

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/29/2020



President of the Board - Original Signature Required

Date

7/8/20



Secretary of the Board - Original Signature Required

Date

7-8-2020



Chief School Administrator - Original Signature Required

Date

7/07/20

Mary C Burford

Contact Person

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

24 PS 6-688

(10/2010)

REVISED SUBMISSION

SCHOOL DISTRICT : California Area SD	COUNTY : Washington	AUN : 101631503
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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	\$15866387
Ending Unassigned Fund Balance	\$305006
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.9%

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 <div style="font-size: 1.5em; font-family: cursive;">7/7/20</div>
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DUE DATE: AUGUST 15, 2020

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

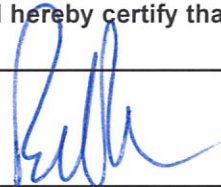
24 PS 6-687(a)(1)

(03/2006)

School District Name : California Area SD	County : Washington	AUN Number : 101631503
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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 5/21/2020
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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>
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.	The District continues to work on bringing the expenditures and revenues into alignment for the 2020-2021 year.

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	324,059	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$324,059</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	5,555,775	
7000 Revenue from State Sources	9,863,631	
8000 Revenue from Federal Sources	377,928	
9000 Other Financing Sources	50,000	
Total Estimated Revenues And Other Financing Sources		<u>\$15,847,334</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$16,171,393</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,212,565
6112 Interim Real Estate Taxes	10,000
6113 Public Utility Realty Taxes	4,400
6114 Payments in Lieu of Current Taxes - State / Local	18,500
6120 Current Per Capita Taxes, Section 679	19,000
6140 Current Act 511 Taxes - Flat Rate Assessments	54,500
6150 Current Act 511 Taxes - Proportional Assessments	767,950
6400 Delinquencies on Taxes Levied / Assessed by the LEA	242,000
6500 Earnings on Investments	5,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	172,560
6920 Contributions and Donations from Private Sources	1,000
6940 Tuition from Patrons	2,000
6990 Refunds and Other Miscellaneous Revenue	21,300
REVENUE FROM LOCAL SOURCES	\$5,555,775
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,949,868
7112 Basic Education Funding-Social Security	292,596
7271 Special Education funds for School-Aged Pupils	682,269
7311 Pupil Transportation Subsidy	710,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	10,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	237,383
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,000
7340 State Property Tax Reduction Allocation	407,099
7505 Ready to Learn Block Grant	173,671
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	137,000
7820 State Share of Retirement Contributions	1,248,745
REVENUE FROM STATE SOURCES	\$9,863,631
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	180,024
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	30,402
8517 NCLB, Title IV - 21St Century Schools	11,108
8749 Other CARES Act Funding	156,394
REVENUE FROM FEDERAL SOURCES	\$377,928

REVISED SUBMISSION

		<u>Amount</u>
OTHER FINANCING SOURCES		
9330 Capital Projects Fund Transfers		50,000
OTHER FINANCING SOURCES		\$50,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES		15,847,334

Act 1 Index (current): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,212,565	
Amount of Tax Relief for Homestead Exclusions	<u>\$407,099</u>	
Total Approx. Tax Revenue:	\$4,619,664	
Approx. Tax Levy for Tax Rate Calculation:	\$5,210,480	
	Washington	Total

2019-20 Data		
a. Assessed Value	\$412,016,505	\$412,016,505
b. Real Estate Mills	11.5003	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$364,106,387	\$364,106,387
d. Assessed Value	\$420,657,958	\$420,657,958
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$4,738,313	\$4,738,313
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$4,738,313	\$4,738,313
(f Total * g)		
i. Base Mills Subject to Index	11.5003	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	87.70000%	87.70000%
k. Tax Levy Needed	\$5,210,480	\$5,210,480
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	12.3865	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,210,480	\$5,210,480
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,803,381
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,212,565
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,212,565	
Amount of Tax Relief for Homestead Exclusions	<u>\$407,099</u>	
Total Approx. Tax Revenue:	\$4,619,664	
Approx. Tax Levy for Tax Rate Calculation:	\$5,210,480	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	11.9143	
q. Mills In Excess of Index (if (l > p), (l - p))	0.4722	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,011,845	\$5,011,845
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$198,635	\$198,635
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$174,203	\$174,203

