

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

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

  
President of the Board - Original Signature Required

  
Secretary of the Board - Original Signature Required

  
Chief School Administrator - Original Signature Required

Emily E Foust

Contact Person

emmyf@acvsd.org

Email Address

  
Date

6-24-2020  
Date

06/24/2020  
Date

(724)659-5820

Extn : 1106

Telephone

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Allegheny-Clarion Valley SD	COUNTY : Clarion	AUN : 106160303
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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.

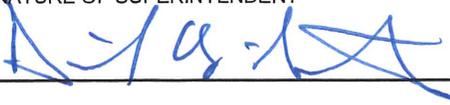
Total Budgeted Expenditures	\$16354652
Ending Unassigned Fund Balance	\$1551974
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.5%

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

Yes

No

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

SIGNATURE OF SUPERINTENDENT 	DATE 06/24/2020
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DUE DATE: AUGUST 15, 2020

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

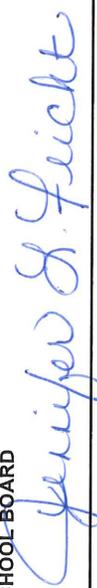
24 PS 6-687(a)(1)

(03/2006)

School District Name : Allegheny-Clarion Valley SD	County : Clarion	AUN Number : 106160303
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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 5/18/20
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	This portion of the fund balance, which is appropriate for expenditures not legally or otherwise segregated for a specific or tentative future use, projected for the close of the school year for which a school district's budget was adopted.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This portion of the fund balance represents management's intended use of resources and should be supported by planned actions, and approved by the administration and school board to control future resources.

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	200,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,494,835
0850 Unassigned Fund Balance	1,531,500
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$4,026,335</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	4,791,854
7000 Revenue from State Sources	9,579,415
8000 Revenue from Federal Sources	758,008
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$15,129,277</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$19,155,612</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	2,981,164
6113 Public Utility Realty Taxes	3,940
6114 Payments in Lieu of Current Taxes - State / Local	98
6120 Current Per Capita Taxes, Section 679	13,800
6140 Current Act 511 Taxes - Flat Rate Assessments	13,800
6150 Current Act 511 Taxes - Proportional Assessments	445,650
6400 Delinquencies on Taxes Levied / Assessed by the LEA	303,000
6500 Earnings on Investments	22,135
6700 Revenues from LEA Activities	13,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	189,785
6920 Contributions and Donations from Private Sources	100
6940 Tuition from Patrons	736,570
6960 Services Provided Other Local Governmental Units / LEAs	65,612
6990 Refunds and Other Miscellaneous Revenue	2,700

**REVENUE FROM LOCAL SOURCES \$4,791,854**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	5,941,858
7112 Basic Education Funding-Social Security	232,443
7160 Tuition for Orphans Subsidy	32,000
7271 Special Education funds for School-Aged Pupils	687,345
7311 Pupil Transportation Subsidy	903,581
7312 Nonpublic and Charter School Pupil Transportation Subsidy	16,940
7330 Health Services (Medical, Dental, Nurse, Act 25)	12,200
7340 State Property Tax Reduction Allocation	279,825
7505 Ready to Learn Block Grant	151,489
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	117,898
7820 State Share of Retirement Contributions	1,203,836

**REVENUE FROM STATE SOURCES \$9,579,415**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	354,788
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	28,259
8517 NCLB, Title IV - 21st Century Schools	16,867
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	147,422
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	182,672

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	18,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000

**REVENUE FROM FEDERAL SOURCES** **\$758,008**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES** **15,129,277**

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: \$2,982,000

Amount of Tax Relief for Homestead Exclusions \$280,565

Total Approx. Tax Revenue: \$3,262,565

Approx. Tax Levy for Tax Rate Calculation: \$3,631,127

Armstrong Butler Clarion Venango Total

**2019-20 Data**

a. Assessed Value	\$9,687,617	\$7,324,325	\$18,863,795	\$129,702,050	\$165,577,787
b. Real Estate Mills	32.9900	66.1400	58.1600	13.0500	

**I. 2020-21 Data**

c. 2018 STEB Market Value	\$25,546,777	\$40,366,571	\$85,392,628	\$145,733,904	\$297,039,880
d. Assessed Value	\$9,707,735	\$7,372,685	\$19,101,858	\$130,557,700	\$166,739,978
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0	\$0

