

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Dale Bowman - Mayor

President of the Board - Original Signature Required

Date

6/25/2020

Joni Mansmann

Secretary of the Board - Original Signature Required

Date

6/25/2020

Michael Daniels

Chief School Administrator - Original Signature Required

Date

6/25/2020

Joni B Mansmann

Contact Person

(724)746-2940

Telephone

Extn :9109

Extension

mansmannj@cmsd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	Canon-McMillan SD
COUNTY :	Washington
AUN :	101631703

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 ☐

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

Total Budgeted Expenditures	\$92113423
Ending Unassigned Fund Balance	\$3968764
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.3%

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	DATE
<i>Michael David</i>	6-25-20

DUE DATE: AUGUST 15, 2020

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.

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SIGNATURE OF SCHOOL BOARD PRESIDENT <i>Dale Bowman - Monahan</i>	DATE <i>6/25/2020</i>
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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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 2020-2021 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		
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	4,644,419	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,319,523</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	65,555,034	
7000 Revenue from State Sources	25,043,935	
8000 Revenue from Federal Sources	828,799	
9000 Other Financing Sources	10,000	
Total Estimated Revenues And Other Financing Sources		<u>\$91,437,768</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$97,757,291</u>

LEA : 101631703 Canon-McMillan SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	54,560,034
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	150,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	900,000
6910 Rentals	60,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	1,210,000
6990 Refunds and Other Miscellaneous Revenue	40,000
REVENUE FROM LOCAL SOURCES	\$65,555,034
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,828,900
7160 Tuition for Orphans Subsidy	5,000
7271 Special Education funds for School-Aged Pupils	2,184,876
7311 Pupil Transportation Subsidy	980,000
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	926,989
7505 Ready to Learn Block Grant	537,616
7810 State Share of Social Security and Medicare Taxes	1,333,345
7820 State Share of Retirement Contributions	6,024,221
REVENUE FROM STATE SOURCES	\$25,043,935
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	395,183
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	117,706
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	308,410
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	7,500
REVENUE FROM FEDERAL SOURCES	\$828,799

	<u>Amount</u>
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	91,437,768

Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$54,560,034	
Amount of Tax Relief for Homestead Exclusions	<u>\$926,989</u>	
Total Approx. Tax Revenue:	\$55,487,023	
Approx. Tax Levy for Tax Rate Calculation:	\$57,290,660	
	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	\$4,793,034,425	\$4,793,034,425
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	100.00000%	100.00000%
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	96.80000%	96.80000%
k. Tax Levy Needed	\$57,290,660	\$57,290,660
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	11.9529	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$57,290,661	\$57,290,661
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$56,363,672
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$54,560,034
(n * Est. Pct. Collection)		

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Approx. Tax Revenue from RE Taxes:	\$54,560,034	
Amount of Tax Relief for Homestead Exclusions	<u>\$926,989</u>	
Total Approx. Tax Revenue:	\$55,487,023	
Approx. Tax Levy for Tax Rate Calculation:	\$57,290,660	
	Washington	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	11.9529	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$57,290,661	\$57,290,661
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	\$8,615.00	
Number of Homestead/Farmstead Properties	8991	8991
Median Assessed Value of Homestead Properties		\$194,300

Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$54,560,034
Amount of Tax Relief for Homestead Exclusions	<u>\$926,989</u>
Total Approx. Tax Revenue:	\$55,487,023
Approx. Tax Levy for Tax Rate Calculation:	\$57,290,660
	Washington
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$926,989	Lowering RE Tax Rate	\$0	\$926,989
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$926,989

2020-2021 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 101631703 Canon-McMillan SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/26/2020 1:41:32 PM				Page - 1 of 1			
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	4,793,034,425	11.9529	57,290,661			96.80000%	
Totals:	4,793,034,425		57,290,661	- 926,989	= 56,363,672	X 96.80000%	= 54,560,034
				<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>	<u>Estimated Revenue</u>
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			\$5.00	\$0.00	120,000	120,000
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						120,000	120,000
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%	5,600,000	5,600,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	1,400,000	1,400,000
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						7,000,000	7,000,000
Total Act 511, Current Taxes							7,120,000
Act 511 Tax Limit -->				3,655,743,254	X	12	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	<u>Current Real Estate Taxes</u>									
	Washington	11.6500	11.9529	2.60%	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%				

LEA : 101631703 Canon-McMillan SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,814,212
1200 Special Programs - Elementary / Secondary	11,710,381
1300 Vocational Education	2,726,186
1400 Other Instructional Programs - Elementary / Secondary	543,620
Total Instruction	\$46,794,399
2000 Support Services	
2100 Support Services - Students	2,702,486
2200 Support Services - Instructional Staff	1,449,222
2300 Support Services - Administration	5,197,315
2400 Support Services - Pupil Health	2,183,243
2500 Support Services - Business	911,363
2600 Operation and Maintenance of Plant Services	7,969,998
2700 Student Transportation Services	6,784,490
2800 Support Services - Central	2,007,686
2900 Other Support Services	1,240,000
Total Support Services	\$30,445,803
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,921,041
3300 Community Services	159,748
Total Operation of Non-Instructional Services	\$2,080,789
4000 Facilities Acquisition, Construction and Improvement Services	
4000 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	11,592,432
5900 Budgetary Reserve	650,000
Total Other Expenditures and Financing Uses	\$12,242,432
Total Estimated Expenditures and Other Financing Uses	\$92,113,423

