

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



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Maurice D Egly

Contact Person

degly@ltsd.k12.pa.us

Email Address



Date

6-24-2020

Date

6/24/2020

Date

(570)326-6508

Telephone

Extn :1004

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Loyalsock Township SD	COUNTY : Lycoming	AUN : 117414203
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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%

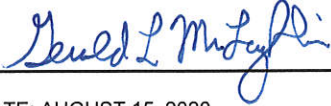
Did you raise property taxes in SY 2020-2021 (compared to 2019-2020)? Yes
No

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

Total Budgeted Expenditures	\$24072830
Ending Unassigned Fund Balance	\$1728404
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.2%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes
No

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

SIGNATURE OF SUPERINTENDENT 	DATE 6/26/2020
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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 : Loyalsock Township SD	County : Lycoming	AUN Number : 117414203
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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 5/13/2020
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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.	Unassigned fund balance is used to meet monthly costs, unexpected financial commitments including special education and any other unforeseeable expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	These funds have been set aside for future retirement rate increases and other post retirement benefits.
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 Board assigned fund balance to cover the cost of computer leases over the next three years.

<u>ITEM</u>	<u>AMOUNTS</u>
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	2,995,000
0840 Assigned Fund Balance	580,094
0850 Unassigned Fund Balance	1,750,406
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,325,500</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	15,488,500
7000 Revenue from State Sources	7,290,943
8000 Revenue from Federal Sources	761,385
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$23,540,828</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$28,866,328</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	10,400,000
6112 Interim Real Estate Taxes	30,000
6113 Public Utility Realty Taxes	13,000
6114 Payments in Lieu of Current Taxes - State / Local	125,000
6140 Current Act 511 Taxes - Flat Rate Assessments	30,000
6150 Current Act 511 Taxes - Proportional Assessments	3,950,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	250,000
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	315,000
6910 Rentals	200,000
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	12,500
6990 Refunds and Other Miscellaneous Revenue	13,000

REVENUE FROM LOCAL SOURCES \$15,488,500

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	3,379,000
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	773,000
7311 Pupil Transportation Subsidy	130,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	275,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	26,000
7340 State Property Tax Reduction Allocation	395,353
7360 Safe Schools	177,914
7505 Ready to Learn Block Grant	139,676
7810 State Share of Social Security and Medicare Taxes	350,000
7820 State Share of Retirement Contributions	1,625,000

REVENUE FROM STATE SOURCES \$7,290,943

REVENUE FROM FEDERAL SOURCES

8110 Payments for Federally Impacted Areas	2,500
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	250,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	40,000
8517 NCLB, Title IV - 21st Century Schools	20,000
8749 Other CARES Act Funding	223,885

Amount

REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	225,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$761,385
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	23,540,828

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$10,400,000
Amount of Tax Relief for Homestead Exclusions	<u>\$395,769</u>
Total Approx. Tax Revenue:	\$10,795,769
Approx. Tax Levy for Tax Rate Calculation:	\$11,272,519

Lycoming

Total

2019-20 Data		
a. Assessed Value	\$765,266,020	\$765,266,020
b. Real Estate Mills	14.6700	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$901,767,008	\$901,767,008
d. Assessed Value	\$768,406,200	\$768,406,200
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$11,226,453	\$11,226,453
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$11,226,453	\$11,226,453
(f Total * g)		
i. Base Mills Subject to Index	14.6700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.61680%	95.61680%
k. Tax Levy Needed	\$11,272,519	\$11,272,519
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	14.6700	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,272,519	\$11,272,519
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,876,750
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,400,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$10,400,000	
Amount of Tax Relief for Homestead Exclusions	<u>\$395,769</u>	
Total Approx. Tax Revenue:	\$10,795,769	
Approx. Tax Levy for Tax Rate Calculation:	\$11,272,519	

Lycoming

Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.1394	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,633,209	\$11,633,209
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$8,909.00	
Number of Homestead/Farmstead Properties	3028	3028
Median Assessed Value of Homestead Properties		\$129,160

Act 1 Index (current): 3.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,400,000
Amount of Tax Relief for Homestead Exclusions	<u>\$395,769</u>
Total Approx. Tax Revenue:	\$10,795,769
Approx. Tax Levy for Tax Rate Calculation:	\$11,272,519
	Lycoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$395,353	Lowering RE Tax Rate	\$0	\$395,353
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$416			\$416
Amount of Tax Relief from State/Local Sources				\$395,769

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>
Lycoming	768,406,200	14.6700	11,272,519			95.61680%	
Totals:	768,406,200		11,272,519	395,769	10,876,750	95.61680%	10,400,000

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
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	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	30,000
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

Total Current Act 511 Taxes – Flat Rate Assessments 30,000 30,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	1.150%	0.000%	3,200,000	3,200,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	400,000	400,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0	0
6155 Current Act 511 Business Privilege Taxes	0.7500	0.000	350,000	350,000
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 3,950,000 3,950,000

