

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Debra Bowman-McMace

President of the Board - Original Signature Required

5/21/20

Date

Joni Mansmann

Secretary of the Board - Original Signature Required

5/21/20

Date

Michael Mansmann

Chief School Administrator - Original Signature Required

5/21/20

Date

Joni B Mansmann

Contact Person

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Email Address

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Canon-McMillan SD	County : Washington	AUN Number : 101631703
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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 5/21/20
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	These monies are allocated for unexpected expenditures that could occur during the 2020-21 school year. These could be things like: increased staffing needs if enrollments continue to rise, plant emergencies or other important matters.
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.	As per Board of Directors Fund Balance Policy & Future Capital Improvements timeline & schedule published on the district's website
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Monies set aside to help offset PSERS increases as needed as they have continued to rise annually.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Monies assigned for Athletics.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
810 Nonspendable Fund Balance	840,361	
820 Restricted Fund Balance		
830 Committed Fund Balance	1,500,000	
840 Assigned Fund Balance	175,104	
850 Unassigned Fund Balance	4,644,419	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		\$6,319,523
Estimated Revenues And Other Financing Sources		
3000 Revenue from Local Sources	63,713,850	
7000 Revenue from State Sources	25,516,313	
3000 Revenue from Federal Sources	529,810	
3000 Other Financing Sources	10,000	
Total Estimated Revenues And Other Financing Sources		\$89,769,973
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		\$96,089,496

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	53,108,850
6112 Interim Real Estate Taxes	400,000
6113 Public Utility Realty Taxes	55,000
6114 Payments in Lieu of Current Taxes - State / Local	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	120,000
6150 Current Act 511 Taxes - Proportional Assessments	7,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	960,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	75,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	500,000
6910 Rentals	60,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	1,095,000
6990 Refunds and Other Miscellaneous Revenue	40,000

REVENUE FROM LOCAL SOURCES

\$63,713,850

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	12,000,000
7160 Tuition for Orphans Subsidy	5,000
7271 Special Education funds for School-Aged Pupils	2,241,651
7311 Pupil Transportation Subsidy	1,204,759
7312 Nonpublic and Charter School Pupil Transportation Subsidy	153,615
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	974,373
7330 Health Services (Medical, Dental, Nurse, Act 25)	95,000
7340 State Property Tax Reduction Allocation	926,253
7505 Ready to Learn Block Grant	537,616
7810 State Share of Social Security and Medicare Taxes	1,337,199
7820 State Share of Retirement Contributions	6,040,847

REVENUE FROM STATE SOURCES

\$25,516,313

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	399,479
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	122,831
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	7,500
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES

\$529,810

		Amount
OTHER FINANCING SOURCES		
9400	Sale of or Compensation for Loss of Fixed Assets	10,000
OTHER FINANCING SOURCES		\$10,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		89,769,973

ct 1 Index (current): 2.6%
 calculation Method:

pprox. Tax Revenue from RE Taxes:	\$53,108,850
Amount of Tax Relief for Homestead Exclusions	\$926,253
total Approx. Tax Revenue:	\$54,035,103
pprox. Tax Levy for Tax Rate Calculation:	\$55,790,767
	Washington
	Total

2019-20 Data

a. Assessed Value	\$4,666,088,245	\$4,666,088,245
b. Real Estate Mills	11.6500	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$3,655,743,254	\$3,655,743,254
d. Assessed Value	\$4,788,907,005	\$4,788,907,005
e. Assessed Value of New Constr/ Renov	\$0	\$0

2019-20 Calculations

f. 2019-20 Tax Levy	\$54,359,928	\$54,359,928
(a * b)		

2020-21 Calculations

g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2019-20 Tax Levy	\$54,359,928	\$54,359,928
(f Total * g)		
i. Base Mills Subject to Index	11.6500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	96.800000%	96.800000%
k. Tax Levy Needed	\$55,790,767	\$55,790,767
(Approx. Tax Levy * g)		
l. 2020-21 Real Estate Tax Rate	11.6500	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$55,790,767	\$55,790,767
(l / 1000 * d)		

