

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/15/2020



President of the Board - Original Signature Required

Date

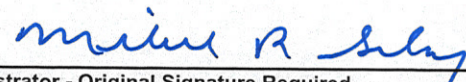
June 15, 2020



Secretary of the Board - Original Signature Required

Date

June 15, 2020



Chief School Administrator - Original Signature Required

Date

6/15/20

Kerriann Horan

Contact Person

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Extn :3000

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wallenpaupack Area SD	COUNTY : Pike	AUN : 119648303
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

Did you raise property taxes in SY 2020-2021 (compared to 2019-2020) ?

Yes ☒

No ☐

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

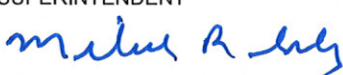
Total Budgeted Expenditures	\$79089570
Ending Unassigned Fund Balance	\$2894439
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.7%

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 6/15/20
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DUE DATE: AUGUST 15, 2020

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**

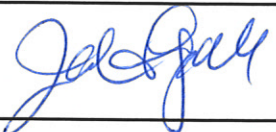
24 PS 6-687(a)(1)

(03/2006)

School District Name : Wallenpaupack Area SD	County : Pike	AUN Number : 119648303
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/11/20
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	To offset future tax increases due to continued cost associated with special education, decreases in state and federal funding and contractual obligations.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Specific purposes of Health Insurance, PSERS and GASB. The Board approved a resolution to commit funds to handle increases with our self-funded health insurance and increases projected by the PSERS Retirement fund.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Due to the many uncertainties facing the District with the recent events to our country, funds may be transferred to our Capital Reserve Fund to support Infrastructure changes.

REVISED SUBMISSION

ITEM	AMOUNTS
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	7,003,311
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,696,681
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$11,699,992</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	56,590,332
7000 Revenue from State Sources	18,738,919
8000 Revenue from Federal Sources	1,566,881
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$76,896,132</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$88,596,124</u>

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REVISED SUBMISSION

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	50,743,152
6112 Interim Real Estate Taxes	79,000
6113 Public Utility Realty Taxes	50,000
6114 Payments in Lieu of Current Taxes - State / Local	74,000
6150 Current Act 511 Taxes - Proportional Assessments	901,423
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,000,000
6500 Earnings on Investments	150,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	801,357
6910 Rentals	26,400
6940 Tuition from Patrons	750,000
6990 Refunds and Other Miscellaneous Revenue	5,000
REVENUE FROM LOCAL SOURCES	\$56,590,332
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,669,586
7112 Basic Education Funding-Social Security	1,316,007
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	63,000
7271 Special Education funds for School-Aged Pupils	1,746,982
7311 Pupil Transportation Subsidy	2,010,692
7330 Health Services (Medical, Dental, Nurse, Act 25)	50,000
7340 State Property Tax Reduction Allocation	1,357,539
7360 Safe Schools	318,863
7505 Ready to Learn Block Grant	307,523
7820 State Share of Retirement Contributions	5,848,727
REVENUE FROM STATE SOURCES	\$18,738,919
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	669,401
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	99,201
8521 Vocational Education - Operating Expenditures	30,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	508,279
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	250,000

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REVISED SUBMISSION

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	10,000
REVENUE FROM FEDERAL SOURCES	\$1,566,881
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	76,896,132

Act 1 Index (current): 2.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$50,753,152		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,357,539</u>		
Total Approx. Tax Revenue:	\$52,110,691		
Approx. Tax Levy for Tax Rate Calculation:	\$56,225,811		

	Pike	Wayne	Total
2019-20 Data			
a. Assessed Value	\$490,857,270	\$1,212,661,080	\$1,703,518,350
b. Real Estate Mills	75.8000	15.3800	
I. 2020-21 Data			
c. 2018 STEB Market Value	\$2,671,138,653	\$1,344,359,885	\$4,015,498,538
d. Assessed Value	\$493,403,440	\$1,218,589,380	\$1,711,992,820
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2019-20 Calculations			
f. 2019-20 Tax Levy	\$37,206,981	\$18,650,727	\$55,857,708
(a * b)			
2020-21 Calculations			
g. Percent of Total Market Value	66.52072%	33.47928%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$37,156,950	\$18,700,758	\$55,857,708
(f Total * g)			
i. Base Mills Subject to Index	75.8000	15.4212	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.50000%	92.50000%	92.50000%
k. Tax Levy Needed	\$37,401,814	\$18,823,997	\$56,225,811
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate	75.8000	15.4400	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$37,399,981	\$18,815,020	\$56,215,001
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$54,857,462
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$50,743,152
(n * Est. Pct. Collection)			

