

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

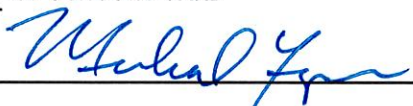
24 PS 6-687(a)(1)

(03/2006)

School District Name : Southern Columbia Area SD	County : Columbia	AUN Number : 116197503
--	-----------------------------	----------------------------------

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 7/6/20
---	-----------------------

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 : Southern Columbia Area SD	COUNTY : Columbia	AUN : 116197503
--	----------------------	--------------------

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	\$22662888
Ending Unassigned Fund Balance	\$1150138
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.1%

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

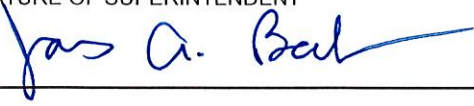
Yes

☒

No

☐

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

SIGNATURE OF SUPERINTENDENT 	DATE 07-06-2020
--	--------------------

DUE DATE: AUGUST 15, 2020

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 07/05/2020



President of the Board - Original Signature Required

Date 7/6/20

Secretary of the Board - Original Signature Required

Date 7/6/2020

Chief School Administrator - Original Signature Required

Date 7/6/2020

Denise J Kreisher

Contact Person

(570)356-3502

Extn :

Telephone

Extension

dkreisher@scasd.us

Email Address

<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.	The Board has authorized the use of the assigned fund balance to balance the budget
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	It was not necessary to access the Committed Fund Balance to supplement retirement costs to balance the Budget.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	It was not necessary to access the Assigned Fund Balance for health care, retirement or buildings and grounds 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	7,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	103,000	
0840 Assigned Fund Balance	800,000	
0850 Unassigned Fund Balance	1,149,458	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,052,458</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	13,309,737	
7000 Revenue from State Sources	8,987,287	
8000 Revenue from Federal Sources	366,544	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$22,663,568</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$24,716,026</u>

LEA : 116197503 Southern Columbia Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,611,232
6112 Interim Real Estate Taxes	10,000
6113 Public Utility Realty Taxes	11,250
6114 Payments in Lieu of Current Taxes - State / Local	4,261
6130 Current Taxpayer Relief Taxes - Proportional Assessments	3,675,000
6150 Current Act 511 Taxes - Proportional Assessments	100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	375,450
6500 Earnings on Investments	7,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	236,462
6910 Rentals	17,000
6990 Refunds and Other Miscellaneous Revenue	262,082
REVENUE FROM LOCAL SOURCES	\$13,309,737
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,784,908
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	846,897
7311 Pupil Transportation Subsidy	739,080
7312 Nonpublic and Charter School Pupil Transportation Subsidy	28,105
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	217,769
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	297,456
7501 PA Accountability Grants	197,956
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	5,000
7810 State Share of Social Security and Medicare Taxes	347,144
7820 State Share of Retirement Contributions	1,477,972
REVENUE FROM STATE SOURCES	\$8,987,287
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	213,574
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	34,229
8517 NCLB, Title IV - 21St Century Schools	18,741
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
REVENUE FROM FEDERAL SOURCES	\$366,544
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,663,568

Act 1 Index (current): 3.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$8,612,568		
Amount of Tax Relief for Homestead Exclusions	<u>\$297,456</u>		
Total Approx. Tax Revenue:	\$8,910,024		
Approx. Tax Levy for Tax Rate Calculation:	\$9,658,943		
	Columbia	Northumberland	Total