III.

n. Tax Levy minus Tax Relief for Homestead Exclusions		\$54,864,514
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$53,108,850
(n * Est. Pct. Collection)		

ct 1 Index (current): 2.6%
 calculation Method:

pprox. Tax Revenue from RE Taxes:
 amount of Tax Relief for Homestead Exclusions
 otal Approx. Tax Revenue:
 pprox. Tax Levy for Tax Rate Calculation:

Rate	
\$53,108,850	
<u>\$926,253</u>	
\$54,035,103	
\$55,790,767	
Washington	Total

Index Maximums	
p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	11.9529
q. Mills In Excess of Index (if $i > p$, $(i - p)$)	0.0000
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$57,241,327
IV. s. Millage Rate within Index? (if $i > p$ Then No)	Yes
t. Tax Levy In Excess of Index (if $m > r$, $(m - r)$)	\$0
u. Tax Revenue In Excess of Index ($i * \text{Est. Pct. Collection}$)	\$0

Information Related to Property Tax Relief	
Assessed Value Exclusion per Homestead	\$8,838.00
Number of Homestead/Farmstead Properties	9008
Median Assessed Value of Homestead Properties	\$190,400

Rate

pprox. Tax Revenue from RE Taxes:

\$53,108,850

Amount of Tax Relief for Homestead Exclusions

\$926,253

Total Approx. Tax Revenue:

\$54,035,103

pprox. Tax Levy for Tax Rate Calculation:

\$55,790,767

Washington

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$926,253

Lowering RE Tax Rate

\$0

\$926,253

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$926,253

CODE

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
Lashington	4,788,907.005	11.6500	55,790.767	926,253	54,864,514 X	96.800000%	53,108,850
Totals:	4,788,907.005		55,790.767	=	54,864,514 X	96.800000% =	53,108,850

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00			0
6140 <u>Current Act 511 Taxes - Flat Rate Assessments</u>				
6141 <u>Current Act 511 Per Capita Taxes</u>	\$0.00	\$0.00	0	0
6142 <u>Current Act 511 Occupation Taxes - Flat Rate</u>	\$0.00	\$0.00	0	0
6143 <u>Current Act 511 Local Services Taxes</u>	\$5.00	\$0.00	120,000	120,000
6144 <u>Current Act 511 Trailer Taxes</u>	\$0.00	\$0.00	0	0
6145 <u>Current Act 511 Business Privilege Taxes - Flat Rate</u>	\$0.00	\$0.00	0	0
6146 <u>Current Act 511 Mechanical Device Taxes - Flat Rate</u>	\$0.00	\$0.00	0	0
6149 <u>Current Act 511 Taxes, Other Flat Rate Assessments</u>	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			120,000	120,000
6150 <u>Current Act 511 Taxes - Proportional Assessments</u>				
6151 <u>Current Act 511 Earned Income Taxes</u>	0.500%	0.000%	5,600,000	5,600,000
6152 <u>Current Act 511 Occupation Taxes</u>	0.000	0.000	0	0
6153 <u>Current Act 511 Real Estate Transfer Taxes</u>	0.500%	0.000%	1,400,000	1,400,000
6154 <u>Current Act 511 Amusement Taxes</u>	0.000%	0.000%	0	0
6155 <u>Current Act 511 Business Privilege Taxes</u>	0.000	0.000	0	0
6156 <u>Current Act 511 Mechanical Device Taxes - Percentage</u>	0.000%	0.000%	0	0
6157 <u>Current Act 511 Mercantile Taxes</u>	0.000	0.000	0	0
6159 <u>Current Act 511 Taxes, Other Proportional Assessments</u>	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			7,000,000	7,000,000
Total Act 511, Current Taxes			7,120,000	7,120,000
Total Current Act 511 Taxes - Proportional Assessments			7,000,000	7,000,000
Total Act 511, Current Taxes			7,120,000	7,120,000
Act 511 Tax Limit -->			3,655,743,254 X	43,868,919
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	Current Real Estate Taxes Washington	11.6500	11.6500	0.00%	Yes	2.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	2.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.6%				

