

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/17/2020


President of the Board - Original Signature Required

Date

6/17/2020


Secretary of the Board - Original Signature Required

Date

06/17/2020


Chief School Administrator - Original Signature Required

Date

6-17-2020

Contact Person

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Telephone ExtensionEmail Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Clarion-Limestone Area SD	COUNTY : Clarion	AUN : 106161703
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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	<input type="checkbox"/>
No	<input checked="" type="checkbox"/>

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

Total Budgeted Expenditures	\$15111457
Ending Unassigned Fund Balance	\$1436038
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.5%

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

Yes	<input checked="" type="checkbox"/>
No	<input type="checkbox"/>

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

SIGNATURE OF SUPERINTENDENT 	DATE 6-17-2020
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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 : Clarion-Limestone Area SD	County : Clarion	AUN Number : 106161703
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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 6/17/2020
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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>
5310	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2700, Object 100: \$31,177.00 Function 2700, Object 200: \$34,900.00</p>	<p>The salary is for a full-time employee and the benefit amount includes salary benefits and full-time healthcare benefits (health, dental, life, vision, income protection).</p>
8080	<p>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.</p>	<p>This reserve will be used to fund any unexpected expenditures due to unforeseen circumstances (emergencies) such as major equipment malfunctions, building repairs due to storms, etc.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Estimating the board will commit these funds for future rising costs in retirement, technology, capital projects, healthcare, and salary increases.</p>

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,830,161	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,546,038	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,376,199</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	5,480,287	
7000 Revenue from State Sources	9,093,216	
8000 Revenue from Federal Sources	375,250	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$14,948,753</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$19,324,952</u>

LEA : 106161703 Clarion-Limestone Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,161,289
6113 Public Utility Realty Taxes	4,612
6114 Payments in Lieu of Current Taxes - State / Local	66,884
6120 Current Per Capita Taxes, Section 679	15,899
6140 Current Act 511 Taxes - Flat Rate Assessments	49,337
6150 Current Act 511 Taxes - Proportional Assessments	723,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	210,000
6500 Earnings on Investments	45,000
6700 Revenues from LEA Activities	22,373
6800 Revenues from Intermediary Sources / Pass-Through Funds	161,593
6910 Rentals	1,820
6940 Tuition from Patrons	480
6990 Refunds and Other Miscellaneous Revenue	18,000
REVENUE FROM LOCAL SOURCES	\$5,480,287
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,264,772
7160 Tuition for Orphans Subsidy	52,000
7220 Vocational Education	24,000
7271 Special Education funds for School-Aged Pupils	712,149
7311 Pupil Transportation Subsidy	702,677
7312 Nonpublic and Charter School Pupil Transportation Subsidy	4,620
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	125,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	16,787
7340 State Property Tax Reduction Allocation	330,443
7505 Ready to Learn Block Grant	158,575
7509 Supplemental Equipment Grants	4,053
7810 State Share of Social Security and Medicare Taxes	299,895
7820 State Share of Retirement Contributions	1,398,245
REVENUE FROM STATE SOURCES	\$9,093,216
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	278,620
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	39,690
8517 NCLB, Title IV - 21St Century Schools	20,924
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	31,065

LEA : 106161703 Clarion-Limestone Area SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,951
REVENUE FROM FEDERAL SOURCES	\$375,250
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	14,948,753

Act 1 Index (current): 3.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$4,161,924		
Amount of Tax Relief for Homestead Exclusions	<u>\$330,443</u>		
Total Approx. Tax Revenue:	\$4,492,367		
Approx. Tax Levy for Tax Rate Calculation:	\$4,831,958		