Act 1 Index (current): 2.6%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$50,753,152

Amount of Tax Relief for Homestead Exclusions: \$1,357,539

Total Approx. Tax Revenue: \$52,110,691

Approx. Tax Levy for Tax Rate Calculation: \$56,225,811

	Pike	Wayne	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	77.7708	15.8221	
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)	\$38,372,380	\$19,280,643	\$57,653,023
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	\$2,530.00	\$12,422.00	
Number of Homestead/Farmstead Properties	4950	2157	7107
Median Assessed Value of Homestead Properties			\$35,380

Act 1 Index (current): 2.6%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$50,753,152		
Amount of Tax Relief for Homestead Exclusions	<u>\$1,357,539</u>		
Total Approx. Tax Revenue:	\$52,110,691		
Approx. Tax Levy for Tax Rate Calculation:	\$56,225,811		

	Pike	Wayne		Total	
<hr/>					
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,357,539	Lowering RE Tax Rate	\$0	\$1,357,539
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$1,357,539

2020-2021 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 119648303 Wallenpaupack Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/19/2020 9:51:50 AM				REVISED SUBMISSION		Page - 1 of 1	
CODE							
6111 Current Real Estate Taxes							
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
Pike	493,403,440	75.8000	37,399,981			92.50000%	
Wayne	1,218,589,380	15.4400	18,815,020			92.50000%	
Totals:	1,711,992,820		56,215,001	- 1,357,539	= 54,857,462	X 92.50000%	= 50,743,152
				Rate	Estimated Revenue		
6120	Current Per Capita Taxes, Section 679			\$0.00	0		
6140	Current Act 511 Taxes – Flat Rate Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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
6150	Current Act 511 Taxes – Proportional Assessments			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.000%	0.000%	0	0
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	901,423	901,423
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						901,423	901,423
Total Act 511, Current Taxes							901,423
Act 511 Tax Limit -->				4,015,498,538	X	12	48,185,982
				Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u>									
	Pike	75.8000	75.8000	0.00%	Yes	2.6%				
	Wayne	15.4212	15.4400	0.13%	Yes	2.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.6%				

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REVISED SUBMISSION

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	32,777,477
1200 Special Programs - Elementary / Secondary	10,556,387
1300 Vocational Education	1,447,202
1400 Other Instructional Programs - Elementary / Secondary	231,417
Total Instruction	\$45,012,483
2000 Support Services	
2100 Support Services - Students	4,012,312
2200 Support Services - Instructional Staff	2,627,795
2300 Support Services - Administration	3,896,850
2400 Support Services - Pupil Health	687,477
2500 Support Services - Business	963,840
2600 Operation and Maintenance of Plant Services	5,376,024
2700 Student Transportation Services	4,773,475
2800 Support Services - Central	2,384,698
2900 Other Support Services	217,442
Total Support Services	\$24,939,913
3000 Operation of Non-Instructional Services	
3200 Student Activities	2,894,286
3300 Community Services	504,360
Total Operation of Non-Instructional Services	\$3,398,646
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,738,528
Total Other Expenditures and Financing Uses	\$5,738,528
Total Estimated Expenditures and Other Financing Uses	\$79,089,570

Description	Amount
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	17,472,334
200 Personnel Services - Employee Benefits	13,206,607
300 Purchased Professional and Technical Services	311,000
400 Purchased Property Services	11,200
500 Other Purchased Services	993,600
600 Supplies	552,036
700 Property	228,000
800 Other Objects	2,700
Total Regular Programs - Elementary / Secondary	\$32,777,477
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,985,879
200 Personnel Services - Employee Benefits	4,217,608
300 Purchased Professional and Technical Services	454,000
400 Purchased Property Services	2,050
500 Other Purchased Services	839,100
600 Supplies	57,050
800 Other Objects	700
Total Special Programs - Elementary / Secondary	\$10,556,387
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	797,100
200 Personnel Services - Employee Benefits	555,287
400 Purchased Property Services	10,065
500 Other Purchased Services	800
600 Supplies	83,750
800 Other Objects	200
Total Vocational Education	\$1,447,202
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	128,297
200 Personnel Services - Employee Benefits	93,720
500 Other Purchased Services	8,400
600 Supplies	1,000
Total Other Instructional Programs - Elementary / Secondary	\$231,417
Total Instruction	\$45,012,483
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,286,949
200 Personnel Services - Employee Benefits	1,643,788
300 Purchased Professional and Technical Services	49,400
400 Purchased Property Services	525
500 Other Purchased Services	8,300
600 Supplies	20,900
800 Other Objects	2,450

