FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/24/2020

Bonnie Edmonds
President of the Board - Original Signature Required — Date: 6/24/2020

Terri L. Faust
Secretary of the Board - Original Signature Required — Date: 6/25/2020

Ricki M. Boyle
Chief School Administrator - Original Signature Required — Date: 6/25/2020

Bobbi Ely
Contact Person

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Danville Area SD	Montour	116471803

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 x

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

Total Budgeted Expenditures	$44059404
Ending Unassigned Fund Balance	$2202998
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.0%

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

Yes x

No

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

SIGNATURE OF SUPERINTENDENT	DATE
Ricki M Boyle	6.24.2020

DUE DATE: AUGUST 15, 2020

Printed 6/24/2020 7:32:28 AM

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 :	County :	AUN Number :
Danville Area SD	Montour	116471803

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
Bonnie Edwards	05/13/2020

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
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.	Operating Reserve
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance is for increases in retirement and health care costs along with capital improvements and curricular upgrades.

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	4,868,120	
0850 Unassigned Fund Balance	3,100,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$7,968,120**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	24,096,444	
7000 Revenue from State Sources	15,845,670	
8000 Revenue from Federal Sources	2,120,168	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$42,062,282**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$50,030,402**

		Amount
REVENUE FROM LOCAL SOURCES		
6111	Current Real Estate Taxes	13,712,822
6112	Interim Real Estate Taxes	81,000
6113	Public Utility Realty Taxes	21,135
6114	Payments in Lieu of Current Taxes - State / Local	15,500
6150	Current Act 511 Taxes - Proportional Assessments	7,813,987
6400	Delinquencies on Taxes Levied / Assessed by the LEA	610,000
6500	Earnings on Investments	100,000
6700	Revenues from LEA Activities	80,000
6800	Revenues from Intermediary Sources / Pass-Through Funds	440,000
6910	Rentals	6,000
6920	Contributions and Donations from Private Sources	995,000
6940	Tuition from Patrons	65,000
6970	Services Provided Other Funds	36,000
6990	Refunds and Other Miscellaneous Revenue	120,000
REVENUE FROM LOCAL SOURCES		**$24,096,444**
REVENUE FROM STATE SOURCES		
7111	Basic Education Funding-Formula	7,529,627
7112	Basic Education Funding-Social Security	705,646
7160	Tuition for Orphans Subsidy	75,000
7220	Vocational Education	23,000
7271	Special Education funds for School-Aged Pupils	1,466,904
7292	Pre-K Counts	315,000
7311	Pupil Transportation Subsidy	1,431,502
7312	Nonpublic and Charter School Pupil Transportation Subsidy	10,425
7320	Rental and Sinking Fund Payments / Building Reimbursement Subsidy	353,381
7330	Health Services (Medical, Dental, Nurse, Act 25)	44,000
7340	State Property Tax Reduction Allocation	555,947
7505	Ready to Learn Block Grant	279,308
7599	Other State Revenue Not Listed Elsewhere in the 7000 Series	40,000
7820	State Share of Retirement Contributions	3,015,930
REVENUE FROM STATE SOURCES		**$15,845,670**
REVENUE FROM FEDERAL SOURCES		
8390	Other Restricted Federal Grants-in-Aid Directly from the Federal Government	1,096,324
8514	NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	831,844

	Amount
REVENUE FROM FEDERAL SOURCES	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	85,000
8517 NCLB, Title IV - 21St Century Schools	32,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	70,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	**$2,120,168**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**42,062,282**

Act 1 Index (current): 3.0%

Calculation Method: **Revenue** **Section 672.1 Method Choice: (a)(2)**

Number of Decimals For Tax Rate Calculation: **4**

Approx. Tax Revenue from RE Taxes: **$13,712,895**

Amount of Tax Relief for Homestead Exclusions **$556,840**

Total Approx. Tax Revenue: **$14,269,735**

Approx. Tax Levy for Tax Rate Calculation: **$14,971,453**

		Montour	Northumberland	Total
	2019-20 Data			
	a. Assessed Value	$895,816,124	$200,716,487	$1,096,532,611
	b. Real Estate Mills	13.6534	13.6534	13.6534
I.	**2020-21 Data**			
	c. 2018 STEB Market Value	$1,232,670,960	$280,184,107	$1,512,855,067
	d. Assessed Value	$934,415,381	$211,692,400	$1,146,107,781
	e. Assessed Value of New Constr/ Renov	$0	$0	$0
	2019-20 Calculations			
	f. 2019-20 Tax Levy (a * b)	$12,230,936	$2,740,462	$14,971,398
	2020-21 Calculations			
	g. Percent of Total Market Value	81.47978%	18.52022%	100.00000%
II.	h. Rebalanced 2019-20 Tax Levy (f Total * g)			$14,971,398
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	13.6534	13.6534	13.6534
	Calculation of Tax Rates and Levies Generated			
	j. Weighted Avg. Collection Percentage	95.13190%	95.13190%	95.13190%
	k. Tax Levy Needed (Approx. Tax Levy * g)			$14,971,453
	l. 2020-21 Real Estate Tax Rate (k / d * 1000)	**13.0628**	**13.0628**	**13.0628**
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$12,206,081	$2,765,295	$14,971,376
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)			$14,414,536
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)			$13,712,822