Description

Amount

000 Instruction

1100 Regular Programs - Elementary / Secondary

31,972,438

1200 Special Programs - Elementary / Secondary

11,752,401

1300 Vocational Education

2,605,110

1400 Other Instructional Programs - Elementary / Secondary

545,142

Total Instruction

\$46,875,091

000 Support Services

2100 Support Services - Students

3,009,444

2200 Support Services - Instructional Staff

1,451,852

2300 Support Services - Administration

5,238,756

2400 Support Services - Pupil Health

2,184,570

2500 Support Services - Business

912,901

2600 Operation and Maintenance of Plant Services

7,990,133

2700 Student Transportation Services

6,993,585

2800 Support Services - Central

2,006,857

2900 Other Support Services

1,240,000

Total Support Services

\$31,028,098

000 Operation of Non-Instructional Services

3200 Student Activities

1,923,097

3300 Community Services

159,748

Total Operation of Non-Instructional Services

\$2,082,845

000 Facilities Acquisition, Construction and Improvement Services

4000 Facilities Acquisition, Construction and Improvement Services

550,000

Total Facilities Acquisition, Construction and Improvement Services

\$550,000

000 Other Expenditures and Financing Uses

5100 Debt Service / Other Expenditures and Financing Uses

12,078,944

5200 Interfund Transfers - Out

150,000

5900 Budgetary Reserve

500,000

Total Other Expenditures and Financing Uses

\$12,728,944

Total Estimated Expenditures and Other Financing Uses

\$93,264,978

Amount

Description

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries	17,629,054
200 Personnel Services - Employee Benefits	11,487,819
300 Purchased Professional and Technical Services	248,000
400 Purchased Property Services	13,230
500 Other Purchased Services	1,330,725
600 Supplies	1,076,145
700 Property	181,465
800 Other Objects	6,000
Total Regular Programs - Elementary / Secondary	\$31,972,438

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	4,713,421
200 Personnel Services - Employee Benefits	3,494,470
300 Purchased Professional and Technical Services	693,300
400 Purchased Property Services	5,000
500 Other Purchased Services	2,690,510
600 Supplies	107,100
700 Property	35,700
800 Other Objects	12,900
Total Special Programs - Elementary / Secondary	\$11,752,401

1300 Vocational Education

100 Personnel Services - Salaries	1,075,545
200 Personnel Services - Employee Benefits	703,948
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	6,500
500 Other Purchased Services	723,167
600 Supplies	65,450
700 Property	10,500
Total Vocational Education	\$2,605,110

1400 Other Instructional Programs - Elementary / Secondary

100 Personnel Services - Salaries	97,960
200 Personnel Services - Employee Benefits	42,182
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	385,000
Total Other Instructional Programs - Elementary / Secondary	\$545,142

Total Instruction

\$46,875,091

2000 Support Services

2100 Support Services - Students

100 Personnel Services - Salaries	1,274,580
200 Personnel Services - Employee Benefits	842,157
300 Purchased Professional and Technical Services	823,337
400 Purchased Property Services	5,000
500 Other Purchased Services	32,490

Description

600 Supplies
700 Property
800 Other Objects

Amount
19,880
10,500
1,500

Total Support Services - Students

\$3,009,444

2200 Support Services - Instructional Staff

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

644,986
533,576
68,800
2,200
26,800
148,150
21,640
5,700

Total Support Services - Instructional Staff

\$1,451,852

2300 Support Services - Administration

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

2,542,868
1,693,313
333,500
12,300
445,535
49,340
55,000
106,900

Total Support Services - Administration

\$5,238,756

2400 Support Services - Pupil Health

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

325,940
216,690
1,620,940
500
1,000
15,500
4,000

Total Support Services - Pupil Health

\$2,184,570

2500 Support Services - Business

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

417,923
265,628
97,000
17,500
53,200
51,150
9,000
1,500

Total Support Services - Business

\$912,901

2600 Operation and Maintenance of Plant Services

100 Personnel Services - Salaries

2,990,297

DescriptionAmount

200 Personnel Services - Employee Benefits 1,864,165
 300 Purchased Professional and Technical Services 691,000
 400 Purchased Property Services 576,700
 500 Other Purchased Services 203,782
 600 Supplies 1,527,689
 700 Property 127,500
 800 Other Objects 9,000