LEA : 101631703 Canon-McMillan SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,514,942
200 Personnel Services - Employee Benefits	11,403,360
300 Purchased Professional and Technical Services	248,000
400 Purchased Property Services	13,230
500 Other Purchased Services	1,330,725
600 Supplies	1,116,490
700 Property	181,465
800 Other Objects	6,000
Total Regular Programs - Elementary / Secondary	\$31,814,212
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,695,271
200 Personnel Services - Employee Benefits	3,470,600
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	\$11,710,381
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	1,075,545
200 Personnel Services - Employee Benefits	699,725
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	6,500
500 Other Purchased Services	848,466
600 Supplies	65,450
700 Property	10,500
Total Vocational Education	\$2,726,186
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	149,517
200 Personnel Services - Employee Benefits	64,103
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	310,000
Total Other Instructional Programs - Elementary / Secondary	\$543,620
Total Instruction	\$46,794,399
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,274,580
200 Personnel Services - Employee Benefits	837,036
300 Purchased Professional and Technical Services	521,500
400 Purchased Property Services	5,000
500 Other Purchased Services	32,490

LEA : 101631703 Canon-McMillan SD

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<u>Description</u>	<u>Amount</u>
600 Supplies	19,880
700 Property	10,500
800 Other Objects	1,500
Total Support Services - Students	\$2,702,486
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	644,986
200 Personnel Services - Employee Benefits	530,946
300 Purchased Professional and Technical Services	68,800
400 Purchased Property Services	2,200
500 Other Purchased Services	26,800
600 Supplies	148,150
700 Property	21,640
800 Other Objects	5,700
Total Support Services - Instructional Staff	\$1,449,222
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,522,821
200 Personnel Services - Employee Benefits	1,675,379
300 Purchased Professional and Technical Services	333,500
400 Purchased Property Services	12,300
500 Other Purchased Services	441,575
600 Supplies	49,840
700 Property	55,000
800 Other Objects	106,900
Total Support Services - Administration	\$5,197,315
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	325,940
200 Personnel Services - Employee Benefits	215,363
300 Purchased Professional and Technical Services	1,620,940
400 Purchased Property Services	500
500 Other Purchased Services	1,000
600 Supplies	15,500
700 Property	4,000
Total Support Services - Pupil Health	\$2,183,243
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	417,924
200 Personnel Services - Employee Benefits	264,089
300 Purchased Professional and Technical Services	97,000
400 Purchased Property Services	17,500
500 Other Purchased Services	53,200
600 Supplies	51,150
700 Property	9,000
800 Other Objects	1,500
Total Support Services - Business	\$911,363
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	2,990,297

LEA : 101631703 Canon-McMillan SD

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,853,168
300 Purchased Professional and Technical Services	691,000
400 Purchased Property Services	576,700
500 Other Purchased Services	194,644
600 Supplies	1,527,689
700 Property	127,500
800 Other Objects	9,000
Total Operation and Maintenance of Plant Services	\$7,969,998
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,868,840
200 Personnel Services - Employee Benefits	1,495,200
300 Purchased Professional and Technical Services	9,500
400 Purchased Property Services	176,650
500 Other Purchased Services	2,696,150
600 Supplies	208,650
700 Property	319,000
800 Other Objects	10,500
Total Student Transportation Services	\$6,784,490
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	531,968
200 Personnel Services - Employee Benefits	380,449
300 Purchased Professional and Technical Services	237,769
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	\$2,007,686
2900 <u>Other Support Services</u>	
500 Other Purchased Services	90,000
800 Other Objects	1,150,000
Total Other Support Services	\$1,240,000
Total Support Services	\$30,445,803
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	957,956
200 Personnel Services - Employee Benefits	442,340
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	\$1,921,041

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<u>Description</u>	<u>Amount</u>
3300 <u>Community Services</u>	
600 Supplies	159,748
Total Community Services	\$159,748
Total Operation of Non-Instructional Services	\$2,080,789
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
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 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	6,753,944
900 Other Uses of Funds	4,838,488
Total Debt Service / Other Expenditures and Financing Uses	\$11,592,432
5900 <u>Budgetary Reserve</u>	
800 Other Objects	650,000
Total Budgetary Reserve	\$650,000
Total Other Expenditures and Financing Uses	\$12,242,432
TOTAL EXPENDITURES	\$92,113,423

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<u>Cash and Short-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	11,300,000	11,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	133,900	125,500
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	13,700,000	30,000,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	272,317	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	169,660	150,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$25,575,877	\$42,025,500
<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
Public Purpose (Expendable) Trust Fund	4,080,000	4,085,000
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	4,629,000	4,630,000
Other Capital Projects Fund	73,400,000	43,300,000
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	1,607,000	1,612,000
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	\$83,716,000	\$53,627,000
TOTAL CASH AND INVESTMENTS	\$109,291,877	\$95,652,500

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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		

<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		

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<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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	3,968,764
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,643,868
5900 Budgetary Reserve	650,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,134,229