

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

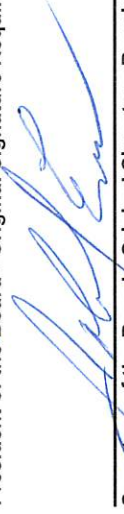
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2020



President of the Board - Original Signature Required

6/17/2020
Date



Secretary of the Board - Original Signature Required

6/17/2020
Date



Chief School Administrator - Original Signature Required

6/17/2020
Date

Martin Heiskell

Contact Person

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Telephone

Extn :1125

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Interboro SD	COUNTY : Delaware	AUN : 125235103
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lo school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, nding unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total udgeted 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%

id you raise property taxes in SY 2020-2021 (compared to 2019-2020)?

Yes ☒
No

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

Total Budgeted Expenditures	\$71374266
Ending Unassigned Fund Balance	\$3225646
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.5%

he 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 6/17/2020
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DUE DATE: AUGUST 15, 2020



CFRS

Consolidated Financial Reporting System

CFRS Home | Change Role | Help & Support | Logout

Home

LEA Contact Information

Data Entry

Import / Delete Data

Validations

Submit Data / Documents

Reports

Messaging

Fiscal Year: 2020-2021

Type: Final

Version: Original

LEA Completion Status: Data Submitted

PDE Review Status: Review Not Started

LEA Name: Interboro SD

AUN: 125235103

GFB - Submit Data / Documents (Submission and Electronic Signatures)

1. Submit Data

Completion Status: Data Submitted

Submit GFB

2. Submit Documents

By signing and electronically uploading these signed documents, I agree that the data submitted is a complete and accurate statement of the financial operations and status of the local education agency for the fiscal year. This information has been prepared in accordance with generally accepted accounting principles and established Commonwealth of Pennsylvania reporting guidelines.

Select Document to Upload:

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Choose File

No file chosen

File Name

Fund Balance Certification 20-21.pdf

Accuracy Certification Statement 20-21.pdf

Certification of Use of GFB Interboro SD 20-21.pdf

*Document Type

Fund Balance Certification

Accuracy Certification Statement

Certification of Use of PDE-2028

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5/21/2020 11:59:11 AM

* D denotes Deleted document

Good morning! Lauren Weed
LEADDataEntryAndSubmission

(03/2006)

24 PS 6-687(a)(1)

School District Name : Interboro SD	County : Delaware	AUN Number : 125235103
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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 5/20/20
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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>
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.	Used to offset future budget deficits and/or future capital improvements and projects as needed.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds have been set aside for marching band uniforms/equipment replacement.

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
810 Nonspendable Fund Balance	64,633
820 Restricted Fund Balance	378,044
830 Committed Fund Balance	25,000
840 Assigned Fund Balance	
850 Unassigned Fund Balance	3,099,687
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,124,687</u>
Estimated Revenues And Other Financing Sources	
5000 Revenue from Local Sources	45,796,457
7000 Revenue from State Sources	24,295,492
3000 Revenue from Federal Sources	1,408,276
3000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$71,500,225</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$74,624,912</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	41,528,760
6112 Interim Real Estate Taxes	31,840
6113 Public Utility Realty Taxes	40,120
6114 Payments in Lieu of Current Taxes - State / Local	532
6115 Payments in Lieu of Current Taxes - Federal	5,045
6150 Current Act 511 Taxes - Proportional Assessments	867,763
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,196,575
6500 Earnings on Investments	75,865
6700 Revenues from LEA Activities	53,545
6800 Revenues from Intermediary Sources / Pass-Through Funds	647,288
6910 Rentals	4,750
6920 Contributions and Donations from Private Sources	9,650
6940 Tuition from Patrons	16,550
6990 Refunds and Other Miscellaneous Revenue	1,318,174

REVENUE FROM LOCAL SOURCES**\$45,796,457****REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	9,492,998
7160 Tuition for Orphans Subsidy	41,530
7271 Special Education funds for School-Aged Pupils	2,378,772
7292 Pre-K Counts	446,250
7311 Pupil Transportation Subsidy	423,700
7312 Nonpublic and Charter School Pupil Transportation Subsidy	76,490
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	460,300
7330 Health Services (Medical, Dental, Nurse, Act 25)	60,370
7340 State Property Tax Reduction Allocation	2,021,409
7360 Safe Schools	490,000
7505 Ready to Learn Block Grant	554,903
7810 State Share of Social Security and Medicare Taxes	1,409,780
7820 State Share of Retirement Contributions	6,438,990

