

FINAL GENERAL FUND BUDGET


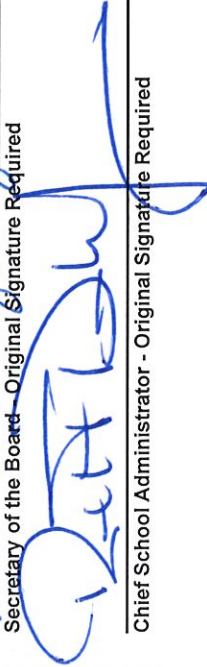
Fiscal Year 2020-2021

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

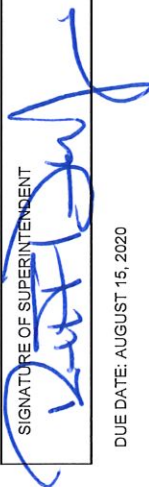
If yes, see information below, taken from the 2020-2021 General Fund Budget.

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
----------------------------------------------------------------------------------------------------------------------	----------------------

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
------------------------------------------------------	----------------------------	----------------------------------

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
-----------------------------------------------------------------------------------------------------------------------------------	---------------------------

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.	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

ITEM AMOUNTS

Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	302,321
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$302,321</u>

Estimated Revenues And Other Financing Sources

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	
Total Estimated Revenues And Other Financing Sources	<u>\$175,900,009</u>

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation

\$176,202,330

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	103,000,009
6112 Interim Real Estate Taxes	200,000
6113 Public Utility Reality 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

REVENUE FROM LOCAL SOURCES \$118,870,009

REVENUE FROM STATE SOURCES

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

REVENUE FROM STATE SOURCES \$52,118,042

REVENUE FROM FEDERAL SOURCES

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	269,470
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

REVENUE FROM FEDERAL SOURCES \$4,911,958

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

175,900,009

Act 1 Index (current): 3.3%
 Calculation Method:

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

	Chester	Total
2019-20 Data		
a. Assessed Value	\$2,935,080,811	\$2,935,080,811
b. Real Estate Mills	38.2018	
I. 2020-21 Data		
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

2019-20 Calculations		
f. 2019-20 Tax Levy (a * b)	\$112,125,370	\$112,125,370
2020-21 Calculations		
g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2019-20 Tax Levy (f Total * g)	\$112,125,370	\$112,125,370
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	38.2018	

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.67131%	94.67131%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$112,732,080	\$112,732,080
I. 2020-21 Real Estate Tax Rate (k / d * 1000)	38.2018	
III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$112,732,080	\$112,732,080
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$108,797,490	\$108,797,490
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$103,000,009	\$103,000,009

Act 1 Index (current): 3.3%
 Calculation Method:

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

	Chester	Total
Index Maximums		
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%
 Calculation Method:

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

	Chester	Total
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,934,590	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0	\$0
Amount of Tax Relief from State/Local Sources		\$3,934,590

CODE	Current Real Estate Taxes	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
6111	112,732,080	3,934,590	108,797,490	94.67131%	103,000,009
Totals:	112,732,080	3,934,590	108,797,490	94.67131%	103,000,009

CODE	Current Per Capita Taxes, Section 679	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Act 511 Taxes - Flat Rate Assessments	\$0.00			0
6140	Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0	0
6141	Current Act 511 Occupation Taxes - Flat Rate	\$0.00	\$0.00	0	0
6142	Current Act 511 Local Services Taxes	\$5.00	\$0.00	80,000	80,000
6143	Current Act 511 Trailer Taxes	\$0.00	\$0.00	0	0
6144	Current Act 511 Business Privilege Taxes - Flat Rate	\$0.00	\$0.00	0	0
6145	Current Act 511 Mechanical Device Taxes - Flat Rate	\$0.00	\$0.00	0	0
6146	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0	0
6149	Current Act 511 Taxes, Other Proportional Assessments	\$0.00	\$0.00	0	0

