

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Eastern Lancaster County SD	COUNTY : Lancaster	AUN : 113362303
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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	\$60125160
Ending Unassigned Fund Balance	\$3656282
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.1%

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 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**

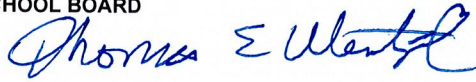
24 PS 6-687(a)(1)

(03/2006)

School District Name : Eastern Lancaster County SD	County : Lancaster	AUN Number : 113362303
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This amount represents the additional funding related to COVID-19 which hasn't been officially earmarked for specific expenditures.
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 unassigned fund balance is necessary to maintain stability over a period of years to protect the District from unexpected costs or temporary shortfalls in cash flows.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	This is the total estimated amount committed at the end of the year to help offset future employer obligations for PSERS (\$2,675,354) due to rate increases and technology initiatives (\$1,720,344)

<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	5,140,654
0840 Assigned Fund Balance	1,977,899
0850 Unassigned Fund Balance	3,549,349
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,667,902</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	40,580,291
7000 Revenue from State Sources	14,940,491
8000 Revenue from Federal Sources	1,988,456
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$57,509,238</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$68,177,140</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	33,135,893
6112 Interim Real Estate Taxes	80,000
6113 Public Utility Realty Taxes	39,000
6114 Payments in Lieu of Current Taxes - State / Local	190,000
6140 Current Act 511 Taxes - Flat Rate Assessments	135,000
6150 Current Act 511 Taxes - Proportional Assessments	3,200,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	300,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	524,418
6910 Rentals	21,500
6940 Tuition from Patrons	2,478,000
6960 Services Provided Other Local Governmental Units / LEAs	307,680
6990 Refunds and Other Miscellaneous Revenue	68,800

REVENUE FROM LOCAL SOURCES \$40,580,291

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	4,577,000
7112 Basic Education Funding-Social Security	886,529
7160 Tuition for Orphans Subsidy	70,000
7220 Vocational Education	37,000
7271 Special Education funds for School-Aged Pupils	1,676,723
7311 Pupil Transportation Subsidy	1,241,745
7312 Nonpublic and Charter School Pupil Transportation Subsidy	178,255
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,056,179
7330 Health Services (Medical, Dental, Nurse, Act 25)	74,000
7340 State Property Tax Reduction Allocation	447,795
7360 Safe Schools	324,928
7505 Ready to Learn Block Grant	247,418
7820 State Share of Retirement Contributions	4,122,919

REVENUE FROM STATE SOURCES \$14,940,491

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	821,636
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	176,141
8517 NCLB, Title IV - 21st Century Schools	54,565

Amount

REVENUE FROM FEDERAL SOURCES

8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	686,692
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	229,422
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	20,000

REVENUE FROM FEDERAL SOURCES **\$1,988,456**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **57,509,238**

Act 1 Index (current): 2.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$33,135,893

Amount of Tax Relief for Homestead Exclusions \$447,962

Total Approx. Tax Revenue: \$33,583,855

Approx. Tax Levy for Tax Rate Calculation: \$35,070,426

Lancaster

Total

2019-20 Data		
a. Assessed Value	\$2,760,407,600	\$2,760,407,600
b. Real Estate Mills	12.5711	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$2,730,855,375	\$2,730,855,375
d. Assessed Value	\$2,789,765,900	\$2,789,765,900
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$34,701,360	\$34,701,360
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$34,701,360	\$34,701,360
(f Total * g)		
i. Base Mills Subject to Index	12.5711	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.70634%	95.70634%
k. Tax Levy Needed	\$35,070,426	\$35,070,426
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	12.5711	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$35,070,426	\$35,070,426
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$34,622,464
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$33,135,893
(n * Est. Pct. Collection)		

Act 1 Index (current): 2.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$33,135,893	
Amount of Tax Relief for Homestead Exclusions	<u>\$447,962</u>	
Total Approx. Tax Revenue:	\$33,583,855	
Approx. Tax Levy for Tax Rate Calculation:	\$35,070,426	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	12.8979	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$35,982,122	\$35,982,122
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	\$5,149.00	
Number of Homestead/Farmstead Properties	6920	6920
Median Assessed Value of Homestead Properties		\$198,850

