

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/24/2020


President of the Board - Original Signature Required

Date 6-24-20


Secretary of the Board - Original Signature Required

Date 6-24-20


Chief School Administrator - Original Signature Required

Date 6-24-20

Lori A Bryner

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Contact Person

Telephone

Extension

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Email Address

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

| | | |
|--|-------------------|---------------------------|
| School District Name : Greenwood SD | County : Perry | AUN Number : 115503004 |
|--|-------------------|---------------------------|

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 6-24-20 |
|---|-----------------|

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

| | |
|-------------------|--------------|
| SCHOOL DISTRICT : | Greenwood SD |
| COUNTY : | Perry |
| AUN : | 115503004 |

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 | \$15416574 |
| Ending Unassigned Fund Balance | \$692582 |
| Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures | 4.5% |

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes No

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

| | |
|-----------------------------|---|
| SIGNATURE OF SUPERINTENDENT |  |
| DATE | 6-22-20 |

DUE DATE: AUGUST 15, 2020

Val Number **Description**

Justification

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.

We do not expect to spend our entire fund balance, therefore, there is a balance for our ending fund balance

ITEM

AMOUNTS

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

810 Nonspendable Fund Balance

820 Restricted Fund Balance

830 Committed Fund Balance

840 Assigned Fund Balance

850 Unassigned Fund Balance

1,292,582

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

\$1,292,582

Estimated Revenues And Other Financing Sources

3000 Revenue from Local Sources

7,176,548

7000 Revenue from State Sources

7,393,235

3000 Revenue from Federal Sources

246,791

3000 Other Financing Sources

Total Estimated Revenues And Other Financing Sources

\$14,816,574

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

\$16,109,156

Amount

REVENUE FROM LOCAL SOURCES

| | |
|--|--------------------|
| 6111 Current Real Estate Taxes | 5,166,313 |
| 6112 Interim Real Estate Taxes | 20,000 |
| 6113 Public Utility Realty Taxes | 6,500 |
| 6114 Payments in Lieu of Current Taxes - State / Local | 4,810 |
| 6150 Current Act 511 Taxes - Proportional Assessments | 1,425,000 |
| 6400 Delinquencies on Taxes Levied / Assessed by the LEA | 320,225 |
| 6500 Earnings on Investments | 14,000 |
| 6700 Revenues from LEA Activities | 18,000 |
| 6800 Revenues from Intermediary Sources / Pass-Through Funds | 162,000 |
| 6910 Rentals | 2,000 |
| 6920 Contributions and Donations from Private Sources | 500 |
| 6940 Tuition from Patrons | 29,300 |
| 6990 Refunds and Other Miscellaneous Revenue | 7,900 |
| REVENUE FROM LOCAL SOURCES | \$7,176,548 |

REVENUE FROM STATE SOURCES

| | |
|--|--------------------|
| 7111 Basic Education Funding-Formula | 3,576,507 |
| 7112 Basic Education Funding-Social Security | 234,000 |
| 7220 Vocational Education | 27,128 |
| 7240 Driver Education - Student | 500 |
| 7271 Special Education funds for School-Aged Pupils | 493,576 |
| 7311 Pupil Transportation Subsidy | 780,000 |
| 7312 Nonpublic and Charter School Pupil Transportation Subsidy | 13,000 |
| 7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy | 589,767 |
| 7330 Health Services (Medical, Dental, Nurse, Act 25) | 15,000 |
| 7340 State Property Tax Reduction Allocation | 205,818 |
| 7360 Safe Schools | 249,911 |
| 7505 Ready to Learn Block Grant | 116,396 |
| 7506 Pasmart Grants | 16,888 |
| 7820 State Share of Retirement Contributions | 1,074,744 |
| REVENUE FROM STATE SOURCES | \$7,393,235 |

REVENUE FROM FEDERAL SOURCES

| | |
|---|---------|
| 8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged | 215,045 |
| 8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals | 21,746 |

Amount

REVENUE FROM FEDERAL SOURCES

8517 NCLB, Title IV - 21st Century Schools

10,000

REVENUE FROM FEDERAL SOURCES

\$246,791

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

14,816,574

UN: 115503004 Greenwood SD

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

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Rate Index (current): 3.5%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$5,168,000

