

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Apollo-Ridge SD	COUNTY : Armstrong	AUN : 128030603
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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	\$26330836
Ending Unassigned Fund Balance	\$1851684
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.0%

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 4/22/2020
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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 : Apollo-Ridge SD	County : Armstrong	AUN Number : 128030603
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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 6/12/2020
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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>
1550	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$831,220.97 C x 2%: \$17,583.08</p>	The difference is due to properties having an assessed value that is less than the Homestead allocation leaving a surplus to be redistributed to all eligible properties.
5390	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 1800, Object 100: \$78,192.00 Function 1800, Object 200: \$83,608.00</p>	The cost of District paid PSERS contribution and the cost of health insurance is greater than the combined wages of a teacher and aide.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is maintained in order to fund unforeseen expenditures.
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.	Unassigned fund balance is used to fund cash flow.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance is to be used to fund future medical insurance expenses, special education expenses, retirement expenses and other contractual obligations.

<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	
0840 Assigned Fund Balance	6,845,768
0850 Unassigned Fund Balance	2,100,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,945,768</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,830,690
7000 Revenue from State Sources	14,987,315
8000 Revenue from Federal Sources	674,098
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$24,492,103</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$33,437,871</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	6,191,194
6113 Public Utility Realty Taxes	7,400
6114 Payments in Lieu of Current Taxes - State / Local	13,000
6120 Current Per Capita Taxes, Section 679	20,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	884,096
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,149,000
6500 Earnings on Investments	150,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	185,000
6910 Rentals	3,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	11,000
6990 Refunds and Other Miscellaneous Revenue	167,000
REVENUE FROM LOCAL SOURCES	\$8,830,690
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,381,887
7160 Tuition for Orphans Subsidy	27,000
7271 Special Education funds for School-Aged Pupils	1,114,724
7292 Pre-K Counts	170,000
7311 Pupil Transportation Subsidy	1,078,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	7,700
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	257,367
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,000
7340 State Property Tax Reduction Allocation	879,154
7360 Safe Schools	75,000
7505 Ready to Learn Block Grant	279,085
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	35,000
7810 State Share of Social Security and Medicare Taxes	488,120
7820 State Share of Retirement Contributions	2,170,278
REVENUE FROM STATE SOURCES	\$14,987,315
REVENUE FROM FEDERAL SOURCES	
8512 IDEA, Part B	79,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	302,817
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	49,329

Amount

REVENUE FROM FEDERAL SOURCES

8517 NCLB, Title IV - 21st Century Schools	22,952
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	200,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000

REVENUE FROM FEDERAL SOURCES \$674,098

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 24,492,103

Act 1 Index (current): 3.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

1

Approx. Tax Revenue from RE Taxes:

\$6,200,000

Amount of Tax Relief for Homestead Exclusions

\$879,154

Total Approx. Tax Revenue:

\$7,079,154

Approx. Tax Levy for Tax Rate Calculation:

\$7,801,291

Armstrong

Indiana

Total

	Armstrong	Indiana	Total
2019-20 Data			
a. Assessed Value	\$102,998,576	\$82,918,350	\$185,916,926
b. Real Estate Mills	62.4000	14.4000	
I. 2020-21 Data			
c. 2018 STEB Market Value	\$258,205,612	\$54,729,431	\$312,935,043
d. Assessed Value	\$103,114,518	\$82,750,850	\$185,865,368
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2019-20 Calculations			
f. 2019-20 Tax Levy	\$6,427,111	\$1,194,024	\$7,621,135
(a * b)			
2020-21 Calculations			
g. Percent of Total Market Value	82.51093%	17.48907%	100.00000%
II.			
h. Rebalanced 2019-20 Tax Levy	\$6,288,269	\$1,332,866	\$7,621,135
(f Total * g)			
i. Base Mills Subject to Index	62.4000	16.0744	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	89.90000%	88.00000%	89.56771%
k. Tax Levy Needed	\$6,436,918	\$1,364,373	\$7,801,291
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate			
(k / d * 1000)	62.4000	16.4000	
III.			
m. Tax Levy Generated by Mills	\$6,434,346	\$1,357,114	\$7,791,460
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$6,912,306
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$6,191,194
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.8%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	1		
Approx. Tax Revenue from RE Taxes:	\$6,200,000		
Amount of Tax Relief for Homestead Exclusions	<u>\$879,154</u>		
Total Approx. Tax Revenue:	\$7,079,154		
Approx. Tax Levy for Tax Rate Calculation:	\$7,801,291		

