FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Gary M Smedley, Pharm.D. — 6-30-2020

President of the Board - Original Signature Required — Date

Paul M Kaminsky, Esq. — 6-30-2020

Secretary of the Board - Original Signature Required — Date

Matt Lavelle — 6-30-2020

Chief School Administrator - Original Signature Required — Date

6-30-2020

David M Cerra — (570)282-2507 Extn :1223

Contact Person — Telephone — Extension

david.cerra@carbondalearea.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Carbondale Area SD	Lackawanna	119351303

lo school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, nding unreserved undesignated fund balance (unassigned) less than or equal to the specified percentage of its total udgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than or equal to)
.ess Than or Equal to $11,999,999	12.0%
3etween $12,000,000 and $12,999,999	11.5%
3etween $13,000,000 and $13,999,999	11.0%
3etween $14,000,000 and $14,999,999	10.5%
3etween $15,000,000 and $15,999,999	10.0%
3etween $16,000,000 and $16,999,999	9.5%
3etween $17,000,000 and $17,999,999	9.0%
3etween $18,000,000 and $18,999,999	8.5%
3reater Than or Equal to $19,000,000	8.0%

id you raise property taxes in SY 2020-2021 (compared to 2019-2020)?

Yes [x]

No [ ]

yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	$26183425
Ending Unassigned Fund Balance	$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.0%

he Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE

DUE DATE: AUGUST 15, 2020

FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Carbondale Area SD	Lackawanna	119351303

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
Gary M Smedley, Pharm.D.	6-30-20

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

Val Number	Description	Justification
3010	Beginning Fund Balance: You have indicated no data to report. Please enter an explanation.	The District has a projected 0 fund balance. The District did a $4 million unfunded debt offering approved by Lackawanna County Court in order to fund operations. The District is currently working with PFM as appointed by PDE to review financial status.

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		
0850 Unassigned Fund Balance		
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	8,380,408	
7000 Revenue from State Sources	15,299,729	
8000 Revenue from Federal Sources	2,503,288	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$26,183,425**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$26,183,425**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,259,108
6113 Public Utility Realty Taxes	6,950
6114 Payments in Lieu of Current Taxes - State / Local	60,000
6140 Current Act 511 Taxes - Flat Rate Assessments	4,350
6150 Current Act 511 Taxes - Proportional Assessments	935,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	500,000
6500 Earnings on Investments	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	800,000
6910 Rentals	5,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	750,000
REVENUE FROM LOCAL SOURCES	**$8,380,408**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,202,692
7160 Tuition for Orphans Subsidy	15,000
7271 Special Education funds for School-Aged Pupils	1,347,484
7311 Pupil Transportation Subsidy	710,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	15,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	195,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	28,500
7340 State Property Tax Reduction Allocation	626,053
7360 Safe Schools	35,000
7810 State Share of Social Security and Medicare Taxes	475,000
7820 State Share of Retirement Contributions	2,650,000
REVENUE FROM STATE SOURCES	**$15,299,729**
REVENUE FROM FEDERAL SOURCES	
8511 Grants for IDEA and NCLB Programs Not Specified Elsewhere in the 8510 Series	780,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	86,000
8517 NCLB, Title IV - 21St Century Schools	60,000
8732 ARRA - Qualified School Construction Bonds (QSCB)	678,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	629,788
8749 Other CARES Act Funding	186,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	75,000

	Amount
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,500
REVENUE FROM FEDERAL SOURCES	**$2,503,288**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**26,183,425**

AUN: 119351303 **Carbondale Area SD**

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Printed 7/15/2020 10:34:08 AM

Act 1 Index (current): 4.0%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$5,259,108**
Amount of Tax Relief for Homestead Exclusions	**$626,053**
Total Approx. Tax Revenue:	**$5,885,161**
Approx. Tax Levy for Tax Rate Calculation:	**$7,325,554**