REVENUE FROM STATE SOURCES**\$24,295,492****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	975,166
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	98,204
8517 NCLB, Title IV - 21st Century Schools	40,796

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)
 Reimbursements (Access)
 8820 Medical Assistance Reimbursement for Administrative Claiming
 (Quarterly) Program

REVENUE FROM FEDERAL SOURCES

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

Amount
276,385
17,725
\$1,408,276
71,500,225

ct 1 Index (current): 3.5%

alculation Method:

pprox. Tax Revenue from RE Taxes:

mount of Tax Relief for Homestead Exclusions

otal Approx. Tax Revenue:

pprox. Tax Levy for Tax Rate Calculation:

Delaware

Total

2019-20 Data

a. Assessed Value

b. Real Estate Mills

I. 2020-21 Data

c. 2018 STEB Market Value

d. Assessed Value

e. Assessed Value of New Constr/ Renov

2019-20 Calculations

f. 2019-20 Tax Levy

(a * b)

2020-21 Calculations

g. Percent of Total Market Value

h. Rebalanced 2019-20 Tax Levy

(f Total * g)

i. Base Mills Subject to Index

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

k. Tax Levy Needed

(Approx. Tax Levy * g)

I. 2020-21 Real Estate Tax Rate

(k / d * 1000)

m. Tax Levy Generated by Mills

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

(n * Est. Pct. Collection)

Rate

\$41,528,760

\$2,021,841

\$43,550,601

\$44,795,322

\$1,147,277,352

38.1767

\$1,676,238,033

\$1,143,076,061

\$0

\$43,799,263

100.000000%

\$43,799,263

38.1767

97.08997%

\$44,795,322

39.1884

\$44,795,322

\$42,773,481

\$41,528,760

97.08997%

\$44,795,322

\$44,795,322

\$42,773,481

\$41,528,760

ct 1 Index (current): 3.5%

alculation Method:

pprox. Tax Revenue from RE Taxes:

amount of Tax Relief for Homestead Exclusions

total Apprx. Tax Revenue:

pprox. Tax Levy for Tax Rate Calculation:

Rate

\$41,528,760

\$2,021,841

\$43,550,601

\$44,795,322

Delaware

Total

Index Maximums

p. Maximum Mills Based On Index

39.5128

$$(i^*(1 + \text{Index}))$$

q. Mills In Excess of Index

0.0000

(if $(l > p)$, $(l - p)$)

r. Maximum Tax Levy Based On Index

\$45,166,136

(p / 1000 * d)

IV.

s. Millage Rate within Index?

Yes

(If $I > p$ Then No)

t. Tax Lev In Excess of Index

\$0

(if $(m > r)$, $(m - r)$)

u.Tax Revenue In Excess of Index

OS

(t* Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$10,965.54

Number of Homestead/Farmstead Properties

4705

Median Assessed Value of Homestead Properties

\$88,440

ct 1 Index (current): 3.5%
alculation Method:

pprox. Tax Revenue from RE Taxes: \$41,528,760
mount of Tax Relief for Homestead Exclusions \$2,021,841
otal Approx. Tax Revenue: \$43,550,601
pprox. Tax Levy for Tax Rate Calculation: \$44,795,322

	Total		
	Delaware		
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$2,021,409	\$2,021,409
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$432	\$432
Amount of Tax Relief from State/Local Sources			\$2,021,841

