

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

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

  
\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

7/8/20

  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

7-8-2020

  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

7/07/20

Mary C Burford

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Extn :1213

\_\_\_\_\_  
Contact Person

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burfordm@calsd.org

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Email Address

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

24 PS 6-688

(10/2010)

REVISED SUBMISSION

SCHOOL DISTRICT : California Area SD	COUNTY : Washington	AUN : 101631503
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

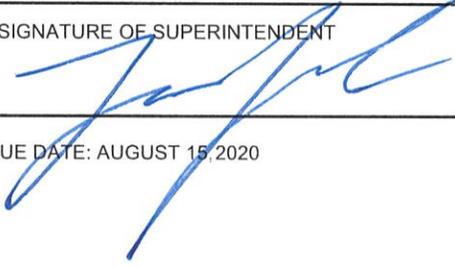
Did you raise property taxes in SY 2020-2021 (compared to 2019-2020 )? Yes   
No

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

Total Budgeted Expenditures	\$15866387
Ending Unassigned Fund Balance	\$305006
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.9%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes   
No

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

SIGNATURE OF SUPERINTENDENT 	DATE 7/7/20
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DUE DATE: AUGUST 15, 2020

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

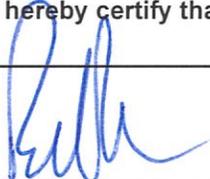
24 PS 6-687(a)(1)

(03/2006)

<b>School District Name :</b> California Area SD	<b>County :</b> Washington	<b>AUN Number :</b> 101631503
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5/21/2020
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The District continues to work on bringing the expenditures and revenues into alignment for the 2020-2021 year.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	324,059
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$324,059</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	5,555,775
7000 Revenue from State Sources	9,863,631
8000 Revenue from Federal Sources	377,928
9000 Other Financing Sources	50,000
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$15,847,334</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$16,171,393</u></b>

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

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Amount

**OTHER FINANCING SOURCES**

9330 Capital Projects Fund Transfers 50,000

**OTHER FINANCING SOURCES \$50,000**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 15,847,334**

Act 1 Index (current): 3.6%

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

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<b>2019-20 Data</b>		
a. Assessed Value	\$412,016,505	\$412,016,505
b. Real Estate Mills	11.5003	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$364,106,387	\$364,106,387
d. Assessed Value	\$420,657,958	\$420,657,958
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$4,738,313	\$4,738,313
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$4,738,313	\$4,738,313
(f Total * g)		
i. Base Mills Subject to Index	11.5003	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	87.70000%	87.70000%
k. Tax Levy Needed	\$5,210,480	\$5,210,480
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>12.3865</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,210,480	\$5,210,480
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,803,381
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,212,565
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.6%

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

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

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

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Act 1 Index (current): 3.6%

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

**Total**

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

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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>
Washington	420,657,958	12.3865	5,210,480			87.70000%	
<b>Totals:</b>	<b>420,657,958</b>		<b>5,210,480</b>	407,099 =	4,803,381 X	87.70000% =	4,212,565

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		19,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	19,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	15,500
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	20,000
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 54,500 54,500**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	720,200	720,200
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	47,750	47,750
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0

**Total Current Act 511 Taxes – Proportional Assessments 767,950 767,950**

**Total Act 511, Current Taxes 822,450**

<b>Act 511 Tax Limit --&gt;</b>	<b>364,106,387 X</b>	<b>12</b>	<b>4,369,277</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Washington	11.5003	12.3865	7.71%	No	3.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.6%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	3.6%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.6%				
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%				

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

## 2020-2021 Final General Fund Budget

LEA : 101631503 California Area SD

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

## 2020-2021 Final General Fund Budget

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

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

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	800,000	500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	285,000	75,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	39,000	30,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$1,124,000</b>	<b>\$605,000</b>

**Long-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

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

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Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

**Total Long-Term Investments**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$1,124,000</b>	<b>\$605,000</b>
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**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General Fund**

0510 Bonds Payable	10,286,003	9,656,214
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	1,182,398	1,016,347
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$11,468,401</b>	<b>\$10,672,561</b>
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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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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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

REVISED SUBMISSION

<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>\$11,468,401</b>	<b>\$10,672,561</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>\$11,468,401</b>	<b>\$10,672,561</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	305,006
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$305,006</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$305,006</b>
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