

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/16/2020

5/20/2020

DocuSigned by:
Elizabeth Knouse
A2D1A31C6AAD4DB

President of the Board - Original Signature Required

Date

5/21/2020

DocuSigned by:

Nicole Weber

SABE885C85F1419

Secretary of the Board - Original Signature Required

Date

5/21/2020

DocuSigned by:

Matthew G. Strive

4637DC888915A1D

Chief School Administrator - Original Signature Required

Date

Nicole Weber

(717)218-5820

Extn :

Contact Person

Telephone

Extension

nlw@smsd.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : South Middleton SD	COUNTY : Cumberland	AUN : 115218303
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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	\$38113577
Ending Unassigned Fund Balance	\$2402104
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.3%

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 <small>DocuSigned by:</small> <i>Matthew G. Strine</i> <small>4637DC8B8B1541D</small>	DATE 5/21/2020
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DUE DATE: AUGUST 15, 2020

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : South Middleton SD	County : Cumberland	AUN Number : 115218303
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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  <small>DocuSigned by: Elizabeth Kuwase A2D1A31CGAAD4DB</small>	DATE 5/21/2020
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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>
5120	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$33,000.00 . Provide a justification.	This is for tuition reimbursement for Non-Instructional/Non-Certified Staff. In following the PA Chart of Accounts, these expenditures must be assigned to this account code.
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$188,307.00 Function 2400, Object 200: \$197,594.00	The employees associated with this function (nursing staff) have a lower salary then their respective benefits, which includes PSERS, health care, vision, dental, etc.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$0.00 Function 2800, Object 200: \$33,000.00	This is for tuition reimbursement for Non-Instructional/Non-Certified Staff. In following the PA Chart of Accounts, these expenditures must be assigned to this account code.
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.	South Middleton School District these funds available for unforeseen issues or events such as emergency facility repairs/replacement, unaccounted for special education placements, etc.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	South Middleton School District has designated these funds to be used for future PSERS and health care obligations per their June 18, 2018 board approval.

<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	4,211,409
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,604,962
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,816,371</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	27,014,035
7000 Revenue from State Sources	11,020,954
8000 Revenue from Federal Sources	260,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$38,294,989</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$45,111,360</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	21,013,785
6112 Interim Real Estate Taxes	85,000
6113 Public Utility Realty Taxes	24,000
6114 Payments in Lieu of Current Taxes - State / Local	225,000
6140 Current Act 511 Taxes - Flat Rate Assessments	45,000
6150 Current Act 511 Taxes - Proportional Assessments	4,546,250
6400 Delinquencies on Taxes Levied / Assessed by the LEA	400,000
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	55,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	335,000
6910 Rentals	30,000
6940 Tuition from Patrons	195,000
6990 Refunds and Other Miscellaneous Revenue	20,000

REVENUE FROM LOCAL SOURCES \$27,014,035

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	4,565,341
7112 Basic Education Funding-Social Security	571,523
7220 Vocational Education	40,000
7271 Special Education funds for School-Aged Pupils	1,030,000
7311 Pupil Transportation Subsidy	610,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	774,983
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	540,123
7360 Safe Schools	25,000
7505 Ready to Learn Block Grant	208,431
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	173,012
7820 State Share of Retirement Contributions	2,407,541

REVENUE FROM STATE SOURCES \$11,020,954

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	190,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,000

Amount

REVENUE FROM FEDERAL SOURCES

8517 NCLB, Title IV - 21st Century Schools 20,000

REVENUE FROM FEDERAL SOURCES \$260,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 38,294,989

Act 1 Index (current): 2.6%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$21,013,789
Amount of Tax Relief for Homestead Exclusions	<u>\$540,123</u>
Total Approx. Tax Revenue:	\$21,553,912
Approx. Tax Levy for Tax Rate Calculation:	\$22,203,823

Cumberland	Total
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2019-20 Data		
a. Assessed Value	\$1,928,994,600	\$1,928,994,600
b. Real Estate Mills	10.8182	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$1,641,064,863	\$1,641,064,863
d. Assessed Value	\$2,000,956,999	\$2,000,956,999
e. Assessed Value of New Constr/ Renov	\$0	\$0

2019-20 Calculations		
f. 2019-20 Tax Levy	\$20,868,249	\$20,868,249
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$20,868,249	\$20,868,249
(f Total * g)		
i. Base Mills Subject to Index	10.8182	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.00000%	97.00000%
k. Tax Levy Needed	\$22,203,823	\$22,203,823
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	11.0966	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$22,203,819	\$22,203,819
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,663,696
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$21,013,785
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.6%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue
4
\$21,013,789
\$540,123
\$21,553,912
\$22,203,823
Cumberland

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	11.0994	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$22,209,422	\$22,209,422
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	\$10,866.00	
Number of Homestead/Farmstead Properties	4518	4518
Median Assessed Value of Homestead Properties		\$204,750

Act 1 Index (current): 2.6%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$21,013,789
Amount of Tax Relief for Homestead Exclusions	<u>\$540,123</u>
Total Approx. Tax Revenue:	\$21,553,912
Approx. Tax Levy for Tax Rate Calculation:	\$22,203,823
	Cumberland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$540,123	Lowering RE Tax Rate	\$0	\$540,123
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$540,123

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>
Cumberland	2,000,956,999	11.0966	22,203,819			97.00000%	
Totals:	2,000,956,999		22,203,819	540,123 =	21,663,696 X	97.00000% =	21,013,785

	<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	\$5.00	\$0.00	45,000
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 45,000 45,000

	<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	1.100%	0.000%	4,146,250	4,146,250
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	400,000	400,000
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 4,546,250 4,546,250

