

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

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

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Guy W O'Neil

(814)724-3185

Extn :

Contact Person

Telephone

Extension

guy.oneil@craw.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Crawford Central SD	COUNTY : Crawford	AUN : 105201352
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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	\$67404939
Ending Unassigned Fund Balance	\$4447461
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.6%

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
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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 : Crawford Central SD	County : Crawford	AUN Number : 105201352
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/18/2020
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve to be used for cash flow and emergencies such as an additional kindergarten teacher, special education teacher or a child specific aide.
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 cash flow purposes in July and August, and investment purposes throughout the year.
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 for various Capital Projects, Facilities and Technology.

<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	500,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,000,000
0850 Unassigned Fund Balance	11,000,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$17,000,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	27,141,453
7000 Revenue from State Sources	32,069,705
8000 Revenue from Federal Sources	1,641,242
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$60,852,400</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$77,852,400</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	20,920,477
6113 Public Utility Realty Taxes	25,000
6114 Payments in Lieu of Current Taxes - State / Local	40,000
6120 Current Per Capita Taxes, Section 679	64,000
6150 Current Act 511 Taxes - Proportional Assessments	2,637,215
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,740,000
6500 Earnings on Investments	310,000
6700 Revenues from LEA Activities	116,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	845,761
6910 Rentals	75,000
6920 Contributions and Donations from Private Sources	11,000
6960 Services Provided Other Local Governmental Units / LEAs	210,000
6990 Refunds and Other Miscellaneous Revenue	147,000
REVENUE FROM LOCAL SOURCES	\$27,141,453
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	16,866,321
7112 Basic Education Funding-Social Security	1,134,358
7160 Tuition for Orphans Subsidy	137,580
7271 Special Education funds for School-Aged Pupils	2,871,802
7311 Pupil Transportation Subsidy	1,857,749
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,927,225
7330 Health Services (Medical, Dental, Nurse, Act 25)	72,000
7340 State Property Tax Reduction Allocation	1,453,169
7505 Ready to Learn Block Grant	665,681
7820 State Share of Retirement Contributions	5,083,820
REVENUE FROM STATE SOURCES	\$32,069,705
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,134,462
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	153,830
8517 NCLB, Title IV - 21st Century Schools	86,060
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	236,890
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	30,000
REVENUE FROM FEDERAL SOURCES	\$1,641,242
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	60,852,400

Act 1 Index (current): 3.7%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$20,924,260		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,453,856</u>		
Total Approx. Tax Revenue:	\$22,378,116		
Approx. Tax Levy for Tax Rate Calculation:	\$24,197,617		

	Crawford	Mercer	Total
<hr/>			
2019-20 Data			
a. Assessed Value	\$446,249,656	\$7,528,500	\$453,778,156
b. Real Estate Mills	52.6100	92.0200	
I. 2020-21 Data			
c. 2018 STEB Market Value	\$1,202,232,999	\$37,777,603	\$1,240,010,602
d. Assessed Value	\$445,854,209	\$7,912,350	\$453,766,559
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2019-20 Calculations			
f. 2019-20 Tax Levy	\$23,477,194	\$692,773	\$24,169,967
(a * b)			
2020-21 Calculations			
g. Percent of Total Market Value	96.95345%	3.04655%	100.00000%
II. h. Rebalanced 2019-20 Tax Levy	\$23,433,617	\$736,350	\$24,169,967
(f Total * g)			
i. Base Mills Subject to Index	52.6100	97.8083	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%	92.00000%
k. Tax Levy Needed	\$23,460,424	\$737,193	\$24,197,617
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate	52.6100	93.1600	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$23,456,390	\$737,115	\$24,193,505
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$22,739,649
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$20,920,477
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.7%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$20,924,260

Amount of Tax Relief for Homestead Exclusions

\$1,453,856

Total Approx. Tax Revenue:

\$22,378,116

Approx. Tax Levy for Tax Rate Calculation:

\$24,197,617

	Crawford	Mercer	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	54.5565	101.4272	
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)	\$24,324,245	\$802,528	\$25,126,773
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	\$4,363.00	\$2,465.00	
Number of Homestead/Farmstead Properties	6121	237	6358
Median Assessed Value of Homestead Properties			\$30,050

Act 1 Index (current): 3.7%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$20,924,260		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,453,856</u>		
Total Approx. Tax Revenue:	\$22,378,116		
Approx. Tax Levy for Tax Rate Calculation:	\$24,197,617		

	Crawford	Mercer		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,453,169	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$687		\$687
Amount of Tax Relief from State/Local Sources				\$1,453,856

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>
Crawford	445,854,209	52.6100	23,456,390			92.00000%	
Mercer	7,912,350	93.1600	737,115			92.00000%	
Totals:	453,766,559		24,193,505	- 1,453,856 =	22,739,649 X	92.00000% =	20,920,477

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		64,000
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	\$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	\$0.00	\$0.00	0
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			0
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%	2,326,715
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	310,500
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			2,637,215
Total Act 511, Current Taxes			2,637,215
Act 511 Tax Limit -->		1,240,010,602 X	12
		Market Value	Mills
			14,880,127
			(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>									
	Crawford	52.6100	52.6100	0.00%	Yes	3.7%				
	Mercer	97.8083	93.1600	-4.74%	Yes	3.7%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.7%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	24,659,278
1200 Special Programs - Elementary / Secondary	9,577,748
1300 Vocational Education	1,713,668
1400 Other Instructional Programs - Elementary / Secondary	498,121
1500 Nonpublic School Programs	10,869
Total Instruction	\$36,459,684
2000 Support Services	
2100 Support Services - Students	2,203,810
2200 Support Services - Instructional Staff	3,278,359
2300 Support Services - Administration	3,610,883
2400 Support Services - Pupil Health	889,496
2500 Support Services - Business	727,995
2600 Operation and Maintenance of Plant Services	4,795,807
2700 Student Transportation Services	4,141,791
2800 Support Services - Central	747,531
2900 Other Support Services	70,000
Total Support Services	\$20,465,672
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,307,671
3300 Community Services	56,743
Total Operation of Non-Instructional Services	\$1,364,414
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,915,169
5200 Interfund Transfers - Out	3,000,000
5900 Budgetary Reserve	200,000
Total Other Expenditures and Financing Uses	\$9,115,169
Total Estimated Expenditures and Other Financing Uses	\$67,404,939