**2019-20 Calculations**

f. 2019-20 Tax Levy (a * b)	\$319,594	\$484,431	\$1,097,118	\$1,692,612	\$3,593,755
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**II. 2020-21 Calculations**

g. Percent of Total Market Value	8.60045%	13.58961%	28.74787%	49.06207%	100.00000%
h. Rebalanced 2019-20 Tax Levy (f Total * g)	\$309,079	\$488,377	\$1,033,128	\$1,763,171	\$3,593,755
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	32.9900	66.6787	58.1600	13.5940	

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	89.00000%	89.00000%	89.00000%	89.00000%	89.00000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$312,293	\$493,456	\$1,043,872	\$1,781,506	\$3,631,127

**I. 2020-21 Real Estate Tax Rate**

(k / d \* 1000)

**III. m. Tax Levy Generated by Mills**

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

(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:

\$2,982,000

Amount of Tax Relief for Homestead Exclusions

\$280,565

Total Approx. Tax Revenue:

\$3,262,565

Approx. Tax Levy for Tax Rate Calculation:

\$3,631,127

	Armstrong	Butler	Clarion	Venango	Total
<b>Index Maximums</b>					
p. Maximum Mills Based On Index (i * (1 + Index))	34.1776	69.0791	60.2537	14.0833	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$331,787	\$509,298	\$1,150,958	\$1,838,683	\$3,830,726
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$5,647.00	\$2,713.00	\$3,323.00	\$13,313.00	
Number of Homestead/Farmstead Properties	186	167	586	606	1545
Median Assessed Value of Homestead Properties					\$71,707

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: \$2,982,000

Amount of Tax Relief for Homestead Exclusions \$280,565

Total Approx. Tax Revenue: \$3,262,565

Approx. Tax Levy for Tax Rate Calculation: \$3,631,127

	Armstrong	Butler	Clarion	Venango	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$279,825	Lowering RE Tax Rate	\$0	\$279,825
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$740			\$740
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$280,565</b>

CODE

6111 Current Real Estate Taxes

<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>
Armstrong	9,707,735	32.1600	312,201			89.00000%	
Butler	7,372,685	66.9300	493,454			89.00000%	
Clarion	19,101,858	54.6400	1,043,726			89.00000%	
Venango	130,557,700	13.6400	1,780,807			89.00000%	
<b>Totals:</b>	<b>166,739,978</b>		<b>3,630,188</b>	- 280,565 =	3,349,623 X	89.00000% =	2,981,164

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			13,800
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	16,930	13,800
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>16,930</b>	<b>13,800</b>
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	1.000%	0.000%	412,500	412,500
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	33,150	33,150
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>445,650</b>	<b>445,650</b>
<b>Total Act 511, Current Taxes</b>				<b>459,450</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>297,039,880 X</b>	<b>12</b>	<b>3,564,479</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21	
6111	<u>Current Real Estate Taxes</u>								
	Armstrong	32.9900	32.1600	-2.50%	Yes	3.6%			
	Butler	66.6787	66.9300	0.38%	Yes	3.6%			
	Clarion	58.1600	54.6400	-6.04%	Yes	3.6%			
	Venango	13.5940	13.6400	0.34%	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%			
	<u>Current Act 511 Taxes – Proportional Assessments</u>								
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.6%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	6,570,822
1200 Special Programs - Elementary / Secondary	2,527,431
1300 Vocational Education	765,747
1400 Other Instructional Programs - Elementary / Secondary	251,568
<b>Total Instruction</b>	<b>\$10,115,568</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	595,644
2200 Support Services - Instructional Staff	597,087
2300 Support Services - Administration	895,961
2400 Support Services - Pupil Health	229,830
2500 Support Services - Business	216,589
2600 Operation and Maintenance of Plant Services	1,546,266
2700 Student Transportation Services	1,220,300
2900 Other Support Services	11,953
<b>Total Support Services</b>	<b>\$5,313,630</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	361,617
3300 Community Services	2,500
<b>Total Operation of Non-Instructional Services</b>	<b>\$364,117</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	561,337
<b>Total Other Expenditures and Financing Uses</b>	<b>\$561,337</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$16,354,652</b>

