

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

Deborah Engelman

(724)857-7500

Extn : 1109

Contact Person

Telephone

Extension

dengelman@quipsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Aliquippa SD	COUNTY : Beaver	AUN : 127040503
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

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

Yes

No

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

Total Budgeted Expenditures	\$24991524
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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

Yes

No

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

SIGNATURE OF SUPERINTENDENT	DATE
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DUE DATE: AUGUST 15, 2020

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


(03/2006)

24 PS 6-687(a)(1)

School District Name : Alliquippa SD	County : Beaver	AUN Number : 127040503
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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 5-13-2020
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1530	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: \$749,201.00 C x 2%: \$14,984.02	Two tier tax system
1540	Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions. (A x B x TR) - C: \$749,201.00 C x 2%: \$14,984.02	Two tier tax system
3010	Beginning Fund Balance: You have indicated no data to report. Please enter an explanation.	We are currently carrying a negative 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

0820 Restricted Fund Balance

0830 Committed Fund Balance

0840 Assigned Fund Balance

0850 Unassigned Fund Balance

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources

7000 Revenue from State Sources

8000 Revenue from Federal Sources

9000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

7,584,832
15,227,352
2,104,340
75,000

\$24,991,524

\$24,991,524

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,708,788
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	94,052
6120 Current Per Capita Taxes, Section 679	5,000
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	740,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	515,000
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	186,492
6910 Rentals	120,000
6920 Contributions and Donations from Private Sources	36,000
6990 Refunds and Other Miscellaneous Revenue	73,500
REVENUE FROM LOCAL SOURCES	\$7,584,832

REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,855,542
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	1,284,848
7311 Pupil Transportation Subsidy	465,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	710,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	748,624
7360 Safe Schools	35,000
7505 Ready to Learn Block Grant	314,428
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	35,000
7810 State Share of Social Security and Medicare Taxes	250,000
7820 State Share of Retirement Contributions	1,458,910
REVENUE FROM STATE SOURCES	\$15,227,352

REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,093,445
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	93,566
8517 NCLB, Title IV - 21st Century Schools	73,316
8560 Federal Block Grants	794,013

Amount

REVENUE FROM FEDERAL SOURCES		
8810 School-Based Access Medicaid Reimbursement Program (SBAP)		50,000
Reimbursements (Access)		
REVENUE FROM FEDERAL SOURCES		\$2,104,340
OTHER FINANCING SOURCES		
9400 Sale of or Compensation for Loss of Fixed Assets		75,000
OTHER FINANCING SOURCES		\$75,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		24,991,524

Act 1 Index (current): 4.0%
Calculation Method: Rate

Approx. Tax Revenue from RE Taxes: \$1,829,853 \$3,878,935
Amount of Tax Relief for Homestead Exclusions \$748,624
Total Approx. Tax Revenue: \$2,578,477 \$4,382,977
Approx. Tax Levy for Tax Rate Calculation: \$2,816,255

Beaver Buildings	Beaver Land	Total
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2019-20 Data

a. Assessed Value	\$69,537,169	\$16,988,283	\$86,525,452
b. Real Estate Mills	39.5000	255.0000	

I. 2020-21 Data

c. 2018 STEB Market Value	\$260,381,114	\$260,381,114	\$520,762,228
d. Assessed Value	\$69,537,169	\$16,988,283	\$86,525,452
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2019-20 Calculations

f. 2019-20 Tax Levy	\$2,746,718	\$4,332,012	\$7,078,730
(a * b)			

2020-21 Calculations

g. Percent of Total Market Value	100.000000%	100.000000%	
h. Rebalanced 2019-20 Tax Levy	\$2,746,718	\$4,332,012	\$7,078,730
(f * g)			
i. Base Mills Subject to Index	39.5000	255.0000	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	88.500000%	88.500000%	
k. Tax Levy Needed	\$2,816,255	\$4,382,977	\$7,199,232
(Approx. Tax Levy * g)			

I. 2020-21 Real Estate Tax Rate

(k / d * 1000)	40.5000	258.0000	
III. m. Tax Levy Generated by Mills	\$2,816,255	\$4,382,977	\$7,199,232
(l / 1000 * d)			

n. Tax Levy minus Tax Relief for Homestead Exclusions	\$2,067,631	\$4,382,977	\$6,450,608
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills	\$1,829,853	\$3,878,935	\$5,708,788
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.0%
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$1,829,853
 Amount of Tax Relief for Homestead Exclusions \$748,624
 Total Approx. Tax Revenue: \$2,578,477
 Approx. Tax Levy for Tax Rate Calculation: \$2,816,255

