

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

Proposed Version for Public Inspection

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

Valerie W Ellenburg

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Extn :

Contact Person

Telephone

Extension

valerie@abmelonecpa.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Lake-Lehman SD	COUNTY : Luzerne	AUN : 118403903
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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	\$32847711
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

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 : Lake-Lehman SD	County : Luzerne	AUN Number : 118403903
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/18/2020
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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>
5290	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2500, Object 100: \$133,393.00 Function 2500, Object 200: \$180,813.00	Benefits are as per contractual terms and required benefits.
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: \$566,786.00 Function 2600, Object 200: \$581,007.00	Benefits are as per contractual terms and required benefits.
5310	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2700, Object 100: \$47,108.00 Function 2700, Object 200: \$51,023.00	Benefits are as per contractual terms and required benefits.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Amount for future unanticipated costs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Amount is committed for future Health Care Costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Amount is for future contractual obligations and other projected amounts.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	2,031,853
0850 Unassigned Fund Balance	1,411,179
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,943,032</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	16,908,194
7000 Revenue from State Sources	13,404,711
8000 Revenue from Federal Sources	452,953
9000 Other Financing Sources	50,000
Total Estimated Revenues And Other Financing Sources	<u>\$30,815,858</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$34,758,890</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	13,785,811
6113 Public Utility Realty Taxes	16,000
6114 Payments in Lieu of Current Taxes - State / Local	23,500
6120 Current Per Capita Taxes, Section 679	80,000
6140 Current Act 511 Taxes - Flat Rate Assessments	24,400
6150 Current Act 511 Taxes - Proportional Assessments	1,743,375
6400 Delinquencies on Taxes Levied / Assessed by the LEA	919,000
6500 Earnings on Investments	11,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	218,608
6910 Rentals	2,500
6990 Refunds and Other Miscellaneous Revenue	69,000

REVENUE FROM LOCAL SOURCES \$16,908,194

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,918,619
7112 Basic Education Funding-Social Security	500,973
7160 Tuition for Orphans Subsidy	35,000
7271 Special Education funds for School-Aged Pupils	1,219,360
7311 Pupil Transportation Subsidy	1,485,515
7312 Nonpublic and Charter School Pupil Transportation Subsidy	63,910
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	157,201
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,500
7340 State Property Tax Reduction Allocation	463,166
7505 Ready to Learn Block Grant	278,523
7820 State Share of Retirement Contributions	2,248,944

REVENUE FROM STATE SOURCES \$13,404,711

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	276,789
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,589
8517 NCLB, Title IV - 21st Century Schools	20,575
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000

REVENUE FROM FEDERAL SOURCES \$452,953

Amount

OTHER FINANCING SOURCES

9350 Enterprise Fund Transfers 50,000

OTHER FINANCING SOURCES \$50,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 30,815,858

Act 1 Index (current): 3.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$13,785,930

Amount of Tax Relief for Homestead Exclusions

\$463,166

Total Approx. Tax Revenue:

\$14,249,096

Approx. Tax Levy for Tax Rate Calculation:

\$15,755,379

Luzerne

Wyoming

Total

2019-20 Data

a. Assessed Value

\$1,315,622,000

\$8,764,400

\$1,324,386,400

b. Real Estate Mills

11.5761

59.7460

I. 2020-21 Data

c. 2018 STEB Market Value

\$1,079,932,089

\$37,655,403

\$1,117,587,492

d. Assessed Value

\$1,315,157,400

\$8,793,010

\$1,323,950,410

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2019-20 Calculations

f. 2019-20 Tax Levy

\$15,229,772

\$523,638

\$15,753,410

(a * b)

2020-21 Calculations

g. Percent of Total Market Value

96.63065%

3.36935%

100.00000%

II.

h. Rebalanced 2019-20 Tax Levy

\$15,222,622

\$530,788

\$15,753,410

(f Total * g)

i. Base Mills Subject to Index

11.5761

60.5618

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

90.15000%

90.15000%

90.15000%

k. Tax Levy Needed

\$15,224,525

\$530,854

\$15,755,379

(Approx. Tax Levy * g)

