

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

Roland E Paronish

(814)948-2602

Extn :

Contact Person

Telephone

Extension

rparonish@ncsd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Northern Cambria SD	COUNTY : Cambria	AUN : 108114503
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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	\$17878894
Ending Unassigned Fund Balance	\$1500000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.4%

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 : Northern Cambria SD	County : Cambria	AUN Number : 108114503
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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.	Budgetary reserve amount necessary to cover any unexpected costs.
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.	Unassigned Fund Balance necessary to cover future pension, health care and post-retirement benefits.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed fund balance is the amount set aside for future capital projects.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	These amounts are assigned to future PSERS, health care and post-retirement benefits.

<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	15,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,200,000
0840 Assigned Fund Balance	3,000,000
0850 Unassigned Fund Balance	1,700,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,900,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,870,175
7000 Revenue from State Sources	13,613,719
8000 Revenue from Federal Sources	345,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$17,828,894</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$24,728,894</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	2,550,000
6113 Public Utility Realty Taxes	3,400
6114 Payments in Lieu of Current Taxes - State / Local	1,500
6120 Current Per Capita Taxes, Section 679	18,500
6140 Current Act 511 Taxes - Flat Rate Assessments	26,500
6150 Current Act 511 Taxes - Proportional Assessments	730,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	219,000
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	202,775
6910 Rentals	2,000
6980 Revenue from Community Services Activities	8,000
6990 Refunds and Other Miscellaneous Revenue	8,500
REVENUE FROM LOCAL SOURCES	\$3,870,175
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,910,173
7271 Special Education funds for School-Aged Pupils	827,486
7311 Pupil Transportation Subsidy	1,025,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	55,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	430,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	313,969
7505 Ready to Learn Block Grant	242,060
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	31
7810 State Share of Social Security and Medicare Taxes	315,000
7820 State Share of Retirement Contributions	1,475,000
REVENUE FROM STATE SOURCES	\$13,613,719
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	250,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	45,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	50,000
REVENUE FROM FEDERAL SOURCES	\$345,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	17,828,894

Act 1 Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$2,550,000

Amount of Tax Relief for Homestead Exclusions \$313,969

Total Approx. Tax Revenue: \$2,863,969

Approx. Tax Levy for Tax Rate Calculation: \$3,159,476

Cambria

Total

2019-20 Data		
a. Assessed Value	\$57,237,050	\$57,237,050
b. Real Estate Mills	55.0000	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$233,138,120	\$233,138,120
d. Assessed Value	\$57,445,010	\$57,445,010
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$3,148,038	\$3,148,038
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$3,148,038	\$3,148,038
(f Total * g)		
i. Base Mills Subject to Index	55.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.61497%	89.61497%
k. Tax Levy Needed	\$3,159,476	\$3,159,476
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	55.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,159,476	\$3,159,476
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,845,507
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,550,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.9%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$2,550,000

Amount of Tax Relief for Homestead Exclusions

\$313,969

Total Approx. Tax Revenue:

\$2,863,969

Approx. Tax Levy for Tax Rate Calculation:

\$3,159,476

Cambria

Total

Index Maximums

p. Maximum Mills Based On Index

57.1450

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$3,282,695

\$3,282,695

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$2,553.00

V. Number of Homestead/Farmstead Properties

2236

2236

Median Assessed Value of Homestead Properties

\$12,380

Act 1 Index (current): 3.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,550,000
Amount of Tax Relief for Homestead Exclusions	<u>\$313,969</u>
Total Approx. Tax Revenue:	\$2,863,969
Approx. Tax Levy for Tax Rate Calculation:	\$3,159,476
	Cambria
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$313,969	Lowering RE Tax Rate	\$0	\$313,969
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$313,969

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>
Cambria	57,445,010	55.0000	3,159,476			89.61497%	
Totals:	57,445,010		3,159,476	- 313,969	= 2,845,507	X 89.61497%	= 2,550,000

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		18,500
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	\$5.00	\$0.00	18,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	8,000
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			26,500
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	700,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	30,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes– Proportional Assessments			730,000
Total Act 511, Current Taxes			756,500
Act 511 Tax Limit -->		233,138,120 X	12
		Market Value	Mills
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Cambria	55.0000	55.0000	0.00%	Yes	3.9%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.9%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.9%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.9%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,319,684
1200 Special Programs - Elementary / Secondary	2,107,066
1300 Vocational Education	260,000
1400 Other Instructional Programs - Elementary / Secondary	96,000
1500 Nonpublic School Programs	9,300
Total Instruction	\$10,792,050
2000 Support Services	
2100 Support Services - Students	680,855
2200 Support Services - Instructional Staff	509,762
2300 Support Services - Administration	1,100,658
2400 Support Services - Pupil Health	277,484
2500 Support Services - Business	293,040
2600 Operation and Maintenance of Plant Services	1,561,451
2700 Student Transportation Services	1,150,000
2800 Support Services - Central	6,600
Total Support Services	\$5,579,850
3000 Operation of Non-Instructional Services	
3200 Student Activities	394,180
3300 Community Services	20,240
Total Operation of Non-Instructional Services	\$414,420
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	886,882
5200 Interfund Transfers - Out	190,000
5900 Budgetary Reserve	15,692
Total Other Expenditures and Financing Uses	\$1,092,574
Total Estimated Expenditures and Other Financing Uses	\$17,878,894