	Rate		
Approx. Tax Revenue from RE Taxes:	\$1,829,853	\$3,878,935	
Amount of Tax Relief for Homestead Exclusions	<u>\$748,624</u>		
Total Approx. Tax Revenue:	\$2,578,477		
Approx. Tax Levy for Tax Rate Calculation:	\$2,816,255	\$4,382,977	
	Beaver Buildings	Beaver Land	Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	41.0800	265.2000	
q. Mills In Excess of Index (if $i > p$, $(i - p)$)	0.0000	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$2,856,587	\$4,505,293	\$7,361,880
IV. s. Millage Rate within Index? (if $l > p$ Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if $m > r$, $(m - r)$)	\$0	\$0	\$0
u. Tax Revenue In Excess of Index ($t * \text{Est. Pct. Collection}$)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties	1803	1803	1803
Median Assessed Value of Homestead Properties			\$16,900

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$1,829,853

\$3,878,935

Amount of Tax Relief for Homestead Exclusions

\$748,624

Total Approx. Tax Revenue:

\$2,578,477

Approx. Tax Levy for Tax Rate Calculation:

\$2,816,255

\$4,382,977

Total

Beaver Buildings
Beaver Land

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$748,624

Lowering RE Tax Rate

\$0

\$748,624

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$748,624

CODE

6111	Current Real Estate Taxes				Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills			
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills								
Beaver	69,537,169	40.5000	2,816,255				88.50000%				
Beaver	16,988,283	258.0000	4,382,977				88.50000%				
Totals:	86,525,452		7,199,232		748,624	=	6,450,608	X	N/A	=	5,708,788
6120	Current Per Capita Taxes, Section 679										Estimated Revenue
											5,000
6140	Current Act 511 Taxes - Flat Rate Assessments										Estimated Revenue
											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										50,000
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										50,000
6150	Current Act 511 Taxes - Proportional Assessments										Estimated Revenue
											615,000
6151	Current Act 511 Earned Income Taxes										0
6152	Current Act 511 Occupation Taxes										0
6153	Current Act 511 Real Estate Transfer Taxes										75,000
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										50,000
6159	Current Act 511 Taxes, Other Proportional Assessments										0
	Total Current Act 511 Taxes - Proportional Assessments										740,000
	Total Act 511, Current Taxes										790,000
											Act 511 Tax Limit -->
											520,762,228 X
											Market Value
											12
											Mills
											6,249,147
											(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>									
	Buildings	39.5000	40.5000	2.54%	Yes	4.0%				
	Land	255.0000	258.0000	1.18%	Yes	4.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$0.50	-90.00%	Yes	4.0%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%	\$5.00	\$5.00	0.01%	Yes
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.5000%	0.5000%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.5000%	0.5000%	0.00%	Yes	4.0%				
6157	Current Act 511 Mercantile Taxes	1.0000	1.0000	0.00%	Yes	4.0%	0.5000	0.5000	0.01%	Yes

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,760,686
1200 Special Programs - Elementary / Secondary	4,064,089
1300 Vocational Education	471,074
1400 Other Instructional Programs - Elementary / Secondary	5,000
1500 Nonpublic School Programs	25,369
Total Instruction	\$14,326,218
2000 Support Services	
2100 Support Services - Students	601,700
2200 Support Services - Instructional Staff	364,784
2300 Support Services - Administration	1,085,302
2400 Support Services - Pupil Health	199,533
2500 Support Services - Business	262,798
2600 Operation and Maintenance of Plant Services	3,345,599
2700 Student Transportation Services	1,172,515
2800 Support Services - Central	394,899
2900 Other Support Services	5,000
Total Support Services	\$7,432,130
3000 Operation of Non-Instructional Services	
3200 Student Activities	419,227
3300 Community Services	10,688
Total Operation of Non-Instructional Services	\$429,915
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,803,261
Total Other Expenditures and Financing Uses	\$2,803,261
Total Estimated Expenditures and Other Financing Uses	\$24,991,524

<u>Description</u>	<u>Amount</u>
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1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries	4,128,218
200 Personnel Services - Employee Benefits	2,701,364
300 Purchased Professional and Technical Services	100,000
400 Purchased Property Services	21,500
500 Other Purchased Services	1,819,021
600 Supplies	987,583
800 Other Objects	3,000
Total Regular Programs - Elementary / Secondary	\$9,760,686

