

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 Required6/11/20

Date

Secretary of the Board - Original Signature Required6-11-20

Date

Chief School Administrator - Original Signature Required6-11-2020

DateLois E Reed

Contact Person

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Extn : _____

Telephone

Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Catasauqua Area SD	COUNTY : Lehigh	AUN : 121391303
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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	\$33576329
Ending Unassigned Fund Balance	\$245000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.7%

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 <div style="font-size: 1.2em; margin-top: 10px;">6/11/20</div>
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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 : Catasaqua Area SD	County : Lehigh	AUN Number : 121391303
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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 6-11-20
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	We are coming from a deficit and are trying to increase our fund balance so we planned to add to our fund balance.
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.	We are coming from a deficit and are trying to increase our fund balance so we planned to add to our fund balance.

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	245,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$245,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	22,085,066	
7000 Revenue from State Sources	10,283,922	
8000 Revenue from Federal Sources	1,028,983	
9000 Other Financing Sources	178,358	
Total Estimated Revenues And Other Financing Sources		<u>\$33,576,329</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$33,821,329</u>

LEA : 121391303 Catasauqua Area SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	18,387,802
6112 Interim Real Estate Taxes	365,500
6113 Public Utility Realty Taxes	18,500
6114 Payments in Lieu of Current Taxes - State / Local	1,200
6140 Current Act 511 Taxes - Flat Rate Assessments	63,000
6150 Current Act 511 Taxes - Proportional Assessments	1,760,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	432,000
6500 Earnings on Investments	12,000
6700 Revenues from LEA Activities	37,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	374,564
6910 Rentals	73,000
6940 Tuition from Patrons	264,000
6990 Refunds and Other Miscellaneous Revenue	296,500
REVENUE FROM LOCAL SOURCES	\$22,085,066
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,513,955
7112 Basic Education Funding-Social Security	426,424
7160 Tuition for Orphans Subsidy	34,000
7271 Special Education funds for School-Aged Pupils	1,029,420
7311 Pupil Transportation Subsidy	140,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	259,810
7330 Health Services (Medical, Dental, Nurse, Act 25)	30,500
7340 State Property Tax Reduction Allocation	681,193
7360 Safe Schools	474,885
7505 Ready to Learn Block Grant	216,873
7820 State Share of Retirement Contributions	2,476,862
REVENUE FROM STATE SOURCES	\$10,283,922
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	566,762
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	68,268
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	12,000
8517 NCLB, Title IV - 21st Century Schools	47,249
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	334,704
REVENUE FROM FEDERAL SOURCES	\$1,028,983

	<u>Amount</u>
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	178,358
OTHER FINANCING SOURCES	\$178,358
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	33,576,329

Act 1 Index (current): 3.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$18,387,850		
Amount of Tax Relief for Homestead Exclusions	<u>\$681,193</u>		
Total Approx. Tax Revenue:	\$19,069,043		
Approx. Tax Levy for Tax Rate Calculation:	\$20,036,825		

	Lehigh	Northampton	Total
2019-20 Data			
a. Assessed Value	\$843,097,600	\$54,500,000	\$897,597,600
b. Real Estate Mills	19.5127	61.1112	
I. 2020-21 Data			
c. 2018 STEB Market Value	\$811,070,265	\$153,415,515	\$964,485,780
d. Assessed Value	\$847,878,000	\$55,124,200	\$903,002,200
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2019-20 Calculations			
f. 2019-20 Tax Levy	\$16,451,111	\$3,330,560	\$19,781,671
(a * b)			
2020-21 Calculations			
g. Percent of Total Market Value	84.09354%	15.90646%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$16,635,107	\$3,146,564	\$19,781,671
(f Total * g)			
i. Base Mills Subject to Index	19.7309	61.1112	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%	95.00000%
k. Tax Levy Needed	\$16,849,675	\$3,187,150	\$20,036,825
(Approx. Tax Levy * g)			
I. 2020-21 Real Estate Tax Rate	19.8727	57.8176	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$16,849,625	\$3,187,149	\$20,036,774
(I / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$19,355,581
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$18,387,802
(n * Est. Pct. Collection)			

Act 1 Index (current): 3.3%

Calculation Method: Revenue Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation: 4

