

# PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2020-2021

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 01/09/2020

Robert M. Kucharski  
President of the Board - Original Signature Required

Date

1/30/20

Corrina Lesko  
Secretary of the Board - Original Signature Required

Date

1/30/20

Corrina Lesko  
Chief School Administrator - Original Signature Required

Date

1/30/20

Corrina Lesko

(570)339-1500

Extn :3119

Contact Person

Telephone

Extension

leskoc@mca.k12.pa.us

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2200, Object 100: \$74,614.00 Function 2200, Object 200: \$123,156.00	Benefit package exceeds salary amounts.
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2500, Object 100: \$179,049.00 Function 2500, Object 200: \$187,944.00	Benefit package exceeds salary amounts.
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2700, Object 100: \$23,620.00 Function 2700, Object 200: \$26,487.00	Benefit package exceeds salary amounts.
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.	Monies from the fund balance will be used to balance the budget.

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

0840 Assigned Fund Balance

50,000

0850 Unassigned Fund Balance

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

\$50,000

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources

6,197,153

7000 Revenue from State Sources

14,184,079

8000 Revenue from Federal Sources

805,286

9000 Other Financing Sources

**Total Estimated Revenues And Other Financing Sources**

\$21,186,518

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

\$21,236,518

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	3,370,580
6113 Public Utility Realty Taxes	5,400
6114 Payments in Lieu of Current Taxes - State / Local	5,500
6120 Current Per Capita Taxes, Section 679	26,660
6140 Current Act 511 Taxes - Flat Rate Assessments	40,160
6150 Current Act 511 Taxes - Proportional Assessments	1,333,253
6400 Delinquencies on Taxes Levied / Assessed by the LEA	642,000
6500 Earnings on Investments	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	415,000
6910 Rentals	3,600
6940 Tuition from Patrons	10,000
6960 Services Provided Other Local Governmental Units / LEAs	55,000
6990 Refunds and Other Miscellaneous Revenue	275,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$6,197,153</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,770,223
7160 Tuition for Orphans Subsidy	5,000
7271 Special Education funds for School-Aged Pupils	1,256,500
7292 Pre-K Counts	525,000
7311 Pupil Transportation Subsidy	355,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	65,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	295,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,000
7340 State Property Tax Reduction Allocation	222,890
7360 Safe Schools	108,000
7501 PA Accountability Grants	328,175
7810 State Share of Social Security and Medicare Taxes	350,000
7820 State Share of Retirement Contributions	1,876,291
<b>REVENUE FROM STATE SOURCES</b>	<b>\$14,184,079</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	542,393
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	77,695
8517 NCLB, Title IV - 21st Century Schools	37,198
8519 NCLB, Title VI - Flexibility and Accountability	28,000

Amount

**REVENUE FROM FEDERAL SOURCES**

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	120,000
Reimbursements (Access)	

<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$805,286</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>21,186,518</b>
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Act 1 Index (current): 4.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$3,370,604

Amount of Tax Relief for Homestead Exclusions

\$222,890

Total Approx. Tax Revenue:

\$3,593,494

Approx. Tax Levy for Tax Rate Calculation:

\$3,968,046

Columbia

Northumberland

Total

**2019-20 Data**

a. Assessed Value

\$36,598

\$69,358,915

\$69,395,513

b. Real Estate Mills

49.5100

56.3700

**I. 2020-21 Data**

c. 2018 STEB Market Value

\$124,475

\$255,102,829

\$255,227,304

d. Assessed Value

\$36,598

\$69,216,140

\$69,252,738

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

**2019-20 Calculations**

f. 2019-20 Tax Levy

\$1,812

\$3,909,762

\$3,911,574

(a \* b)

**2020-21 Calculations**

g. Percent of Total Market Value

0.04877%

99.95123%

100.00000%

**II.**

h. Rebalanced 2019-20 Tax Levy

\$1,908

\$3,909,666

\$3,911,574

(f Total \* g)

i. Base Mills Subject to Index

52.1339

56.3700

(h / a \* 1000) if no reassessment

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

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage

88.00000%

90.00000%

89.99902%

k. Tax Levy Needed

\$1,935

\$3,966,111

\$3,968,046

(Approx. Tax Levy \* g)

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

**52.8700**

**57.3000**

(k / d \* 1000)

