

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 01/13/2020



President of the Board - Original Signature Required

01/13/2020

Date



Secretary of the Board - Original Signature Required

1/13/20

Date



Chief School Administrator - Original Signature Required

1/13/20

Date

Penny L Shaffer

Contact Person

(610)444-2053

Extn :

Telephone

Extension

pshaffer@kcsd.org

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To cover unpredictable changes in the cost of goods and services (less than 1% of 2020-21 budgeted expenditures.
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.	Less than 8% of 2020-21 budgeted expenditures.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	6,342,038	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,342,038</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	69,756,676	
7000 Revenue from State Sources	18,635,711	
8000 Revenue from Federal Sources	1,079,440	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$89,471,827</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$95,813,865</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	61,328,812
6112 Interim Real Estate Taxes	300,000
6113 Public Utility Realty Taxes	64,500
6150 Current Act 511 Taxes - Proportional Assessments	5,470,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,325,000
6500 Earnings on Investments	460,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	500,000
6910 Rentals	70,864
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	17,500
6960 Services Provided Other Local Governmental Units / LEAs	95,000
6990 Refunds and Other Miscellaneous Revenue	70,000
REVENUE FROM LOCAL SOURCES	\$69,756,676
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,951,408
7271 Special Education funds for School-Aged Pupils	1,941,234
7311 Pupil Transportation Subsidy	1,360,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	507,684
7330 Health Services (Medical, Dental, Nurse, Act 25)	84,000
7340 State Property Tax Reduction Allocation	1,456,490
7505 Ready to Learn Block Grant	400,617
7810 State Share of Social Security and Medicare Taxes	1,242,866
7820 State Share of Retirement Contributions	5,691,412
REVENUE FROM STATE SOURCES	\$18,635,711
REVENUE FROM FEDERAL SOURCES	
8514 Title I - Improving the Academic Achievement of the Disadvantaged	600,000
8515 Title II - Preparing, Training, and Recruiting High Quality Teachers and Principals	120,325
8516 Title III - Language Instruction for English Learners and Immigrant Students	120,115
8517 Title IV - 21st Century Schools	44,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	180,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	15,000
REVENUE FROM FEDERAL SOURCES	\$1,079,440
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	89,471,827

AUN: 124154003 Kennett Consolidated SD

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

Printed 1/31/2024 11:41:20 AM

Page - 1 of 3

Act 1 Index (current): 3.0%

Calculation Method:		Rate	
Approx. Tax Revenue from RE Taxes:		\$61,328,812	
Amount of Tax Relief for Homestead Exclusions		<u>\$1,456,490</u>	
Total Approx. Tax Revenue:		\$62,785,302	
Approx. Tax Levy for Tax Rate Calculation:		\$65,062,374	
		Chester	Total
2019-20 Data			
a. Assessed Value		\$2,036,216,608	\$2,036,216,608
b. Real Estate Mills		30.9497	
I. 2020-21 Data			
c. 2018 STEB Market Value		\$3,119,150,575	\$3,119,150,575
d. Assessed Value		\$2,052,609,168	\$2,052,609,168
e. Assessed Value of New Constr/ Renov		\$0	\$0
2019-20 Calculations			
f. 2019-20 Tax Levy		\$63,020,293	\$63,020,293
(a * b)			
2020-21 Calculations			
g. Percent of Total Market Value		100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy		\$63,020,293	\$63,020,293
(f Total * g)			
i. Base Mills Subject to Index		30.9497	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage		96.42003%	96.42003%
k. Tax Levy Needed		\$65,062,374	\$65,062,374
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate		31.6974	
(k / d * 1000)			
m. Tax Levy Generated by Mills		\$65,062,374	\$65,062,374
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$63,605,884
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$61,328,812
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$61,328,812	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,456,490</u>	
Total Approx. Tax Revenue:	\$62,785,302	
Approx. Tax Levy for Tax Rate Calculation:	\$65,062,374	
	Chester	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	31.8781	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$65,433,280	\$65,433,280
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$61,328,812
Amount of Tax Relief for Homestead Exclusions	<u>\$1,456,490</u>
Total Approx. Tax Revenue:	\$62,785,302
Approx. Tax Levy for Tax Rate Calculation:	\$65,062,374
	Chester
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,456,490	Lowering RE Tax Rate	\$0	\$1,456,490
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,456,490

<u>CODE</u>								
6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>					
Chester	2,052,609,168	31.6974	65,062,374				96.42003%	
Totals:	2,052,609,168		65,062,374	-	1,456,490	=	63,605,884	X 96.42003% = 61,328,812
				<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>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0		0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0		0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0		0
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						0		0
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%	4,570,000		4,570,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	900,000		900,000
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						5,470,000		5,470,000
Total Act 511, Current Taxes								5,470,000
Act 511 Tax Limit -->				3,119,150,575	X	12		37,429,807
				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>									
	Chester	30.9497	31.6974	2.42%	Yes	3.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

LEA : 124154003 Kennett Consolidated SD

Printed 1/31/2024 11:41:25 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	37,592,610
1200 Special Programs - Elementary / Secondary	13,060,467
1300 Vocational Education	2,003,218
1400 Other Instructional Programs - Elementary / Secondary	174,683
Total Instruction	\$52,830,978
2000 Support Services	
2100 Support Services - Students	2,902,907
2200 Support Services - Instructional Staff	2,917,059
2300 Support Services - Administration	4,619,839
2400 Support Services - Pupil Health	911,661
2500 Support Services - Business	1,225,002
2600 Operation and Maintenance of Plant Services	7,254,329
2700 Student Transportation Services	5,386,909
2800 Support Services - Central	2,485,115
2900 Other Support Services	37,551
Total Support Services	\$27,740,372
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,476,552
Total Operation of Non-Instructional Services	\$1,476,552
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	175,000
Total Facilities Acquisition, Construction and Improvement Services	\$175,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,508,925
5900 Budgetary Reserve	90,000
Total Other Expenditures and Financing Uses	\$7,598,925
Total Estimated Expenditures and Other Financing Uses	\$89,821,827