2019-20 Data			
a. Assessed Value	\$108,442,170	\$57,630,405	\$166,072,575
b. Real Estate Mills	50.4400	67.3300	
I. 2020-21 Data			
c. 2018 STEB Market Value	\$414,476,192	\$288,945,347	\$703,421,539
d. Assessed Value	\$109,071,046	\$57,983,845	\$167,054,891
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2019-20 Calculations			
f. 2019-20 Tax Levy	\$5,469,823	\$3,880,255	\$9,350,078
(a * b)			
2020-21 Calculations			
g. Percent of Total Market Value	58.92287%	41.07713%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$5,509,334	\$3,840,744	\$9,350,078
(f Total * g)			
i. Base Mills Subject to Index	50.8043	67.3300	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%	92.00000%
k. Tax Levy Needed	\$5,691,326	\$3,967,617	\$9,658,943
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate	52.1700	68.4200	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$5,690,236	\$3,967,255	\$9,657,491
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$9,360,035
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$8,611,232
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$8,612,568		
Amount of Tax Relief for Homestead Exclusions	<u>\$297,456</u>		
Total Approx. Tax Revenue:	\$8,910,024		
Approx. Tax Levy for Tax Rate Calculation:	\$9,658,943		
	Columbia	Northumberland	Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	52.4808	69.5518	
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)	\$5,724,136	\$4,032,881	\$9,757,017
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	\$1,760.00	\$1,342.00	
Number of Homestead/Farmstead Properties	1884	1339	3223
Median Assessed Value of Homestead Properties			\$33,266

Act 1 Index (current): 3.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$8,612,568		
Amount of Tax Relief for Homestead Exclusions	<u>\$297,456</u>		
Total Approx. Tax Revenue:	\$8,910,024		
Approx. Tax Levy for Tax Rate Calculation:	\$9,658,943		
	Columbia	Northumberland	Total

Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$297,456	Lowering RE Tax Rate	\$0	\$297,456
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$297,456

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Columbia	109,071,046	52.1700	5,690,236				92.00000%		
Northumberland	57,983,845	68.4200	3,967,255				92.00000%		
Totals:		167,054,891	9,657,491	-	297,456	=	9,360,035	X	92.00000% = 8,611,232
					<u>Rate</u>				<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>				\$0.00				0
6130	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>				<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>		<u>Estimated Revenue</u>
6131	Current Act 1 Earned Income Taxes				1.500%	0.000%	245,000,000		3,675,000
Total Current Taxpayer Relief Taxes – Proportional Assessments							245,000,000		3,675,000
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				\$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	<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				0.000%	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%	20,000,000		100,000
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							20,000,000		100,000
Total Act 511, Current Taxes									100,000
Act 511 Tax Limit -->					703,421,539	X	12		8,441,058
					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>									
	Columbia	50.8043	52.1700	2.69%	Yes	3.3%				
	Northumberland	67.3300	68.4200	1.62%	Yes	3.3%				
	<u>Current Taxpayer Relief Taxes – Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	1.500%	1.500%	0.00%	Yes	3.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

LEA : 116197503 Southern Columbia Area SD

Printed 7/7/2020 12:26:04 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,679,423
1200 Special Programs - Elementary / Secondary	3,086,356
1300 Vocational Education	1,383,919
1400 Other Instructional Programs - Elementary / Secondary	77,171
1800 Pre-Kindergarten	2,500
Total Instruction	\$13,229,369
2000 Support Services	
2100 Support Services - Students	671,355
2200 Support Services - Instructional Staff	387,729
2300 Support Services - Administration	1,306,896
2400 Support Services - Pupil Health	210,218
2500 Support Services - Business	322,803
2600 Operation and Maintenance of Plant Services	1,621,551
2700 Student Transportation Services	1,877,637
2800 Support Services - Central	536,052
Total Support Services	\$6,934,241
3000 Operation of Non-Instructional Services	
3200 Student Activities	121,380
Total Operation of Non-Instructional Services	\$121,380
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,377,898
Total Other Expenditures and Financing Uses	\$2,377,898
Total Estimated Expenditures and Other Financing Uses	\$22,662,888

LEA : 116197503 Southern Columbia Area SD

Printed 7/7/2020 12:26:05 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,989,888
200 Personnel Services - Employee Benefits	3,093,739
300 Purchased Professional and Technical Services	36,063
400 Purchased Property Services	42,450
500 Other Purchased Services	244,564
600 Supplies	256,219
700 Property	11,500
800 Other Objects	5,000
Total Regular Programs - Elementary / Secondary	\$8,679,423
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,555,835
200 Personnel Services - Employee Benefits	1,094,855
300 Purchased Professional and Technical Services	352,000
500 Other Purchased Services	46,000
600 Supplies	35,166
800 Other Objects	2,500
Total Special Programs - Elementary / Secondary	\$3,086,356
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	365,012
200 Personnel Services - Employee Benefits	207,697
500 Other Purchased Services	789,293
600 Supplies	17,417
700 Property	2,000
800 Other Objects	2,500
Total Vocational Education	\$1,383,919
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,500
200 Personnel Services - Employee Benefits	3,171
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	65,000
Total Other Instructional Programs - Elementary / Secondary	\$77,171
1800 <u>Pre-Kindergarten</u>	
600 Supplies	2,500
Total Pre-Kindergarten	\$2,500
Total Instruction	\$13,229,369
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	405,005
200 Personnel Services - Employee Benefits	240,997
500 Other Purchased Services	5,500
600 Supplies	7,253
700 Property	7,000

