

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Wellsboro Area SD	COUNTY : Tioga	AUN : 117598503
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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	\$27197748
Ending Unassigned Fund Balance	\$2075382
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.6%

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
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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 : Wellsboro Area SD	County : Tioga	AUN Number : 117598503
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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.	
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.	Estimated Ending Unassigned Fund Balance
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Estimated Committed Fund Balance
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Estimated Assigned 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	20,624	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,256,520	
0840 Assigned Fund Balance	304,371	
0850 Unassigned Fund Balance	2,326,516	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,887,407</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	15,511,925	
7000 Revenue from State Sources	10,858,975	
8000 Revenue from Federal Sources	560,714	
9000 Other Financing Sources	15,000	
Total Estimated Revenues And Other Financing Sources		<u>\$26,946,614</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$32,834,021</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	11,411,257
6112 Interim Real Estate Taxes	41,422
6113 Public Utility Realty Taxes	13,746
6114 Payments in Lieu of Current Taxes - State / Local	211,762
6140 Current Act 511 Taxes - Flat Rate Assessments	32,778
6150 Current Act 511 Taxes - Proportional Assessments	2,374,436
6400 Delinquencies on Taxes Levied / Assessed by the LEA	832,382
6500 Earnings on Investments	119,028
6700 Revenues from LEA Activities	9,637
6800 Revenues from Intermediary Sources / Pass-Through Funds	326,937
6910 Rentals	12,000
6920 Contributions and Donations from Private Sources	28,163
6940 Tuition from Patrons	80,710
6960 Services Provided Other Local Governmental Units / LEAs	4,500
6990 Refunds and Other Miscellaneous Revenue	13,167
REVENUE FROM LOCAL SOURCES	\$15,511,925
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,295,397
7160 Tuition for Orphans Subsidy	48,921
7220 Vocational Education	78,270
7271 Special Education funds for School-Aged Pupils	1,184,975
7311 Pupil Transportation Subsidy	499,602
7312 Nonpublic and Charter School Pupil Transportation Subsidy	14,630
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	195,115
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,140
7505 Ready to Learn Block Grant	219,909
7810 State Share of Social Security and Medicare Taxes	418,714
7820 State Share of Retirement Contributions	1,875,302
REVENUE FROM STATE SOURCES	\$10,858,975
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	401,595
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	63,900
8519 NCLB, Title VI - Flexibility and Accountability	30,366
8521 Vocational Education - Operating Expenditures	34,853

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	30,000
REVENUE FROM FEDERAL SOURCES	\$560,714
OTHER FINANCING SOURCES	
9320 Special Revenue Fund Transfers	15,000
OTHER FINANCING SOURCES	\$15,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	26,946,614

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:

\$11,412,693

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$11,412,693

Approx. Tax Levy for Tax Rate Calculation:

\$12,271,713

	Lycoming	Tioga	Total
2019-20 Data			
a. Assessed Value	\$37,468,040	\$603,009,411	\$640,477,451
b. Real Estate Mills	15.2300	18.6900	
I. 2020-21 Data			
c. 2018 STEB Market Value	\$53,110,047	\$841,018,210	\$894,128,257
d. Assessed Value	\$37,701,570	\$604,895,048	\$642,596,618
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2019-20 Calculations			
f. 2019-20 Tax Levy	\$570,638	\$11,270,246	\$11,840,884
(a * b)			
2020-21 Calculations			
g. Percent of Total Market Value	5.93987%	94.06013%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$703,333	\$11,137,551	\$11,840,884
(f Total * g)			
i. Base Mills Subject to Index	18.7715	18.6900	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	93.00000%	93.00000%	93.00000%
k. Tax Levy Needed	\$728,924	\$11,542,789	\$12,271,713
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate	19.3300	19.0800	
(k / d * 1000)			
III.			
m. Tax Levy Generated by Mills	\$728,771	\$11,541,398	\$12,270,169
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$12,270,169
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$11,411,257
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.3%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue
2
\$11,412,693
\$0
\$11,412,693
\$12,271,713
Lycoming