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$17,997.00	
Number of Homestead/Farmstead Properties	1840	1840
Median Assessed Value of Homestead Properties		\$87,600

Act 1 Index (current): 3.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,212,565
Amount of Tax Relief for Homestead Exclusions	<u>\$407,099</u>
Total Approx. Tax Revenue:	\$4,619,664
Approx. Tax Levy for Tax Rate Calculation:	\$5,210,480
	Washington
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$407,099	Lowering RE Tax Rate	\$0	\$407,099
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$407,099

CODE										
6111 <u>Current Real Estate Taxes</u>										
<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>			
Washington	420,657,958	12.3865	5,210,480			87.70000%				
Totals:	420,657,958		5,210,480	- 407,099	= 4,803,381	X 87.70000%	= 4,212,565			
				<u>Rate</u>	<u>Estimated Revenue</u>					
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	19,000					
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>			
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	19,000	19,000			
6142	Current Act 511 Occupation Taxes – Flat Rate			\$5.00	\$0.00	15,500	15,500			
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	20,000	20,000			
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						54,500	54,500			
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>			
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	720,200	720,200			
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0			
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	47,750	47,750			
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						767,950	767,950			
Total Act 511, Current Taxes							822,450			
Act 511 Tax Limit -->				364,106,387		X 12	4,369,277			
				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>									
	Washington	11.5003	12.3865	7.71%	No	3.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	3.6%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				

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REVISED SUBMISSION

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,002,740
1200 Special Programs - Elementary / Secondary	2,719,232
1300 Vocational Education	426,323
1400 Other Instructional Programs - Elementary / Secondary	40,973
Total Instruction	\$9,189,268
2000 Support Services	
2100 Support Services - Students	334,017
2200 Support Services - Instructional Staff	265,358
2300 Support Services - Administration	1,065,958
2400 Support Services - Pupil Health	145,662
2500 Support Services - Business	272,849
2600 Operation and Maintenance of Plant Services	1,337,857
2700 Student Transportation Services	981,064
2800 Support Services - Central	338,633
2900 Other Support Services	9,140
Total Support Services	\$4,750,538
3000 Operation of Non-Instructional Services	
3200 Student Activities	353,819
3300 Community Services	2,173
Total Operation of Non-Instructional Services	\$355,992
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	31,518
Total Facilities Acquisition, Construction and Improvement Services	\$31,518
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,459,071
5200 Interfund Transfers - Out	80,000
Total Other Expenditures and Financing Uses	\$1,539,071
Total Estimated Expenditures and Other Financing Uses	\$15,866,387

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REVISED SUBMISSION

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,173,908
200 Personnel Services - Employee Benefits	2,144,238
300 Purchased Professional and Technical Services	75,520
400 Purchased Property Services	29,010
500 Other Purchased Services	278,229
600 Supplies	222,837
700 Property	78,998
Total Regular Programs - Elementary / Secondary	\$6,002,740
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	484,471
200 Personnel Services - Employee Benefits	314,658
300 Purchased Professional and Technical Services	1,136,485
500 Other Purchased Services	780,948
600 Supplies	2,070
800 Other Objects	600
Total Special Programs - Elementary / Secondary	\$2,719,232
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	67,222
200 Personnel Services - Employee Benefits	37,365
500 Other Purchased Services	318,090
600 Supplies	3,646
Total Vocational Education	\$426,323
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
300 Purchased Professional and Technical Services	40,973
Total Other Instructional Programs - Elementary / Secondary	\$40,973
Total Instruction	\$9,189,268
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	188,363
200 Personnel Services - Employee Benefits	136,519
500 Other Purchased Services	1,319
600 Supplies	7,816
Total Support Services - Students	\$334,017
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	138,352
200 Personnel Services - Employee Benefits	109,283
300 Purchased Professional and Technical Services	10,639
400 Purchased Property Services	306
500 Other Purchased Services	2,778
600 Supplies	4,000
Total Support Services - Instructional Staff	\$265,358