Act 1 Index (current): 3.0%

Calculation Method:	**Revenue**
Number of Decimals For Tax Rate Calculation:	**4**
Approx. Tax Revenue from RE Taxes:	**$13,712,895**
Amount of Tax Relief for Homestead Exclusions	**$556,840**
Total Approx. Tax Revenue:	**$14,269,735**
Approx. Tax Levy for Tax Rate Calculation:	**$14,971,453**

Section 672.1 Method Choice: (a)(2)

		Montour	Northumberland	Total
IV.	**Index Maximums**			
	p. Maximum Mills Based On Index (i * (1 + Index))	14.0630	14.0630	14.0630
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$13,140,684	$2,977,030	$16,117,714
	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 * Est. Pct. Collection)	$0	$0	$0
V.	**Information Related to Property Tax Relief**			
	Assessed Value Exclusion per Homestead	$8,727.00	$8,727.00	
	Number of Homestead/Farmstead Properties	3912	1001	4913
	Median Assessed Value of Homestead Properties			$105,600

Act 1 Index (current): 3.0%

Calculation Method:	**Revenue**		**Section 672.1 Method Choice:**	**(a)(2)**
Number of Decimals For Tax Rate Calculation:	**4**			
Approx. Tax Revenue from RE Taxes:	**$13,712,895**			
Amount of Tax Relief for Homestead Exclusions	**$556,840**			
Total Approx. Tax Revenue:	**$14,269,735**			
Approx. Tax Levy for Tax Rate Calculation:	**$14,971,453**			

	Montour	**Northumberland**		**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$555,947	Lowering RE Tax Rate	$0	$555,947
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$893			$893
Amount of Tax Relief from State/Local Sources				**$556,840**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Montour	934,415,381	13.0628	12,206,081					95.13190%		
Northumberland	211,692,400	13.0628	2,765,295					95.13190%		
Totals:	**1,146,107,781**		**14,971,376**	-	556,840	=	14,414,536	X 95.13190%	=	13,712,822

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$0.00	$0.00	0	0
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**0**	**0**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.150%	0.000%	7,552,187	7,552,187
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	261,800	261,800
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			**7,813,987**	**7,813,987**
	Total Act 511, Current Taxes				**7,813,987**
		Act 511 Tax Limit -->	**1,512,855,067 X Market Value**	**12 Mills**	**18,154,261 (511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2019-20 (Rebalanced)	2020-21	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2019-20 (Rebalanced)	2020-21	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Montour	13.6534	13.0628	-4.31%	Yes	3.0%				
	Northumberland	13.6534	13.0628	-4.31%	Yes	3.0%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	18,777,101
1200 Special Programs - Elementary / Secondary	4,900,315
1300 Vocational Education	2,147,316
1400 Other Instructional Programs - Elementary / Secondary	1,441,596
Total Instruction	**$27,266,328**
2000 Support Services	
2100 Support Services - Students	1,530,421
2200 Support Services - Instructional Staff	1,092,337
2300 Support Services - Administration	2,340,908
2400 Support Services - Pupil Health	511,292
2500 Support Services - Business	611,409
2600 Operation and Maintenance of Plant Services	3,306,900
2700 Student Transportation Services	2,304,079
2800 Support Services - Central	923,508
Total Support Services	**$12,620,854**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,000,560
Total Operation of Non-Instructional Services	**$1,000,560**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,780,887
5200 Interfund Transfers - Out	390,775
Total Other Expenditures and Financing Uses	**$3,171,662**
Total Estimated Expenditures and Other Financing Uses	**$44,059,404**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,055,728
200 Personnel Services - Employee Benefits	7,098,245
300 Purchased Professional and Technical Services	49,300
400 Purchased Property Services	78,555
500 Other Purchased Services	457,960
600 Supplies	631,286
700 Property	369,595
800 Other Objects	36,432
Total Regular Programs - Elementary / Secondary	**$18,777,101**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,485,828
200 Personnel Services - Employee Benefits	1,727,078
300 Purchased Professional and Technical Services	396,500
500 Other Purchased Services	275,000
600 Supplies	14,650
700 Property	500
800 Other Objects	759
Total Special Programs - Elementary / Secondary	**$4,900,315**
1300 Vocational Education	
100 Personnel Services - Salaries	367,360
200 Personnel Services - Employee Benefits	228,822
400 Purchased Property Services	2,500
500 Other Purchased Services	1,520,949
600 Supplies	24,460
700 Property	2,200
800 Other Objects	1,025
Total Vocational Education	**$2,147,316**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	779,450
200 Personnel Services - Employee Benefits	459,544
300 Purchased Professional and Technical Services	44,437
400 Purchased Property Services	5,445
500 Other Purchased Services	102,469
600 Supplies	38,702
700 Property	5,000
800 Other Objects	6,549
Total Other Instructional Programs - Elementary / Secondary	**$1,441,596**
Total Instruction	**$27,266,328**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	875,877
200 Personnel Services - Employee Benefits	613,137

