

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2020

Cathy L. Abbott
President of the Board - Original Signature Required

Date 6/29/20

Maureen Allen
Secretary of the Board - Original Signature Required

Date 6/29/20

Maureen A. Werwie
Chief School Administrator - Original Signature Required

Date 6/29/20

Maureen A Werwie

(724)253-3255 Extn :1227

Contact Person

Telephone Extension

mwerwie@cpanthers.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Commodore Perry SD	COUNTY : Mercer	AUN : 104431304
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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	\$9627950
Ending Unassigned Fund Balance	\$627461
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.5%

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 6-29-20
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DUE DATE: AUGUST 15, 2020

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

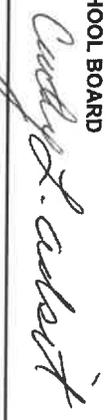
24 PS 6-687(a)(1)

(03/2006)

School District Name : Commodore Perry SD	County : Mercer	AUN Number : 104431304
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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 
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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 BE USED FOR UNEXPECTED 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 BE USED FOR FUTURE BUDGETS
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	TO BE USED FOR FUTURE RETIREMENT BENEFITS. TO BE USED FOR FUTURE BUDGETS
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	TO BE USED TO BALANCE BUDGET

<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	4,433,517
0840 Assigned Fund Balance	910,997
0850 Unassigned Fund Balance	728,797
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,073,311</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	2,304,629
7000 Revenue from State Sources	6,006,285
8000 Revenue from Federal Sources	472,570
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$8,783,484</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$14,856,795</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	1,730,629
6113 Public Utility Realty Taxes	2,200
6114 Payments in Lieu of Current Taxes - State / Local	2,800
6120 Current Per Capita Taxes, Section 679	11,500
6140 Current Act 511 Taxes - Flat Rate Assessments	21,500
6150 Current Act 511 Taxes - Proportional Assessments	300,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	125,000
6500 Earnings on Investments	8,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	91,000
6990 Refunds and Other Miscellaneous Revenue	2,000
REVENUE FROM LOCAL SOURCES	\$2,304,629
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,875,317
7271 Special Education funds for School-Aged Pupils	419,635
7311 Pupil Transportation Subsidy	500,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	12,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	8,400
7340 State Property Tax Reduction Allocation	180,368
7505 Ready to Learn Block Grant	100,565
7810 State Share of Social Security and Medicare Taxes	160,000
7820 State Share of Retirement Contributions	750,000
REVENUE FROM STATE SOURCES	\$6,006,285
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	225,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	30,000
8517 NCLB, Title IV - 21st Century Schools	10,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	87,570
8749 Other CARES Act Funding	120,000
REVENUE FROM FEDERAL SOURCES	\$472,570
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	8,783,484

Act 1 Index (current): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$1,730,629

Amount of Tax Relief for Homestead Exclusions \$180,368

Total Approx. Tax Revenue: \$1,910,997

Approx. Tax Levy for Tax Rate Calculation: \$2,117,386

Mercer

Total

2019-20 Data		
a. Assessed Value	\$38,805,800	\$38,805,800
b. Real Estate Mills	54.0000	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$176,505,524	\$176,505,524
d. Assessed Value	\$39,210,850	\$39,210,850
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$2,095,513	\$2,095,513
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$2,095,513	\$2,095,513
(f Total * g)		
i. Base Mills Subject to Index	54.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.34500%	89.34500%
k. Tax Levy Needed	\$2,117,386	\$2,117,386
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	54.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$2,117,386	\$2,117,386
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$1,937,018
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,730,629
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$1,730,629

Amount of Tax Relief for Homestead Exclusions

\$180,368

Total Approx. Tax Revenue:

\$1,910,997

Approx. Tax Levy for Tax Rate Calculation:

\$2,117,386

Mercer

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	55.9440	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,193,612	\$2,193,612
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	\$2,626.00	
Number of Homestead/Farmstead Properties	1272	1272
Median Assessed Value of Homestead Properties		\$16,450

Act 1 Index (current): 3.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$1,730,629
Amount of Tax Relief for Homestead Exclusions	<u>\$180,368</u>
Total Approx. Tax Revenue:	\$1,910,997
Approx. Tax Levy for Tax Rate Calculation:	\$2,117,386

Mercer	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$180,368	Lowering RE Tax Rate	\$0		\$180,368
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$180,368

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>
Mercer	39,210,850	54.0000	2,117,386			89.34500%	
Totals:	39,210,850		2,117,386	180,368 =	1,937,018 X	89.34500% =	1,730,629

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		11,500
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	11,500
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 21,500 21,500

	<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%	300,000	300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.000%	0.000%	0	0
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 300,000 300,000

