

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Jodie Dermo

(570)345-2731

Extn :350

Contact Person

Telephone

Extension

jdermo@pgasd.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Pine Grove Area SD	COUNTY : Schuylkill	AUN : 129546003
---	------------------------	--------------------

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	\$24958858
Ending Unassigned Fund Balance	\$4180177
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	16.7%

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

Yes

No

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

SIGNATURE OF SUPERINTENDENT	DATE
-----------------------------	------

DUE DATE: AUGUST 15, 2020

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

24 PS 6-687(a)(1)

(03/2006)

School District Name : Pine Grove Area SD	County : Schuylkill	AUN Number : 129546003
---	-------------------------------	----------------------------------

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
--	-------------

**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.	This is the projected Estimated Unassigned Fund Balance as of 6/30/2021.

<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	2,350,000
0840 Assigned Fund Balance	1,276,715
0850 Unassigned Fund Balance	1,247,942
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$4,874,657</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	11,466,555
7000 Revenue from State Sources	12,307,698
8000 Revenue from Federal Sources	490,125
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$24,264,378</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$29,139,035</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	8,698,145
6113 Public Utility Realty Taxes	10,500
6114 Payments in Lieu of Current Taxes - State / Local	21,500
6140 Current Act 511 Taxes - Flat Rate Assessments	18,950
6150 Current Act 511 Taxes - Proportional Assessments	1,753,290
6400 Delinquencies on Taxes Levied / Assessed by the LEA	455,000
6500 Earnings on Investments	34,000
6700 Revenues from LEA Activities	57,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	364,470
6910 Rentals	10,200
6920 Contributions and Donations from Private Sources	500
6940 Tuition from Patrons	7,500
6990 Refunds and Other Miscellaneous Revenue	35,000

REVENUE FROM LOCAL SOURCES \$11,466,555

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,017,776
7160 Tuition for Orphans Subsidy	32,000
7271 Special Education funds for School-Aged Pupils	1,083,863
7292 Pre-K Counts	45,000
7311 Pupil Transportation Subsidy	785,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	7,238
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,800
7340 State Property Tax Reduction Allocation	583,186
7360 Safe Schools	18,500
7505 Ready to Learn Block Grant	304,381
7810 State Share of Social Security and Medicare Taxes	477,294
7820 State Share of Retirement Contributions	1,924,660

REVENUE FROM STATE SOURCES \$12,307,698

REVENUE FROM FEDERAL SOURCES

8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	54,027
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	350,952
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,395
8517 NCLB, Title IV - 21st Century Schools	27,251

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	2,500
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$490,125
-------------------------------------	------------------

TOTAL ESTIMATED REVENUES AND OTHER SOURCES	24,264,378
---	-------------------

Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$8,698,145

Amount of Tax Relief for Homestead Exclusions \$583,186

Total Approx. Tax Revenue: \$9,281,331

Approx. Tax Levy for Tax Rate Calculation: \$9,841,707

Schuylkill

Total

2019-20 Data		
a. Assessed Value	\$235,336,200	\$235,336,200
b. Real Estate Mills	41.7500	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$613,122,280	\$613,122,280
d. Assessed Value	\$235,729,520	\$235,729,520
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$9,825,286	\$9,825,286
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$9,825,286	\$9,825,286
(f Total * g)		
i. Base Mills Subject to Index	41.7500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.94746%	93.94746%
k. Tax Levy Needed	\$9,841,707	\$9,841,707
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	41.7500	
(k / d * 1000)		
III.		
m. Tax Levy Generated by Mills	\$9,841,707	\$9,841,707
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,258,521
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,698,145
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,698,145	
Amount of Tax Relief for Homestead Exclusions	<u>\$583,186</u>	
Total Approx. Tax Revenue:	\$9,281,331	
Approx. Tax Levy for Tax Rate Calculation:	\$9,841,707	
	Schuylkill	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	43.2947	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$10,205,839	\$10,205,839
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	\$4,169.00	
Number of Homestead/Farmstead Properties	3376	3376
Median Assessed Value of Homestead Properties		\$37,410

Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$8,698,145
Amount of Tax Relief for Homestead Exclusions	<u>\$583,186</u>
Total Approx. Tax Revenue:	\$9,281,331
Approx. Tax Levy for Tax Rate Calculation:	\$9,841,707
	Schuylkill

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$583,186	Lowering RE Tax Rate	\$0		\$583,186
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$583,186

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>
Schuylkill	235,729,520	41.7500	9,841,707			93.94746%	
Totals:	235,729,520		9,841,707	583,186 =	9,258,521 X	93.94746% =	8,698,145

	<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	\$10.00	\$0.00	18,950
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 18,950 18,950

	<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%	1,019,040	1,019,040
6152 Current Act 511 Occupation Taxes	0.5710	0.000	664,250	664,250
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	70,000	70,000
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 1,753,290 1,753,290

Total Act 511, Current Taxes 1,772,240

Act 511 Tax Limit -->	613,122,280 X	12	7,357,467
	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> Schuylkill	41.7500	41.7500	0.00%	Yes	3.7%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6152	Current Act 511 Occupation Taxes	0.5710	0.5710	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,564,484
1200 Special Programs - Elementary / Secondary	2,096,010
1300 Vocational Education	550,663
1400 Other Instructional Programs - Elementary / Secondary	14,200
Total Instruction	\$15,225,357
2000 Support Services	
2100 Support Services - Students	636,821
2200 Support Services - Instructional Staff	968,952
2300 Support Services - Administration	1,410,331
2400 Support Services - Pupil Health	41,570
2500 Support Services - Business	300,369
2600 Operation and Maintenance of Plant Services	2,285,424
2700 Student Transportation Services	1,186,554
2800 Support Services - Central	500
2900 Other Support Services	453,375
Total Support Services	\$7,283,896
3000 Operation of Non-Instructional Services	
3200 Student Activities	366,060
Total Operation of Non-Instructional Services	\$366,060
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,034,137
5200 Interfund Transfers - Out	49,408
Total Other Expenditures and Financing Uses	\$2,083,545
Total Estimated Expenditures and Other Financing Uses	\$24,958,858

