

**PROPOSED FINAL**  
**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

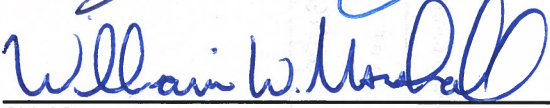
George F. Pyo

\_\_\_\_\_  
Date 05/19/2020

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

Rodney J. McCarthy

\_\_\_\_\_  
Date 05/19/2020

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

William W. Marshall

\_\_\_\_\_  
Date 05/19/2020

Jill M Francisco

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

(814)886-8121

Extn :1002

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

FranciJM@pcam.org

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

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Penn Cambria SD	COUNTY : Cambria	AUN : 108116003
--------------------------------------	---------------------	--------------------

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	\$26952389
Ending Unassigned Fund Balance	\$215572
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.8%

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 05/19/2020
---	--------------------

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)

<b>School District Name :</b> Penn Cambria SD	<b>County :</b> Cambria	<b>AUN Number :</b> 108116003
--	----------------------------	----------------------------------

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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b>  George F. Pyo	<b>DATE</b> 05/19/2020
--	---------------------------

**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.	This balance is to provide for operating contingencies in the case of unpredictable changes in the cost of goods and services and occurrences of events which are unknown and unforeseen during time of budget preparations.
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.	The unassigned fund balance is available for any purpose in the General Fund; appropriate for expenditures for which the board has made no specific plans.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The committed fund balance was established by the board of directors for the following purposes: PSERS set-aside, future debt service, compensated absences, technology, retirement payouts and related unanticipated expenses.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance reflects balances retained for specific purposes at the discretion of district administration.

<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	98,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,120,051
0840 Assigned Fund Balance	10,000
0850 Unassigned Fund Balance	1,069,185
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$6,199,236</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	6,835,582
7000 Revenue from State Sources	16,553,947
8000 Revenue from Federal Sources	528,955
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$23,918,484</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$30,117,720</u></b>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	4,789,982
6112 Interim Real Estate Taxes	15,000
6113 Public Utility Realty Taxes	6,500
6114 Payments in Lieu of Current Taxes - State / Local	14,650
6120 Current Per Capita Taxes, Section 679	29,700
6140 Current Act 511 Taxes - Flat Rate Assessments	67,700
6150 Current Act 511 Taxes - Proportional Assessments	1,085,600
6400 Delinquencies on Taxes Levied / Assessed by the LEA	235,200
6500 Earnings on Investments	27,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	360,000
6910 Rentals	7,000
6940 Tuition from Patrons	26,800
6960 Services Provided Other Local Governmental Units / LEAs	80,000
6990 Refunds and Other Miscellaneous Revenue	60,450

**REVENUE FROM LOCAL SOURCES \$6,835,582****REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	9,690,000
7112 Basic Education Funding-Social Security	493,425
7271 Special Education funds for School-Aged Pupils	1,280,000
7292 Pre-K Counts	148,750
7311 Pupil Transportation Subsidy	1,175,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	473,587
7330 Health Services (Medical, Dental, Nurse, Act 25)	34,000
7340 State Property Tax Reduction Allocation	452,361
7360 Safe Schools	94,500
7505 Ready to Learn Block Grant	313,302
7506 PAsmart Grants	14,797
7820 State Share of Retirement Contributions	2,284,225

**REVENUE FROM STATE SOURCES \$16,553,947****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	370,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	89,405

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8517 NCLB, Title IV - 21st Century Schools	27,550
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	35,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$528,955</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>23,918,484</b>

Act 1 Index (current): 3.7%

<b>Calculation Method:</b>	<b>Revenue</b>	<b>Section 672.1 Method Choice: (a)(1)</b>	
<b>Number of Decimals For Tax Rate Calculation:</b>	<b>2</b>		
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$4,790,500</b>		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$452,435</u></b>		
<b>Total Approx. Tax Revenue:</b>	<b>\$5,242,935</b>		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$5,801,834</b>		