## 2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	3,299,623
200 Personnel Services - Employee Benefits	2,346,568
300 Purchased Professional and Technical Services	28,080
400 Purchased Property Services	46,300
500 Other Purchased Services	586,107
600 Supplies	258,259
700 Property	5,885
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$6,570,822</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	545,601
200 Personnel Services - Employee Benefits	469,708
300 Purchased Professional and Technical Services	795,450
500 Other Purchased Services	706,875
600 Supplies	9,797
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,527,431</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	191,011
200 Personnel Services - Employee Benefits	157,658
400 Purchased Property Services	500
500 Other Purchased Services	405,422
600 Supplies	11,156
<b>Total Vocational Education</b>	<b>\$765,747</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,000
200 Personnel Services - Employee Benefits	1,686
500 Other Purchased Services	245,882
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$251,568</b>
<b>Total Instruction</b>	<b>\$10,115,568</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	311,831
200 Personnel Services - Employee Benefits	242,802
300 Purchased Professional and Technical Services	29,141
400 Purchased Property Services	185
500 Other Purchased Services	4,000
600 Supplies	7,610
800 Other Objects	75
<b>Total Support Services - Students</b>	<b>\$595,644</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	245,153
200 Personnel Services - Employee Benefits	228,092
300 Purchased Professional and Technical Services	29,479

## 2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	13,100
500 Other Purchased Services	4,650
600 Supplies	64,613
700 Property	12,000
<b>Total Support Services - Instructional Staff</b>	<b>\$597,087</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	449,922
200 Personnel Services - Employee Benefits	349,404
300 Purchased Professional and Technical Services	51,370
400 Purchased Property Services	1,300
500 Other Purchased Services	8,665
600 Supplies	24,300
800 Other Objects	11,000
<b>Total Support Services - Administration</b>	<b>\$895,961</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	120,406
200 Personnel Services - Employee Benefits	101,878
300 Purchased Professional and Technical Services	2,225
400 Purchased Property Services	50
500 Other Purchased Services	200
600 Supplies	4,971
800 Other Objects	100
<b>Total Support Services - Pupil Health</b>	<b>\$229,830</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	97,686
200 Personnel Services - Employee Benefits	71,938
300 Purchased Professional and Technical Services	26,230
400 Purchased Property Services	1,500
500 Other Purchased Services	13,735
600 Supplies	5,500
<b>Total Support Services - Business</b>	<b>\$216,589</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	601,723
200 Personnel Services - Employee Benefits	503,576
400 Purchased Property Services	77,000
500 Other Purchased Services	62,000
600 Supplies	235,967
700 Property	66,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,546,266</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	26,529
200 Personnel Services - Employee Benefits	18,930
500 Other Purchased Services	1,169,841
600 Supplies	5,000
<b>Total Student Transportation Services</b>	<b>\$1,220,300</b>

<u>Description</u>	<u>Amount</u>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	11,953
<b>Total Other Support Services</b>	<b>\$11,953</b>
<b>Total Support Services</b>	<b>\$5,313,630</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	141,164
200 Personnel Services - Employee Benefits	48,032
300 Purchased Professional and Technical Services	35,160
400 Purchased Property Services	3,700
500 Other Purchased Services	51,870
600 Supplies	55,091
700 Property	3,500
800 Other Objects	23,100
<b>Total Student Activities</b>	<b>\$361,617</b>
<b>3300 Community Services</b>	
600 Supplies	2,500
<b>Total Community Services</b>	<b>\$2,500</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$364,117</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	561,337
<b>Total Interfund Transfers - Out</b>	<b>\$561,337</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$561,337</b>
<b>TOTAL EXPENDITURES</b>	<b>\$16,354,652</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	4,226,335	2,726,335
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	1,980	3,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	1,016	1,032
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	7,000	3,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	51,200	45,000
Pension Trust Fund		
Activity Fund	77,877	71,377
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$4,365,408</b>	<b>\$2,849,744</b>

**Long-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	893,609	914,330
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

<b>Total Long-Term Investments</b>	<b>\$893,609</b>	<b>\$914,330</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$5,259,017</b>	<b>\$3,764,074</b>

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	3,780,675	3,308,600
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	239,645	236,207
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	2,785,000	3,007,000
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$6,805,320</b>	<b>\$6,551,807</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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

4,146

4,000

**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**

**\$4,146**

**\$4,000**

**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**

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2020 Estimate</u></b>	<b><u>06/30/2021 Projection</u></b>
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**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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$6,809,466</b>	<b>\$6,555,807</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$6,809,466</b>	<b>\$6,555,807</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	200,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,248,986
0850 Unassigned Fund Balance	1,551,974
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,800,960</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,000,960</b>
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