		Lackawanna	**Total**
I.	**2019-20 Data**		
	a. Assessed Value	$56,108,818	$56,108,818
	b. Real Estate Mills	130.6680	
	2020-21 Data		
	c. 2018 STEB Market Value	$343,468,812	$343,468,812
	d. Assessed Value	$56,062,342	$56,062,342
	e. Assessed Value of New Constr/ Renov	$0	$0
II.	**2019-20 Calculations**		
	f. 2019-20 Tax Levy (a * b)	$7,331,627	$7,331,627
	2020-21 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2019-20 Tax Levy (f Total * g)	$7,331,627	$7,331,627
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	130.6680	
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	78.50000%	78.50000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$7,325,554	$7,325,554
	l. 2020-21 Real Estate Tax Rate (k / d * 1000)	**130.6680**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$7,325,554	$7,325,554
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$6,699,501
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$5,259,108

Act 1 Index (current): 4.0%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$5,259,108**
Amount of Tax Relief for Homestead Exclusions	**$626,053**
Total Approx. Tax Revenue:	**$5,885,161**
Approx. Tax Levy for Tax Rate Calculation:	**$7,325,554**

		Lackawanna	**Total**
	Index Maximums		
	p. Maximum Mills Based On Index	135.8947	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	$7,618,575	$7,618,575
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	$2,159.00	
V.	Number of Homestead/Farmstead Properties	2219	2219
	Median Assessed Value of Homestead Properties		$8,625

Act 1 Index (current): 4.0%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$5,259,108**
Amount of Tax Relief for Homestead Exclusions	**$626,053**
Total Approx. Tax Revenue:	**$5,885,161**
Approx. Tax Levy for Tax Rate Calculation:	**$7,325,554**

	Lackawanna		**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$626,053	Lowering RE Tax Rate $0	$626,053
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0		$0
Amount of Tax Relief from State/Local Sources			**$626,053**

Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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
Lackawanna	56,062,342	130.6680	7,325,554						78.50000%		
Totals:	**56,062,342**		**7,325,554**	-	626,053	=	6,699,501	X	78.50000%	=	5,259,108

		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	4,350	4,350
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			**4,350**	**4,350**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	850,000	850,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	85,000	85,000
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			**935,000**	**935,000**
	Total Act 511, Current Taxes				**939,350**
		Act 511 Tax Limit	**-->**	**343,468,812 X**	**12**	**4,121,626**
				Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2019-20 (Rebalanced)	Tax Rate Charged in: 2020-21	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2019-20 (Rebalanced)	Additional Tax Rate Charged in: 2020-21	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Lackawanna	130.6680	130.6680	0.00%	Yes	4.0%				
	Current Act 511 Taxes – Flat Rate Assessments									
6142	Current Act 511 Occupation Taxes - Flat Rate					4.0%				
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	4.0%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,438,088
1200 Special Programs - Elementary / Secondary	7,021,500
1300 Vocational Education	586,100
1400 Other Instructional Programs - Elementary / Secondary	896,595
1800 Pre-Kindergarten	430,405
Total Instruction	**$17,372,688**
2000 Support Services	
2100 Support Services - Students	955,860
2200 Support Services - Instructional Staff	814,120
2300 Support Services - Administration	1,112,022
2400 Support Services - Pupil Health	282,125
2500 Support Services - Business	297,400
2600 Operation and Maintenance of Plant Services	2,085,700
2700 Student Transportation Services	680,000
2900 Other Support Services	11,000
Total Support Services	**$6,238,227**
3000 Operation of Non-Instructional Services	
3200 Student Activities	443,860
3300 Community Services	3,650
Total Operation of Non-Instructional Services	**$447,510**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,100,000
5200 Interfund Transfers - Out	25,000
Total Other Expenditures and Financing Uses	**$2,125,000**
Total Estimated Expenditures and Other Financing Uses	**$26,183,425**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,935,600
200 Personnel Services - Employee Benefits	3,004,959
300 Purchased Professional and Technical Services	115,000
400 Purchased Property Services	65,529
500 Other Purchased Services	1,000,000
600 Supplies	140,000
700 Property	175,000
800 Other Objects	2,000
Total Regular Programs - Elementary / Secondary	**$8,438,088**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,275,000
200 Personnel Services - Employee Benefits	1,980,000
300 Purchased Professional and Technical Services	425,000
400 Purchased Property Services	50,000
500 Other Purchased Services	2,200,000
600 Supplies	75,000
700 Property	15,000
800 Other Objects	1,500
Total Special Programs - Elementary / Secondary	**$7,021,500**
1300 Vocational Education	
100 Personnel Services - Salaries	99,100
200 Personnel Services - Employee Benefits	75,000
500 Other Purchased Services	400,000
600 Supplies	12,000
Total Vocational Education	**$586,100**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	550,275
200 Personnel Services - Employee Benefits	306,500
300 Purchased Professional and Technical Services	2,550
500 Other Purchased Services	2,200
600 Supplies	32,570
700 Property	1,000
800 Other Objects	1,500
Total Other Instructional Programs - Elementary / Secondary	**$896,595**
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	235,675
200 Personnel Services - Employee Benefits	155,825
500 Other Purchased Services	20,650
600 Supplies	18,255
Total Pre-Kindergarten	**$430,405**
Total Instruction	**$17,372,688**
2000 Support Services	