I. 2020-21 Real Estate Tax Rate

11.5761

60.3722

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$15,224,394

\$530,853

\$15,755,247

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$15,292,081

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$13,785,811

(n * Est. Pct. Collection)

Act 1 Index (current): 3.2%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$13,785,930		
Amount of Tax Relief for Homestead Exclusions	<u>\$463,166</u>		
Total Approx. Tax Revenue:	\$14,249,096		
Approx. Tax Levy for Tax Rate Calculation:	\$15,755,379		

	Luzerne	Wyoming	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	11.9465	62.4997	
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)	\$15,711,528	\$549,560	\$16,261,088
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	\$9,042.00	\$1,734.00	
Number of Homestead/Farmstead Properties	4211	214	4425
Median Assessed Value of Homestead Properties			\$165,600

Act 1 Index (current): 3.2%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$13,785,930

Amount of Tax Relief for Homestead Exclusions

\$463,166

Total Approx. Tax Revenue:

\$14,249,096

Approx. Tax Levy for Tax Rate Calculation:

\$15,755,379

Luzerne

Wyoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$463,166

Lowering RE Tax Rate

\$0

\$463,166

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$463,166

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>
Luzerne	1,315,157,400	11.5761	15,224,394			90.15000%	
Wyoming	8,793,010	60.3722	530,853			90.15000%	
Totals:	1,323,950,410		15,755,247	- 463,166 =	15,292,081 X	90.15000% =	13,785,811

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		80,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$10.00	\$0.00	24,000
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	\$10.00	\$0.00	400
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes– Flat Rate Assessments			24,400
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,629,375
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	114,000
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			1,743,375
Total Act 511, Current Taxes			1,767,775
Act 511 Tax Limit -->		1,117,587,492 X	12
		Market Value	Mills
			13,411,050
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2019-20 (Rebalanced)	2020-21	Percent Change in Rate			2019-20 (Rebalanced)	2020-21	
6111	<u>Current Real Estate Taxes</u>								
	Luzerne	11.5761	11.5761	0.00%	Yes	3.2%			
	Wyoming	60.5618	60.3722	-0.30%	Yes	3.2%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%			
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	3.2%			
6146	Current Act 511 Mechanical Device Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.2%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	15,087,176
1200 Special Programs - Elementary / Secondary	4,626,136
1300 Vocational Education	742,208
1400 Other Instructional Programs - Elementary / Secondary	103,016
Total Instruction	\$20,558,536
2000 Support Services	
2100 Support Services - Students	1,190,397
2200 Support Services - Instructional Staff	235,650
2300 Support Services - Administration	1,874,973
2400 Support Services - Pupil Health	560,368
2500 Support Services - Business	595,844
2600 Operation and Maintenance of Plant Services	2,314,616
2700 Student Transportation Services	2,307,774
2800 Support Services - Central	311,733
2900 Other Support Services	48,000
Total Support Services	\$9,439,355
3000 Operation of Non-Instructional Services	
3200 Student Activities	675,190
3300 Community Services	6,250
Total Operation of Non-Instructional Services	\$681,440
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	10,000
5200 Interfund Transfers - Out	2,083,380
5900 Budgetary Reserve	75,000
Total Other Expenditures and Financing Uses	\$2,168,380
Total Estimated Expenditures and Other Financing Uses	\$32,847,711

2020-2021 Final General Fund Budget

LEA : 118403903 Lake-Lehman SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	7,916,657
200 Personnel Services - Employee Benefits	6,337,611
300 Purchased Professional and Technical Services	36,500
400 Purchased Property Services	825
500 Other Purchased Services	601,410
600 Supplies	166,298
700 Property	8,475
800 Other Objects	19,400
Total Regular Programs - Elementary / Secondary	\$15,087,176
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,964,085
200 Personnel Services - Employee Benefits	1,791,182
300 Purchased Professional and Technical Services	210,665
400 Purchased Property Services	475
500 Other Purchased Services	613,415
600 Supplies	32,964
700 Property	11,950
800 Other Objects	1,400
Total Special Programs - Elementary / Secondary	\$4,626,136
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	135,557
200 Personnel Services - Employee Benefits	119,632
400 Purchased Property Services	13,050
500 Other Purchased Services	435,863
600 Supplies	29,176
700 Property	8,930
Total Vocational Education	\$742,208
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,868
200 Personnel Services - Employee Benefits	2,498
300 Purchased Professional and Technical Services	94,650
Total Other Instructional Programs - Elementary / Secondary	\$103,016
Total Instruction	\$20,558,536
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	585,231
200 Personnel Services - Employee Benefits	511,764
300 Purchased Professional and Technical Services	80,000
400 Purchased Property Services	475
500 Other Purchased Services	2,820
600 Supplies	8,857
700 Property	500

