FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2020

Ken H Hunt
President of the Board - Original Signature Required

Date 7/8/20

Kerry DeVaugh
Secretary of the Board - Original Signature Required

Date 7-13-2020

Chief School Administrator - Original Signature Required

Date 7/10/20

DAVID MILLER
Contact Person

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Telephone **Extension**

dmiller@kasd.org
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Kutztown Area SD	Berks	114064003

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 [x]

If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	$33736768
Ending Unassigned Fund Balance	$3244899
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.6%

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

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
[signature]	7/10/20

DUE DATE: AUGUST 15, 2020

(03/2006)

School District Name :	County :	AUN Number :
Kutztown Area SD	Berks	114064003

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
Kevin H Rust	7/8/20

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: $45,902.00 Function 2800, Object 200: $45,936.00	Employee has salary of $45,902; Family Group Insurance plus employer FICA plus PSERS expense causes benefits to be higher than salary
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	we are budgeting a Budgetary Reserve.
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.	we are anticipating having an Ending Unassigned Fund Balance.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	we are anticipating having a Committed Fund Balance.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	58,655	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,524,408	
0840 Assigned Fund Balance	734,638	
0850 Unassigned Fund Balance	3,920,491	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$6,179,537**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	22,830,663	
7000 Revenue from State Sources	9,215,129	
8000 Revenue from Federal Sources	922,463	
9000 Other Financing Sources	33,875	
Total Estimated Revenues And Other Financing Sources		**$33,002,130**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$39,181,667**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	19,686,951
6112 Interim Real Estate Taxes	98,410
6113 Public Utility Realty Taxes	22,207
6114 Payments in Lieu of Current Taxes - State / Local	12,231
6120 Current Per Capita Taxes, Section 679	32,333
6140 Current Act 511 Taxes - Flat Rate Assessments	69,083
6150 Current Act 511 Taxes - Proportional Assessments	1,669,501
6400 Delinquencies on Taxes Levied / Assessed by the LEA	686,478
6500 Earnings on Investments	70,000
6700 Revenues from LEA Activities	66,546
6800 Revenues from Intermediary Sources / Pass-Through Funds	243,640
6910 Rentals	92,934
6920 Contributions and Donations from Private Sources	13,600
6940 Tuition from Patrons	47,498
6990 Refunds and Other Miscellaneous Revenue	19,251
REVENUE FROM LOCAL SOURCES	**$22,830,663**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,527,535
7160 Tuition for Orphans Subsidy	140,842
7220 Vocational Education	34,266
7271 Special Education funds for School-Aged Pupils	947,825
7311 Pupil Transportation Subsidy	650,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	242,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,704
7340 State Property Tax Reduction Allocation	610,664
7505 Ready to Learn Block Grant	140,805
7810 State Share of Social Security and Medicare Taxes	500,353
7820 State Share of Retirement Contributions	2,396,135
REVENUE FROM STATE SOURCES	**$9,215,129**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	251,241
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,248
8517 NCLB, Title IV - 21St Century Schools	14,521
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	193,443

	Amount
REVENUE FROM FEDERAL SOURCES	
8749 Other CARES Act Funding	212,921
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	195,595
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,494
REVENUE FROM FEDERAL SOURCES	**$922,463**
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	33,875
OTHER FINANCING SOURCES	**$33,875**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**33,002,130**

Act 1 Index (current): 2.6%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$19,686,951**
Amount of Tax Relief for Homestead Exclusions	**$610,756**
Total Approx. Tax Revenue:	**$20,297,707**
Approx. Tax Levy for Tax Rate Calculation:	**$21,612,411**

		Berks	Total
	2019-20 Data		
	a. Assessed Value	$722,855,079	$722,855,079
	b. Real Estate Mills	29.9543	
I.	**2020-21 Data**		
	c. 2018 STEB Market Value	$1,018,972,506	$1,018,972,506
	d. Assessed Value	$721,512,800	$721,512,800
	e. Assessed Value of New Constr/ Renov	$0	$0
	2019-20 Calculations		
	f. 2019-20 Tax Levy (a * b)	$21,652,618	$21,652,618
	2020-21 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2019-20 Tax Levy (f Total * g)	$21,652,618	$21,652,618
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	29.9543	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	93.74000%	93.74000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$21,612,411	$21,612,411
	l. 2020-21 Real Estate Tax Rate (k / d * 1000)	**29.9543**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$21,612,411	$21,612,411
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$21,001,655
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$19,686,951

Act 1 Index (current): 2.6%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$19,686,951**
Amount of Tax Relief for Homestead Exclusions	**$610,756**
Total Approx. Tax Revenue:	**$20,297,707**
Approx. Tax Levy for Tax Rate Calculation:	**$21,612,411**