Act 1 Index (current): 2.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$33,135,893
Amount of Tax Relief for Homestead Exclusions	<u>\$447,962</u>
Total Approx. Tax Revenue:	\$33,583,855
Approx. Tax Levy for Tax Rate Calculation:	\$35,070,426

Lancaster	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$447,795	Lowering RE Tax Rate	\$0	\$447,795
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$167			\$167
Amount of Tax Relief from State/Local Sources				\$447,962

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>
Lancaster	2,789,765,900	12.5711	35,070,426			95.70634%	
Totals:	2,789,765,900		35,070,426	447,962 =	34,622,464 X	95.70634% =	33,135,893

	<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	\$10.00	\$0.00	135,000
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 135,000 135,000

	<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	0.500%	0.000%	2,825,000	2,825,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	375,000	375,000
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 3,200,000 3,200,000

Total Act 511, Current Taxes 3,335,000

Act 511 Tax Limit -->	2,730,855,375 X	12	32,770,265
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21	
6111	<u>Current Real Estate Taxes</u> Lancaster	12.5711	12.5711	0.00%	Yes	2.6%			
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>								
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	2.6%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	2.6%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	2.6%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	25,117,819
1200 Special Programs - Elementary / Secondary	7,730,138
1300 Vocational Education	1,261,745
1400 Other Instructional Programs - Elementary / Secondary	201,684
1500 Nonpublic School Programs	42,724
Total Instruction	\$34,354,110
2000 Support Services	
2100 Support Services - Students	2,225,469
2200 Support Services - Instructional Staff	3,221,439
2300 Support Services - Administration	3,209,066
2400 Support Services - Pupil Health	1,264,620
2500 Support Services - Business	647,452
2600 Operation and Maintenance of Plant Services	3,953,893
2700 Student Transportation Services	3,281,492
2800 Support Services - Central	2,249,730
2900 Other Support Services	73,903
Total Support Services	\$20,127,064
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,002,091
3300 Community Services	17,400
Total Operation of Non-Instructional Services	\$1,019,491
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,612,875
5900 Budgetary Reserve	1,011,620
Total Other Expenditures and Financing Uses	\$4,624,495
Total Estimated Expenditures and Other Financing Uses	\$60,125,160

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	12,722,794
200 Personnel Services - Employee Benefits	9,363,684
300 Purchased Professional and Technical Services	720,100
400 Purchased Property Services	6,350
500 Other Purchased Services	987,230
600 Supplies	812,631
700 Property	504,450
800 Other Objects	580
Total Regular Programs - Elementary / Secondary	\$25,117,819
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,428,642
200 Personnel Services - Employee Benefits	1,438,921
300 Purchased Professional and Technical Services	3,368,795
400 Purchased Property Services	2,000
500 Other Purchased Services	436,830
600 Supplies	53,950
700 Property	1,000
Total Special Programs - Elementary / Secondary	\$7,730,138
1300 Vocational Education	
100 Personnel Services - Salaries	68,329
200 Personnel Services - Employee Benefits	37,114
300 Purchased Professional and Technical Services	5,322
500 Other Purchased Services	1,135,000
600 Supplies	15,980
Total Vocational Education	\$1,261,745
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	68,843
200 Personnel Services - Employee Benefits	3,151
300 Purchased Professional and Technical Services	18,189
500 Other Purchased Services	111,501
Total Other Instructional Programs - Elementary / Secondary	\$201,684
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	29,046
600 Supplies	13,678
Total Nonpublic School Programs	\$42,724
Total Instruction	\$34,354,110
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,228,063
200 Personnel Services - Employee Benefits	626,017
300 Purchased Professional and Technical Services	296,163
400 Purchased Property Services	1,133