Total Act 511, Current Taxes 3,980,000

Act 511 Tax Limit -->	901,767,008	12	10,821,204
	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> Lycoming	14.6700	14.6700	0.00%	Yes	3.2%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.2%				
6155	Current Act 511 Business Privilege Taxes	0.7500	0.7500	0.00%	Yes	3.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,096,493
1200 Special Programs - Elementary / Secondary	3,239,350
1300 Vocational Education	235,000
1400 Other Instructional Programs - Elementary / Secondary	184,339
1700 Higher Education Programs for Secondary Students	1,500
Total Instruction	\$13,756,682
2000 Support Services	
2100 Support Services - Students	887,197
2200 Support Services - Instructional Staff	597,085
2300 Support Services - Administration	1,845,143
2400 Support Services - Pupil Health	290,393
2500 Support Services - Business	467,781
2600 Operation and Maintenance of Plant Services	1,921,062
2700 Student Transportation Services	445,177
2800 Support Services - Central	667,440
2900 Other Support Services	1,500
Total Support Services	\$7,122,778
3000 Operation of Non-Instructional Services	
3200 Student Activities	605,970
3300 Community Services	41,000
Total Operation of Non-Instructional Services	\$646,970
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	25,000
5200 Interfund Transfers - Out	2,521,400
Total Other Expenditures and Financing Uses	\$2,546,400
Total Estimated Expenditures and Other Financing Uses	\$24,072,830

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,531,270
200 Personnel Services - Employee Benefits	3,569,723
300 Purchased Professional and Technical Services	294,500
400 Purchased Property Services	26,000
500 Other Purchased Services	412,800
600 Supplies	259,700
800 Other Objects	2,500
Total Regular Programs - Elementary / Secondary	\$10,096,493
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,335,954
200 Personnel Services - Employee Benefits	816,429
300 Purchased Professional and Technical Services	1,024,567
500 Other Purchased Services	10,000
600 Supplies	51,900
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$3,239,350
1300 <u>Vocational Education</u>	
500 Other Purchased Services	235,000
Total Vocational Education	\$235,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	32,000
200 Personnel Services - Employee Benefits	14,339
300 Purchased Professional and Technical Services	60,000
500 Other Purchased Services	78,000
Total Other Instructional Programs - Elementary / Secondary	\$184,339
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	1,500
Total Higher Education Programs for Secondary Students	\$1,500
Total Instruction	\$13,756,682
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	529,057
200 Personnel Services - Employee Benefits	336,540
500 Other Purchased Services	750
600 Supplies	5,850
800 Other Objects	15,000
Total Support Services - Students	\$887,197
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	323,645
200 Personnel Services - Employee Benefits	251,890
300 Purchased Professional and Technical Services	8,000

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	500
500 Other Purchased Services	5,000
600 Supplies	6,750
800 Other Objects	1,300
Total Support Services - Instructional Staff	\$597,085
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	873,264
200 Personnel Services - Employee Benefits	647,904
300 Purchased Professional and Technical Services	225,000
400 Purchased Property Services	1,300
500 Other Purchased Services	19,750
600 Supplies	59,200
800 Other Objects	18,725
Total Support Services - Administration	\$1,845,143
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	163,876
200 Personnel Services - Employee Benefits	114,542
300 Purchased Professional and Technical Services	9,700
500 Other Purchased Services	150
600 Supplies	2,125
Total Support Services - Pupil Health	\$290,393
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	237,997
200 Personnel Services - Employee Benefits	182,884
300 Purchased Professional and Technical Services	35,000
400 Purchased Property Services	1,500
500 Other Purchased Services	1,780
600 Supplies	6,620
800 Other Objects	2,000
Total Support Services - Business	\$467,781
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	692,259
200 Personnel Services - Employee Benefits	474,773
300 Purchased Professional and Technical Services	35,600
400 Purchased Property Services	152,930
500 Other Purchased Services	99,000
600 Supplies	462,000
700 Property	3,000
800 Other Objects	1,500
Total Operation and Maintenance of Plant Services	\$1,921,062
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	206,924
200 Personnel Services - Employee Benefits	100,753
300 Purchased Professional and Technical Services	24,000
400 Purchased Property Services	16,000

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	34,000
600 Supplies	62,000
800 Other Objects	1,500
Total Student Transportation Services	\$445,177
2800 Support Services - Central	
100 Personnel Services - Salaries	224,002
200 Personnel Services - Employee Benefits	185,392
300 Purchased Professional and Technical Services	17,000
400 Purchased Property Services	9,000
500 Other Purchased Services	2,100
600 Supplies	229,946
Total Support Services - Central	\$667,440
2900 Other Support Services	
600 Supplies	1,500
Total Other Support Services	\$1,500
Total Support Services	\$7,122,778
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	249,675
200 Personnel Services - Employee Benefits	111,879
300 Purchased Professional and Technical Services	110,116
400 Purchased Property Services	9,850
500 Other Purchased Services	40,080
600 Supplies	65,900
800 Other Objects	18,470
Total Student Activities	\$605,970
3300 Community Services	
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	13,000
800 Other Objects	3,000
Total Community Services	\$41,000
Total Operation of Non-Instructional Services	\$646,970
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
900 Other Uses of Funds	25,000
Total Debt Service / Other Expenditures and Financing Uses	\$25,000
5200 Interfund Transfers - Out	
900 Other Uses of Funds	2,521,400
Total Interfund Transfers - Out	\$2,521,400
Total Other Expenditures and Financing Uses	\$2,546,400
TOTAL EXPENDITURES	\$24,072,830

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	8,000,000	7,500,000
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	1,000,000	1,000,000
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	60,000	57,000
Pension Trust Fund		
Activity Fund	110,000	110,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$9,170,000	\$8,667,000

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		

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$9,170,000** **\$8,667,000**

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	13,880,000	11,675,000
0530 Lease-Purchase Obligations	200,000	200,000
0540 Accumulated Compensated Absences	170,000	170,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,200,000	1,400,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$15,450,000	\$13,445,000

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

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	\$15,450,000	\$13,445,000

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	\$15,450,000	\$13,445,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,595,000
0840 Assigned Fund Balance	470,094
0850 Unassigned Fund Balance	1,728,404
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,793,498

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,793,498
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