	Clarion	Jefferson	Total
2019-20 Data			
a. Assessed Value	\$65,581,614	\$21,604,030	\$87,185,644
b. Real Estate Mills	60.5500	41.0400	
I. 2020-21 Data			
c. 2018 STEB Market Value	\$252,931,295	\$54,862,324	\$307,793,619
d. Assessed Value	\$65,566,959	\$21,741,790	\$87,308,749
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2019-20 Calculations			
f. 2019-20 Tax Levy	\$3,970,967	\$886,629	\$4,857,596
(a * b)			
2020-21 Calculations			
g. Percent of Total Market Value	82.17561%	17.82439%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$3,991,759	\$865,837	\$4,857,596
(f Total * g)			
i. Base Mills Subject to Index	60.8670	41.0400	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.55500%	92.00000%	92.45607%
k. Tax Levy Needed	\$3,970,691	\$861,267	\$4,831,958
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate	60.5500	39.6100	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$3,970,079	\$861,192	\$4,831,271
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$4,500,828
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$4,161,289
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$4,161,924		
Amount of Tax Relief for Homestead Exclusions	<u>\$330,443</u>		
Total Approx. Tax Revenue:	\$4,492,367		
Approx. Tax Levy for Tax Rate Calculation:	\$4,831,958		

	Clarion	Jefferson	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	63.0582	42.5174	
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)	\$4,134,534	\$924,404	\$5,058,938
IV. 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

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$2,944.00	\$4,500.00	
Number of Homestead/Farmstead Properties	1498	356	1854
Median Assessed Value of Homestead Properties			\$26,570

Act 1 Index (current): 3.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$4,161,924		
Amount of Tax Relief for Homestead Exclusions	<u>\$330,443</u>		
Total Approx. Tax Revenue:	\$4,492,367		
Approx. Tax Levy for Tax Rate Calculation:	\$4,831,958		

	Clarion	Jefferson		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$330,443	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$330,443

2020-2021 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 106161703 Clarion-Limestone Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/22/2020 3:59:31 PM				Page - 1 of 1			
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
Clarion	65,566,959	60.5500	3,970,079			92.55500%	
Jefferson	21,741,790	39.6100	861,192			92.00000%	
Totals:	87,308,749		4,831,271	- 330,443	= 4,500,828	X 92.45607%	= 4,161,289
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$5.00	15,899		
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			\$5.00	\$0.00	15,899	15,899
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$10.00	\$0.00	33,438	33,438
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						49,337	49,337
6150	Current Act 511 Taxes – Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	627,000	627,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	96,000	96,000
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						723,000	723,000
Total Act 511, Current Taxes							772,337
Act 511 Tax Limit -->				307,793,619 X		12	3,693,523
				Market Value		Mills	(511 Limit)

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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>									
	Clarion	60.8670	60.5500	-0.51%	Yes	3.6%				
	Jefferson	41.0400	39.6100	-3.47%	Yes	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%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	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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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,537,416
1200 Special Programs - Elementary / Secondary	2,275,891
1300 Vocational Education	746,493
1400 Other Instructional Programs - Elementary / Secondary	27,172
Total Instruction	\$9,586,972
2000 Support Services	
2100 Support Services - Students	583,552
2200 Support Services - Instructional Staff	652,304
2300 Support Services - Administration	958,313
2400 Support Services - Pupil Health	215,952
2500 Support Services - Business	207,503
2600 Operation and Maintenance of Plant Services	1,226,588
2700 Student Transportation Services	898,077
2800 Support Services - Central	5,144
2900 Other Support Services	12,471
Total Support Services	\$4,759,904
3000 Operation of Non-Instructional Services	
3200 Student Activities	338,962
Total Operation of Non-Instructional Services	\$338,962
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	425,619
Total Other Expenditures and Financing Uses	\$425,619
Total Estimated Expenditures and Other Financing Uses	\$15,111,457