Approx. Tax Revenue from RE Taxes: \$18,387,850

Amount of Tax Relief for Homestead Exclusions \$681,193

Total Approx. Tax Revenue: \$19,069,043

Approx. Tax Levy for Tax Rate Calculation: \$20,036,825

	Lehigh	Northampton	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	20.3820	63.1278	
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)	\$17,281,449	\$3,479,869	\$20,761,318
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	\$14,256.00	\$4,820.00	
Number of Homestead/Farmstead Properties	1695	743	2438
Median Assessed Value of Homestead Properties			\$133,700

Act 1 Index (current): 3.3%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$18,387,850		
Amount of Tax Relief for Homestead Exclusions	<u>\$681,193</u>		
Total Approx. Tax Revenue:	\$19,069,043		
Approx. Tax Levy for Tax Rate Calculation:	\$20,036,825		

	Lehigh	Northampton		Total	
<hr/>					
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$681,193	Lowering RE Tax Rate	\$0	\$681,193
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0			\$0
Amount of Tax Relief from State/Local Sources					\$681,193

2020-2021 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 121391303 Catasauqua Area SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)			
Printed 6/22/2020 10:28:27 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lehigh	847,878,000	19.8727	16,849,625			95.00000%	
Northampton	55,124,200	57.8176	3,187,149			95.00000%	
Totals:	903,002,200		20,036,774	- 681,193 =	19,355,581 X	95.00000% =	18,387,802
				<u>Rate</u>	<u>Estimated Revenue</u>		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00	0		
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00	0	0
6142	Current Act 511 Occupation Taxes – Flat Rate			\$0.00	\$0.00	0	0
6143	Current Act 511 Local Services Taxes			\$5.00	\$0.00	63,000	63,000
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						63,000	63,000
6150	<u>Current Act 511 Taxes – Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	1,195,000	1,195,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	280,000	280,000
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			10.0000	0	285,000	285,000
Total Current Act 511 Taxes– Proportional Assessments						1,760,000	1,760,000
Total Act 511, Current Taxes							1,823,000
Act 511 Tax Limit -->				964,485,780 X	12	11,573,829	
				Market Value	Mills	(511 Limit)	

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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>									
	Lehigh	19.7309	19.8727	0.72%	Yes	3.3%				
	Northampton	61.1112	57.8176	-5.37%	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	0.500%	0.500%	0.00%	Yes	3.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.3%				
6159	Current Act 511 Taxes, Other Proportional Assessments	10.0000	10.0000	0.00%	Yes	3.3%	10.0000	10.0000	0.01%	Yes

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,502,770
1200 Special Programs - Elementary / Secondary	5,304,693
1300 Vocational Education	875,421
1400 Other Instructional Programs - Elementary / Secondary	79,536
1500 Nonpublic School Programs	17,876
1600 Adult Education Programs	163,853
Total Instruction	\$19,944,149
2000 Support Services	
2100 Support Services - Students	1,521,722
2200 Support Services - Instructional Staff	1,411,739
2300 Support Services - Administration	2,248,398
2400 Support Services - Pupil Health	354,190
2500 Support Services - Business	414,601
2600 Operation and Maintenance of Plant Services	2,287,368
2700 Student Transportation Services	1,018,509
2800 Support Services - Central	85,726
2900 Other Support Services	21,546
Total Support Services	\$9,363,799
3000 Operation of Non-Instructional Services	
3200 Student Activities	713,836
3300 Community Services	35,168
Total Operation of Non-Instructional Services	\$749,004
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	11,604
Total Facilities Acquisition, Construction and Improvement Services	\$11,604
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,979,414
5200 Interfund Transfers - Out	444,299
5900 Budgetary Reserve	84,060
Total Other Expenditures and Financing Uses	\$3,507,773
Total Estimated Expenditures and Other Financing Uses	\$33,576,329

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,993,487
200 Personnel Services - Employee Benefits	4,794,991
300 Purchased Professional and Technical Services	69,507
400 Purchased Property Services	350
500 Other Purchased Services	1,382,920
600 Supplies	254,860
700 Property	5,965
800 Other Objects	690
Total Regular Programs - Elementary / Secondary	\$13,502,770
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,797,336
200 Personnel Services - Employee Benefits	1,135,270
300 Purchased Professional and Technical Services	1,511,312
500 Other Purchased Services	849,625
600 Supplies	9,700
800 Other Objects	1,450
Total Special Programs - Elementary / Secondary	\$5,304,693
1300 <u>Vocational Education</u>	
500 Other Purchased Services	875,421
Total Vocational Education	\$875,421
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	15,500
200 Personnel Services - Employee Benefits	6,536
500 Other Purchased Services	55,000
800 Other Objects	2,500
Total Other Instructional Programs - Elementary / Secondary	\$79,536
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	15,000
600 Supplies	2,876
Total Nonpublic School Programs	\$17,876
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	163,853
Total Adult Education Programs	\$163,853
Total Instruction	\$19,944,149
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	787,173
200 Personnel Services - Employee Benefits	547,494
300 Purchased Professional and Technical Services	179,550
500 Other Purchased Services	75
600 Supplies	6,450