		Berks	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	30.7331	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$22,174,325	$22,174,325
	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		
	Assessed Value Exclusion per Homestead	$6,326.00	
V.	Number of Homestead/Farmstead Properties	3234	3234
	Median Assessed Value of Homestead Properties		$104,700

Act 1 Index (current): 2.6%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$19,686,951**
Amount of Tax Relief for Homestead Exclusions	**$610,756**
Total Approx. Tax Revenue:	**$20,297,707**
Approx. Tax Levy for Tax Rate Calculation:	**$21,612,411**

	Berks			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$610,664	Lowering RE Tax Rate	$0	$610,664
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$92			$92
Amount of Tax Relief from State/Local Sources				**$610,756**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Berks	721,512,800	29.9543	21,612,411					93.74000%		
Totals:	**721,512,800**		**21,612,411**	-	610,756	=	21,001,655	X 93.74000%	=	19,686,951

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			32,333
6140	Current Act 511 Taxes– Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	32,333	32,333
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	36,750	36,750
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			**69,083**	**69,083**
6150	Current Act 511 Taxes– Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,430,000	1,430,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	215,000	215,000
6154	Current Act 511 Amusement Taxes	5.000%	0.000%	24,501	24,501
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			**1,669,501**	**1,669,501**
	Total Act 511, Current Taxes				**1,738,584**
		Act 511 Tax Limit -->	**1,018,972,506 X**	**12**	**12,227,670**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2019-20 (Rebalanced)	Tax Rate Charged in: 2020-21	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2019-20 (Rebalanced)	Additional Tax Rate Charged in: 2020-21	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Berks	29.9543	29.9543	0.00%	Yes	2.6%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	2.6%				
	Current Act 511 Taxes– Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	2.6%				
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	2.6%				
	Current Act 511 Taxes– Proportional Assessments									
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	5.000%	5.000%	0.00%	Yes	2.6%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,925,765
1200 Special Programs - Elementary / Secondary	4,371,087
1300 Vocational Education	870,014
1400 Other Instructional Programs - Elementary / Secondary	37,124
1500 Nonpublic School Programs	1,283
1600 Adult Education Programs	4,600
Total Instruction	**$19,209,873**
2000 Support Services	
2100 Support Services - Students	1,113,507
2200 Support Services - Instructional Staff	1,818,873
2300 Support Services - Administration	2,150,771
2400 Support Services - Pupil Health	563,312
2500 Support Services - Business	499,575
2600 Operation and Maintenance of Plant Services	2,592,451
2700 Student Transportation Services	1,554,689
2800 Support Services - Central	114,610
2900 Other Support Services	28,000
Total Support Services	**$10,435,788**
3000 Operation of Non-Instructional Services	
3200 Student Activities	813,264
3300 Community Services	21,150
Total Operation of Non-Instructional Services	**$834,414**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,668,093
5200 Interfund Transfers - Out	247,536
5900 Budgetary Reserve	341,064
Total Other Expenditures and Financing Uses	**$3,256,693**
Total Estimated Expenditures and Other Financing Uses	**$33,736,768**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,432,519
200 Personnel Services - Employee Benefits	4,406,013
300 Purchased Professional and Technical Services	339,330
400 Purchased Property Services	46,291
500 Other Purchased Services	1,313,150
600 Supplies	303,157
700 Property	85,305
Total Regular Programs - Elementary / Secondary	**$13,925,765**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,146,010
200 Personnel Services - Employee Benefits	1,507,757
300 Purchased Professional and Technical Services	21,500
400 Purchased Property Services	1,200
500 Other Purchased Services	635,670
600 Supplies	41,400
700 Property	7,550
800 Other Objects	10,000
Total Special Programs - Elementary / Secondary	**$4,371,087**
1300 Vocational Education	
100 Personnel Services - Salaries	198,723
200 Personnel Services - Employee Benefits	101,683
500 Other Purchased Services	553,858
600 Supplies	15,750
Total Vocational Education	**$870,014**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	25,975
200 Personnel Services - Employee Benefits	11,149
Total Other Instructional Programs - Elementary / Secondary	**$37,124**
1500 Nonpublic School Programs	
500 Other Purchased Services	1,283
Total Nonpublic School Programs	**$1,283**
1600 Adult Education Programs	
300 Purchased Professional and Technical Services	4,600
Total Adult Education Programs	**$4,600**
Total Instruction	**$19,209,873**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	698,010
200 Personnel Services - Employee Benefits	403,962
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	955