LEA : 116197503 Southern Columbia Area SD

Printed 7/7/2020 12:26:05 PM

<u>Description</u>	<u>Amount</u>
800 Other Objects	5,600
Total Support Services - Students	\$671,355
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	212,220
200 Personnel Services - Employee Benefits	124,912
300 Purchased Professional and Technical Services	33,150
500 Other Purchased Services	2,000
600 Supplies	14,597
700 Property	500
800 Other Objects	350
Total Support Services - Instructional Staff	\$387,729
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	631,388
200 Personnel Services - Employee Benefits	443,648
300 Purchased Professional and Technical Services	146,500
400 Purchased Property Services	6,300
500 Other Purchased Services	19,150
600 Supplies	38,160
700 Property	1,200
800 Other Objects	20,550
Total Support Services - Administration	\$1,306,896
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	120,640
200 Personnel Services - Employee Benefits	79,658
300 Purchased Professional and Technical Services	5,000
600 Supplies	3,920
700 Property	1,000
Total Support Services - Pupil Health	\$210,218
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	128,696
200 Personnel Services - Employee Benefits	104,752
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	750
600 Supplies	55,855
700 Property	1,000
800 Other Objects	27,750
Total Support Services - Business	\$322,803
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	476,999
200 Personnel Services - Employee Benefits	344,129
300 Purchased Professional and Technical Services	49,500
400 Purchased Property Services	310,500
500 Other Purchased Services	120,000
600 Supplies	278,428
700 Property	38,245

LEA : 116197503 Southern Columbia Area SD

Printed 7/7/2020 12:26:05 PM

<u>Description</u>	<u>Amount</u>
800 Other Objects	3,750
Total Operation and Maintenance of Plant Services	\$1,621,551
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	11,610
200 Personnel Services - Employee Benefits	5,365
300 Purchased Professional and Technical Services	26,142
400 Purchased Property Services	4,000
500 Other Purchased Services	1,823,020
600 Supplies	7,500
Total Student Transportation Services	\$1,877,637
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	175,600
200 Personnel Services - Employee Benefits	133,480
600 Supplies	62,723
700 Property	106,799
800 Other Objects	57,450
Total Support Services - Central	\$536,052
Total Support Services	\$6,934,241
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	46,433
200 Personnel Services - Employee Benefits	20,867
600 Supplies	45,080
700 Property	7,000
800 Other Objects	2,000
Total Student Activities	\$121,380
Total Operation of Non-Instructional Services	\$121,380
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	938,898
900 Other Uses of Funds	1,439,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,377,898
Total Other Expenditures and Financing Uses	\$2,377,898
TOTAL EXPENDITURES	\$22,662,888

LEA : 116197503 Southern Columbia Area SD

<u>Cash and Short-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	1,000,000	750,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	2,000	2,000
Capital Reserve Fund - § 690, §1850	102,000	90,000
Capital Reserve Fund - § 1431	230,540	10,000
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		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,334,540	\$852,000

<u>Long-Term Investments</u>	<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		

LEA : 116197503 Southern Columbia Area SD

<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	\$1,334,540	\$852,000

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

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		

<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		

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	32,202,943	30,473,937
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	\$32,202,943	\$30,473,937
TOTAL INDEBTEDNESS	\$32,202,943	\$30,473,937

Account Description	Amounts
0810 Nonspendable Fund Balance	7,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	103,000
0840 Assigned Fund Balance	800,000
0850 Unassigned Fund Balance	1,150,138
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,053,138
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,060,138