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	750
Total Support Services - Students	\$1,190,397
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	81,000
200 Personnel Services - Employee Benefits	65,851
300 Purchased Professional and Technical Services	46,000
400 Purchased Property Services	1,200
500 Other Purchased Services	1,400
600 Supplies	31,929
700 Property	8,070
800 Other Objects	200
Total Support Services - Instructional Staff	\$235,650
2300 Support Services - Administration	
100 Personnel Services - Salaries	946,506
200 Personnel Services - Employee Benefits	702,752
300 Purchased Professional and Technical Services	120,300
400 Purchased Property Services	18,500
500 Other Purchased Services	56,839
600 Supplies	11,951
700 Property	2,125
800 Other Objects	16,000
Total Support Services - Administration	\$1,874,973
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	276,244
200 Personnel Services - Employee Benefits	272,652
300 Purchased Professional and Technical Services	6,900
400 Purchased Property Services	325
500 Other Purchased Services	100
600 Supplies	4,147
Total Support Services - Pupil Health	\$560,368
2500 Support Services - Business	
100 Personnel Services - Salaries	133,393
200 Personnel Services - Employee Benefits	180,813
300 Purchased Professional and Technical Services	148,025
400 Purchased Property Services	64,800
500 Other Purchased Services	36,300
600 Supplies	26,013
700 Property	5,000
800 Other Objects	1,500
Total Support Services - Business	\$595,844
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	566,786
200 Personnel Services - Employee Benefits	581,007
300 Purchased Professional and Technical Services	254,900
400 Purchased Property Services	209,292

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	244,999
600 Supplies	439,812
700 Property	12,550
800 Other Objects	5,270
Total Operation and Maintenance of Plant Services	\$2,314,616
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	47,108
200 Personnel Services - Employee Benefits	51,023
300 Purchased Professional and Technical Services	2,700
500 Other Purchased Services	2,150,250
600 Supplies	56,443
800 Other Objects	250
Total Student Transportation Services	\$2,307,774
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	131,281
200 Personnel Services - Employee Benefits	102,391
300 Purchased Professional and Technical Services	38,689
500 Other Purchased Services	1,250
600 Supplies	36,922
800 Other Objects	1,200
Total Support Services - Central	\$311,733
2900 <u>Other Support Services</u>	
500 Other Purchased Services	48,000
Total Other Support Services	\$48,000
Total Support Services	\$9,439,355
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	307,619
200 Personnel Services - Employee Benefits	128,129
300 Purchased Professional and Technical Services	46,575
400 Purchased Property Services	22,200
500 Other Purchased Services	97,955
600 Supplies	61,312
700 Property	2,800
800 Other Objects	8,600
Total Student Activities	\$675,190
3300 <u>Community Services</u>	
800 Other Objects	6,250
Total Community Services	\$6,250
Total Operation of Non-Instructional Services	\$681,440
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	10,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$10,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	2,083,380
Total Interfund Transfers - Out	\$2,083,380
5900 <u>Budgetary Reserve</u>	
800 Other Objects	75,000
Total Budgetary Reserve	\$75,000
Total Other Expenditures and Financing Uses	\$2,168,380
TOTAL EXPENDITURES	\$32,847,711

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	2,500,000	1,300,000
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		
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	\$2,500,000	\$1,300,000

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 **\$2,500,000** **\$1,300,000**

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	6,661,243	5,980,674
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	555,549	555,549
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities	65,108	32,962

Total General Fund	\$7,281,900	\$6,569,185
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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

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

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	\$7,281,900	\$6,569,185

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	\$7,281,900	\$6,569,185
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	500,000
0840 Assigned Fund Balance	1,411,179
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,911,179
5900 Budgetary Reserve	75,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,986,179