CODE	Total Current Act 511 Taxes - Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	Current Act 511 Earned Income Taxes	0.500%	0.000%	7,900,000	7,900,000
6151	Current Act 511 Occupation Taxes	0.000%	0.000%	0	0
6152	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,200,000	1,200,000
6153	Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6154	Current Act 511 Business Privilege Taxes	0.000%	0.000%	0	0
6155	Current Act 511 Mechanical Device Taxes - Percentage	0.000%	0.000%	0	0
6156	Current Act 511 Mercantile Taxes	0.000%	0.000%	0	0
6157	Current Act 511 Taxes, Other Proportional Assessments	0	0	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	Act 511 Tax Limit -->	4,418,960,609	X	12	53,027,527
		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> 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	\$5.00	\$5.00	0.00%	Yes	3.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
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%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
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
Total Instruction	\$123,009,341
2000 Support Services	
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
Total Support Services	\$37,140,081
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,660,622
3300 Community Services	42,370
Total Operation of Non-Instructional Services	\$1,702,992
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,510,378
5900 Budgetary Reserve	6,537,212
Total Other Expenditures and Financing Uses	\$14,047,590
Total Estimated Expenditures and Other Financing Uses	\$175,900,004

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
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
Total Regular Programs - Elementary / Secondary	\$67,128,625
1200 Special Programs - Elementary / Secondary	
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
Total Special Programs - Elementary / Secondary	\$51,359,134
1300 Vocational Education	
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
Total Vocational Education	\$4,292,508
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	86,882
200 Personnel Services - Employee Benefits	50,210
500 Other Purchased Services	69,000
Total Other Instructional Programs - Elementary / Secondary	\$206,092
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	16,728
200 Personnel Services - Employee Benefits	6,254
Total Pre-Kindergarten	\$22,982
Total Instruction	\$123,009,341
2000 Support Services	
2100 Support Services - Students	
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

<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$3,607,672
2200 Support Services - Instructional Staff	
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
Total Support Services - Instructional Staff	\$2,457,492
2300 Support Services - Administration	
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
Total Support Services - Administration	\$8,578,574
2400 Support Services - Pupil Health	
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
Total Support Services - Pupil Health	\$1,150,064
2500 Support Services - Business	
100 Personnel Services - Salaries	670,470
200 Personnel Services - Employee Benefits	415,688
300 Purchased Professional and Technical Services	36,000
400 Purchased Property Services	1,000
500 Other Purchased Services	55,000
600 Supplies	22,500
800 Other Objects	12,500
Total Support Services - Business	\$1,212,158
2600 Operation and Maintenance of Plant Services	
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
Total Operation and Maintenance of Plant Services	\$8,713,286

<u>Description</u>	<u>Amount</u>
2700 Student Transportation Services	
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
Total Student Transportation Services	\$9,106,953
2800 Support Services - Central	
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
Total Support Services - Central	\$2,192,494
2900 Other Support Services	
300 Purchased Professional and Technical Services	71,475
500 Other Purchased Services	49,913
Total Other Support Services	\$121,388
Total Support Services	\$37,140,081
3000 Operation of Non-Instructional Services	
3200 Student Activities	
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
Total Student Activities	\$1,660,622
3300 Community Services	
100 Personnel Services - Salaries	12,196
200 Personnel Services - Employee Benefits	5,174
600 Supplies	25,000
Total Community Services	\$42,370
Total Operation of Non-Instructional Services	\$1,702,992
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,729,959
900 Other Uses of Funds	4,780,419

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

Cash and Short-Term Investments

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	898,000	898,000
Capital Reserve Fund - \$ 1431	3,000,000	1,500,000
Other Capital Projects Fund		
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		
Total Cash and Short-Term Investments	\$7,123,000	\$4,623,000

Long-Term Investments

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		

06/30/2020 Estimate 06/30/2021 Projection

Long-Term Investments

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		
Total General Fund	\$167,266,005	\$156,266,005

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		

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		

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		

Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

06/30/2020 Estimate

06/30/2021 Projection

Long-Term Indebtedness

- 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

06/30/2020 Estimate 06/30/2021 Projection

Long-Term Indebtedness

- 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

06/30/2020 Estimate 06/30/2021 Projection

Long-Term Indebtedness

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

06/30/2021 Projection

06/30/2020 Estimate

Long-Term Indebtedness

- 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	\$167,266,005	\$156,266,005
------------------------------	---------------	---------------

06/30/2020 Estimate

06/30/2021 Projection

Short-Term Payables

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 \$167,266,005 \$156,266,005

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

Total Ending Fund Balance - Committed, Assigned, and Unassigned \$302,326

5900 Budgetary Reserve 6,537,212

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve \$6,839,538