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	9,680
600 Supplies	64,128
700 Property	249
800 Other Objects	36
Total Support Services - Students	\$2,225,469
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,760,571
200 Personnel Services - Employee Benefits	1,218,850
300 Purchased Professional and Technical Services	122,513
400 Purchased Property Services	1,925
500 Other Purchased Services	46,826
600 Supplies	64,142
700 Property	3,589
800 Other Objects	3,023
Total Support Services - Instructional Staff	\$3,221,439
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,877,107
200 Personnel Services - Employee Benefits	1,006,748
300 Purchased Professional and Technical Services	194,600
400 Purchased Property Services	5,549
500 Other Purchased Services	59,781
600 Supplies	43,507
700 Property	1,000
800 Other Objects	20,774
Total Support Services - Administration	\$3,209,066
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	507,359
200 Personnel Services - Employee Benefits	281,946
300 Purchased Professional and Technical Services	472,592
400 Purchased Property Services	175
500 Other Purchased Services	551
600 Supplies	1,997
Total Support Services - Pupil Health	\$1,264,620
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	338,823
200 Personnel Services - Employee Benefits	180,579
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	26,000
500 Other Purchased Services	16,000
600 Supplies	37,050
700 Property	10,000
800 Other Objects	36,000
Total Support Services - Business	\$647,452
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	722,749

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	398,484
300 Purchased Professional and Technical Services	129,200
400 Purchased Property Services	1,238,460
500 Other Purchased Services	135,450
600 Supplies	1,320,550
700 Property	5,000
800 Other Objects	4,000
Total Operation and Maintenance of Plant Services	\$3,953,893
2700 Student Transportation Services	
100 Personnel Services - Salaries	82,449
200 Personnel Services - Employee Benefits	50,280
300 Purchased Professional and Technical Services	325,000
400 Purchased Property Services	750
500 Other Purchased Services	2,784,813
600 Supplies	37,000
800 Other Objects	1,200
Total Student Transportation Services	\$3,281,492
2800 Support Services - Central	
100 Personnel Services - Salaries	1,070,957
200 Personnel Services - Employee Benefits	639,510
300 Purchased Professional and Technical Services	74,587
400 Purchased Property Services	104,400
500 Other Purchased Services	184,720
600 Supplies	161,746
700 Property	12,200
800 Other Objects	1,610
Total Support Services - Central	\$2,249,730
2900 Other Support Services	
100 Personnel Services - Salaries	35,000
200 Personnel Services - Employee Benefits	2,678
500 Other Purchased Services	36,225
Total Other Support Services	\$73,903
Total Support Services	\$20,127,064
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	653,900
200 Personnel Services - Employee Benefits	104,316
300 Purchased Professional and Technical Services	69,283
400 Purchased Property Services	23,400
500 Other Purchased Services	75,284
600 Supplies	61,805
700 Property	5,000
800 Other Objects	9,103
Total Student Activities	\$1,002,091

<u>Description</u>	<u>Amount</u>
3300 Community Services	
300 Purchased Professional and Technical Services	4,000
600 Supplies	9,600
800 Other Objects	3,800
Total Community Services	\$17,400
Total Operation of Non-Instructional Services	\$1,019,491
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	367,875
900 Other Uses of Funds	3,245,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,612,875
5900 Budgetary Reserve	
800 Other Objects	1,011,620
Total Budgetary Reserve	\$1,011,620
Total Other Expenditures and Financing Uses	\$4,624,495
TOTAL EXPENDITURES	\$60,125,160

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	14,000,000	14,000,000
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	11,000,000	11,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,051,804	1,051,804
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	8,600,000	8,600,000
Private Purpose Trust Fund	79,388	79,388
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	62,326	62,326
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$34,793,518	\$34,793,518

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	\$34,793,518	\$34,793,518
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<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	5,651,900	2,052,400
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	575,218	575,218
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,314,120	7,314,120
0599 Other Noncurrent Liabilities	75,336,820	75,336,820
Total General Fund	\$88,878,058	\$85,278,558

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)	24,030	24,030
0599 Other Noncurrent Liabilities	553,284	553,284
Total Food Service / Cafeteria Operations Fund	\$577,314	\$577,314

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		
Total Permanent Fund		
Total Long-Term Indebtedness	\$89,455,372	\$85,855,872

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	\$89,455,372	\$85,855,872
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,395,698
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,656,282
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,051,980
5900 Budgetary Reserve	1,011,620
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,063,600