Amount of Tax Relief for Homestead Exclusions

\$205,845

Total Approx. Tax Revenue:

\$5,373,845

Approx. Tax Levy for Tax Rate Calculation:

\$5,690,030

Juniata

Perry

Total

2019-20 Data

a. Assessed Value

\$6,169,890

\$335,255,800

\$341,425,690

b. Real Estate Mills

128.1600

14.1900

2020-21 Data

c. 2018 STEB Market Value

\$54,163,303

\$308,006,100

\$362,169,403

d. Assessed Value

\$6,157,920

\$334,532,400

\$340,690,320

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2019-20 Calculations

f. 2019-20 Tax Levy

\$790,733

\$4,757,280

\$5,548,013

(a * b)

2020-21 Calculations

g. Percent of Total Market Value

14.95524%

85.04476%

100.00000%

h. Rebalanced 2019-20 Tax Levy

\$829,719

\$4,718,294

\$5,548,013

(f Total * g)

i. Base Mills Subject to Index

134.4787

14.1900

(h / a * 1000) if no reassessment

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

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

95.000000%

94.10000%

94.23460%

k. Tax Levy Needed

\$850,958

\$4,839,072

\$5,690,030

(Approx. Tax Levy * g)

I. 2020-21 Real Estate Tax Rate

138.1800

14.4600

(k / d * 1000)

II. m. Tax Levy Generated by Mills

\$850,901

\$4,837,339

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$5,482,395

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$5,166,313

(n * Est. Pct. Collection)

ct 1 Index (current): 3.5%
 calculation Method:
 umber of Decimals For Tax Rate Calculation:
 pprox. Tax Revenue from RE Taxes:
 ount of Tax Relief for Homestead Exclusions
 otal Approx. Tax Revenue:
 pprox. Tax Levy for Tax Rate Calculation:

| | | |
|--------------|------------------|-------------------------------------|
| Revenue | 2 | Section 672.1 Method Choice: (a)(1) |
| | \$5,168,000 | |
| | <u>\$205,845</u> | |
| | \$5,373,845 | |
| | \$5,690,030 | |
| Juniata | | |
| Perry | | |
| Total | | |

Index Maximums

p. Maximum Mills Based On Index
 (i * (1 + Index))
 q. Mills In Excess of Index
 (if (i > p), (i - p))
 r. Maximum Tax Levy Based On Index
 (p / 1000 * d)
 IV. s. Millage Rate within Index?
 (if I > p Then No)
 t. Tax Levy In Excess of Index
 (if (m > r), (m - r))
 u. Tax Revenue In Excess of Index
 (t * Est. Pct. Collection)

| | | |
|-----------|-------------|-------------|
| 139.1854 | 14.6866 | |
| 0.0000 | 0.0000 | |
| \$857,093 | \$4,913,144 | \$5,770,237 |
| Yes | Yes | |
| \$0 | \$0 | \$0 |
| \$0 | \$0 | \$0 |

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead
 Number of Homestead/Farmstead Properties
 Median Assessed Value of Homestead Properties

| | | |
|----------|------------|-----------|
| \$905.00 | \$8,657.00 | 1664 |
| 151 | 1513 | \$144,950 |

UN: 115503004 Greenwood SD

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ct 1 Index (current): 3.5%

calculation Method:

umber of Decimals For Tax Rate Calculation:

pprox. Tax Revenue from RE Taxes:

mount of Tax Relief for Homestead Exclusions

otal Approx. Tax Revenue:

pprox. Tax Levy for Tax Rate Calculation:

Section 672.1 Method Choice: (a)(1)

| Revenue | Section 672.1 Method Choice: (a)(1) |
|------------------|-------------------------------------|
| 2 | |
| \$5,168,000 | |
| <u>\$205,845</u> | |
| \$5,373,845 | |
| \$5,690,030 | |
| Juniaata | Perry |
| | Total |

| | | | | |
|---|-----------|----------------------|-----|-----------|
| State Property Tax Reduction Allocation used for: Homestead Exclusions | \$205,818 | Lowering RE Tax Rate | \$0 | \$205,818 |
| Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions | \$27 | | | \$27 |