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	1,388,917
200 Personnel Services - Employee Benefits	775,963
300 Purchased Professional and Technical Services	470,000
500 Other Purchased Services	1,427,209
600 Supplies	2,000
Total Special Programs - Elementary / Secondary	\$4,064,089

1300 Vocational Education

100 Personnel Services - Salaries	185,919
200 Personnel Services - Employee Benefits	127,155
500 Other Purchased Services	150,000
600 Supplies	8,000
Total Vocational Education	\$471,074

1400 Other Instructional Programs - Elementary / Secondary

500 Other Purchased Services	5,000
Total Other Instructional Programs - Elementary / Secondary	\$5,000

1500 Nonpublic School Programs

300 Purchased Professional and Technical Services	25,369
Total Nonpublic School Programs	\$25,369

Total Instruction **\$14,326,218**

2000 Support Services

2100 Support Services - Students

100 Personnel Services - Salaries	305,430
200 Personnel Services - Employee Benefits	250,523
300 Purchased Professional and Technical Services	41,347
500 Other Purchased Services	1,150
600 Supplies	2,500
800 Other Objects	750
Total Support Services - Students	\$601,700

2200 Support Services - Instructional Staff

100 Personnel Services - Salaries	208,920
200 Personnel Services - Employee Benefits	136,921
300 Purchased Professional and Technical Services	16,443

Description	Amount
600 Supplies	2,500
Total Support Services - Instructional Staff	\$364,784
2300 Support Services - Administration	
100 Personnel Services - Salaries	572,893
200 Personnel Services - Employee Benefits	362,177
300 Purchased Professional and Technical Services	67,000
400 Purchased Property Services	8,500
500 Other Purchased Services	44,000
600 Supplies	15,687
700 Property	7,045
800 Other Objects	8,000
Total Support Services - Administration	\$1,085,302
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	134,588
200 Personnel Services - Employee Benefits	56,945
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	3,000
Total Support Services - Pupil Health	\$199,533
2500 Support Services - Business	
100 Personnel Services - Salaries	129,360
200 Personnel Services - Employee Benefits	92,423
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	7,500
500 Other Purchased Services	3,250
600 Supplies	15,015
800 Other Objects	3,250
Total Support Services - Business	\$282,798
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	767,965
200 Personnel Services - Employee Benefits	592,924
300 Purchased Professional and Technical Services	170,000
400 Purchased Property Services	125,680
500 Other Purchased Services	65,528
600 Supplies	1,598,502
700 Property	25,000
Total Operation and Maintenance of Plant Services	\$3,345,599
2700 Student Transportation Services	
500 Other Purchased Services	1,172,515
Total Student Transportation Services	\$1,172,515
2800 Support Services - Central	
100 Personnel Services - Salaries	74,663
200 Personnel Services - Employee Benefits	52,205
300 Purchased Professional and Technical Services	179,890
500 Other Purchased Services	3,250

Description	Amount
600 Supplies	83,391
700 Property	1,500
Total Support Services - Central	\$394,899
2900 Other Support Services	
500 Other Purchased Services	5,000
Total Other Support Services	\$5,000
Total Support Services	\$7,432,130
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	142,345
200 Personnel Services - Employee Benefits	59,782
300 Purchased Professional and Technical Services	105,850
400 Purchased Property Services	9,000
500 Other Purchased Services	69,700
600 Supplies	26,950
700 Property	500
800 Other Objects	5,100
Total Student Activities	\$419,227
3300 Community Services	
500 Other Purchased Services	3,000
600 Supplies	7,688
Total Community Services	\$10,688
Total Operation of Non-Instructional Services	\$429,915
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,673,261
900 Other Uses of Funds	1,130,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,803,261
Total Other Expenditures and Financing Uses	\$2,803,261
TOTAL EXPENDITURES	\$24,991,524

Cash and Short-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	1,120,000	1,000,000
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	1,594	1,650
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,000	10,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	25,500	27,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	6,000	5,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,163,094	\$1,043,650

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

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$1,163,094

\$1,043,650

Long-Term Indebtedness

General Fund

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0510 Bonds Payable	42,035,000	40,900,000
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	\$42,035,000	\$40,900,000

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 : 127040503 Atiquippa SD

Printed 6/10/2020 3:02:33 PM

Schedule Of Indebtedness (DEBT)

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

\$42,035,000

\$40,900,000

Short-Term Payables

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	1,125,000	1,130,000
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	\$1,125,000	\$1,130,000

TOTAL INDEBTEDNESS	\$43,160,000	\$42,030,000
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