**III.**

m. Tax Levy Generated by Mills

\$1,935

\$3,966,085

\$3,968,020

(l / 1000 \* d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$3,745,130

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$3,370,580

(n \* Est. Pct. Collection)

Act 1 Index (current): 4.0%

<b>Calculation Method:</b>	Revenue	Section 672.1 Method Choice: (a)(1)	
<b>Number of Decimals For Tax Rate Calculation:</b>	2		
<b>Approx. Tax Revenue from RE Taxes:</b>	\$3,370,604		
<b>Amount of Tax Relief for Homestead Exclusions</b>	<u>\$222,890</u>		
<b>Total Approx. Tax Revenue:</b>	\$3,593,494		
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	\$3,968,046		

	Columbia	Northumberland	Total
<b>Index Maximums</b>			
p. Maximum Mills Based On Index (i * (1 + Index))	54.2192	58.6248	
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)	\$1,984	\$4,057,782	\$4,059,766
<b>IV.</b> 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

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

Act 1 Index (current): 4.0%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$3,370,604			
Amount of Tax Relief for Homestead Exclusions	<u>\$222,890</u>			
Total Approx. Tax Revenue:	\$3,593,494			
Approx. Tax Levy for Tax Rate Calculation:	\$3,968,046			
	Columbia	Northumberland		Total

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$222,890	Lowering RE Tax Rate	\$0	\$222,890
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$222,890</b>



CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Columbia	36,598	52.8700	1,935			88.00000%	
Northumberland	69,216,140	57.3000	3,966,085			90.00000%	
<b>Totals:</b>	<b>69,252,738</b>		<b>3,968,020</b>	- 222,890 =	3,745,130 X	89.99902% =	3,370,580

	<u>Rate</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00			26,660
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	53,320	26,660
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	13,500	13,500
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>66,820</b>	<b>40,160</b>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	925,000	925,000
6152 Current Act 511 Occupation Taxes	180.0000	0.000	358,253	358,253
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	50,000	50,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>1,333,253</b>	<b>1,333,253</b>
<b>Total Act 511, Current Taxes</b>				<b>1,373,413</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>255,227,304 X</b>	<b>12</b>	<b>3,062,728</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u>								
	Columbia	52.1339	52.8700	1.42%	Yes	4.0%			
	Northumberland	56.3700	57.3000	1.65%	Yes	4.0%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	4.0%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%			
6152	Current Act 511 Occupation Taxes	180.0000	180.0000	0.00%	Yes	4.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%			

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	9,334,236
1200 Special Programs - Elementary / Secondary	2,617,411
1300 Vocational Education	652,759
1400 Other Instructional Programs - Elementary / Secondary	284,199
1500 Nonpublic School Programs	20,000
1800 Pre-Kindergarten	538,095
<b>Total Instruction</b>	<b>\$13,446,700</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	660,924
2200 Support Services - Instructional Staff	231,770
2300 Support Services - Administration	1,349,250
2400 Support Services - Pupil Health	267,118
2500 Support Services - Business	378,493
2600 Operation and Maintenance of Plant Services	1,469,445
2700 Student Transportation Services	666,037
2800 Support Services - Central	190,630
<b>Total Support Services</b>	<b>\$5,213,667</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	337,677
3300 Community Services	7,051
<b>Total Operation of Non-Instructional Services</b>	<b>\$344,728</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	979,743
<b>Total Other Expenditures and Financing Uses</b>	<b>\$979,743</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$19,984,838</b>

## 2020-2021 Preliminary General Fund Budget

LEA : 116495103 Mount Carmel Area SD

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,742,003
200 Personnel Services - Employee Benefits	3,735,833
300 Purchased Professional and Technical Services	4,000
400 Purchased Property Services	750
500 Other Purchased Services	718,150
600 Supplies	125,000
700 Property	8,500
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$9,334,236</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,538,236
200 Personnel Services - Employee Benefits	499,925
300 Purchased Professional and Technical Services	100,000
500 Other Purchased Services	465,000
600 Supplies	11,250
700 Property	3,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$2,617,411</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	116,389
200 Personnel Services - Employee Benefits	80,370
300 Purchased Professional and Technical Services	450,000
600 Supplies	6,000
<b>Total Vocational Education</b>	<b>\$652,759</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	145,571
200 Personnel Services - Employee Benefits	98,628
500 Other Purchased Services	40,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$284,199</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
400 Purchased Property Services	20,000
<b>Total Nonpublic School Programs</b>	<b>\$20,000</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	96,946
200 Personnel Services - Employee Benefits	95,318
500 Other Purchased Services	1,831
600 Supplies	4,000
700 Property	340,000
<b>Total Pre-Kindergarten</b>	<b>\$538,095</b>
<b>Total Instruction</b>	<b>\$13,446,700</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	328,218