Amount of Tax Relief from State/Local Sources **\$205,845**

CODE

| County Name | Taxable Assessed Value | Real Estate Mills | Tax Levy Generated by Mills | Amount of Tax Relief for Homestead Exclusions | Tax Levy Minus Homestead Exclusions | Percent Collected | Net Tax Revenue Generated By Mills |
|----------------|------------------------|-------------------|-----------------------------|---|-------------------------------------|--------------------|------------------------------------|
| riaia | 6,157,920 | 138.1800 | 850,901 | | | 95.000000% | |
| arry | 334,532,400 | 14.4600 | 4,837,339 | | | 94.100000% | |
| Totals: | 340,690,320 | | 5,688,240 | 205,845 | = 5,482,395 | X 94.23460% | = 5,166,313 |

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

| Line | Description | Rate | Add'l Rate (if appl.) | Tax Levy | Estimated Revenue |
|------|---|--------|-----------------------|------------------|-------------------|
| 6150 | Current Act 511 Taxes - Proportional Assessments | | | | |
| 6151 | Current Act 511 Earned Income Taxes | 1.250% | 0.000% | 1,350,000 | 1,350,000 |
| 6152 | Current Act 511 Occupation Taxes | 0.000% | 0.000% | 0 | 0 |
| 6153 | Current Act 511 Real Estate Transfer Taxes | 0.500% | 0.000% | 75,000 | 75,000 |
| 6154 | Current Act 511 Amusement Taxes | 0.000% | 0.000% | 0 | 0 |
| 6155 | Current Act 511 Business Privilege Taxes | 0.000% | 0.000% | 0 | 0 |
| 6156 | Current Act 511 Mechanical Device Taxes - Percentage | 0.000% | 0.000% | 0 | 0 |
| 6157 | Current Act 511 Mercantile Taxes | 0.000% | 0.000% | 0 | 0 |
| 6159 | Current Act 511 Taxes, Other Proportional Assessments | 0 | 0 | 0 | 0 |
| | Total Current Act 511 Taxes - Proportional Assessments | | | 1,425,000 | 1,425,000 |
| | Total Act 511, Current Taxes | | | 1,425,000 | 1,425,000 |

| Act 511 Tax Limit | Market Value | Mills | (511 Limit) |
|-------------------|---------------|-------|-------------|
| --> | 362,169,403 X | 12 | 4,346,033 |

| 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> | | | | | | | | | |
| | Junata | 134.4787 | 138.1800 | 2.76% | Yes | 3.5% | | | | |
| | Perry | 14.1900 | 14.4600 | 1.91% | Yes | 3.5% | | | | |
| | <u>Current Act 511 Taxes – Proportional Assessments</u> | | | | | | | | | |
| 6151 | Current Act 511 Earned Income Taxes | 1.250% | 1.250% | 0.00% | Yes | 3.5% | | | | |
| 6153 | Current Act 511 Real Estate Transfer Taxes | 0.500% | 0.500% | 0.00% | Yes | 3.5% | | | | |

| Description | Amount |
|--|---------------------|
| 000 Instruction | |
| 1100 Regular Programs - Elementary / Secondary | 5,758,844 |
| 1200 Special Programs - Elementary / Secondary | 1,952,356 |
| 1300 Vocational Education | 886,906 |
| 1400 Other Instructional Programs - Elementary / Secondary | 127,808 |
| 1500 Nonpublic School Programs | 4,000 |
| 1600 Adult Education Programs | 35,500 |
| Total Instruction | \$8,765,414 |
| 000 Support Services | |
| 2100 Support Services - Students | 388,957 |
| 2200 Support Services - Instructional Staff | 369,236 |
| 2300 Support Services - Administration | 1,000,485 |
| 2400 Support Services - Pupil Health | 172,054 |
| 2500 Support Services - Business | 242,466 |
| 2600 Operation and Maintenance of Plant Services | 1,121,049 |
| 2700 Student Transportation Services | 1,072,000 |
| 2800 Support Services - Central | 404,542 |
| 2900 Other Support Services | 7,400 |
| Total Support Services | \$4,778,189 |
| 000 Operation of Non-Instructional Services | |
| 3200 Student Activities | 453,253 |
| Total Operation of Non-Instructional Services | \$453,253 |
| 000 Facilities Acquisition, Construction and Improvement Services | |
| 4000 Facilities Acquisition, Construction and Improvement Services | 100,168 |
| Total Facilities Acquisition, Construction and Improvement Services | \$100,168 |
| 000 Other Expenditures and Financing Uses | |
| 5100 Debt Service / Other Expenditures and Financing Uses | 1,319,550 |
| Total Other Expenditures and Financing Uses | \$1,319,550 |
| Total Estimated Expenditures and Other Financing Uses | \$15,416,574 |

| <u>Description</u> | <u>Amount</u> |
|--------------------|---------------|
|--------------------|---------------|

