

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

Grant Evangelisti

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Contact Person

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Extension

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Email Address

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 : Montgomery Area SD	County : Lycoming	AUN Number : 117415004
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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
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	
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.	
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	

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	3,656,690	
0850 Unassigned Fund Balance	1,400,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,056,690</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	6,370,034	
7000 Revenue from State Sources	8,721,741	
8000 Revenue from Federal Sources	677,000	
9000 Other Financing Sources	170,000	
Total Estimated Revenues And Other Financing Sources		<u>\$15,938,775</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$20,995,465</u>

LEA : 117415004 Montgomery Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,086,157
6112 Interim Real Estate Taxes	9,836
6113 Public Utility Realty Taxes	5,385
6114 Payments in Lieu of Current Taxes - State / Local	68,858
6140 Current Act 511 Taxes - Flat Rate Assessments	10,375
6150 Current Act 511 Taxes - Proportional Assessments	1,380,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	200,000
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	19,282
6800 Revenues from Intermediary Sources / Pass-Through Funds	126,741
6910 Rentals	400
6920 Contributions and Donations from Private Sources	105,000
6940 Tuition from Patrons	300,000
6980 Revenue from Community Services Activities	18,000
REVENUE FROM LOCAL SOURCES	\$6,370,034
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,215,434
7112 Basic Education Funding-Social Security	285,957
7160 Tuition for Orphans Subsidy	42,500
7220 Vocational Education	20,000
7271 Special Education funds for School-Aged Pupils	623,369
7292 Pre-K Counts	425,000
7311 Pupil Transportation Subsidy	154,008
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,030
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	162,538
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,472
7340 State Property Tax Reduction Allocation	319,067
7360 Safe Schools	181,980
7820 State Share of Retirement Contributions	1,246,386
REVENUE FROM STATE SOURCES	\$8,721,741
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	341,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	41,000
8517 NCLB, Title IV - 21St Century Schools	24,000

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	271,000
REVENUE FROM FEDERAL SOURCES	\$677,000
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	170,000
OTHER FINANCING SOURCES	\$170,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	15,938,775

Act 1 Index (current): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,086,157	
Amount of Tax Relief for Homestead Exclusions	<u>\$322,550</u>	
Total Approx. Tax Revenue:	\$4,408,707	
Approx. Tax Levy for Tax Rate Calculation:	\$4,795,569	
	Lycoming	Total

2019-20 Data		
a. Assessed Value	\$315,582,550	\$315,582,550
b. Real Estate Mills	15.2100	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$390,456,185	\$390,456,185
d. Assessed Value	\$315,290,440	\$315,290,440
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$4,800,011	\$4,800,011
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$4,800,011	\$4,800,011
(f Total * g)		
i. Base Mills Subject to Index	15.2100	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.35122%	91.35122%
k. Tax Levy Needed	\$4,795,569	\$4,795,569
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	15.2100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,795,568	\$4,795,568
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,473,018
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,086,157
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,086,157	
Amount of Tax Relief for Homestead Exclusions	<u>\$322,550</u>	
Total Approx. Tax Revenue:	\$4,408,707	
Approx. Tax Levy for Tax Rate Calculation:	\$4,795,569	
	Lycoming	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.7575	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,968,189	\$4,968,189
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	\$13,998.00	
Number of Homestead/Farmstead Properties	1520	1520
Median Assessed Value of Homestead Properties		\$101,520

Act 1 Index (current): 3.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,086,157
Amount of Tax Relief for Homestead Exclusions	<u>\$322,550</u>
Total Approx. Tax Revenue:	\$4,408,707
Approx. Tax Levy for Tax Rate Calculation:	\$4,795,569
	Lycoming
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$319,067	Lowering RE Tax Rate	\$0	\$319,067
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,483			\$3,483
Amount of Tax Relief from State/Local Sources				\$322,550

2020-2021 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 117415004 Montgomery Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 5/20/2020 11:33:55 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lycoming	315,290,440	15.2100	4,795,568			91.35122%	
Totals:	315,290,440		4,795,568	- 322,550	= 4,473,018	X 91.35122%	= 4,086,157
				<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>	<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			\$5.00	\$0.00	5,500	5,500
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			\$125.00	\$0.00	4,875	4,875
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0
Total Current Act 511 Taxes– Flat Rate Assessments						10,375	10,375
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			1.250%	0.000%	1,472,601	1,300,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	90,000	80,000
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						1,562,601	1,380,000
Total Act 511, Current Taxes							1,390,375
Act 511 Tax Limit -->				390,456,185		X 12	4,685,474
				Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u>									
	Lycoming	15.2100	15.2100	0.00%	Yes	3.6%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.6%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$125.00	\$125.00	0.00%	Yes	3.6%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.250%	1.250%	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,635,449
1200 Special Programs - Elementary / Secondary	1,944,582
1300 Vocational Education	690,543
1400 Other Instructional Programs - Elementary / Secondary	393,943
1800 Pre-Kindergarten	528,077
Total Instruction	\$10,192,594
2000 Support Services	
2100 Support Services - Students	625,162
2200 Support Services - Instructional Staff	521,351
2300 Support Services - Administration	1,120,740
2400 Support Services - Pupil Health	121,833
2500 Support Services - Business	364,627
2600 Operation and Maintenance of Plant Services	1,373,975
2700 Student Transportation Services	484,855
Total Support Services	\$4,612,543
3000 Operation of Non-Instructional Services	
3200 Student Activities	590,397
3300 Community Services	63,255
Total Operation of Non-Instructional Services	\$653,652
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,300,540
5200 Interfund Transfers - Out	100,000
5900 Budgetary Reserve	80,465
Total Other Expenditures and Financing Uses	\$1,481,005
Total Estimated Expenditures and Other Financing Uses	\$16,939,794