	Blair	Cambria	Total
<hr/>			
<b>2019-20 Data</b>			
a. Assessed Value	\$6,040,500	\$104,473,560	\$110,514,060
b. Real Estate Mills	6.0400	55.1400	
<b>I. 2020-21 Data</b>			
c. 2018 STEB Market Value	\$3,834,703	\$538,022,741	\$541,857,444
d. Assessed Value	\$6,040,500	\$104,465,730	\$110,506,230
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
<b>2019-20 Calculations</b>			
f. 2019-20 Tax Levy	\$36,485	\$5,760,672	\$5,797,157
(a * b)			
<b>2020-21 Calculations</b>			
g. Percent of Total Market Value	0.70770%	99.29230%	100.00000%
<b>II. h. Rebalanced 2019-20 Tax Levy</b>	<b>\$41,026</b>	<b>\$5,756,131</b>	<b>\$5,797,157</b>
(f Total * g)			
i. Base Mills Subject to Index	6.7918	55.1400	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
<b>Calculation of Tax Rates and Levies Generated</b>			
j. Weighted Avg. Collection Percentage	85.64000%	89.58000%	89.55212%
k. Tax Levy Needed	\$41,060	\$5,760,774	\$5,801,834
(Approx. Tax Levy * g)			
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>6.7900</b>	<b>55.1400</b>	
(k / d * 1000)			
<b>III. m. Tax Levy Generated by Mills</b>	<b>\$41,015</b>	<b>\$5,760,240</b>	<b>\$5,801,255</b>
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$5,348,820
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$4,789,982
(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:

\$4,790,500

Amount of Tax Relief for Homestead Exclusions

\$452,435

Total Approx. Tax Revenue:

\$5,242,935

Approx. Tax Levy for Tax Rate Calculation:

\$5,801,834

	Blair	Cambria	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	7.0430	57.1801	
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)	\$42,543	\$5,973,361	\$6,015,904
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	\$18,829.00	\$2,318.00	
Number of Homestead/Farmstead Properties	38	3509	3547
Median Assessed Value of Homestead Properties			\$95,800

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:	\$4,790,500		
Amount of Tax Relief for Homestead Exclusions	<u>\$452,435</u>		
Total Approx. Tax Revenue:	\$5,242,935		
Approx. Tax Levy for Tax Rate Calculation:	\$5,801,834		

	Blair	Cambria		Total	
<hr/>					
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$452,361	Lowering RE Tax Rate	\$0	\$452,361
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$74			\$74
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$452,435</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>
Blair	6,040,500	6.7900	41,015			85.64000%	
Cambria	104,465,730	55.1400	5,760,240			89.58000%	
<b>Totals:</b>	<b>110,506,230</b>		<b>5,801,255</b>	- 452,435 =	5,348,820 X	89.55212% =	4,789,982