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	12,789,141
200 Personnel Services - Employee Benefits	9,168,142
300 Purchased Professional and Technical Services	382,129
400 Purchased Property Services	12,388
500 Other Purchased Services	1,367,908
600 Supplies	855,932
700 Property	80,874
800 Other Objects	2,764
Total Regular Programs - Elementary / Secondary	\$24,659,278
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,959,717
200 Personnel Services - Employee Benefits	2,641,810
300 Purchased Professional and Technical Services	1,631,021
500 Other Purchased Services	1,299,560
600 Supplies	45,640
Total Special Programs - Elementary / Secondary	\$9,577,748
1300 Vocational Education	
500 Other Purchased Services	1,713,668
Total Vocational Education	\$1,713,668
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	24,000
200 Personnel Services - Employee Benefits	10,121
500 Other Purchased Services	464,000
Total Other Instructional Programs - Elementary / Secondary	\$498,121
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	10,869
Total Nonpublic School Programs	\$10,869
Total Instruction	\$36,459,684
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,208,998
200 Personnel Services - Employee Benefits	811,169
300 Purchased Professional and Technical Services	39,000
500 Other Purchased Services	2,790
600 Supplies	141,853
Total Support Services - Students	\$2,203,810
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	916,044
200 Personnel Services - Employee Benefits	640,613
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	154,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	111,040
600 Supplies	1,414,662
700 Property	30,000
800 Other Objects	4,000
Total Support Services - Instructional Staff	\$3,278,359
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,938,330
200 Personnel Services - Employee Benefits	1,246,654
300 Purchased Professional and Technical Services	262,225
400 Purchased Property Services	2,000
500 Other Purchased Services	37,530
600 Supplies	92,517
700 Property	7,104
800 Other Objects	24,523
Total Support Services - Administration	\$3,610,883
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	421,427
200 Personnel Services - Employee Benefits	357,876
300 Purchased Professional and Technical Services	85,000
600 Supplies	22,203
700 Property	2,990
Total Support Services - Pupil Health	\$889,496
2500 Support Services - Business	
100 Personnel Services - Salaries	322,267
200 Personnel Services - Employee Benefits	235,728
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	4,000
500 Other Purchased Services	6,000
600 Supplies	137,000
800 Other Objects	8,000
Total Support Services - Business	\$727,995
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,712,363
200 Personnel Services - Employee Benefits	1,318,214
300 Purchased Professional and Technical Services	256,000
400 Purchased Property Services	271,720
500 Other Purchased Services	214,042
600 Supplies	936,240
700 Property	50,000
800 Other Objects	37,228
Total Operation and Maintenance of Plant Services	\$4,795,807
2700 Student Transportation Services	
100 Personnel Services - Salaries	38,983
200 Personnel Services - Employee Benefits	38,342
500 Other Purchased Services	4,056,466

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<u>Description</u>	<u>Amount</u>
600 Supplies	8,000
Total Student Transportation Services	\$4,141,791
2800 Support Services - Central	
100 Personnel Services - Salaries	26,409
200 Personnel Services - Employee Benefits	11,133
300 Purchased Professional and Technical Services	709,989
Total Support Services - Central	\$747,531
2900 Other Support Services	
500 Other Purchased Services	70,000
Total Other Support Services	\$70,000
Total Support Services	\$20,465,672
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	475,188
200 Personnel Services - Employee Benefits	200,268
300 Purchased Professional and Technical Services	152,225
400 Purchased Property Services	24,000
500 Other Purchased Services	236,245
600 Supplies	102,544
700 Property	101,977
800 Other Objects	15,224
Total Student Activities	\$1,307,671
3300 Community Services	
400 Purchased Property Services	45,000
600 Supplies	11,743
Total Community Services	\$56,743
Total Operation of Non-Instructional Services	\$1,364,414
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	850,169
900 Other Uses of Funds	5,065,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,915,169
5200 Interfund Transfers - Out	
900 Other Uses of Funds	3,000,000
Total Interfund Transfers - Out	\$3,000,000
5900 Budgetary Reserve	
800 Other Objects	200,000
Total Budgetary Reserve	\$200,000
Total Other Expenditures and Financing Uses	\$9,115,169
TOTAL EXPENDITURES	\$67,404,939

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	19,351,000	12,799,000
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		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	300,000
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	\$19,751,000	\$13,099,000

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 **\$19,751,000** **\$13,099,000**

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	21,920,000	16,620,000
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	\$21,920,000	\$16,620,000
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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	\$21,920,000	\$16,620,000

Short-Term Payables

06/30/2020 Estimate

06/30/2021 Projection

General Fund	5,040,000	5,165,000
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		
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	\$5,040,000	\$5,165,000
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TOTAL INDEBTEDNESS	\$26,960,000	\$21,785,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	500,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,000,000
0850 Unassigned Fund Balance	4,447,461
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,447,461
5900 Budgetary Reserve	200,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$11,147,461