Description	Amount
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	240
500 Other Purchased Services	5,900
600 Supplies	20,053
700 Property	4,772
800 Other Objects	9,942
Total Support Services - Students	**$1,530,421**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	472,830
200 Personnel Services - Employee Benefits	469,332
300 Purchased Professional and Technical Services	26,200
500 Other Purchased Services	19,500
600 Supplies	27,250
700 Property	75,000
800 Other Objects	2,225
Total Support Services - Instructional Staff	**$1,092,337**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,029,613
200 Personnel Services - Employee Benefits	721,336
300 Purchased Professional and Technical Services	160,900
400 Purchased Property Services	12,860
500 Other Purchased Services	169,230
600 Supplies	135,004
700 Property	75,449
800 Other Objects	36,516
Total Support Services - Administration	**$2,340,908**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	296,547
200 Personnel Services - Employee Benefits	198,465
300 Purchased Professional and Technical Services	205
400 Purchased Property Services	100
500 Other Purchased Services	300
600 Supplies	15,465
800 Other Objects	210
Total Support Services - Pupil Health	**$511,292**
2500 Support Services - Business	
100 Personnel Services - Salaries	322,459
200 Personnel Services - Employee Benefits	204,746
300 Purchased Professional and Technical Services	24,000
400 Purchased Property Services	5,004
500 Other Purchased Services	30,700
600 Supplies	14,500
700 Property	2,000
800 Other Objects	8,000
Total Support Services - Business	**$611,409**

Description	Amount
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	987,707
200 Personnel Services - Employee Benefits	781,691
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	575,560
500 Other Purchased Services	7,500
600 Supplies	859,040
700 Property	92,652
800 Other Objects	2,250
Total Operation and Maintenance of Plant Services	**$3,306,900**
2700 Student Transportation Services	
100 Personnel Services - Salaries	32,093
200 Personnel Services - Employee Benefits	27,529
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	2,224,057
600 Supplies	6,550
700 Property	11,850
Total Student Transportation Services	**$2,304,079**
2800 Support Services - Central	
100 Personnel Services - Salaries	333,785
200 Personnel Services - Employee Benefits	271,842
300 Purchased Professional and Technical Services	3,680
400 Purchased Property Services	10,000
500 Other Purchased Services	146,324
600 Supplies	110,360
700 Property	47,017
800 Other Objects	500
Total Support Services - Central	**$923,508**
Total Support Services	**$12,620,854**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	474,354
200 Personnel Services - Employee Benefits	76,237
300 Purchased Professional and Technical Services	60,200
400 Purchased Property Services	72,833
500 Other Purchased Services	177,300
600 Supplies	49,400
700 Property	55,862
800 Other Objects	34,374
Total Student Activities	**$1,000,560**
Total Operation of Non-Instructional Services	**$1,000,560**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,020,887

Description	Amount
900 Other Uses of Funds	1,760,000
Total Debt Service / Other Expenditures and Financing Uses	**$2,780,887**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	390,775
Total Interfund Transfers - Out	**$390,775**
Total Other Expenditures and Financing Uses	**$3,171,662**
TOTAL EXPENDITURES	**$44,059,404**

Cash and Short-Term Investments	**06/30/2020 Estimate**	**06/30/2021 Projection**
General Fund	10,910,800	9,000,000
Public Purpose (Expendable) Trust Fund	110,000	100,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	5,557,369	3,856,035
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		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$16,588,169**	**$12,966,035**

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	**$16,588,169**	**$12,966,035**

Long-Term Indebtedness	06/30/2020 Estimate	06/30/2021 Projection
General Fund		
0510 Bonds Payable	38,450,000	36,690,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	93,641	
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	**$38,543,641**	**$36,690,000**
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		

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	**$38,543,641**	**$36,690,000**

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	**$38,543,641**	**$36,690,000**

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	29,111	
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	**$29,111**	
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	**$29,111**	

Description	Nonspecial Education	Special Education
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 Vocational Education		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services	29,111	
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary	**$29,111**	
1500 Nonpublic School Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

Description	Nonspecial Education	Special Education
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 Adult Education Programs		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	**$29,111**	
TOTAL EXPENDITURES	**$29,111**	

	Nonspecial Education	Special Education
6000 Revenue from Local Sources		
Total Revenue from Local Sources	**$19,881**	**$0**
TOTAL REVENUES	**$19,881**	**$0**

	Nonspecial Education	Special Education
6000 Revenue from Local Sources		
6940 Tuition from Patrons	19,881	0
Total Revenue from Local Sources	**$19,881**	**$0**
TOTAL REVENUES	**$19,881**	**$0**

Account	Description	Amounts
0810	Nonspendable Fund Balance	
0820	Restricted Fund Balance	
0830	Committed Fund Balance	
0840	Assigned Fund Balance	3,768,000
0850	Unassigned Fund Balance	2,202,998
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$5,970,998**
5900	**Budgetary Reserve**	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$5,970,998**