

# FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

Date of Adoption of the General Fund Budget:



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



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



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

Michelle L Kelly

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

kellym@casdschools.org

\_\_\_\_\_  
Email Address

06/10/2020

\_\_\_\_\_  
Date

06/10/2020

\_\_\_\_\_  
Date

10 JUNE 2020

\_\_\_\_\_  
Date

(610)466-2400

Extn :

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Coatesville Area SD	COUNTY : Chester
AUN : 124151902	

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	\$175900004
Ending Unassigned Fund Balance	\$302326
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.2%

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 10 June 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 : Coatesville Area SD	County : Chester	AUN Number : 124151902
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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 06/10/2020
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To provide for unanticipated expenses
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.	To provide liquidity

<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	302,321
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$302,321</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	118,870,009
7000 Revenue from State Sources	52,118,042
8000 Revenue from Federal Sources	4,911,958
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$175,900,009</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$176,202,330</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	103,000,009
6112 Interim Real Estate Taxes	200,000
6113 Public Utility Realty Taxes	110,000
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	9,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	4,200,000
6500 Earnings on Investments	300,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,250,000
6910 Rentals	150,000
6940 Tuition from Patrons	200,000
6990 Refunds and Other Miscellaneous Revenue	210,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$118,870,009</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	25,838,045
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	5,613,400
7311 Pupil Transportation Subsidy	6,566,332
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	500,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	120,000
7340 State Property Tax Reduction Allocation	3,934,590
7505 Ready to Learn Block Grant	1,103,925
7810 State Share of Social Security and Medicare Taxes	1,491,750
7820 State Share of Retirement Contributions	6,800,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$52,118,042</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,759,889
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	259,470
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	71,475
8517 NCLB, Title IV - 21st Century Schools	124,889
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	1,350,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	1,346,235
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$4,911,958</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>175,900,009</b>

Act 1 Index (current): 3.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$103,000,009</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$3,934,590</u></b>
Total Approx. Tax Revenue:	<b>\$106,934,599</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$112,732,080</b>

Chester

Total

<b>2019-20 Data</b>		
a. Assessed Value	\$2,935,080,811	\$2,935,080,811
b. Real Estate Mills	38.2018	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$4,418,960,609	\$4,418,960,609
d. Assessed Value	\$2,950,962,533	\$2,950,962,533
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$112,125,370	\$112,125,370
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$112,125,370	\$112,125,370
(f Total * g)		
i. Base Mills Subject to Index	38.2018	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	94.67131%	94.67131%
k. Tax Levy Needed	\$112,732,080	\$112,732,080
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>38.2018</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$112,732,080	\$112,732,080
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$108,797,490
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$103,000,009
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.3%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	<b>\$103,000,009</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$3,934,590</u></b>
Total Approx. Tax Revenue:	<b>\$106,934,599</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$112,732,080</b>

	Chester	Total
<b>Index Maximums</b>		
p. Maximum Mills Based On Index (i * (1 + Index))	39.4624	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$116,452,064	\$116,452,064
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

**Information Related to Property Tax Relief**

V. Assessed Value Exclusion per Homestead	\$6,660.00	
Number of Homestead/Farmstead Properties	15486	15486
Median Assessed Value of Homestead Properties		\$122,850

Act 1 Index (current): 3.3%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$103,000,009</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$3,934,590</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$106,934,599</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$112,732,080</b>

	<b>Chester</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,934,590	Lowering RE Tax Rate	\$0	\$3,934,590
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$3,934,590</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>
Chester	2,950,962,533	38.2018	112,732,080			94.67131%	
<b>Totals:</b>	<b>2,950,962,533</b>		<b>112,732,080</b>	<b>3,934,590</b>	<b>108,797,490</b>	<b>94.67131%</b>	<b>103,000,009</b>

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	80,000
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 80,000 80,000**

	<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%	7,900,000	7,900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,200,000	1,200,000
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 9,100,000 9,100,000**

**Total Act 511, Current Taxes 9,180,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>4,418,960,609</b>	<b>12</b>	<b>53,027,527</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> Chester	38.2018	38.2018	0.00%	Yes	3.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	67,128,625
1200 Special Programs - Elementary / Secondary	51,359,134
1300 Vocational Education	4,292,508
1400 Other Instructional Programs - Elementary / Secondary	206,092
1800 Pre-Kindergarten	22,982
<b>Total Instruction</b>	<b>\$123,009,341</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,607,672
2200 Support Services - Instructional Staff	2,457,492
2300 Support Services - Administration	8,578,574
2400 Support Services - Pupil Health	1,150,064
2500 Support Services - Business	1,212,158
2600 Operation and Maintenance of Plant Services	8,713,286
2700 Student Transportation Services	9,106,953
2800 Support Services - Central	2,192,494
2900 Other Support Services	121,388
<b>Total Support Services</b>	<b>\$37,140,081</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,660,622
3300 Community Services	42,370
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,702,992</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	7,510,378
5900 Budgetary Reserve	6,537,212
<b>Total Other Expenditures and Financing Uses</b>	<b>\$14,047,590</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$175,900,004</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	22,025,683
200 Personnel Services - Employee Benefits	14,513,969
300 Purchased Professional and Technical Services	1,046,940
400 Purchased Property Services	18,500
500 Other Purchased Services	28,250,401
600 Supplies	1,254,632
700 Property	18,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$67,128,625</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,990,050
200 Personnel Services - Employee Benefits	3,223,188
300 Purchased Professional and Technical Services	13,525,000
500 Other Purchased Services	29,602,108
600 Supplies	17,500
800 Other Objects	1,288
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$51,359,134</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	395,855
200 Personnel Services - Employee Benefits	233,393
400 Purchased Property Services	750
500 Other Purchased Services	3,635,510
600 Supplies	27,000
<b>Total Vocational Education</b>	<b>\$4,292,508</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	86,882
200 Personnel Services - Employee Benefits	50,210
500 Other Purchased Services	69,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$206,092</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	16,728
200 Personnel Services - Employee Benefits	6,254
<b>Total Pre-Kindergarten</b>	<b>\$22,982</b>
<b>Total Instruction</b>	<b>\$123,009,341</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,091,109
200 Personnel Services - Employee Benefits	1,448,113
300 Purchased Professional and Technical Services	11,250
500 Other Purchased Services	2,700
600 Supplies	31,000
800 Other Objects	23,500