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,430,509
200 Personnel Services - Employee Benefits	2,442,140
300 Purchased Professional and Technical Services	125,700
400 Purchased Property Services	22,500
500 Other Purchased Services	279,600
600 Supplies	165,000
700 Property	170,000
Total Regular Programs - Elementary / Secondary	\$6,635,449
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	865,088
200 Personnel Services - Employee Benefits	746,844
300 Purchased Professional and Technical Services	238,550
400 Purchased Property Services	3,000
500 Other Purchased Services	74,800
600 Supplies	16,300
Total Special Programs - Elementary / Secondary	\$1,944,582
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	295,702
200 Personnel Services - Employee Benefits	234,741
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	3,750
500 Other Purchased Services	12,250
600 Supplies	50,100
700 Property	79,000
Total Vocational Education	\$690,543
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,500
200 Personnel Services - Employee Benefits	1,193
500 Other Purchased Services	390,250
Total Other Instructional Programs - Elementary / Secondary	\$393,943
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	247,280
200 Personnel Services - Employee Benefits	183,734
500 Other Purchased Services	70,063
600 Supplies	27,000
Total Pre-Kindergarten	\$528,077
Total Instruction	\$10,192,594
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	333,553
200 Personnel Services - Employee Benefits	222,969
300 Purchased Professional and Technical Services	17,400

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	20,410
600 Supplies	30,830
Total Support Services - Students	\$625,162
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	213,111
200 Personnel Services - Employee Benefits	156,815
300 Purchased Professional and Technical Services	8,900
400 Purchased Property Services	20,000
500 Other Purchased Services	33,735
600 Supplies	28,340
700 Property	60,000
800 Other Objects	450
Total Support Services - Instructional Staff	\$521,351
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	591,368
200 Personnel Services - Employee Benefits	421,287
300 Purchased Professional and Technical Services	70,000
400 Purchased Property Services	450
500 Other Purchased Services	16,060
600 Supplies	4,500
700 Property	6,000
800 Other Objects	11,075
Total Support Services - Administration	\$1,120,740
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	64,911
200 Personnel Services - Employee Benefits	50,837
300 Purchased Professional and Technical Services	3,900
500 Other Purchased Services	250
600 Supplies	1,935
Total Support Services - Pupil Health	\$121,833
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	183,870
200 Personnel Services - Employee Benefits	146,387
300 Purchased Professional and Technical Services	13,500
400 Purchased Property Services	225
500 Other Purchased Services	7,820
600 Supplies	11,575
800 Other Objects	1,250
Total Support Services - Business	\$364,627
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	224,565
200 Personnel Services - Employee Benefits	187,479
400 Purchased Property Services	724,016
500 Other Purchased Services	138,165
600 Supplies	74,000

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<u>Description</u>	<u>Amount</u>
700 Property	23,000
800 Other Objects	2,750
Total Operation and Maintenance of Plant Services	\$1,373,975
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,574
300 Purchased Professional and Technical Services	2,750
400 Purchased Property Services	200
500 Other Purchased Services	463,581
600 Supplies	3,000
700 Property	750
Total Student Transportation Services	\$484,855
Total Support Services	\$4,612,543
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	260,540
200 Personnel Services - Employee Benefits	147,512
300 Purchased Professional and Technical Services	63,870
400 Purchased Property Services	9,500
500 Other Purchased Services	56,675
600 Supplies	26,300
700 Property	23,500
800 Other Objects	2,500
Total Student Activities	\$590,397
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	36,000
200 Personnel Services - Employee Benefits	25,505
600 Supplies	1,500
800 Other Objects	250
Total Community Services	\$63,255
Total Operation of Non-Instructional Services	\$653,652
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	280,540
900 Other Uses of Funds	1,020,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,300,540
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	100,000
Total Interfund Transfers - Out	\$100,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	80,465

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$80,465
Total Other Expenditures and Financing Uses	\$1,481,005
TOTAL EXPENDITURES	\$16,939,794

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Cash and Short-Term Investments

	06/30/2020 Estimate	06/30/2021 Projection
General Fund	5,056,690	3,997,575
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	50,000	150,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	75,000	75,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	30,000	30,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$5,211,690	\$4,252,575

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		

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<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	\$5,211,690	\$4,252,575

LEA : 117415004 Montgomery Area SD

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	11,342,000	10,542,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	76,000	65,000
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	80,000	80,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$11,498,000	\$10,687,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<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	\$11,498,000	\$10,687,000

<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	\$11,498,000	\$10,687,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,910,425
0850 Unassigned Fund Balance	1,145,246
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,055,671
5900 Budgetary Reserve	80,465
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,136,136