LEA : 124154003 Kennett Consolidated SD

Printed 1/31/2024 11:41:26 AM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	19,611,234
200 Personnel Services - Employee Benefits	13,425,635
300 Purchased Professional and Technical Services	58,149
400 Purchased Property Services	3,500
500 Other Purchased Services	3,937,000
600 Supplies	527,592
700 Property	29,500
Total Regular Programs - Elementary / Secondary	\$37,592,610
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,685,753
200 Personnel Services - Employee Benefits	1,762,660
300 Purchased Professional and Technical Services	5,402,751
400 Purchased Property Services	2,000
500 Other Purchased Services	3,135,804
600 Supplies	46,999
700 Property	20,000
800 Other Objects	4,500
Total Special Programs - Elementary / Secondary	\$13,060,467
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,003,218
Total Vocational Education	\$2,003,218
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	62,753
500 Other Purchased Services	111,930
Total Other Instructional Programs - Elementary / Secondary	\$174,683
Total Instruction	\$52,830,978
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,541,360
200 Personnel Services - Employee Benefits	1,044,797
300 Purchased Professional and Technical Services	295,900
500 Other Purchased Services	5,100
600 Supplies	14,000
700 Property	1,000
800 Other Objects	750
Total Support Services - Students	\$2,902,907
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,301,933
200 Personnel Services - Employee Benefits	887,485
300 Purchased Professional and Technical Services	55,879
400 Purchased Property Services	3,800
500 Other Purchased Services	19,950

LEA : 124154003 Kennett Consolidated SD

Printed 1/31/2024 11:41:26 AM

<u>Description</u>	<u>Amount</u>
600 Supplies	637,211
700 Property	6,801
800 Other Objects	4,000
Total Support Services - Instructional Staff	\$2,917,059
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,526,653
200 Personnel Services - Employee Benefits	1,572,872
300 Purchased Professional and Technical Services	207,475
500 Other Purchased Services	197,025
600 Supplies	41,250
700 Property	9,000
800 Other Objects	65,564
Total Support Services - Administration	\$4,619,839
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	513,158
200 Personnel Services - Employee Benefits	330,488
300 Purchased Professional and Technical Services	12,815
500 Other Purchased Services	27,800
600 Supplies	27,400
Total Support Services - Pupil Health	\$911,661
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	687,435
200 Personnel Services - Employee Benefits	377,420
300 Purchased Professional and Technical Services	55,522
500 Other Purchased Services	9,250
600 Supplies	13,000
800 Other Objects	82,375
Total Support Services - Business	\$1,225,002
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,186,946
200 Personnel Services - Employee Benefits	1,750,701
300 Purchased Professional and Technical Services	240,205
400 Purchased Property Services	1,150,407
500 Other Purchased Services	267,500
600 Supplies	1,478,070
700 Property	154,000
800 Other Objects	26,500
Total Operation and Maintenance of Plant Services	\$7,254,329
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	136,700
200 Personnel Services - Employee Benefits	101,546
300 Purchased Professional and Technical Services	2,000
400 Purchased Property Services	2,500
500 Other Purchased Services	5,087,663
600 Supplies	30,000

LEA : 124154003 Kennett Consolidated SD

Printed 1/31/2024 11:41:26 AM

<u>Description</u>	<u>Amount</u>
700 Property	25,000
800 Other Objects	1,500
Total Student Transportation Services	\$5,386,909
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	799,936
200 Personnel Services - Employee Benefits	554,976
300 Purchased Professional and Technical Services	115,000
500 Other Purchased Services	170,499
600 Supplies	394,828
700 Property	446,376
800 Other Objects	3,500
Total Support Services - Central	\$2,485,115
2900 <u>Other Support Services</u>	
500 Other Purchased Services	37,551
Total Other Support Services	\$37,551
Total Support Services	\$27,740,372
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	746,176
200 Personnel Services - Employee Benefits	318,356
300 Purchased Professional and Technical Services	101,751
400 Purchased Property Services	3,000
500 Other Purchased Services	132,464
600 Supplies	114,408
700 Property	19,111
800 Other Objects	41,286
Total Student Activities	\$1,476,552
Total Operation of Non-Instructional Services	\$1,476,552
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	175,000
Total Facilities Acquisition, Construction and Improvement Services	\$175,000
Total Facilities Acquisition, Construction and Improvement Services	\$175,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,308,925
900 Other Uses of Funds	6,200,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,508,925
5900 <u>Budgetary Reserve</u>	
800 Other Objects	90,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$90,000
Total Other Expenditures and Financing Uses	\$7,598,925
TOTAL EXPENDITURES	\$89,821,827

Cash and Short-Term Investments

	06/30/2020 Estimate	06/30/2021 Projection
General Fund	17,200,000	17,200,000
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	10,000,000	10,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	870,000	870,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	5,000,000	5,000,000
Private Purpose Trust Fund	262,000	262,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	41,000	41,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$33,373,000	\$33,373,000

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		

<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$33,373,000	\$33,373,000

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	49,371,950	41,861,247
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences	1,250,000	1,300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	13,724,370	14,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$64,346,320	\$57,161,247
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
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 and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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 and Other Right-To-Use 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 and Other Right-To-Use Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease and Other Right-To-Use 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		
0530 Lease and Other Right-To-Use 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	\$64,346,320	\$57,161,247

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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	\$64,346,320	\$57,161,247

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	5,992,038
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,992,038
5900 Budgetary Reserve	90,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,082,038