2020-2021 Final General Fund Budget

LEA : 129546003 Pine Grove Area SD

Printed 5/27/2020 11:14:21 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,788,568
200 Personnel Services - Employee Benefits	4,649,220
300 Purchased Professional and Technical Services	195,000
400 Purchased Property Services	46,300
500 Other Purchased Services	336,700
600 Supplies	428,015
700 Property	113,000
800 Other Objects	7,681
Total Regular Programs - Elementary / Secondary	\$12,564,484
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	899,125
200 Personnel Services - Employee Benefits	828,280
500 Other Purchased Services	350,300
600 Supplies	17,750
800 Other Objects	555
Total Special Programs - Elementary / Secondary	\$2,096,010
1300 <u>Vocational Education</u>	
500 Other Purchased Services	550,663
Total Vocational Education	\$550,663
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	13,800
600 Supplies	400
Total Other Instructional Programs - Elementary / Secondary	\$14,200
Total Instruction	\$15,225,357
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	409,250
200 Personnel Services - Employee Benefits	185,960
300 Purchased Professional and Technical Services	1,750
500 Other Purchased Services	6,900
600 Supplies	16,810
800 Other Objects	16,151
Total Support Services - Students	\$636,821
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	507,636
200 Personnel Services - Employee Benefits	228,431
300 Purchased Professional and Technical Services	20,600
400 Purchased Property Services	33,500
500 Other Purchased Services	30,600
600 Supplies	136,685
700 Property	10,000
800 Other Objects	1,500

2020-2021 Final General Fund Budget

LEA : 129546003 Pine Grove Area SD

Printed 5/27/2020 11:14:21 PM

Page - 2 of 3

<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$968,952
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	743,040
200 Personnel Services - Employee Benefits	505,241
300 Purchased Professional and Technical Services	102,250
400 Purchased Property Services	2,000
500 Other Purchased Services	28,450
600 Supplies	25,050
800 Other Objects	4,300
Total Support Services - Administration	\$1,410,331
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	22,239
200 Personnel Services - Employee Benefits	9,136
300 Purchased Professional and Technical Services	4,370
400 Purchased Property Services	750
500 Other Purchased Services	275
600 Supplies	4,150
700 Property	650
Total Support Services - Pupil Health	\$41,570
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	193,237
200 Personnel Services - Employee Benefits	79,382
300 Purchased Professional and Technical Services	3,700
400 Purchased Property Services	3,150
500 Other Purchased Services	4,750
600 Supplies	10,650
800 Other Objects	5,500
Total Support Services - Business	\$300,369
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	926,289
200 Personnel Services - Employee Benefits	644,525
300 Purchased Professional and Technical Services	68,175
400 Purchased Property Services	263,970
500 Other Purchased Services	96,390
600 Supplies	280,850
700 Property	5,000
800 Other Objects	225
Total Operation and Maintenance of Plant Services	\$2,285,424
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	5,828
200 Personnel Services - Employee Benefits	2,394
500 Other Purchased Services	1,178,002
600 Supplies	330
Total Student Transportation Services	\$1,186,554

2020-2021 Final General Fund Budget

LEA : 129546003 Pine Grove Area SD

Printed 5/27/2020 11:14:21 PM

Page - 3 of 3

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
300 Purchased Professional and Technical Services	250
500 Other Purchased Services	250
Total Support Services - Central	\$500
2900 Other Support Services	
300 Purchased Professional and Technical Services	450,000
400 Purchased Property Services	3,375
Total Other Support Services	\$453,375
Total Support Services	\$7,283,896
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	157,000
200 Personnel Services - Employee Benefits	64,496
300 Purchased Professional and Technical Services	68,414
400 Purchased Property Services	14,400
500 Other Purchased Services	4,000
600 Supplies	36,920
700 Property	8,100
800 Other Objects	12,730
Total Student Activities	\$366,060
Total Operation of Non-Instructional Services	\$366,060
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,034,137
Total Debt Service / Other Expenditures and Financing Uses	\$2,034,137
5200 Interfund Transfers - Out	
900 Other Uses of Funds	49,408
Total Interfund Transfers - Out	\$49,408
Total Other Expenditures and Financing Uses	\$2,083,545
TOTAL EXPENDITURES	\$24,958,858

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	6,000,000	6,000,000
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	750,000	750,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds	190,000	190,000
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	\$6,940,000	\$6,940,000

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 **\$6,940,000** **\$6,940,000**

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	7,215,000	5,560,365
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 General Fund	\$7,215,000	\$5,560,365
---------------------------	--------------------	--------------------

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		

2020-2021 Final General Fund Budget

LEA : 129546003 Pine Grove Area SD

Printed 5/27/2020 11:14:23 PM

Page - 2 of 6

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

LEA : 129546003 Pine Grove Area SD

Printed 5/27/2020 11:14:23 PM

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	\$7,215,000	\$5,560,365

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	\$7,215,000	\$5,560,365
---------------------------	--------------------	--------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,180,177
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,180,177

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,180,177
--	--------------------