.6746	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$56,523,823	\$56,523,823
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$55,567,565
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$51,151,055
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$51,151,055	
Amount of Tax Relief for Homestead Exclusions	<u>\$956,258</u>	
Total Approx. Tax Revenue:	\$52,107,313	
Approx. Tax Levy for Tax Rate Calculation:	\$56,523,823	
	Allegheny	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	22.6746	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$56,523,823	\$56,523,823
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	\$5,614.65	
Number of Homestead/Farmstead Properties	7511	7511
Median Assessed Value of Homestead Properties		\$165,000

Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$51,151,055
Amount of Tax Relief for Homestead Exclusions	<u>\$956,258</u>
Total Approx. Tax Revenue:	\$52,107,313
Approx. Tax Levy for Tax Rate Calculation:	\$56,523,823
	Allegheny
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$956,258	Lowering RE Tax Rate	\$0	\$956,258
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$956,258

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	2,492,825,574	22.6746	56,523,823			92.05200%	
Totals:	2,492,825,574		56,523,823	956,258 =	55,567,565 X	92.05200% =	51,151,055

	<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	70,000
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 70,000 70,000

	<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%	4,400,000	4,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	700,000	700,000
6154 Current Act 511 Amusement Taxes	10.000%	0.000%	25,000	25,000
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 5,125,000 5,125,000

Total Act 511, Current Taxes 5,195,000

Act 511 Tax Limit -->	2,340,893,113 X	12	28,090,717
	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> Allegheny	22.1000	22.6746	2.60%	Yes	2.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	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	10.000%	10.000%	0.00%	Yes	2.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	33,373,038
1200 Special Programs - Elementary / Secondary	11,402,309
1300 Vocational Education	2,579,407
1400 Other Instructional Programs - Elementary / Secondary	629,247
1500 Nonpublic School Programs	14,000
Total Instruction	\$47,998,001
2000 Support Services	
2100 Support Services - Students	2,765,243
2200 Support Services - Instructional Staff	2,809,037
2300 Support Services - Administration	4,635,113
2400 Support Services - Pupil Health	870,758
2500 Support Services - Business	591,969
2600 Operation and Maintenance of Plant Services	7,317,269
2700 Student Transportation Services	3,031,087
2800 Support Services - Central	233,129
2900 Other Support Services	70,000
Total Support Services	\$22,323,605
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,526,717
Total Operation of Non-Instructional Services	\$1,526,717
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	720,000
5200 Interfund Transfers - Out	5,921,472
Total Other Expenditures and Financing Uses	\$6,641,472
Total Estimated Expenditures and Other Financing Uses	\$78,489,795

2020-2021 Final General Fund Budget

LEA : 103026343 Moon Area SD

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Page - 1 of 3

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,222,712
200 Personnel Services - Employee Benefits	12,058,326
300 Purchased Professional and Technical Services	530,000
400 Purchased Property Services	12,000
500 Other Purchased Services	1,036,500
600 Supplies	396,500
700 Property	115,000
800 Other Objects	2,000
Total Regular Programs - Elementary / Secondary	\$33,373,038
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,061,127
200 Personnel Services - Employee Benefits	3,505,682
300 Purchased Professional and Technical Services	725,000
500 Other Purchased Services	2,046,000
600 Supplies	57,500
700 Property	3,000
800 Other Objects	4,000
Total Special Programs - Elementary / Secondary	\$11,402,309
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,149,059
200 Personnel Services - Employee Benefits	694,848
400 Purchased Property Services	3,500
500 Other Purchased Services	675,000
600 Supplies	57,000
Total Vocational Education	\$2,579,407
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	244,089
200 Personnel Services - Employee Benefits	158,658
300 Purchased Professional and Technical Services	7,500
500 Other Purchased Services	215,000
600 Supplies	4,000
Total Other Instructional Programs - Elementary / Secondary	\$629,247
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	14,000
Total Nonpublic School Programs	\$14,000
Total Instruction	\$47,998,001
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,371,945
200 Personnel Services - Employee Benefits	835,198
300 Purchased Professional and Technical Services	475,000
500 Other Purchased Services	5,200

