

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval**Date of Adoption of the General Fund Budget:**

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Patricia Denicola

(610)377-4490

Extn :

Contact Person

Telephone

Extension

pdenicola@lehighton.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Lehighton Area SD	COUNTY : Carbon	AUN : 121135503
--	--------------------	--------------------

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	\$43043444
Ending Unassigned Fund Balance	\$-2053108
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	-4.8%

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
-----------------------------	------

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 : Lehighton Area SD	County : Carbon	AUN Number : 121135503
---	----------------------------------	---

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
--	-------------

DUE DATE: **IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2600, Object 100: \$987,172.00 Function 2600, Object 200: \$1,085,965.00	Retiree benefit payments
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.	District budget deficits have exhausted fund balance, cost saving measures are actively taken to address inadequate fund balance

<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	2,526	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	871,913	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$871,913</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	21,704,506	
7000 Revenue from State Sources	17,208,812	
8000 Revenue from Federal Sources	1,205,105	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$40,118,423</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$40,990,336</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	17,150,179
6113 Public Utility Realty Taxes	19,500
6114 Payments in Lieu of Current Taxes - State / Local	4,494
6120 Current Per Capita Taxes, Section 679	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	2,733,625
6400 Delinquencies on Taxes Levied / Assessed by the LEA	947,958
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	46,750
6800 Revenues from Intermediary Sources / Pass-Through Funds	430,000
6920 Contributions and Donations from Private Sources	16,000
6940 Tuition from Patrons	151,000
6960 Services Provided Other Local Governmental Units / LEAs	15,000
6990 Refunds and Other Miscellaneous Revenue	15,000
REVENUE FROM LOCAL SOURCES	\$21,704,506
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,986,187
7160 Tuition for Orphans Subsidy	107,000
7271 Special Education funds for School-Aged Pupils	1,694,119
7292 Pre-K Counts	170,000
7311 Pupil Transportation Subsidy	393,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	2,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	922,903
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	1,189,375
7360 Safe Schools	20,000
7505 Ready to Learn Block Grant	374,159
7810 State Share of Social Security and Medicare Taxes	599,619
7820 State Share of Retirement Contributions	2,704,950
REVENUE FROM STATE SOURCES	\$17,208,812
REVENUE FROM FEDERAL SOURCES	
8200 Unrestricted Grants-in-Aid from the Federal Government Through the Commonwealth of Pa	474,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	580,506
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	101,648

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21st Century Schools	43,951
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$1,205,105
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	40,118,423

Act 1 Index (current): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$17,150,179	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,189,375</u>	
Total Approx. Tax Revenue:	\$18,339,554	
Approx. Tax Levy for Tax Rate Calculation:	\$19,185,105	
	Carbon	Total
2019-20 Data		
a. Assessed Value	\$390,570,742	\$390,570,742
b. Real Estate Mills	48.8800	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$954,072,307	\$954,072,307
d. Assessed Value	\$392,493,964	\$392,493,964
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$19,091,098	\$19,091,098
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2019-20 Tax Levy	\$19,091,098	\$19,091,098
(f Total * g)		
i. Base Mills Subject to Index	48.8800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.30138%	95.30138%
k. Tax Levy Needed	\$19,185,105	\$19,185,105
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	48.8800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$19,185,105	\$19,185,105
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$17,995,730
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$17,150,179
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$17,150,179	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,189,375</u>	
Total Approx. Tax Revenue:	\$18,339,554	
Approx. Tax Levy for Tax Rate Calculation:	\$19,185,105	
	Carbon	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	50.6396	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,875,737	\$19,875,737
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	\$5,420.00	
Number of Homestead/Farmstead Properties	4489	4489
Median Assessed Value of Homestead Properties		\$45,604

Act 1 Index (current): 3.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$17,150,179
Amount of Tax Relief for Homestead Exclusions	<u>\$1,189,375</u>
Total Approx. Tax Revenue:	\$18,339,554
Approx. Tax Levy for Tax Rate Calculation:	\$19,185,105
	Carbon
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,189,375	Lowering RE Tax Rate	\$0	\$1,189,375
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,189,375

<u>CODE</u>								
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>					
Carbon	392,493,964	48.8800	19,185,105				95.30138%	
Totals:	392,493,964		19,185,105	-	1,189,375	=	17,995,730	X 95.30138% = 17,150,179
				<u>Rate</u>				<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00				50,000
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			\$10.00	\$0.00		50,000	50,000
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							50,000	50,000
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			1.000%	0.000%		1,750,000	1,750,000
6152	Current Act 511 Occupation Taxes			25.0000	0.000		833,625	833,625
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%		150,000	150,000
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							2,733,625	2,733,625
Total Act 511, Current Taxes								2,783,625
Act 511 Tax Limit -->					954,072,307	X	12	11,448,868
					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>									
	Carbon	48.8800	48.8800	0.00%	Yes	3.6%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	3.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.6%				
6152	Current Act 511 Occupation Taxes	25.0000	25.0000	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.6%				