Description	Amount
2100 Support Services - Students	
100 Personnel Services - Salaries	625,355
200 Personnel Services - Employee Benefits	302,540
300 Purchased Professional and Technical Services	18,470
400 Purchased Property Services	2,540
500 Other Purchased Services	1,505
600 Supplies	3,500
800 Other Objects	1,950
Total Support Services - Students	**$955,860**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	515,600
200 Personnel Services - Employee Benefits	250,240
300 Purchased Professional and Technical Services	25,500
400 Purchased Property Services	15,255
500 Other Purchased Services	5,500
600 Supplies	1,500
800 Other Objects	525
Total Support Services - Instructional Staff	**$814,120**
2300 Support Services - Administration	
100 Personnel Services - Salaries	641,500
200 Personnel Services - Employee Benefits	365,000
300 Purchased Professional and Technical Services	90,522
600 Supplies	13,500
700 Property	1,500
Total Support Services - Administration	**$1,112,022**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	165,125
200 Personnel Services - Employee Benefits	95,000
300 Purchased Professional and Technical Services	18,500
500 Other Purchased Services	1,500
600 Supplies	1,000
700 Property	1,000
Total Support Services - Pupil Health	**$282,125**
2500 Support Services - Business	
100 Personnel Services - Salaries	180,000
200 Personnel Services - Employee Benefits	110,200
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	1,200
500 Other Purchased Services	2,500
600 Supplies	1,500
800 Other Objects	500
Total Support Services - Business	**$297,400**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	655,250
200 Personnel Services - Employee Benefits	460,000

Description	Amount
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	534,000
500 Other Purchased Services	100,250
600 Supplies	240,000
700 Property	45,000
800 Other Objects	1,200
Total Operation and Maintenance of Plant Services	**$2,085,700**
2700 Student Transportation Services	
500 Other Purchased Services	680,000
Total Student Transportation Services	**$680,000**
2900 Other Support Services	
500 Other Purchased Services	11,000
Total Other Support Services	**$11,000**
Total Support Services	**$6,238,227**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	195,000
200 Personnel Services - Employee Benefits	108,660
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	25,200
600 Supplies	90,000
Total Student Activities	**$443,860**
3300 Community Services	
100 Personnel Services - Salaries	3,600
200 Personnel Services - Employee Benefits	50
Total Community Services	**$3,650**
Total Operation of Non-Instructional Services	**$447,510**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,100,000
Total Debt Service / Other Expenditures and Financing Uses	**$2,100,000**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	25,000
Total Interfund Transfers - Out	**$25,000**
Total Other Expenditures and Financing Uses	**$2,125,000**
TOTAL EXPENDITURES	**$26,183,425**

Cash and Short-Term Investments	06/30/2020 Estimate	06/30/2021 Projection
General Fund	500,000	500,000
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	**$500,000**	**$500,000**

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	**$500,000**	**$500,000**

Long-Term Indebtedness	06/30/2020 Estimate	06/30/2021 Projection
General Fund		
0510 Bonds Payable	19,000,000	17,500,000
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	**$19,000,000**	**$17,500,000**
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		

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		

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	**$19,000,000**	**$17,500,000**

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	**$19,000,000**	**$17,500,000**