Section 672.1 Method Choice: (a)(1)

Tioga

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	19.3909	19.3067	
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)	\$731,067	\$11,678,527	\$12,409,594
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	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$99,696

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:

\$11,412,693

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$11,412,693

Approx. Tax Levy for Tax Rate Calculation:

\$12,271,713

Lycoming

Tioga

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

Lowering RE Tax Rate

\$0

\$0

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$0

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Lycoming	37,701,570	19.3300	728,771			93.000000%	
Tioga	604,895,048	19.0800	11,541,398			93.000000%	
Totals:	642,596,618		12,270,169	0 =	12,270,169 X	93.000000%	= 11,411,257

	Rate			Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00			0
6140 Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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	163,890	32,778
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			163,890	32,778
6150 Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	218,300,060	2,183,006
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	382,860	191,430
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			218,682,920	2,374,436
Total Act 511, Current Taxes				2,407,214
Act 511 Tax Limit -->		894,128,257 X	12	10,729,539
		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	18.7715	19.3300	2.98%	Yes	3.3%				
	Tioga	18.6900	19.0800	2.09%	Yes	3.3%				
	<u>Current Act 511 Taxes – Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.3%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,994,440
1200 Special Programs - Elementary / Secondary	4,327,050
1300 Vocational Education	425,243
1400 Other Instructional Programs - Elementary / Secondary	39,531
Total Instruction	\$15,786,264
2000 Support Services	
2100 Support Services - Students	887,083
2200 Support Services - Instructional Staff	774,141
2300 Support Services - Administration	1,542,428
2400 Support Services - Pupil Health	230,847
2500 Support Services - Business	500,437
2600 Operation and Maintenance of Plant Services	2,351,049
2700 Student Transportation Services	1,125,800
2800 Support Services - Central	881,762
Total Support Services	\$8,293,547
3000 Operation of Non-Instructional Services	
3200 Student Activities	426,660
3300 Community Services	64,466
Total Operation of Non-Instructional Services	\$491,126
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,154,311
5200 Interfund Transfers - Out	462,500
Total Other Expenditures and Financing Uses	\$2,616,811
Total Estimated Expenditures and Other Financing Uses	\$27,197,748

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	5,947,411
200 Personnel Services - Employee Benefits	4,374,497
300 Purchased Professional and Technical Services	167,125
400 Purchased Property Services	8,650
500 Other Purchased Services	309,808
600 Supplies	174,030
700 Property	12,000
800 Other Objects	919
Total Regular Programs - Elementary / Secondary	\$10,994,440
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,724,470
200 Personnel Services - Employee Benefits	1,336,417
300 Purchased Professional and Technical Services	637,560
400 Purchased Property Services	500
500 Other Purchased Services	586,877
600 Supplies	34,030
700 Property	7,000
800 Other Objects	196
Total Special Programs - Elementary / Secondary	\$4,327,050
1300 Vocational Education	
100 Personnel Services - Salaries	195,770
200 Personnel Services - Employee Benefits	132,246
300 Purchased Professional and Technical Services	3,112
400 Purchased Property Services	1,000
500 Other Purchased Services	4,165
600 Supplies	30,475
700 Property	57,000
800 Other Objects	1,475
Total Vocational Education	\$425,243
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,834
200 Personnel Services - Employee Benefits	4,640
300 Purchased Professional and Technical Services	23,807
500 Other Purchased Services	250
Total Other Instructional Programs - Elementary / Secondary	\$39,531
Total Instruction	\$15,786,264
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	539,915
200 Personnel Services - Employee Benefits	326,811
300 Purchased Professional and Technical Services	6,040
500 Other Purchased Services	1,767