Total Operation and Maintenance of Plant Services \$7,990,133**2700 Student Transportation Services**

100 Personnel Services - Salaries 1,868,841
 200 Personnel Services - Employee Benefits 1,505,320
 300 Purchased Professional and Technical Services 9,500
 400 Purchased Property Services 176,650
 500 Other Purchased Services 2,707,774
 600 Supplies 396,000
 700 Property 319,000
 800 Other Objects 10,500

Total Student Transportation Services \$6,993,585**2800 Support Services - Central**

100 Personnel Services - Salaries 531,967
 200 Personnel Services - Employee Benefits 382,521
 300 Purchased Professional and Technical Services 234,869
 400 Purchased Property Services 275,000
 500 Other Purchased Services 159,250
 600 Supplies 122,750
 700 Property 294,500
 800 Other Objects 6,000

Total Support Services - Central \$2,006,857**2900 Other Support Services**

500 Other Purchased Services 90,000
 800 Other Objects 1,150,000

Total Other Support Services \$1,240,000**Total Support Services \$31,028,098****3000 Operation of Non-Instructional Services****3200 Student Activities**

100 Personnel Services - Salaries 957,956
 200 Personnel Services - Employee Benefits 444,396
 300 Purchased Professional and Technical Services 139,665
 400 Purchased Property Services 39,000
 500 Other Purchased Services 55,000
 600 Supplies 119,150
 700 Property 70,800
 800 Other Objects 97,130

Total Student Activities \$1,923,097

Description		Amount
3300 Community Services		
600 Supplies		159,748
Total Community Services		\$159,748
Total Operation of Non-Instructional Services		
1000 Facilities Acquisition, Construction and Improvement Services		\$2,082,845
4000 Facilities Acquisition, Construction and Improvement Services		
300 Purchased Professional and Technical Services		50,000
400 Purchased Property Services		250,000
700 Property		250,000
Total Facilities Acquisition, Construction and Improvement Services		\$550,000
Total Facilities Acquisition, Construction and Improvement Services		\$550,000
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
800 Other Objects		6,753,944
900 Other Uses of Funds		5,325,000
Total Debt Service / Other Expenditures and Financing Uses		\$12,078,944
5200 Interfund Transfers - Out		
900 Other Uses of Funds		150,000
Total Interfund Transfers - Out		\$150,000
5900 Budgetary Reserve		
800 Other Objects		500,000
Total Budgetary Reserve		\$500,000
Total Other Expenditures and Financing Uses		\$12,728,944
TOTAL EXPENDITURES		\$93,264,978

Cash and Short-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	100,000	100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	150,000	150,000
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	4,500,000	4,000,000
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 Cash and Short-Term Investments	\$4,750,000	\$4,250,000

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		

Permanent Fund

Long-Term Investments

TOTAL CASH AND INVESTMENTS		\$4,750,000	\$4,250,000
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06/30/2020 Estimate 06/30/2021 Projection

Long-Term Indebtedness

General 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 General Fund

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 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

0560 Other Post-Employment Benefits (OPEB)
 0599 Other Noncurrent Liabilities

06/30/2020 Estimate

06/30/2021 Projection

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			

Short-Term Payables		06/30/2020 Estimate	06/30/2021 Projection
General Fund		137,498,965	137,498,965
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		\$137,498,965	\$137,498,965
TOTAL INDEBTEDNESS		\$137,498,965	\$137,498,965

Account Description	Amounts
0810 Nonspendable Fund Balance	840,361
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,500,000
0840 Assigned Fund Balance	175,104
0850 Unassigned Fund Balance	1,149,414
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,824,518
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,164,879