1000 Instruction

1100 Regular Programs - Elementary / Secondary

| | |
|--|--------------------|
| 100 Personnel Services - Salaries | 2,944,797 |
| 200 Personnel Services - Employee Benefits | 2,045,316 |
| 300 Purchased Professional and Technical Services | 78,000 |
| 400 Purchased Property Services | 20,000 |
| 500 Other Purchased Services | 328,828 |
| 600 Supplies | 108,460 |
| 700 Property | 232,543 |
| 800 Other Objects | 900 |
| Total Regular Programs - Elementary / Secondary | \$5,758,844 |

1200 Special Programs - Elementary / Secondary

| | |
|--|--------------------|
| 100 Personnel Services - Salaries | 865,199 |
| 200 Personnel Services - Employee Benefits | 497,157 |
| 300 Purchased Professional and Technical Services | 87,000 |
| 500 Other Purchased Services | 493,950 |
| 600 Supplies | 8,700 |
| 800 Other Objects | 350 |
| Total Special Programs - Elementary / Secondary | \$1,952,356 |

1300 Vocational Education

| | |
|---|------------------|
| 100 Personnel Services - Salaries | 403,187 |
| 200 Personnel Services - Employee Benefits | 289,596 |
| 300 Purchased Professional and Technical Services | 500 |
| 400 Purchased Property Services | 1,500 |
| 500 Other Purchased Services | 175,123 |
| 600 Supplies | 17,000 |
| Total Vocational Education | \$886,906 |

1400 Other Instructional Programs - Elementary / Secondary

| | |
|--|------------------|
| 100 Personnel Services - Salaries | 29,215 |
| 200 Personnel Services - Employee Benefits | 12,253 |
| 300 Purchased Professional and Technical Services | 33,000 |
| 400 Purchased Property Services | 3,440 |
| 500 Other Purchased Services | 49,500 |
| 600 Supplies | 400 |
| Total Other Instructional Programs - Elementary / Secondary | \$127,808 |

1500 Nonpublic School Programs

| | |
|---|----------------|
| 300 Purchased Professional and Technical Services | 4,000 |
| Total Nonpublic School Programs | \$4,000 |

1600 Adult Education Programs

| | |
|---------------------------------------|-----------------|
| 500 Other Purchased Services | 35,500 |
| Total Adult Education Programs | \$35,500 |

| | |
|--------------------------|--------------------|
| Total Instruction | \$8,765,414 |
|--------------------------|--------------------|

000 Support Services

| <u>Description</u> | <u>Amount</u> |
|---|--------------------|
| 2100 Support Services - Students | |
| 100 Personnel Services - Salaries | 164,191 |
| 200 Personnel Services - Employee Benefits | 146,706 |
| 300 Purchased Professional and Technical Services | 66,500 |
| 600 Supplies | 11,500 |
| 800 Other Objects | 60 |
| Total Support Services - Students | \$388,957 |
| 2200 Support Services - Instructional Staff | |
| 100 Personnel Services - Salaries | 163,512 |
| 200 Personnel Services - Employee Benefits | 158,230 |
| 300 Purchased Professional and Technical Services | 23,194 |
| 500 Other Purchased Services | 4,700 |
| 600 Supplies | 19,500 |
| 800 Other Objects | 100 |
| Total Support Services - Instructional Staff | \$369,236 |
| 2300 Support Services - Administration | |
| 100 Personnel Services - Salaries | 510,344 |
| 200 Personnel Services - Employee Benefits | 341,607 |
| 300 Purchased Professional and Technical Services | 80,519 |
| 400 Purchased Property Services | 15,065 |
| 500 Other Purchased Services | 5,900 |
| 600 Supplies | 20,250 |
| 800 Other Objects | 26,800 |
| Total Support Services - Administration | \$1,000,485 |
| 2400 Support Services - Pupil Health | |
| 100 Personnel Services - Salaries | 81,423 |
| 200 Personnel Services - Employee Benefits | 64,871 |
| 300 Purchased Professional and Technical Services | 1,750 |
| 400 Purchased Property Services | 310 |
| 600 Supplies | 23,700 |
| Total Support Services - Pupil Health | \$172,054 |
| 2500 Support Services - Business | |
| 100 Personnel Services - Salaries | 120,622 |
| 200 Personnel Services - Employee Benefits | 95,389 |
| 300 Purchased Professional and Technical Services | 18,750 |
| 500 Other Purchased Services | 2,850 |
| 600 Supplies | 2,550 |
| 800 Other Objects | 2,305 |
| Total Support Services - Business | \$242,466 |
| 2600 Operation and Maintenance of Plant Services | |
| 100 Personnel Services - Salaries | 261,846 |
| 200 Personnel Services - Employee Benefits | 189,273 |
| 400 Purchased Property Services | 318,370 |
| 500 Other Purchased Services | 66,000 |
| 600 Supplies | 220,360 |