## 2020-2021 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	320,106
300 Purchased Professional and Technical Services	7,200
500 Other Purchased Services	100
600 Supplies	800
700 Property	4,500
<b>Total Support Services - Students</b>	<b>\$660,924</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	74,614
200 Personnel Services - Employee Benefits	123,156
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	6,800
500 Other Purchased Services	1,200
600 Supplies	3,000
700 Property	13,000
<b>Total Support Services - Instructional Staff</b>	<b>\$231,770</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	666,257
200 Personnel Services - Employee Benefits	549,634
300 Purchased Professional and Technical Services	58,500
400 Purchased Property Services	1,500
500 Other Purchased Services	58,289
600 Supplies	8,200
700 Property	5,500
800 Other Objects	1,370
<b>Total Support Services - Administration</b>	<b>\$1,349,250</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	120,767
200 Personnel Services - Employee Benefits	105,351
300 Purchased Professional and Technical Services	34,000
700 Property	7,000
<b>Total Support Services - Pupil Health</b>	<b>\$267,118</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	179,049
200 Personnel Services - Employee Benefits	187,944
300 Purchased Professional and Technical Services	8,000
600 Supplies	1,000
800 Other Objects	2,500
<b>Total Support Services - Business</b>	<b>\$378,493</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	512,703
200 Personnel Services - Employee Benefits	348,642
300 Purchased Professional and Technical Services	30,750
400 Purchased Property Services	290,800
500 Other Purchased Services	138,000
600 Supplies	118,500

## 2020-2021 Preliminary General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	30,000
800 Other Objects	50
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,469,445</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	23,620
200 Personnel Services - Employee Benefits	26,487
300 Purchased Professional and Technical Services	1,630
400 Purchased Property Services	20,000
500 Other Purchased Services	549,300
600 Supplies	25,000
700 Property	20,000
<b>Total Student Transportation Services</b>	<b>\$666,037</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	56,862
200 Personnel Services - Employee Benefits	52,518
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	3,500
500 Other Purchased Services	250
600 Supplies	27,500
700 Property	45,000
<b>Total Support Services - Central</b>	<b>\$190,630</b>
<b>Total Support Services</b>	<b>\$5,213,667</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	208,111
200 Personnel Services - Employee Benefits	63,721
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	1,700
500 Other Purchased Services	13,145
600 Supplies	7,000
700 Property	16,500
800 Other Objects	500
<b>Total Student Activities</b>	<b>\$337,677</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	1,051
500 Other Purchased Services	1,000
<b>Total Community Services</b>	<b>\$7,051</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$344,728</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	114,743
900 Other Uses of Funds	865,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$979,743
Total Other Expenditures and Financing Uses	\$979,743
<b>TOTAL EXPENDITURES</b>	<b>\$19,984,838</b>

**Cash and Short-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	250,000	250,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	250,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$500,000</b>	<b>\$500,000</b>

**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**

<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$500,000</b>	<b>\$500,000</b>
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**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**General Fund**

0510 Bonds Payable	6,394,438	5,422,363
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	9,669,571	9,500,000
0599 Other Noncurrent Liabilities		

<b>Total General Fund</b>	<b>\$16,064,009</b>	<b>\$14,922,363</b>
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**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		

<b>Total Public Purpose (Expendable) Trust Fund</b>		
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**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		

<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
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**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		

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Capital Projects Fund**

**Debt Service Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Food Service / Cafeteria Operations Fund**

**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Child Care Operations Fund**

**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Other Enterprise Funds**

**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Internal Service Fund**

**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

**Total Private Purpose Trust Fund**

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

**Investment Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Investment Trust Fund**

**Pension Trust Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Pension Trust Fund**

**Activity Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Activity Fund**

**Other Agency Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Other Agency Fund**

**Permanent Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$16,064,009</b>	<b>\$14,922,363</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$16,064,009</b>	<b>\$14,922,363</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,251,680
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,251,680</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,251,680</b>
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