Total Act 511, Current Taxes 4,591,250

Act 511 Tax Limit -->	1,641,064,863 X	12	19,692,778
	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> Cumberland	10.8182	11.0966	2.58%	Yes	2.6%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	2.6%				
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	2.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	16,615,941
1200 Special Programs - Elementary / Secondary	4,577,927
1300 Vocational Education	434,620
1600 Adult Education Programs	81,844
Total Instruction	\$21,710,332
2000 Support Services	
2100 Support Services - Students	1,375,221
2200 Support Services - Instructional Staff	2,388,914
2300 Support Services - Administration	2,389,076
2400 Support Services - Pupil Health	502,471
2500 Support Services - Business	630,711
2600 Operation and Maintenance of Plant Services	3,018,594
2700 Student Transportation Services	1,845,873
2800 Support Services - Central	35,266
2900 Other Support Services	32,000
Total Support Services	\$12,218,126
3000 Operation of Non-Instructional Services	
3200 Student Activities	752,556
Total Operation of Non-Instructional Services	\$752,556
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,363,977
5200 Interfund Transfers - Out	250,000
Total Other Expenditures and Financing Uses	\$3,613,977
Total Estimated Expenditures and Other Financing Uses	\$38,294,991

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,480,503
200 Personnel Services - Employee Benefits	6,066,092
300 Purchased Professional and Technical Services	345,400
400 Purchased Property Services	8,860
500 Other Purchased Services	1,062,050
600 Supplies	549,282
700 Property	84,271
800 Other Objects	19,483
Total Regular Programs - Elementary / Secondary	\$16,615,941
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,845,877
200 Personnel Services - Employee Benefits	1,580,858
300 Purchased Professional and Technical Services	1,266
500 Other Purchased Services	1,114,726
600 Supplies	35,200
Total Special Programs - Elementary / Secondary	\$4,577,927
1300 <u>Vocational Education</u>	
500 Other Purchased Services	434,620
Total Vocational Education	\$434,620
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	81,844
Total Adult Education Programs	\$81,844
Total Instruction	\$21,710,332
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	703,812
200 Personnel Services - Employee Benefits	601,631
300 Purchased Professional and Technical Services	900
500 Other Purchased Services	3,200
600 Supplies	62,178
800 Other Objects	3,500
Total Support Services - Students	\$1,375,221
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	807,838
200 Personnel Services - Employee Benefits	798,563
300 Purchased Professional and Technical Services	299,792
400 Purchased Property Services	20,450
500 Other Purchased Services	70,334
600 Supplies	308,278
700 Property	44,021
800 Other Objects	39,638

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<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$2,388,914
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,208,440
200 Personnel Services - Employee Benefits	927,329
400 Purchased Property Services	102,200
500 Other Purchased Services	47,000
600 Supplies	71,418
800 Other Objects	32,689
Total Support Services - Administration	\$2,389,076
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	188,307
200 Personnel Services - Employee Benefits	197,594
300 Purchased Professional and Technical Services	99,330
400 Purchased Property Services	580
500 Other Purchased Services	850
600 Supplies	13,610
800 Other Objects	2,200
Total Support Services - Pupil Health	\$502,471
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	288,559
200 Personnel Services - Employee Benefits	221,356
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	12,296
500 Other Purchased Services	27,000
600 Supplies	58,500
800 Other Objects	8,000
Total Support Services - Business	\$630,711
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	517,851
200 Personnel Services - Employee Benefits	468,627
300 Purchased Professional and Technical Services	77,492
400 Purchased Property Services	1,261,524
500 Other Purchased Services	115,500
600 Supplies	554,518
700 Property	16,000
800 Other Objects	7,082
Total Operation and Maintenance of Plant Services	\$3,018,594
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	71,875
200 Personnel Services - Employee Benefits	5,498
500 Other Purchased Services	1,762,000
600 Supplies	6,500
Total Student Transportation Services	\$1,845,873
2800 <u>Support Services - Central</u>	

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	33,000
300 Purchased Professional and Technical Services	2,266
Total Support Services - Central	\$35,266
2900 Other Support Services	
500 Other Purchased Services	32,000
Total Other Support Services	\$32,000
Total Support Services	\$12,218,126
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	393,728
200 Personnel Services - Employee Benefits	130,003
300 Purchased Professional and Technical Services	6,910
400 Purchased Property Services	18,800
500 Other Purchased Services	104,160
600 Supplies	87,370
800 Other Objects	11,585
Total Student Activities	\$752,556
Total Operation of Non-Instructional Services	\$752,556
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	964,311
900 Other Uses of Funds	2,399,666
Total Debt Service / Other Expenditures and Financing Uses	\$3,363,977
5200 Interfund Transfers - Out	
900 Other Uses of Funds	250,000
Total Interfund Transfers - Out	\$250,000
Total Other Expenditures and Financing Uses	\$3,613,977
TOTAL EXPENDITURES	\$38,294,991

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	2,975,767	2,772,959
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	1,023,004	373,004
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	250,000	250,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	375,000	375,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,623,771	\$3,770,963

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	4,211,409	4,211,409
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	\$4,211,409	\$4,211,409
TOTAL CASH AND INVESTMENTS	\$8,835,180	\$7,982,372

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	44,183,665	40,754,353
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	\$44,183,665	\$40,754,353
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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		
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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		
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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		
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Capital Reserve Fund - § 690, §1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

2020-2021 Final General Fund Budget

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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	\$44,183,665	\$40,754,353

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	\$44,183,665	\$40,754,353
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,211,409
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,604,960
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,816,369

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,816,369
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