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<u>Description</u>	<u>Amount</u>
800 Other Objects	980
Total Support Services - Students	\$1,521,722
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	701,312
200 Personnel Services - Employee Benefits	516,117
300 Purchased Professional and Technical Services	47,653
400 Purchased Property Services	18,025
500 Other Purchased Services	18,740
600 Supplies	83,353
700 Property	25,800
800 Other Objects	739
Total Support Services - Instructional Staff	\$1,411,739
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,122,281
200 Personnel Services - Employee Benefits	772,332
300 Purchased Professional and Technical Services	187,400
400 Purchased Property Services	450
500 Other Purchased Services	47,150
600 Supplies	59,655
800 Other Objects	59,130
Total Support Services - Administration	\$2,248,398
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	194,770
200 Personnel Services - Employee Benefits	131,870
300 Purchased Professional and Technical Services	8,250
600 Supplies	19,300
Total Support Services - Pupil Health	\$354,190
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	189,364
200 Personnel Services - Employee Benefits	126,920
300 Purchased Professional and Technical Services	20,657
400 Purchased Property Services	43,072
500 Other Purchased Services	9,318
600 Supplies	23,750
800 Other Objects	1,520
Total Support Services - Business	\$414,601
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	610,977
200 Personnel Services - Employee Benefits	380,354
300 Purchased Professional and Technical Services	183,437
400 Purchased Property Services	688,590
500 Other Purchased Services	111,750
600 Supplies	305,300
700 Property	5,000
800 Other Objects	1,960

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,287,368
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	405,402
200 Personnel Services - Employee Benefits	209,287
300 Purchased Professional and Technical Services	2,400
400 Purchased Property Services	44,130
500 Other Purchased Services	85,865
600 Supplies	84,650
700 Property	185,000
800 Other Objects	1,775
Total Student Transportation Services	\$1,018,509
2800 <u>Support Services - Central</u>	
300 Purchased Professional and Technical Services	84,526
400 Purchased Property Services	800
800 Other Objects	400
Total Support Services - Central	\$85,726
2900 <u>Other Support Services</u>	
500 Other Purchased Services	21,546
Total Other Support Services	\$21,546
Total Support Services	\$9,363,799
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	383,561
200 Personnel Services - Employee Benefits	172,787
300 Purchased Professional and Technical Services	43,353
400 Purchased Property Services	18,450
500 Other Purchased Services	47,650
600 Supplies	28,500
700 Property	6,000
800 Other Objects	13,535
Total Student Activities	\$713,836
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	24,500
600 Supplies	5,668
800 Other Objects	5,000
Total Community Services	\$35,168
Total Operation of Non-Instructional Services	\$749,004
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	11,604
Total Facilities Acquisition, Construction and Improvement Services	\$11,604
Total Facilities Acquisition, Construction and Improvement Services	\$11,604

LEA : 121391303 Catasauqua Area SD

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<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	1,383,914
900 Other Uses of Funds	1,595,500
Total Debt Service / Other Expenditures and Financing Uses	\$2,979,414
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	444,299
Total Interfund Transfers - Out	\$444,299
5900 <u>Budgetary Reserve</u>	
800 Other Objects	84,060
Total Budgetary Reserve	\$84,060
Total Other Expenditures and Financing Uses	\$3,507,773
TOTAL EXPENDITURES	\$33,576,329

Cash and Short-Term Investments

	06/30/2020 Estimate	06/30/2021 Projection
General Fund	250,000	750,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	6,713,164	4,000,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	43,800	30,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	350,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	216,000	200,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$7,622,964	\$5,330,000

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		

LEA : 121391303 Catasauqua Area SD

<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$7,622,964	\$5,330,000

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

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2020 Estimate	06/30/2021 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness		

LEA : 121391303 Catasauqua Area SD

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	44,830,000	43,230,000
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 Short-Term Payables	\$44,830,000	\$43,230,000
TOTAL INDEBTEDNESS	\$44,830,000	\$43,230,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	245,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$245,000
5900 Budgetary Reserve	84,060
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$329,060