2020-2021 Final General Fund Budget

LEA : 103026343 Moon Area SD

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Page - 2 of 3

<u>Description</u>	<u>Amount</u>
600 Supplies	73,700
800 Other Objects	4,200
Total Support Services - Students	\$2,765,243
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	665,953
200 Personnel Services - Employee Benefits	564,484
300 Purchased Professional and Technical Services	648,800
400 Purchased Property Services	157,250
500 Other Purchased Services	5,500
600 Supplies	587,050
700 Property	160,000
800 Other Objects	20,000
Total Support Services - Instructional Staff	\$2,809,037
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,265,978
200 Personnel Services - Employee Benefits	1,386,585
300 Purchased Professional and Technical Services	872,000
500 Other Purchased Services	15,650
600 Supplies	67,800
800 Other Objects	27,100
Total Support Services - Administration	\$4,635,113
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	494,330
200 Personnel Services - Employee Benefits	347,428
300 Purchased Professional and Technical Services	11,500
400 Purchased Property Services	500
600 Supplies	17,000
Total Support Services - Pupil Health	\$870,758
2500 Support Services - Business	
100 Personnel Services - Salaries	277,150
200 Personnel Services - Employee Benefits	186,219
300 Purchased Professional and Technical Services	45,000
500 Other Purchased Services	18,600
600 Supplies	59,000
800 Other Objects	6,000
Total Support Services - Business	\$591,969
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,860,454
200 Personnel Services - Employee Benefits	1,934,315
300 Purchased Professional and Technical Services	263,000
400 Purchased Property Services	604,700
500 Other Purchased Services	421,300
600 Supplies	1,168,500
700 Property	55,000
800 Other Objects	10,000

2020-2021 Final General Fund Budget

LEA : 103026343 Moon Area SD

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Page - 3 of 3

<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$7,317,269
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	90,228
200 Personnel Services - Employee Benefits	58,859
500 Other Purchased Services	2,816,000
600 Supplies	66,000
Total Student Transportation Services	\$3,031,087
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	119,932
200 Personnel Services - Employee Benefits	71,497
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	500
600 Supplies	35,500
800 Other Objects	1,200
Total Support Services - Central	\$233,129
2900 <u>Other Support Services</u>	
500 Other Purchased Services	70,000
Total Other Support Services	\$70,000
Total Support Services	\$22,323,605
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	764,889
200 Personnel Services - Employee Benefits	368,328
300 Purchased Professional and Technical Services	92,000
400 Purchased Property Services	49,000
500 Other Purchased Services	113,300
600 Supplies	80,200
700 Property	37,000
800 Other Objects	22,000
Total Student Activities	\$1,526,717
Total Operation of Non-Instructional Services	\$1,526,717
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	400,000
900 Other Uses of Funds	320,000
Total Debt Service / Other Expenditures and Financing Uses	\$720,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	5,921,472
Total Interfund Transfers - Out	\$5,921,472
Total Other Expenditures and Financing Uses	\$6,641,472
TOTAL EXPENDITURES	\$78,489,795

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	1,500,000	1,500,000
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	200,000	200,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	150,000	150,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,850,000	\$1,850,000

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 **\$1,850,000** **\$1,850,000**

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	133,353,000	133,353,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,687,820	1,687,820
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	26,559,998	26,559,998
0599 Other Noncurrent Liabilities	114,748,065	114,748,065

Total General Fund	\$276,348,883	\$276,348,883
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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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Page - 3 of 6

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	\$276,348,883	\$276,348,883

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	\$276,348,883	\$276,348,883
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,500,000
0850 Unassigned Fund Balance	4,921,261
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,421,261

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,421,261
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