	Armstrong	Indiana	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	64.7712	16.6852	
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)	\$6,678,851	\$1,380,714	\$8,059,565
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	\$341.14	\$341.02	
Number of Homestead/Farmstead Properties	2123	490	2613
Median Assessed Value of Homestead Properties			\$28,465

Act 1 Index (current): 3.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

1

Approx. Tax Revenue from RE Taxes:

\$6,200,000

Amount of Tax Relief for Homestead Exclusions

\$879,154

Total Approx. Tax Revenue:

\$7,079,154

Approx. Tax Levy for Tax Rate Calculation:

\$7,801,291

Armstrong

Indiana

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$879,154	Lowering RE Tax Rate	\$0	\$879,154
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$879,154

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	103,114,518	62.4000	6,434,346			89.90000%	
Indiana	82,750,850	16.4000	1,357,114			88.00000%	
Totals:	185,865,368		7,791,460	- 879,154 =	6,912,306 X	89.56771% =	6,191,194

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		20,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	20,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	10,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			30,000
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	804,096
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	80,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			884,096
Total Act 511, Current Taxes			914,096
Act 511 Tax Limit -->		312,935,043 X	12
		Market Value	Mills
			3,755,221
			(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>									
	Armstrong	62.4000	62.4000	0.00%	Yes	3.8%				
	Indiana	16.0744	16.4000	2.03%	Yes	3.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.8%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.8%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.8%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,652,207
1200 Special Programs - Elementary / Secondary	3,777,024
1300 Vocational Education	1,653,212
1400 Other Instructional Programs - Elementary / Secondary	15,805
1500 Nonpublic School Programs	4,400
1800 Pre-Kindergarten	175,000
Total Instruction	\$15,277,648
2000 Support Services	
2100 Support Services - Students	824,094
2200 Support Services - Instructional Staff	757,064
2300 Support Services - Administration	1,592,650
2400 Support Services - Pupil Health	379,493
2500 Support Services - Business	324,441
2600 Operation and Maintenance of Plant Services	2,539,105
2700 Student Transportation Services	1,671,650
2800 Support Services - Central	391,873
2900 Other Support Services	68,997
Total Support Services	\$8,549,367
3000 Operation of Non-Instructional Services	
3200 Student Activities	546,844
3300 Community Services	1,444
Total Operation of Non-Instructional Services	\$548,288
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,755,533
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$1,955,533
Total Estimated Expenditures and Other Financing Uses	\$26,330,836

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,937,850
200 Personnel Services - Employee Benefits	3,655,799
300 Purchased Professional and Technical Services	172,226
400 Purchased Property Services	38,110
500 Other Purchased Services	611,300
600 Supplies	233,722
800 Other Objects	3,200
Total Regular Programs - Elementary / Secondary	\$9,652,207
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,391,153
200 Personnel Services - Employee Benefits	1,321,924
300 Purchased Professional and Technical Services	187,757
500 Other Purchased Services	855,540
600 Supplies	13,000
800 Other Objects	7,650
Total Special Programs - Elementary / Secondary	\$3,777,024
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	367,300
200 Personnel Services - Employee Benefits	260,842
400 Purchased Property Services	5,870
500 Other Purchased Services	1,000,000
600 Supplies	19,200
Total Vocational Education	\$1,653,212
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,305
500 Other Purchased Services	1,500
Total Other Instructional Programs - Elementary / Secondary	\$15,805
1500 <u>Nonpublic School Programs</u>	
600 Supplies	4,400
Total Nonpublic School Programs	\$4,400
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	78,192
200 Personnel Services - Employee Benefits	83,608
600 Supplies	13,200
Total Pre-Kindergarten	\$175,000
Total Instruction	\$15,277,648
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	440,944
200 Personnel Services - Employee Benefits	327,950