LEA : 121135503 Lehighton Area SD

Printed 5/27/2020 1:48:02 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,001,196
1200 Special Programs - Elementary / Secondary	6,691,199
1300 Vocational Education	1,688,322
1500 Nonpublic School Programs	4,014
1600 Adult Education Programs	233,947
1800 Pre-Kindergarten	2,766
Total Instruction	\$27,621,444
2000 Support Services	
2100 Support Services - Students	1,074,395
2200 Support Services - Instructional Staff	960,524
2300 Support Services - Administration	2,076,402
2400 Support Services - Pupil Health	336,321
2500 Support Services - Business	685,658
2600 Operation and Maintenance of Plant Services	3,037,992
2700 Student Transportation Services	1,466,000
2800 Support Services - Central	483,323
Total Support Services	\$10,120,615
3000 Operation of Non-Instructional Services	
3200 Student Activities	740,608
3300 Community Services	20,000
Total Operation of Non-Instructional Services	\$760,608
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	635,260
Total Facilities Acquisition, Construction and Improvement Services	\$635,260
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,795,517
5200 Interfund Transfers - Out	110,000
Total Other Expenditures and Financing Uses	\$3,905,517
Total Estimated Expenditures and Other Financing Uses	\$43,043,444

LEA : 121135503 Lehighton Area SD

Printed 5/27/2020 1:48:03 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,515,837
200 Personnel Services - Employee Benefits	7,937,321
300 Purchased Professional and Technical Services	210,650
400 Purchased Property Services	48,608
500 Other Purchased Services	1,171,770
600 Supplies	110,890
800 Other Objects	6,120
Total Regular Programs - Elementary / Secondary	\$19,001,196
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,130,705
200 Personnel Services - Employee Benefits	1,952,905
300 Purchased Professional and Technical Services	2,089,040
400 Purchased Property Services	1,855
500 Other Purchased Services	509,269
600 Supplies	7,425
Total Special Programs - Elementary / Secondary	\$6,691,199
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,688,322
Total Vocational Education	\$1,688,322
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	4,014
Total Nonpublic School Programs	\$4,014
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	233,947
Total Adult Education Programs	\$233,947
1800 <u>Pre-Kindergarten</u>	
600 Supplies	2,376
800 Other Objects	390
Total Pre-Kindergarten	\$2,766
Total Instruction	\$27,621,444
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	572,929
200 Personnel Services - Employee Benefits	481,024
300 Purchased Professional and Technical Services	18,300
600 Supplies	32
800 Other Objects	2,110
Total Support Services - Students	\$1,074,395
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	502,364

LEA : 121135503 Lehighton Area SD

Printed 5/27/2020 1:48:03 PM

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	455,820
300 Purchased Professional and Technical Services	2,340
Total Support Services - Instructional Staff	\$960,524
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,026,679
200 Personnel Services - Employee Benefits	861,849
300 Purchased Professional and Technical Services	160,214
500 Other Purchased Services	27,660
Total Support Services - Administration	\$2,076,402
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	178,190
200 Personnel Services - Employee Benefits	150,131
300 Purchased Professional and Technical Services	8,000
Total Support Services - Pupil Health	\$336,321
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	354,620
200 Personnel Services - Employee Benefits	297,473
300 Purchased Professional and Technical Services	33,565
Total Support Services - Business	\$685,658
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	987,172
200 Personnel Services - Employee Benefits	1,085,965
300 Purchased Professional and Technical Services	64,994
400 Purchased Property Services	262,310
500 Other Purchased Services	176,551
600 Supplies	461,000
Total Operation and Maintenance of Plant Services	\$3,037,992
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,466,000
Total Student Transportation Services	\$1,466,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	188,185
200 Personnel Services - Employee Benefits	158,003
300 Purchased Professional and Technical Services	125,135
500 Other Purchased Services	12,000
Total Support Services - Central	\$483,323
Total Support Services	\$10,120,615
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	379,137
200 Personnel Services - Employee Benefits	159,844
300 Purchased Professional and Technical Services	74,047
400 Purchased Property Services	7,820

LEA : 121135503 Lehighton Area SD

Printed 5/27/2020 1:48:03 PM

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	33,310
600 Supplies	76,945
700 Property	500
800 Other Objects	9,005
Total Student Activities	\$740,608
3300 <u>Community Services</u>	
800 Other Objects	20,000
Total Community Services	\$20,000
Total Operation of Non-Instructional Services	\$760,608
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	69,630
400 Purchased Property Services	564,380
600 Supplies	1,250
Total Facilities Acquisition, Construction and Improvement Services	\$635,260
Total Facilities Acquisition, Construction and Improvement Services	\$635,260
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,899,517
900 Other Uses of Funds	1,896,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,795,517
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	110,000
Total Interfund Transfers - Out	\$110,000
Total Other Expenditures and Financing Uses	\$3,905,517
TOTAL EXPENDITURES	\$43,043,444

Cash and Short-Term Investments

	06/30/2020 Estimate	06/30/2021 Projection
General Fund	500,000	425,000
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	235,227	239,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	5,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	528,175	530,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	45,000	45,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$1,313,402	\$1,244,000

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		

LEA : 121135503 Lehighton 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	\$1,313,402	\$1,244,000

LEA : 121135503 Lehighton Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	56,191,176	54,295,176
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	224,908	224,908
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,297,700	3,297,700
0599 Other Noncurrent Liabilities	56,527,000	56,027,000
Total General Fund	\$116,240,784	\$113,844,784
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		

LEA : 121135503 Lehighton Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

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

2020-2021 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
LEA : 121135503 Lehighton Area SD			
Printed 5/27/2020 1:48:05 PM		Page - 5 of 6	
<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	\$116,240,784	\$113,844,784	

<u>Short-Term Payables</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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$116,240,784	\$113,844,784

Account Description	Amounts
0810 Nonspendable Fund Balance	2,526
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(2,053,108)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$2,053,108)
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	(\$2,050,582)