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		
elaware	1,143,076,061	39.1884	44,795,322			97.08997%			
otals:	1,143,076,061		44,795,322	-	2,021,841	X	41,528,760	=	
Current Per Capita Taxes, Section 679									
6120	Current Act 511 Taxes – Flat Rate Assessments								Estimated Revenue
6140	Current Act 511 Taxes – Flat Rate Assessments								0
6141	Current Act 511 Per Capita Taxes								0
6142	Current Act 511 Occupation Taxes – Flat Rate								0
6143	Current Act 511 Local Services Taxes								0
6144	Current Act 511 Trailer Taxes								0
6145	Current Act 511 Business Privilege Taxes – Flat Rate								0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate								0
6149	Current Act 511 Taxes, Other Flat Rate Assessments								0
Total Current Act 511 Taxes – Flat Rate Assessments									
6150	Current Act 511 Taxes – Proportional Assessments								Estimated Revenue
6151	Current Act 511 Earned Income Taxes								0
6152	Current Act 511 Occupation Taxes								0
6153	Current Act 511 Real Estate Transfer Taxes								302,540
6154	Current Act 511 Amusement Taxes								0
6155	Current Act 511 Business Privilege Taxes								0
6156	Current Act 511 Mechanical Device Taxes – Percentage								0
6157	Current Act 511 Mercantile Taxes								0
6159	Current Act 511 Taxes, Other Proportional Assessments								565,223
Total Current Act 511 Taxes – Proportional Assessments								867,763	565,223
Total Act 511, Current Taxes								867,763	867,763
Act 511 Tax Limit -->								12	20,114,856
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> Delaware	38.1767	39.1884	2.66%	Yes	3.5%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6159	Current Act 511 Taxes, Other Proportional Assessments	11.2000	11.2000	0.00%	Yes	3.5%	11.2000	11.2000	0.01%	Yes

Description	Amount
000 Instruction	
1100 Regular Programs - Elementary / Secondary	30,389,228
1200 Special Programs - Elementary / Secondary	11,863,081
1300 Vocational Education	925,827
1400 Other Instructional Programs - Elementary / Secondary	548,457
1700 Higher Education Programs for Secondary Students	366,926
1800 Pre-Kindergarten	458,549
Total Instruction	\$44,552,068
000 Support Services	
2100 Support Services - Students	3,432,133
2200 Support Services - Instructional Staff	1,280,324
2300 Support Services - Administration	5,137,809
2400 Support Services - Pupil Health	1,028,670
2500 Support Services - Business	699,478
2600 Operation and Maintenance of Plant Services	5,232,998
2700 Student Transportation Services	2,583,337
2800 Support Services - Central	2,059,224
2900 Other Support Services	37,183
Total Support Services	\$21,491,156
000 Operation of Non-Instructional Services	
3200 Student Activities	800,260
3300 Community Services	112,003
Total Operation of Non-Instructional Services	\$912,263
000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	9,500
Total Facilities Acquisition, Construction and Improvement Services	\$9,500
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,409,279
Total Other Expenditures and Financing Uses	\$4,409,279
Total Estimated Expenditures and Other Financing Uses	\$71,374,266

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	17,528,386
200 Personnel Services - Employee Benefits	11,035,264
300 Purchased Professional and Technical Services	207,227
400 Purchased Property Services	23,355
500 Other Purchased Services	627,642
600 Supplies	679,496
700 Property	264,758
800 Other Objects	23,100
Total Regular Programs - Elementary / Secondary	\$30,389,228
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,330,999
200 Personnel Services - Employee Benefits	3,254,795
300 Purchased Professional and Technical Services	913,263
400 Purchased Property Services	164,543
500 Other Purchased Services	2,015,514
600 Supplies	79,967
800 Other Objects	104,000
Total Special Programs - Elementary / Secondary	\$11,863,081
1300 Vocational Education	
500 Other Purchased Services	925,827
Total Vocational Education	\$925,827
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	200,783
200 Personnel Services - Employee Benefits	86,963
300 Purchased Professional and Technical Services	58,159
500 Other Purchased Services	202,552
Total Other Instructional Programs - Elementary / Secondary	\$548,457
1700 Higher Education Programs for Secondary Students	
500 Other Purchased Services	366,926
Total Higher Education Programs for Secondary Students	\$366,926
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	221,039
200 Personnel Services - Employee Benefits	169,983
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	2,000
500 Other Purchased Services	2,520
600 Supplies	41,507
800 Other Objects	1,500
Total Pre-Kindergarten	\$458,549
Total Instruction	\$44,552,068
2000 Support Services	