<u>Description</u>	<u>Amount</u>
600 Supplies	9,250
700 Property	2,400
800 Other Objects	900
Total Support Services - Students	\$887,083
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	327,224
200 Personnel Services - Employee Benefits	308,465
300 Purchased Professional and Technical Services	40,263
500 Other Purchased Services	17,600
600 Supplies	66,400
700 Property	5,689
800 Other Objects	8,500
Total Support Services - Instructional Staff	\$774,141
2300 Support Services - Administration	
100 Personnel Services - Salaries	823,940
200 Personnel Services - Employee Benefits	488,687
300 Purchased Professional and Technical Services	162,155
400 Purchased Property Services	2,000
500 Other Purchased Services	29,321
600 Supplies	18,325
700 Property	2,000
800 Other Objects	16,000
Total Support Services - Administration	\$1,542,428
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	155,162
200 Personnel Services - Employee Benefits	67,099
300 Purchased Professional and Technical Services	5,015
600 Supplies	3,571
Total Support Services - Pupil Health	\$230,847
2500 Support Services - Business	
100 Personnel Services - Salaries	235,613
200 Personnel Services - Employee Benefits	182,580
300 Purchased Professional and Technical Services	54,551
400 Purchased Property Services	6,010
500 Other Purchased Services	10,910
600 Supplies	9,300
800 Other Objects	1,473
Total Support Services - Business	\$500,437
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	633,184
200 Personnel Services - Employee Benefits	488,242
300 Purchased Professional and Technical Services	124,292
400 Purchased Property Services	176,500
500 Other Purchased Services	125,397
600 Supplies	675,784

<u>Description</u>	<u>Amount</u>
700 Property	127,400
800 Other Objects	250
Total Operation and Maintenance of Plant Services	\$2,351,049
2700 Student Transportation Services	
100 Personnel Services - Salaries	24,591
200 Personnel Services - Employee Benefits	22,341
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	1,051,868
600 Supplies	17,000
700 Property	9,000
Total Student Transportation Services	\$1,125,800
2800 Support Services - Central	
100 Personnel Services - Salaries	143,791
200 Personnel Services - Employee Benefits	116,996
300 Purchased Professional and Technical Services	71,475
400 Purchased Property Services	378,330
500 Other Purchased Services	1,730
600 Supplies	119,080
700 Property	50,000
800 Other Objects	360
Total Support Services - Central	\$881,762
Total Support Services	\$8,293,547
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	175,331
200 Personnel Services - Employee Benefits	69,661
300 Purchased Professional and Technical Services	51,150
400 Purchased Property Services	6,300
500 Other Purchased Services	63,801
600 Supplies	54,687
800 Other Objects	5,730
Total Student Activities	\$426,660
3300 Community Services	
100 Personnel Services - Salaries	41,878
200 Personnel Services - Employee Benefits	21,513
600 Supplies	1,075
Total Community Services	\$64,466
Total Operation of Non-Instructional Services	\$491,126
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000
Total Facilities Acquisition, Construction and Improvement Services	\$10,000

<u>Description</u>	<u>Amount</u>
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	684,311
900 Other Uses of Funds	1,470,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,154,311
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	462,500
Total Interfund Transfers - Out	\$462,500
Total Other Expenditures and Financing Uses	\$2,616,811
TOTAL EXPENDITURES	\$27,197,748

Cash and Short-Term Investments

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	4,713,963	4,480,534
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 Cash and Short-Term Investments	\$4,713,963	\$4,480,534

Long-Term Investments

	<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		

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$4,713,963

\$4,480,534

Long-Term Indebtedness

	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable	29,903,343	27,749,032
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	\$29,903,343	\$27,749,032
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 Indebtedness06/30/2020 Estimate06/30/2021 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

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 Permanent Fund

Total Long-Term Indebtedness

\$29,903,343

\$27,749,032

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

\$29,903,343

\$27,749,032

Account Description	Amounts
0810 Nonspendable Fund Balance	20,624
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,256,520
0840 Assigned Fund Balance	304,371
0850 Unassigned Fund Balance	2,075,382
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,636,273
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,656,897