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	26,000
400 Purchased Property Services	6,260
500 Other Purchased Services	3,615
600 Supplies	16,225
800 Other Objects	3,100
Total Support Services - Students	\$824,094
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	278,191
200 Personnel Services - Employee Benefits	173,845
300 Purchased Professional and Technical Services	88,402
400 Purchased Property Services	13,870
500 Other Purchased Services	7,950
600 Supplies	97,981
700 Property	85,925
800 Other Objects	10,900
Total Support Services - Instructional Staff	\$757,064
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	771,998
200 Personnel Services - Employee Benefits	624,727
300 Purchased Professional and Technical Services	131,250
400 Purchased Property Services	11,075
500 Other Purchased Services	24,450
600 Supplies	16,800
800 Other Objects	12,350
Total Support Services - Administration	\$1,592,650
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	171,100
200 Personnel Services - Employee Benefits	118,723
300 Purchased Professional and Technical Services	84,120
400 Purchased Property Services	575
500 Other Purchased Services	100
600 Supplies	3,925
800 Other Objects	950
Total Support Services - Pupil Health	\$379,493
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	150,152
200 Personnel Services - Employee Benefits	96,774
300 Purchased Professional and Technical Services	48,350
400 Purchased Property Services	6,070
500 Other Purchased Services	9,180
600 Supplies	9,915
800 Other Objects	4,000
Total Support Services - Business	\$324,441
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	684,124

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	509,266
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	537,690
500 Other Purchased Services	140,925
600 Supplies	613,050
800 Other Objects	4,050
Total Operation and Maintenance of Plant Services	\$2,539,105
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	20,051
200 Personnel Services - Employee Benefits	9,879
300 Purchased Professional and Technical Services	40,000
500 Other Purchased Services	1,518,070
600 Supplies	83,650
Total Student Transportation Services	\$1,671,650
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	200,984
200 Personnel Services - Employee Benefits	183,839
500 Other Purchased Services	600
600 Supplies	6,450
Total Support Services - Central	\$391,873
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	24,057
200 Personnel Services - Employee Benefits	10,344
500 Other Purchased Services	34,596
Total Other Support Services	\$68,997
Total Support Services	\$8,549,367
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	243,369
200 Personnel Services - Employee Benefits	117,615
300 Purchased Professional and Technical Services	40,710
400 Purchased Property Services	26,500
500 Other Purchased Services	50,450
600 Supplies	62,700
800 Other Objects	5,500
Total Student Activities	\$546,844
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	800
200 Personnel Services - Employee Benefits	344
600 Supplies	300
Total Community Services	\$1,444
Total Operation of Non-Instructional Services	\$548,288
5000 <u>Other Expenditures and Financing Uses</u>	

<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,755,533
Total Interfund Transfers - Out	\$1,755,533
5900 <u>Budgetary Reserve</u>	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$1,955,533
TOTAL EXPENDITURES	\$26,330,836

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	8,945,768	7,105,843
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	10,000	10,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$8,955,768	\$7,115,843
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Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

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

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$8,955,768	\$7,115,843
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	12,325,000	11,270,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	298,699	298,699
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,781,720	5,781,720
0599 Other Noncurrent Liabilities		

Total General Fund	\$18,405,419	\$17,350,419
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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		
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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		
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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		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<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	\$18,405,419	\$17,350,419

Short-Term Payables

06/30/2020 Estimate

06/30/2021 Projection

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

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$18,405,419	\$17,350,419
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,255,351
0850 Unassigned Fund Balance	1,851,684
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,107,035
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,307,035