Total Act 511, Current Taxes 321,500

Act 511 Tax Limit -->	176,505,524 X	12	2,118,066
	Market Value	Mills	(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> Mercer	54.0000	54.0000	0.00%	Yes	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%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	4,568,794
1200 Special Programs - Elementary / Secondary	964,975
1300 Vocational Education	532,132
1400 Other Instructional Programs - Elementary / Secondary	15,850
Total Instruction	\$6,081,751
2000 Support Services	
2100 Support Services - Students	250,155
2200 Support Services - Instructional Staff	331,773
2300 Support Services - Administration	971,244
2400 Support Services - Pupil Health	119,143
2500 Support Services - Business	13,900
2600 Operation and Maintenance of Plant Services	717,286
2700 Student Transportation Services	600,000
2900 Other Support Services	6,000
Total Support Services	\$3,009,501
3000 Operation of Non-Instructional Services	
3200 Student Activities	232,128
Total Operation of Non-Instructional Services	\$232,128
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	57,000
5200 Interfund Transfers - Out	20,000
5900 Budgetary Reserve	227,570
Total Other Expenditures and Financing Uses	\$304,570
Total Estimated Expenditures and Other Financing Uses	\$9,627,950

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,317,792
200 Personnel Services - Employee Benefits	1,825,802
300 Purchased Professional and Technical Services	49,000
400 Purchased Property Services	10,300
500 Other Purchased Services	270,600
600 Supplies	92,000
700 Property	3,000
800 Other Objects	300
Total Regular Programs - Elementary / Secondary	\$4,568,794
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	422,000
200 Personnel Services - Employee Benefits	339,075
300 Purchased Professional and Technical Services	101,500
500 Other Purchased Services	95,400
600 Supplies	5,000
700 Property	1,000
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$964,975
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	204,522
200 Personnel Services - Employee Benefits	131,610
400 Purchased Property Services	2,000
500 Other Purchased Services	170,000
600 Supplies	19,000
700 Property	5,000
Total Vocational Education	\$532,132
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,350
600 Supplies	1,500
Total Other Instructional Programs - Elementary / Secondary	\$15,850
Total Instruction	\$6,081,751
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	141,200
200 Personnel Services - Employee Benefits	104,355
300 Purchased Professional and Technical Services	2,500
500 Other Purchased Services	200
600 Supplies	1,900
Total Support Services - Students	\$250,155
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	72,000

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	51,673
300 Purchased Professional and Technical Services	116,500
400 Purchased Property Services	400
500 Other Purchased Services	5,000
600 Supplies	84,200
800 Other Objects	2,000
Total Support Services - Instructional Staff	\$331,773
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	550,425
200 Personnel Services - Employee Benefits	342,644
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	14,900
600 Supplies	5,000
800 Other Objects	8,275
Total Support Services - Administration	\$971,244
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	62,913
200 Personnel Services - Employee Benefits	31,730
300 Purchased Professional and Technical Services	18,000
500 Other Purchased Services	500
600 Supplies	3,000
700 Property	3,000
Total Support Services - Pupil Health	\$119,143
2500 <u>Support Services - Business</u>	
300 Purchased Professional and Technical Services	12,400
600 Supplies	1,500
Total Support Services - Business	\$13,900
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	90,000
200 Personnel Services - Employee Benefits	61,086
400 Purchased Property Services	325,000
500 Other Purchased Services	51,200
600 Supplies	180,000
700 Property	10,000
Total Operation and Maintenance of Plant Services	\$717,286
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	600,000
Total Student Transportation Services	\$600,000
2900 <u>Other Support Services</u>	
500 Other Purchased Services	6,000
Total Other Support Services	\$6,000
Total Support Services	\$3,009,501
3000 Operation of Non-Instructional Services	

<u>Description</u>	<u>Amount</u>
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	111,220
200 Personnel Services - Employee Benefits	24,108
300 Purchased Professional and Technical Services	47,000
500 Other Purchased Services	23,000
600 Supplies	25,800
800 Other Objects	1,000
Total Student Activities	\$232,128
Total Operation of Non-Instructional Services	\$232,128
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	57,000
Total Debt Service / Other Expenditures and Financing Uses	\$57,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	20,000
Total Interfund Transfers - Out	\$20,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	227,570
Total Budgetary Reserve	\$227,570
Total Other Expenditures and Financing Uses	\$304,570
TOTAL EXPENDITURES	\$9,627,950

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	6,073,311	5,201,931
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	176,000	56,000
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 Cash and Short-Term Investments	\$6,249,311	\$5,257,931
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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	\$6,249,311	\$5,257,931
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	327,962	291,567
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 General Fund	\$327,962	\$291,567
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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

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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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

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 Permanent Fund		
Total Long-Term Indebtedness	\$327,962	\$291,567

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

\$327,962

\$291,567

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,817,057
0840 Assigned Fund Balance	784,327
0850 Unassigned Fund Balance	627,461
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,228,845
5900 Budgetary Reserve	227,570
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,456,415