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Description	Amount
Total Support Services - Students	\$4,012,312
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,391,255
200 Personnel Services - Employee Benefits	1,154,790
300 Purchased Professional and Technical Services	200
400 Purchased Property Services	1,200
500 Other Purchased Services	10,500
600 Supplies	66,850
800 Other Objects	3,000
Total Support Services - Instructional Staff	\$2,627,795
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	2,149,153
200 Personnel Services - Employee Benefits	1,455,642
300 Purchased Professional and Technical Services	102,000
400 Purchased Property Services	2,500
500 Other Purchased Services	119,905
600 Supplies	36,100
800 Other Objects	31,550
Total Support Services - Administration	\$3,896,850
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	368,115
200 Personnel Services - Employee Benefits	264,812
300 Purchased Professional and Technical Services	37,700
400 Purchased Property Services	2,200
600 Supplies	14,650
Total Support Services - Pupil Health	\$687,477
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	447,055
200 Personnel Services - Employee Benefits	385,785
300 Purchased Professional and Technical Services	62,000
400 Purchased Property Services	2,000
500 Other Purchased Services	56,200
600 Supplies	9,600
800 Other Objects	1,200
Total Support Services - Business	\$963,840
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,818,259
200 Personnel Services - Employee Benefits	1,775,032
300 Purchased Professional and Technical Services	100,000
400 Purchased Property Services	846,366
500 Other Purchased Services	147,700
600 Supplies	687,967
800 Other Objects	700
Total Operation and Maintenance of Plant Services	\$5,376,024

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Description	Amount
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	43,298
200 Personnel Services - Employee Benefits	40,177
400 Purchased Property Services	9,000
500 Other Purchased Services	4,355,000
600 Supplies	318,000
700 Property	8,000
Total Student Transportation Services	\$4,773,475
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	472,314
200 Personnel Services - Employee Benefits	325,542
300 Purchased Professional and Technical Services	267,500
400 Purchased Property Services	40,000
500 Other Purchased Services	10,550
600 Supplies	35,700
700 Property	1,232,442
800 Other Objects	650
Total Support Services - Central	\$2,384,698
2900 <u>Other Support Services</u>	
500 Other Purchased Services	87,150
800 Other Objects	130,292
Total Other Support Services	\$217,442
Total Support Services	\$24,939,913
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,677,118
200 Personnel Services - Employee Benefits	772,842
300 Purchased Professional and Technical Services	68,500
400 Purchased Property Services	38,000
500 Other Purchased Services	193,000
600 Supplies	114,826
800 Other Objects	30,000
Total Student Activities	\$2,894,286
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	326,294
200 Personnel Services - Employee Benefits	137,566
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	7,500
600 Supplies	31,000
Total Community Services	\$504,360
Total Operation of Non-Instructional Services	\$3,398,646
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	5,698,528
900 Other Uses of Funds	40,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,738,528
Total Other Expenditures and Financing Uses	\$5,738,528
TOTAL EXPENDITURES	\$79,089,570

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REVISED SUBMISSION

Cash and Short-Term Investments

	06/30/2020 Estimate	06/30/2021 Projection
General Fund	4,696,681	
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	856,414	556,414
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 Cash and Short-Term Investments	\$5,553,095	\$556,414

Long-Term Investments

	06/30/2020 Estimate	06/30/2021 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, §1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$5,553,095	\$556,414

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	27,846,473	22,170,468
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	752,085	751,500
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$28,598,558	\$22,921,968
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total 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		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$28,598,558	\$22,921,968

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	\$28,598,558	\$22,921,968

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	6,112,115
0840 Assigned Fund Balance	500,000
0850 Unassigned Fund Balance	2,894,439
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,506,554
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,506,554