



<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification.  Line (u) of RETR Report: \$1,270,879.00 Approved Referendum Exception Amt: \$0.00	The district will apply for referendum exception in retirement and special ed to balance the budget.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	50,000 was put into the Budgetary reserve to off-set 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.	Money left in the fund balance that does not have a designated use at this time.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	50% of estimated PSERS and medical expenses.

<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	2,594,527
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	632,020
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$3,226,547</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	5,393,328
7000 Revenue from State Sources	13,531,913
8000 Revenue from Federal Sources	480,000
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$19,405,241</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$22,631,788</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	3,832,530
6113 Public Utility Realty Taxes	2,998
6114 Payments in Lieu of Current Taxes - State / Local	1,300
6120 Current Per Capita Taxes, Section 679	19,500
6140 Current Act 511 Taxes - Flat Rate Assessments	49,500
6150 Current Act 511 Taxes - Proportional Assessments	790,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	203,000
6500 Earnings on Investments	65,000
6700 Revenues from LEA Activities	86,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	337,000
6910 Rentals	2,000
6940 Tuition from Patrons	500
6990 Refunds and Other Miscellaneous Revenue	4,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$5,393,328</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,835,000
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	939,014
7311 Pupil Transportation Subsidy	1,101,600
7312 Nonpublic and Charter School Pupil Transportation Subsidy	10,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	19,000
7340 State Property Tax Reduction Allocation	250,000
7505 Ready to Learn Block Grant	230,000
7810 State Share of Social Security and Medicare Taxes	385,919
7820 State Share of Retirement Contributions	1,741,380
<b>REVENUE FROM STATE SOURCES</b>	<b>\$13,531,913</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	330,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,000
8517 NCLB, Title IV - 21st Century Schools	25,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$480,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>19,405,241</b>

Act 1 Index (current): 3.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$3,832,531

Amount of Tax Relief for Homestead Exclusions

\$250,000

Total Approx. Tax Revenue:

\$4,082,531

Approx. Tax Levy for Tax Rate Calculation:

\$4,374,993

Armstrong

Clarion

Total

**2019-20 Data**

a. Assessed Value

\$57,539,198

\$42,041,288

\$99,580,486

b. Real Estate Mills

24.7229

33.7497

**I. 2020-21 Data**

c. 2018 STEB Market Value

\$149,702,784

\$161,134,495

\$310,837,279

d. Assessed Value

\$57,566,910

\$42,066,288

\$99,633,198

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

**2019-20 Calculations**

f. 2019-20 Tax Levy

\$1,422,536

\$1,418,881

\$2,841,417

(a \* b)

**2020-21 Calculations**

g. Percent of Total Market Value

48.16114%

51.83886%

100.00000%

**II.**

h. Rebalanced 2019-20 Tax Levy

\$1,368,459

\$1,472,958

\$2,841,417

(f Total \* g)

i. Base Mills Subject to Index

24.7229

35.0359

(h / a \* 1000) if no reassessment

(h / (d-e) \* 1000) if reassessment

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage

92.91000%

92.91000%

92.91000%

k. Tax Levy Needed

\$2,107,047

\$2,267,946

\$4,374,993

(Approx. Tax Levy \* g)

**I. 2020-21 Real Estate Tax Rate**

**36.6017**

**53.9136**

(k / d \* 1000)

**III.**

m. Tax Levy Generated by Mills

\$2,107,047

\$2,267,945

\$4,374,992

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$4,124,992

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$3,832,530

(n \* Est. Pct. Collection)

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Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 3.8%

<b>Calculation Method:</b>	Revenue	Section 672.1 Method Choice: (a)(1)	
<b>Number of Decimals For Tax Rate Calculation:</b>	4		
<b>Approx. Tax Revenue from RE Taxes:</b>	\$3,832,531		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<u>\$250,000</u>		
<b>Total Approx. Tax Revenue:</b>	<b>\$4,082,531</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$4,374,993</b>		

	Armstrong	Clarion	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	25.6623	36.3672	
q. Mills In Excess of Index (if l > p), (l - p))	10.9394	17.5464	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,477,299	\$1,529,833	\$3,007,132
<b>IV.</b> s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$629,748	\$738,112	\$1,367,860
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$585,099	\$685,780	\$1,270,879

<b>Information Related to Property Tax Relief</b>			
<b>V.</b> Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$0

Act 1 Index (current): 3.8%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	4			
Approx. Tax Revenue from RE Taxes:	\$3,832,531			
Amount of Tax Relief for Homestead Exclusions	<u>\$250,000</u>			
Total Approx. Tax Revenue:	\$4,082,531			
Approx. Tax Levy for Tax Rate Calculation:	\$4,374,993			
	Armstrong	Clarion		Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$250,000	Lowering RE Tax Rate	\$0	\$250,000
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$250,000</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>
Armstrong	57,566,910	36.6017	2,107,047			92.91000%	
Clarion	42,066,288	53.9136	2,267,945			92.91000%	
<b>Totals:</b>	<b>99,633,198</b>		<b>4,374,992</b>	- 250,000 =	4,124,992 X	92.91000% =	3,832,530

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		19,500
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	\$10.00	\$0.00	28,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	21,500
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>49,500</b>
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%	740,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	50,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>790,000</b>
<b>Total Act 511, Current Taxes</b>			<b>839,500</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>310,837,279 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>3,730,047</b>
			<b>(511 Limit)</b>



Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21	
6111	<u>Current Real Estate Taxes</u>								
	Armstrong	24.7229	36.6017	48.05%	No	3.8%			
	Clarion	35.0359	53.9136	53.89%	No	3.8%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.8%			
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.8%			
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.8%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%			

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	9,145,704
1200 Special Programs - Elementary / Secondary	3,074,018
1300 Vocational Education	545,622
1400 Other Instructional Programs - Elementary / Secondary	19,397
<b>Total Instruction</b>	<b>\$12,784,741</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	502,618
2200 Support Services - Instructional Staff	451,469
2300 Support Services - Administration	989,659
2400 Support Services - Pupil Health	249,232
2500 Support Services - Business	194,204
2600 Operation and Maintenance of Plant Services	1,424,892
2700 Student Transportation Services	1,336,920
2800 Support Services - Central	239,751
2900 Other Support Services	13,500
<b>Total Support Services</b>	<b>\$5,402,245</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	476,188
<b>Total Operation of Non-Instructional Services</b>	<b>\$476,188</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	692,067
5900 Budgetary Reserve	50,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$742,067</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$19,405,241</b>

## 2020-2021 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,657,069
200 Personnel Services - Employee Benefits	3,028,319
300 Purchased Professional and Technical Services	194,434
400 Purchased Property Services	3,866
500 Other Purchased Services	609,504
600 Supplies	538,042
700 Property	108,001
800 Other Objects	6,469
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$9,145,704</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	910,246
200 Personnel Services - Employee Benefits	694,715
300 Purchased Professional and Technical Services	993,135
400 Purchased Property Services	3,186
500 Other Purchased Services	443,676
600 Supplies	26,179
700 Property	1,181
800 Other Objects	1,700
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,074,018</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	545,622
<b>Total Vocational Education</b>	<b>\$545,622</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	8,511
200 Personnel Services - Employee Benefits	834
500 Other Purchased Services	9,668
600 Supplies	384
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$19,397</b>
<b>Total Instruction</b>	<b>\$12,784,741</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	264,085
200 Personnel Services - Employee Benefits	225,524
300 Purchased Professional and Technical Services	1,938
500 Other Purchased Services	408
600 Supplies	10,348
800 Other Objects	315
<b>Total Support Services - Students</b>	<b>\$502,618</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	210,727
200 Personnel Services - Employee Benefits	161,740
300 Purchased Professional and Technical Services	29,322

## 2020-2021 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	17,095
600 Supplies	32,585
<b>Total Support Services - Instructional Staff</b>	<b>\$451,469</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	510,337
200 Personnel Services - Employee Benefits	332,796
300 Purchased Professional and Technical Services	90,821
400 Purchased Property Services	1,999
500 Other Purchased Services	26,520
600 Supplies	16,541
800 Other Objects	10,645
<b>Total Support Services - Administration</b>	<b>\$989,659</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	136,453
200 Personnel Services - Employee Benefits	62,791
300 Purchased Professional and Technical Services	43,563
500 Other Purchased Services	175
600 Supplies	6,100
700 Property	150
<b>Total Support Services - Pupil Health</b>	<b>\$249,232</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	82,603
200 Personnel Services - Employee Benefits	73,856
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	1,984
600 Supplies	17,633
800 Other Objects	13,128
<b>Total Support Services - Business</b>	<b>\$194,204</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	394,455
200 Personnel Services - Employee Benefits	334,447
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	120,699
500 Other Purchased Services	192,715
600 Supplies	232,576
700 Property	100,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,424,892</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	1,332,477
600 Supplies	4,443
<b>Total Student Transportation Services</b>	<b>\$1,336,920</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	78,409
200 Personnel Services - Employee Benefits	56,068

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	32,500
500 Other Purchased Services	17,886
600 Supplies	54,263
800 Other Objects	625
<b>Total Support Services - Central</b>	<b>\$239,751</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	13,500
<b>Total Other Support Services</b>	<b>\$13,500</b>
<b>Total Support Services</b>	<b>\$5,402,245</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	232,058
200 Personnel Services - Employee Benefits	60,578
300 Purchased Professional and Technical Services	63,130
400 Purchased Property Services	4,500
500 Other Purchased Services	46,513
600 Supplies	33,552
700 Property	30,357
800 Other Objects	5,500
<b>Total Student Activities</b>	<b>\$476,188</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$476,188</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	142,067
900 Other Uses of Funds	550,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$692,067</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	50,000
<b>Total Budgetary Reserve</b>	<b>\$50,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$742,067</b>
<b>TOTAL EXPENDITURES</b>	<b>\$19,405,241</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	47,500	47,500
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	5,000	5,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	8	8
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	5,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	12,478	12,478
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$69,986</b>	<b>\$69,986</b>

**Long-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	4,318,075	3,359,024
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	1,000	1,000
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		

<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
<b>Total Long-Term Investments</b>	<b>\$4,319,075</b>	<b>\$3,360,024</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$4,389,061</b>	<b>\$3,430,010</b>

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

**General 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 General Fund**

**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



**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>		

**Short-Term Payables**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	535,000	550,000
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		
<b>Total Short-Term Payables</b>	<b>\$535,000</b>	<b>\$550,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$535,000</b>	<b>\$550,000</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,594,527
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	632,020
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,226,547</b>
<b>5900 Budgetary Reserve</b>	<b>50,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,276,547</b>