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		29,700
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	29,700
6142 Current Act 511 Occupation Taxes – Flat Rate	\$5.00	\$0.00	18,000
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	20,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>67,700</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,037,500
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	48,100
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>1,085,600</b>
<b>Total Act 511, Current Taxes</b>			<b>1,153,300</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>541,857,444 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>6,502,289</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>								
	Blair	6.7918	6.7900	-0.01%	Yes	3.7%			
	Cambria	55.1400	55.1400	0.00%	Yes	3.7%			
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.7%			
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>								
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.7%			
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	3.7%			
6143	Current Act 511 Local Services Taxes	\$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>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	10,480,129
1200 Special Programs - Elementary / Secondary	4,221,596
1300 Vocational Education	775,000
1400 Other Instructional Programs - Elementary / Secondary	307,001
1500 Nonpublic School Programs	19,717
1800 Pre-Kindergarten	154,047
<b>Total Instruction</b>	<b>\$15,957,490</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	732,620
2200 Support Services - Instructional Staff	871,030
2300 Support Services - Administration	1,525,504
2400 Support Services - Pupil Health	394,951
2500 Support Services - Business	351,042
2600 Operation and Maintenance of Plant Services	2,169,393
2700 Student Transportation Services	1,565,340
2800 Support Services - Central	401,416
2900 Other Support Services	5,000
<b>Total Support Services</b>	<b>\$8,016,296</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	632,048
3300 Community Services	5,300
<b>Total Operation of Non-Instructional Services</b>	<b>\$637,348</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	658,760
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$658,760</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5200 Interfund Transfers - Out	1,582,495
5900 Budgetary Reserve	100,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,682,495</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$26,952,389</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,784,297
200 Personnel Services - Employee Benefits	4,025,880
300 Purchased Professional and Technical Services	60,100
400 Purchased Property Services	61,528
500 Other Purchased Services	267,935
600 Supplies	279,609
800 Other Objects	780
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$10,480,129</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,966,157
200 Personnel Services - Employee Benefits	1,374,999
300 Purchased Professional and Technical Services	530,950
400 Purchased Property Services	1,000
500 Other Purchased Services	330,145
600 Supplies	17,625
800 Other Objects	720
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,221,596</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	775,000
<b>Total Vocational Education</b>	<b>\$775,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	28,730
200 Personnel Services - Employee Benefits	12,341
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	209,800
600 Supplies	6,130
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$307,001</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	19,717
<b>Total Nonpublic School Programs</b>	<b>\$19,717</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	91,225
200 Personnel Services - Employee Benefits	57,822
600 Supplies	5,000
<b>Total Pre-Kindergarten</b>	<b>\$154,047</b>
<b>Total Instruction</b>	<b>\$15,957,490</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	391,223
200 Personnel Services - Employee Benefits	282,492
300 Purchased Professional and Technical Services	31,400

## 2020-2021 Final General Fund Budget

LEA : 108116003 Penn Cambria SD

Printed 5/14/2020 3:42:45 PM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	2,480
600 Supplies	24,410
800 Other Objects	615
<b>Total Support Services - Students</b>	<b>\$732,620</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	455,781
200 Personnel Services - Employee Benefits	344,952
300 Purchased Professional and Technical Services	18,810
400 Purchased Property Services	2,067
500 Other Purchased Services	6,600
600 Supplies	40,665
800 Other Objects	2,155
<b>Total Support Services - Instructional Staff</b>	<b>\$871,030</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	745,314
200 Personnel Services - Employee Benefits	612,681
300 Purchased Professional and Technical Services	57,315
400 Purchased Property Services	8,370
500 Other Purchased Services	40,695
600 Supplies	42,449
800 Other Objects	18,680
<b>Total Support Services - Administration</b>	<b>\$1,525,504</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	186,373
200 Personnel Services - Employee Benefits	125,728
300 Purchased Professional and Technical Services	69,700
400 Purchased Property Services	850
500 Other Purchased Services	435
600 Supplies	11,590
800 Other Objects	275
<b>Total Support Services - Pupil Health</b>	<b>\$394,951</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	168,536
200 Personnel Services - Employee Benefits	103,691
300 Purchased Professional and Technical Services	18,945
400 Purchased Property Services	20,545
500 Other Purchased Services	15,370
600 Supplies	19,950
800 Other Objects	4,005
<b>Total Support Services - Business</b>	<b>\$351,042</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	583,564
200 Personnel Services - Employee Benefits	450,984
300 Purchased Professional and Technical Services	42,595
400 Purchased Property Services	436,655