| | |
|--------------------|---------------|
| <u>Description</u> | <u>Amount</u> |
|--------------------|---------------|

| | |
|--------------|--------|
| 700 Property | 65,200 |
|--------------|--------|

| | |
|--|--------------------|
| Total Operation and Maintenance of Plant Services | \$1,121,049 |
|--|--------------------|

| | |
|---|--|
| 2700 Student Transportation Services | |
|---|--|

| | |
|------------------------------|-----------|
| 500 Other Purchased Services | 1,072,000 |
|------------------------------|-----------|

| | |
|--|--------------------|
| Total Student Transportation Services | \$1,072,000 |
|--|--------------------|

| | |
|--|--|
| 2800 Support Services - Central | |
|--|--|

| | |
|-----------------------------------|---------|
| 100 Personnel Services - Salaries | 142,873 |
|-----------------------------------|---------|

| | |
|--|---------|
| 200 Personnel Services - Employee Benefits | 114,739 |
|--|---------|

| | |
|---|-------|
| 300 Purchased Professional and Technical Services | 4,310 |
|---|-------|

| | |
|---------------------------------|--------|
| 400 Purchased Property Services | 13,850 |
|---------------------------------|--------|

| | |
|------------------------------|--------|
| 500 Other Purchased Services | 47,500 |
|------------------------------|--------|

| | |
|--------------|--------|
| 600 Supplies | 66,150 |
|--------------|--------|

| | |
|--------------|--------|
| 700 Property | 15,000 |
|--------------|--------|

| | |
|-------------------|-----|
| 800 Other Objects | 120 |
|-------------------|-----|

| | |
|---|------------------|
| Total Support Services - Central | \$404,542 |
|---|------------------|

| | |
|------------------------------------|--|
| 2900 Other Support Services | |
|------------------------------------|--|

| | |
|------------------------------|-------|
| 500 Other Purchased Services | 7,400 |
|------------------------------|-------|

| | |
|-------------------------------------|----------------|
| Total Other Support Services | \$7,400 |
|-------------------------------------|----------------|

| | |
|---|--------------------|
| 3000 Operation of Non-Instructional Services | \$4,778,189 |
|---|--------------------|

| | |
|--------------------------------|--|
| 3200 Student Activities | |
|--------------------------------|--|

| | |
|-----------------------------------|---------|
| 100 Personnel Services - Salaries | 212,835 |
|-----------------------------------|---------|

| | |
|--|---------|
| 200 Personnel Services - Employee Benefits | 110,228 |
|--|---------|

| | |
|---|--------|
| 300 Purchased Professional and Technical Services | 30,090 |
|---|--------|

| | |
|------------------------------|--------|
| 500 Other Purchased Services | 74,725 |
|------------------------------|--------|

| | |
|--------------|--------|
| 600 Supplies | 24,800 |
|--------------|--------|

| | |
|-------------------|-----|
| 800 Other Objects | 575 |
|-------------------|-----|

| | |
|---------------------------------|------------------|
| Total Student Activities | \$453,253 |
|---------------------------------|------------------|

| | |
|--|------------------|
| Total Operation of Non-Instructional Services | \$453,253 |
|--|------------------|

| | |
|---|--|
| 4000 Facilities Acquisition, Construction and Improvement Services | |
|---|--|