Description	Amount
2100 Support Services - Students	
100 Personnel Services - Salaries	1,931,265
200 Personnel Services - Employee Benefits	1,232,509
300 Purchased Professional and Technical Services	225,370
500 Other Purchased Services	7,500
600 Supplies	34,111
800 Other Objects	1,378
Total Support Services - Students	\$3,432,133
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	494,703
200 Personnel Services - Employee Benefits	420,633
300 Purchased Professional and Technical Services	66,609
500 Other Purchased Services	3,250
600 Supplies	72,350
700 Property	222,779
Total Support Services - Instructional Staff	\$1,280,324
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,897,491
200 Personnel Services - Employee Benefits	1,888,796
300 Purchased Professional and Technical Services	161,519
400 Purchased Property Services	2,088
500 Other Purchased Services	55,153
600 Supplies	52,305
800 Other Objects	80,457
Total Support Services - Administration	\$5,137,809
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	573,893
200 Personnel Services - Employee Benefits	279,806
300 Purchased Professional and Technical Services	160,976
600 Supplies	13,995
Total Support Services - Pupil Health	\$1,028,670
2500 Support Services - Business	
100 Personnel Services - Salaries	372,010
200 Personnel Services - Employee Benefits	261,424
300 Purchased Professional and Technical Services	42,520
400 Purchased Property Services	6,007
500 Other Purchased Services	6,720
600 Supplies	7,027
800 Other Objects	3,770
Total Support Services - Business	\$699,478
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,766,535
200 Personnel Services - Employee Benefits	1,497,717
300 Purchased Professional and Technical Services	4,000

Description

500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

Total Operation and Maintenance of Plant Services**2700 Student Transportation Services**

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
800 Other Objects

Total Student Transportation Services**2800 Support Services - Central**

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
800 Other Objects

Total Support Services - Central**2900 Other Support Services**

500 Other Purchased Services

Total Other Support Services**Total Support Services****3000 Operation of Non-Instructional Services****3200 Student Activities**

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
700 Property
800 Other Objects

Total Student Activities**3300 Community Services**

300 Purchased Professional and Technical Services
500 Other Purchased Services
600 Supplies

Total Community Services**Total Operation of Non-Instructional Services**Amount

166,793
870,234
397,482
1,383

\$5,232,998

1,312,269
596,380
21,429
428,571
109,773
113,972
943

\$2,583,337

637,855
518,784
93,345
115,269
46,528
645,283
2,160

\$2,059,224

37,183
\$37,183

\$21,491,156

432,030
153,066
115,290
7,760
14,378
59,236
3,300
15,200

\$800,260

103,000
1,242
7,761

\$112,003**\$21,491,156**

Description		Amount
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
400 Purchased Property Services		9,500
Total Facilities Acquisition, Construction and Improvement Services		\$9,500
Total Facilities Acquisition, Construction and Improvement Services		\$9,500
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
800 Other Objects		1,682,810
900 Other Uses of Funds		2,726,469
Total Debt Service / Other Expenditures and Financing Uses		\$4,409,279
Total Other Expenditures and Financing Uses		\$4,409,279
TOTAL EXPENDITURES		\$71,374,266

Cash and Short-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	7,428,354	7,652,456
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	123,769	
Capital Reserve Fund - \$ 1431	4,990,251	3,628,481
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	24,057	69,815
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	31,769	24,769
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	94,260	79,260
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$12,692,460	\$11,454,781

Long-Term Investments

	<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		

Long-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

	\$12,692,460
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	\$11,454,781
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Long-Term Indebtedness

06/30/2020 Estimate 06/30/2021 Projection

General Fund

0510 Bonds Payable	58,685,000	56,070,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	51,067	13,395
0540 Accumulated Compensated Absences	1,496,435	1,421,435
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$60,232,502	\$57,504,830

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

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 Indebtedness06/30/2020 Estimate06/30/2021 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

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

06/30/2020 Estimate

\$60,232,502

06/30/2021 Projection

\$57,504,830

Short-Term Payables

	06/30/2020 Estimate	06/30/2021 Projection
General Fund	7,778,013	8,000,465

Total Short-Term Payables**\$7,778,013 \$8,000,465****TOTAL INDEBTEDNESS****\$68,010,515 \$65,505,295**

Account Description

Account Description	Amounts
0810 Nonspendable Fund Balance	64,633
0820 Restricted Fund Balance	378,044
0830 Committed Fund Balance	25,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,225,646
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,250,646

5900 Budgetary Reserve**Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve****\$3,693,323**