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,545,950
200 Personnel Services - Employee Benefits	2,517,163
300 Purchased Professional and Technical Services	7,594
400 Purchased Property Services	7,415
500 Other Purchased Services	269,020
600 Supplies	179,180
700 Property	475
800 Other Objects	10,619
Total Regular Programs - Elementary / Secondary	\$6,537,416
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	806,833
200 Personnel Services - Employee Benefits	693,141
300 Purchased Professional and Technical Services	545,682
400 Purchased Property Services	4,059
500 Other Purchased Services	211,558
600 Supplies	14,268
800 Other Objects	350
Total Special Programs - Elementary / Secondary	\$2,275,891
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	286,686
200 Personnel Services - Employee Benefits	208,169
300 Purchased Professional and Technical Services	710
400 Purchased Property Services	2,000
500 Other Purchased Services	220,164
600 Supplies	24,119
800 Other Objects	4,645
Total Vocational Education	\$746,493
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,504
200 Personnel Services - Employee Benefits	9,567
500 Other Purchased Services	1,101
Total Other Instructional Programs - Elementary / Secondary	\$27,172
Total Instruction	\$9,586,972
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	279,859
200 Personnel Services - Employee Benefits	235,585
300 Purchased Professional and Technical Services	51,150
500 Other Purchased Services	4,370
600 Supplies	12,143
800 Other Objects	445
Total Support Services - Students	\$583,552

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<u>Description</u>	<u>Amount</u>
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	286,989
200 Personnel Services - Employee Benefits	228,040
300 Purchased Professional and Technical Services	29,220
400 Purchased Property Services	3,000
500 Other Purchased Services	2,055
600 Supplies	102,970
800 Other Objects	30
Total Support Services - Instructional Staff	\$652,304
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	464,569
200 Personnel Services - Employee Benefits	374,323
300 Purchased Professional and Technical Services	70,300
400 Purchased Property Services	4,455
500 Other Purchased Services	20,315
600 Supplies	13,266
800 Other Objects	11,085
Total Support Services - Administration	\$958,313
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	114,561
200 Personnel Services - Employee Benefits	92,586
300 Purchased Professional and Technical Services	3,700
400 Purchased Property Services	560
500 Other Purchased Services	520
600 Supplies	3,925
800 Other Objects	100
Total Support Services - Pupil Health	\$215,952
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	108,214
200 Personnel Services - Employee Benefits	76,958
300 Purchased Professional and Technical Services	2,350
400 Purchased Property Services	1,041
500 Other Purchased Services	1,650
600 Supplies	16,625
800 Other Objects	665
Total Support Services - Business	\$207,503
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	436,870
200 Personnel Services - Employee Benefits	352,920
300 Purchased Professional and Technical Services	33,940
400 Purchased Property Services	82,500
500 Other Purchased Services	55,098
600 Supplies	264,760
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$1,226,588

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<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	31,177
200 Personnel Services - Employee Benefits	34,900
300 Purchased Professional and Technical Services	5,700
400 Purchased Property Services	800
500 Other Purchased Services	825,000
600 Supplies	500
Total Student Transportation Services	\$898,077
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	4,298
200 Personnel Services - Employee Benefits	846
Total Support Services - Central	\$5,144
2900 <u>Other Support Services</u>	
500 Other Purchased Services	12,441
600 Supplies	30
Total Other Support Services	\$12,471
Total Support Services	\$4,759,904
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	97,167
200 Personnel Services - Employee Benefits	43,352
300 Purchased Professional and Technical Services	64,402
400 Purchased Property Services	5,420
500 Other Purchased Services	75,890
600 Supplies	39,706
800 Other Objects	13,025
Total Student Activities	\$338,962
Total Operation of Non-Instructional Services	\$338,962
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	15,619
900 Other Uses of Funds	410,000
Total Debt Service / Other Expenditures and Financing Uses	\$425,619
Total Other Expenditures and Financing Uses	\$425,619
TOTAL EXPENDITURES	\$15,111,457

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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	4,417,836	4,255,132
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	236,155	236,155
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,000	2,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	77,000	77,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	20,000	20,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,752,991	\$4,590,287

<u>Long-Term Investments</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		

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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	\$4,752,991	\$4,590,287

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	840,000	430,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	345,000	345,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,400,000	1,400,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$2,585,000	\$2,175,000
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		

<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		

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<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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	\$2,585,000	\$2,175,000

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<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	\$2,585,000	\$2,175,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,777,457
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,436,038
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,213,495
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,213,495