| | |
|---------------------------------|---------|
| 400 Purchased Property Services | 100,168 |
|---------------------------------|---------|

| | |
|---|------------------|
| 4000 Facilities Acquisition, Construction and Improvement Services | \$100,168 |
|---|------------------|

| | |
|--|------------------|
| Total Facilities Acquisition, Construction and Improvement Services | \$100,168 |
|--|------------------|

| | |
|--|------------------|
| Total Facilities Acquisition, Construction and Improvement Services | \$100,168 |
|--|------------------|

| | |
|---|--|
| 5000 Other Expenditures and Financing Uses | |
|---|--|

| | |
|--|--|
| 5100 Debt Service / Other Expenditures and Financing Uses | |
|--|--|

| | |
|-------------------|--------|
| 800 Other Objects | 96,435 |
|-------------------|--------|

| | |
|-------------------------|-----------|
| 900 Other Uses of Funds | 1,223,115 |
|-------------------------|-----------|

| | |
|---|--------------------|
| Total Debt Service / Other Expenditures and Financing Uses | \$1,319,550 |
|---|--------------------|

| | |
|--|--------------------|
| Total Other Expenditures and Financing Uses | \$1,319,550 |
|--|--------------------|

| | |
|---------------------------|---------------------|
| TOTAL EXPENDITURES | \$15,416,574 |
|---------------------------|---------------------|

Cash and Short-Term Investments

| | <u>06/30/2020 Estimate</u> | <u>06/30/2021 Projection</u> |
|--|----------------------------|------------------------------|
| General Fund | 1,581,600 | 1,331,600 |
| Public Purpose (Expendable) Trust Fund | | |
| Other Comptroller-Approved Special Revenue Funds | | |
| Athletic / School-Sponsored Extra Curricular Activities Fund | 7,797 | 1,500 |
| Capital Reserve Fund - \$ 690, \$1850 | | |
| Capital Reserve Fund - \$ 1431 | 1,639,238 | 1,339,238 |
| 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 | 66,553 | 65,000 |
| Investment Trust Fund | | |
| Pension Trust Fund | | |
| Activity Fund | 122,926 | 120,000 |
| Other Agency Fund | | |
| Permanent Fund | | |
| Total Cash and Short-Term Investments | \$3,418,114 | \$2,857,338 |

Long-Term Investments

| | <u>06/30/2020 Estimate</u> | <u>06/30/2021 Projection</u> |
|--|----------------------------|------------------------------|
| 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 Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2020 Estimate

06/30/2021 Projection

\$3,418,114

\$2,857,338

Long-Term Indebtedness

General Fund

| | <u>06/30/2020 Estimate</u> | <u>06/30/2021 Projection</u> |
|---|----------------------------|------------------------------|
| 0510 Bonds Payable | 5,094,910 | 3,937,991 |
| 0520 Extended-Term Financing Agreements Payable | | |
| 0530 Lease-Purchase Obligations | | |
| 0540 Accumulated Compensated Absences | 630,000 | 650,000 |
| 0550 Authority Lease Obligations | | |
| 0560 Other Post-Employment Benefits (OPEB) | 915,000 | 930,000 |
| 0599 Other Noncurrent Liabilities | | |
| Total General Fund | \$6,639,910 | \$5,517,991 |

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>06/30/2020 Estimate</u> | <u>06/30/2021 Projection</u> |
|--|----------------------------|------------------------------|
| 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 | \$6,639,910 | \$5,517,991 |

Short-Term Payables

06/30/2020 Estimate

06/30/2021 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - \$ 690, \$1850
- Capital Reserve Fund - \$ 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

| | | |
|---------------------------|--------------------|--------------------|
| TOTAL INDEBTEDNESS | \$6,639,910 | \$5,517,991 |
|---------------------------|--------------------|--------------------|

Account Description

Amounts

| | | |
|------|---------------------------|---------|
| 0810 | Nonspendable Fund Balance | |
| 0820 | Restricted Fund Balance | |
| 0830 | Committed Fund Balance | |
| 0840 | Assigned Fund Balance | |
| 0850 | Unassigned Fund Balance | 692,582 |

Total Ending Fund Balance - Committed, Assigned, and Unassigned \$692,582

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve \$692,582