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Description	Amount
2300 Support Services - Administration	
100 Personnel Services - Salaries	620,280
200 Personnel Services - Employee Benefits	327,575
300 Purchased Professional and Technical Services	74,941
400 Purchased Property Services	5,492
500 Other Purchased Services	16,329
600 Supplies	10,769
700 Property	1,013
800 Other Objects	9,559
Total Support Services - Administration	\$1,065,958
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	88,708
200 Personnel Services - Employee Benefits	46,899
300 Purchased Professional and Technical Services	3,781
400 Purchased Property Services	1,500
500 Other Purchased Services	750
600 Supplies	1,923
800 Other Objects	2,101
Total Support Services - Pupil Health	\$145,662
2500 Support Services - Business	
100 Personnel Services - Salaries	138,066
200 Personnel Services - Employee Benefits	83,366
300 Purchased Professional and Technical Services	4,991
400 Purchased Property Services	757
500 Other Purchased Services	11,288
600 Supplies	20,913
700 Property	2,288
800 Other Objects	11,180
Total Support Services - Business	\$272,849
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	388,771
200 Personnel Services - Employee Benefits	358,909
300 Purchased Professional and Technical Services	62,101
400 Purchased Property Services	133,958
500 Other Purchased Services	74,218
600 Supplies	319,900
Total Operation and Maintenance of Plant Services	\$1,337,857
2700 Student Transportation Services	
500 Other Purchased Services	981,064
Total Student Transportation Services	\$981,064
2800 Support Services - Central	
100 Personnel Services - Salaries	65,664
200 Personnel Services - Employee Benefits	52,310
300 Purchased Professional and Technical Services	11,117
400 Purchased Property Services	34,250

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REVISED SUBMISSION

Description	Amount
500 Other Purchased Services	1,500
600 Supplies	123,792
700 Property	50,000
Total Support Services - Central	\$338,633
2900 Other Support Services	
500 Other Purchased Services	9,140
Total Other Support Services	\$9,140
Total Support Services	\$4,750,538
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	147,698
200 Personnel Services - Employee Benefits	71,083
300 Purchased Professional and Technical Services	41,910
400 Purchased Property Services	9,067
500 Other Purchased Services	48,468
600 Supplies	30,869
700 Property	1,098
800 Other Objects	3,626
Total Student Activities	\$353,819
3300 Community Services	
500 Other Purchased Services	1,944
600 Supplies	229
Total Community Services	\$2,173
Total Operation of Non-Instructional Services	\$355,992
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	31,518
Total Facilities Acquisition, Construction and Improvement Services	\$31,518
Total Facilities Acquisition, Construction and Improvement Services	\$31,518
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	277,124
900 Other Uses of Funds	1,181,947
Total Debt Service / Other Expenditures and Financing Uses	\$1,459,071
5200 Interfund Transfers - Out	
900 Other Uses of Funds	80,000
Total Interfund Transfers - Out	\$80,000
Total Other Expenditures and Financing Uses	\$1,539,071
TOTAL EXPENDITURES	\$15,866,387

Cash and Short-Term Investments

	06/30/2020 Estimate	06/30/2021 Projection
General Fund	800,000	500,000
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	285,000	75,000
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	39,000	30,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,124,000	\$605,000

Long-Term Investments

	06/30/2020 Estimate	06/30/2021 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$1,124,000	\$605,000

Long-Term Indebtedness	06/30/2020 Estimate	06/30/2021 Projection
General Fund		
0510 Bonds Payable	10,286,003	9,656,214
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,182,398	1,016,347
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$11,468,401	\$10,672,561
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		

<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 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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	\$11,468,401	\$10,672,561

<u>Short-Term Payables</u>	<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		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$11,468,401	\$10,672,561

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	305,006
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$305,006
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$305,006