Description	Amount
600 Supplies	2,580
Total Support Services - Students	**$1,113,507**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	740,025
200 Personnel Services - Employee Benefits	472,458
300 Purchased Professional and Technical Services	223,723
400 Purchased Property Services	10,000
500 Other Purchased Services	59,627
600 Supplies	279,695
700 Property	31,500
800 Other Objects	1,845
Total Support Services - Instructional Staff	**$1,818,873**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,172,419
200 Personnel Services - Employee Benefits	730,789
300 Purchased Professional and Technical Services	122,735
400 Purchased Property Services	1,993
500 Other Purchased Services	44,675
600 Supplies	42,745
700 Property	3,585
800 Other Objects	31,830
Total Support Services - Administration	**$2,150,771**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	250,292
200 Personnel Services - Employee Benefits	166,255
300 Purchased Professional and Technical Services	137,915
500 Other Purchased Services	150
600 Supplies	8,700
Total Support Services - Pupil Health	**$563,312**
2500 Support Services - Business	
100 Personnel Services - Salaries	245,736
200 Personnel Services - Employee Benefits	192,059
300 Purchased Professional and Technical Services	41,200
400 Purchased Property Services	7,580
500 Other Purchased Services	3,200
600 Supplies	8,800
700 Property	1,000
Total Support Services - Business	**$499,575**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	697,510
200 Personnel Services - Employee Benefits	644,514
300 Purchased Professional and Technical Services	16,480
400 Purchased Property Services	483,226
500 Other Purchased Services	141,187
600 Supplies	601,704

Description	Amount
700 Property	7,500
800 Other Objects	330
Total Operation and Maintenance of Plant Services	**$2,592,451**
2700 Student Transportation Services	
100 Personnel Services - Salaries	104,163
200 Personnel Services - Employee Benefits	89,968
300 Purchased Professional and Technical Services	5,250
400 Purchased Property Services	11,200
500 Other Purchased Services	1,287,383
600 Supplies	27,625
700 Property	29,000
800 Other Objects	100
Total Student Transportation Services	**$1,554,689**
2800 Support Services - Central	
100 Personnel Services - Salaries	45,902
200 Personnel Services - Employee Benefits	45,936
300 Purchased Professional and Technical Services	8,272
500 Other Purchased Services	1,500
600 Supplies	11,500
700 Property	750
800 Other Objects	750
Total Support Services - Central	**$114,610**
2900 Other Support Services	
800 Other Objects	28,000
Total Other Support Services	**$28,000**
Total Support Services	**$10,435,788**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	417,797
200 Personnel Services - Employee Benefits	181,017
300 Purchased Professional and Technical Services	86,000
400 Purchased Property Services	15,000
500 Other Purchased Services	61,000
600 Supplies	48,250
800 Other Objects	4,200
Total Student Activities	**$813,264**
3300 Community Services	
300 Purchased Professional and Technical Services	100
500 Other Purchased Services	16,050
600 Supplies	5,000
Total Community Services	**$21,150**
Total Operation of Non-Instructional Services	**$834,414**
5000 Other Expenditures and Financing Uses	

Description	Amount
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	531,270
900 Other Uses of Funds	2,136,823
Total Debt Service / Other Expenditures and Financing Uses	**$2,668,093**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	247,536
Total Interfund Transfers - Out	**$247,536**
5900 Budgetary Reserve	
800 Other Objects	341,064
Total Budgetary Reserve	**$341,064**
Total Other Expenditures and Financing Uses	**$3,256,693**
TOTAL EXPENDITURES	**$33,736,768**

Cash and Short-Term Investments	**06/30/2020 Estimate**	**06/30/2021 Projection**
General Fund	7,136,758	6,927,120
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	500,000	250,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	300,000	275,000
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	**$7,936,758**	**$7,452,120**

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	**$7,936,758**	**$7,452,120**

Long-Term Indebtedness	06/30/2020 Estimate	06/30/2021 Projection
General Fund		
0510 Bonds Payable	24,475,000	22,540,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	267,660	201,237
0540 Accumulated Compensated Absences	397,266	416,541
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,100,981	4,161,410
0599 Other Noncurrent Liabilities		
Total General Fund	**$29,240,907**	**$27,319,188**
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		
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		
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		
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		

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	**$29,240,907**	**$27,319,188**

Short-Term Payables	**06/30/2020 Estimate**	**06/30/2021 Projection**
General Fund	3,030,000	3,030,000
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		
Total Short-Term Payables	**$3,030,000**	**$3,030,000**
TOTAL INDEBTEDNESS	**$32,270,907**	**$30,349,188**

Account	Description	Amounts
0810	Nonspendable Fund Balance	58,655
0820	Restricted Fund Balance	
0830	Committed Fund Balance	2,200,000
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	3,244,899
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$5,444,899**
5900	**Budgetary Reserve**	**341,064**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$5,844,618**