2020-2021 Final General Fund Budget

LEA : 108114503 Northern Cambria SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,438,725
200 Personnel Services - Employee Benefits	2,967,959
300 Purchased Professional and Technical Services	106,600
400 Purchased Property Services	18,000
500 Other Purchased Services	269,200
600 Supplies	473,100
700 Property	33,000
800 Other Objects	13,100
Total Regular Programs - Elementary / Secondary	\$8,319,684
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	975,754
200 Personnel Services - Employee Benefits	569,312
300 Purchased Professional and Technical Services	525,700
500 Other Purchased Services	25,700
600 Supplies	10,500
800 Other Objects	100
Total Special Programs - Elementary / Secondary	\$2,107,066
1300 <u>Vocational Education</u>	
500 Other Purchased Services	260,000
Total Vocational Education	\$260,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,000
200 Personnel Services - Employee Benefits	3,000
300 Purchased Professional and Technical Services	82,000
500 Other Purchased Services	5,000
Total Other Instructional Programs - Elementary / Secondary	\$96,000
1500 <u>Nonpublic School Programs</u>	
100 Personnel Services - Salaries	6,300
300 Purchased Professional and Technical Services	3,000
Total Nonpublic School Programs	\$9,300
Total Instruction	\$10,792,050
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	293,897
200 Personnel Services - Employee Benefits	228,358
300 Purchased Professional and Technical Services	150,000
600 Supplies	8,600
Total Support Services - Students	\$680,855
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	92,400
200 Personnel Services - Employee Benefits	65,362

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	225,500
500 Other Purchased Services	17,500
600 Supplies	19,000
700 Property	90,000
Total Support Services - Instructional Staff	\$509,762
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	576,374
200 Personnel Services - Employee Benefits	374,584
300 Purchased Professional and Technical Services	78,400
400 Purchased Property Services	1,200
500 Other Purchased Services	30,400
600 Supplies	16,000
800 Other Objects	23,700
Total Support Services - Administration	\$1,100,658
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	124,816
200 Personnel Services - Employee Benefits	95,268
300 Purchased Professional and Technical Services	52,200
600 Supplies	5,200
Total Support Services - Pupil Health	\$277,484
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	152,110
200 Personnel Services - Employee Benefits	119,280
300 Purchased Professional and Technical Services	15,500
500 Other Purchased Services	3,850
600 Supplies	1,700
800 Other Objects	600
Total Support Services - Business	\$293,040
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	466,222
200 Personnel Services - Employee Benefits	380,879
300 Purchased Professional and Technical Services	46,500
400 Purchased Property Services	335,850
500 Other Purchased Services	68,250
600 Supplies	223,750
700 Property	40,000
Total Operation and Maintenance of Plant Services	\$1,561,451
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,150,000
Total Student Transportation Services	\$1,150,000
2800 <u>Support Services - Central</u>	
600 Supplies	6,600
Total Support Services - Central	\$6,600
Total Support Services	\$5,579,850

<u>Description</u>	<u>Amount</u>
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	178,533
200 Personnel Services - Employee Benefits	60,447
300 Purchased Professional and Technical Services	38,100
400 Purchased Property Services	6,500
500 Other Purchased Services	38,800
600 Supplies	48,200
700 Property	14,900
800 Other Objects	8,700
Total Student Activities	\$394,180
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,240
600 Supplies	1,000
800 Other Objects	12,000
Total Community Services	\$20,240
Total Operation of Non-Instructional Services	\$414,420
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	236,882
900 Other Uses of Funds	650,000
Total Debt Service / Other Expenditures and Financing Uses	\$886,882
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	190,000
Total Interfund Transfers - Out	\$190,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	15,692
Total Budgetary Reserve	\$15,692
Total Other Expenditures and Financing Uses	\$1,092,574
TOTAL EXPENDITURES	\$17,878,894

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	4,700,000	4,650,000
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	2,200,000	2,350,000
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		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$6,905,000	\$7,005,000

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		

Long-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$6,905,000	\$7,005,000
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	9,021,000	8,369,000
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	\$9,021,000	\$8,369,000
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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		
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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		
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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		
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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

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

<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	\$9,021,000	\$8,369,000

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	\$9,021,000	\$8,369,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	15,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,350,000
0840 Assigned Fund Balance	3,000,000
0850 Unassigned Fund Balance	1,500,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,850,000
5900 Budgetary Reserve	15,692
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,880,692