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$3,607,672</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	1,091,405
200 Personnel Services - Employee Benefits	934,717
300 Purchased Professional and Technical Services	259,470
500 Other Purchased Services	10,000
600 Supplies	145,900
800 Other Objects	16,000
<b>Total Support Services - Instructional Staff</b>	<b>\$2,457,492</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	3,963,217
200 Personnel Services - Employee Benefits	2,413,513
300 Purchased Professional and Technical Services	1,053,000
400 Purchased Property Services	126,302
500 Other Purchased Services	62,000
600 Supplies	217,361
700 Property	3,181
800 Other Objects	740,000
<b>Total Support Services - Administration</b>	<b>\$8,578,574</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	518,611
200 Personnel Services - Employee Benefits	363,453
300 Purchased Professional and Technical Services	248,000
400 Purchased Property Services	5,000
600 Supplies	15,000
<b>Total Support Services - Pupil Health</b>	<b>\$1,150,064</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	670,470
200 Personnel Services - Employee Benefits	415,688
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	1,000
500 Other Purchased Services	55,000
600 Supplies	22,500
800 Other Objects	12,500
<b>Total Support Services - Business</b>	<b>\$1,212,158</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	1,325,547
200 Personnel Services - Employee Benefits	1,116,602
300 Purchased Professional and Technical Services	491,000
400 Purchased Property Services	2,937,637
500 Other Purchased Services	522,500
600 Supplies	2,275,000
700 Property	15,000
800 Other Objects	30,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,713,286</b>

## 2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	37,472
200 Personnel Services - Employee Benefits	33,360
300 Purchased Professional and Technical Services	28,000
500 Other Purchased Services	9,000,121
600 Supplies	7,500
800 Other Objects	500
<b>Total Student Transportation Services</b>	<b>\$9,106,953</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	334,598
200 Personnel Services - Employee Benefits	218,426
300 Purchased Professional and Technical Services	759,000
400 Purchased Property Services	34,370
500 Other Purchased Services	276,500
600 Supplies	402,000
700 Property	165,000
800 Other Objects	2,600
<b>Total Support Services - Central</b>	<b>\$2,192,494</b>
<b>2900 <u>Other Support Services</u></b>	
300 Purchased Professional and Technical Services	71,475
500 Other Purchased Services	49,913
<b>Total Other Support Services</b>	<b>\$121,388</b>
<b>Total Support Services</b>	<b>\$37,140,081</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	848,974
200 Personnel Services - Employee Benefits	415,148
300 Purchased Professional and Technical Services	140,000
400 Purchased Property Services	25,000
500 Other Purchased Services	136,500
600 Supplies	70,000
800 Other Objects	25,000
<b>Total Student Activities</b>	<b>\$1,660,622</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	12,196
200 Personnel Services - Employee Benefits	5,174
600 Supplies	25,000
<b>Total Community Services</b>	<b>\$42,370</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,702,992</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	2,729,959
900 Other Uses of Funds	4,780,419

<u>Description</u>	<u>Amount</u>
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$7,510,378</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	6,537,212
<b>Total Budgetary Reserve</b>	<b>\$6,537,212</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$14,047,590</b>
<b>TOTAL EXPENDITURES</b>	<b>\$175,900,004</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	2,000,000	1,000,000
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	898,000	898,000
Other Capital Projects Fund	3,000,000	1,500,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	750,000	750,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	195,000	195,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	125,000
Other Agency Fund	155,000	155,000
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$7,123,000</b>	<b>\$4,623,000</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		

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS** **\$7,123,000** **\$4,623,000**

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General Fund**

0510 Bonds Payable	152,321,969	141,321,969
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	65,000	65,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	14,879,036	14,879,036
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$167,266,005</b>	<b>\$156,266,005</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

<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>\$167,266,005</b>	<b>\$156,266,005</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>\$167,266,005</b>	<b>\$156,266,005</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	302,326
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$302,326</b>
<b>5900 Budgetary Reserve</b>	<b>6,537,212</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$6,839,538</b>