## 2020-2021 Final General Fund Budget

LEA : 108116003 Penn Cambria SD

Printed 5/14/2020 3:42:45 PM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	87,865
600 Supplies	561,125
800 Other Objects	6,605
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,169,393</b>
<b>2700 <u>Student Transportation Services</u></b>	
400 Purchased Property Services	3,065
500 Other Purchased Services	1,560,000
600 Supplies	2,275
<b>Total Student Transportation Services</b>	<b>\$1,565,340</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	134,552
200 Personnel Services - Employee Benefits	83,094
300 Purchased Professional and Technical Services	26,805
400 Purchased Property Services	5,800
500 Other Purchased Services	88,625
600 Supplies	62,240
800 Other Objects	300
<b>Total Support Services - Central</b>	<b>\$401,416</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	5,000
<b>Total Other Support Services</b>	<b>\$5,000</b>
<b>Total Support Services</b>	<b>\$8,016,296</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	264,324
200 Personnel Services - Employee Benefits	114,529
300 Purchased Professional and Technical Services	50,960
400 Purchased Property Services	13,880
500 Other Purchased Services	104,995
600 Supplies	72,480
800 Other Objects	10,880
<b>Total Student Activities</b>	<b>\$632,048</b>
<b>3300 <u>Community Services</u></b>	
600 Supplies	5,300
<b>Total Community Services</b>	<b>\$5,300</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$637,348</b>
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
<b>4000 <u>Facilities Acquisition, Construction and Improvement Services</u></b>	
300 Purchased Professional and Technical Services	58,760
400 Purchased Property Services	600,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$658,760</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$658,760</b>



<u>Description</u>	<u>Amount</u>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	1,582,495
<b>Total Interfund Transfers - Out</b>	<b>\$1,582,495</b>
<b>5900 <u>Budgetary Reserve</u></b>	
800 Other Objects	100,000
<b>Total Budgetary Reserve</b>	<b>\$100,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$1,682,495</b>
<b>TOTAL EXPENDITURES</b>	<b>\$26,952,389</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	8,500,000	8,500,000
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	1,600	1,600
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	100,000	100,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	30,000	30,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	15,000	15,000
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$8,646,600</b>	<b>\$8,646,600</b>
--	--------------------	--------------------

**Long-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	2,600	2,600
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	63,000	63,000
Other Agency Fund		

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

<b>Total Long-Term Investments</b>	<b>\$65,600</b>	<b>\$65,600</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$8,712,200</b>	<b>\$8,712,200</b>

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General Fund**

0510 Bonds Payable	6,662,293	5,342,744
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	346,196	267,812
0540 Accumulated Compensated Absences	430,000	420,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,000,000	5,200,000
0599 Other Noncurrent Liabilities	36,000,000	37,000,000

**Total General Fund**

**\$48,438,489**

**\$48,230,556**

**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)	50,000	50,000
0599 Other Noncurrent Liabilities	1,100,000	1,150,000

<b>Total Food Service / Cafeteria Operations Fund</b>	<b>\$1,150,000</b>	<b>\$1,200,000</b>
---	--------------------	--------------------

**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

<b>Total Child Care Operations Fund</b>		
---	--	--

**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

<b>Total Other Enterprise Funds</b>		
-------------------------------------	--	--

**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

<b>Total Internal Service Fund</b>		
------------------------------------	--	--

**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

<b>Total Private Purpose Trust Fund</b>		
---	--	--

**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

**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**

**\$49,588,489**

**\$49,430,556**



**Short-Term Payables**

	<b><u>06/30/2020 Estimate</u></b>	<b><u>06/30/2021 Projection</u></b>
General Fund	3,100,000	3,100,000
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	5,000	5,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	30,000	30,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	15,000	15,000
Other Agency Fund		
Permanent Fund		
<b>Total Short-Term Payables</b>	<b>\$3,150,000</b>	<b>\$3,150,000</b>
<b>TOTAL INDEBTEDNESS</b>	<b>\$52,738,489</b>	<b>\$52,580,556</b>

Account Description	Amounts
0810 Nonspendable Fund Balance	98,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,939,759
0840 Assigned Fund Balance	10,000
0850 Unassigned Fund Balance	215,572
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$3,165,331</b>
<b>5900 Budgetary Reserve</b>	<b>100,000</b>
<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$3,363,331</b>