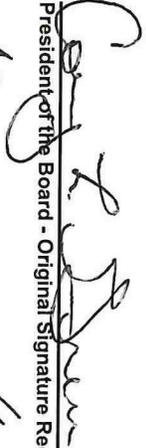


FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/09/2020


President of the Board - Original Signature Required

Date 06-16-2020


Secretary of the Board - Original Signature Required

Date 06-16-2020


Chief School Administrator - Original Signature Required

Date 6-16-2020

Amy L Hershey

(717)485-7002 Extn :

Contact Person

Telephone Extension

ahershey@cfsd.info

Email Address

**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 : Central Fulton SD	County : Fulton	AUN Number : 111291304
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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 06-16-2020
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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>
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: \$30,000.00 Function 2700, Object 200: \$39,983.00	PSERS and health insurance benefits are high.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Ending Fund Balance assigned to future PSERS, debt service, and capital projects.

<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	300,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,000,000
0850 Unassigned Fund Balance	500,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,500,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,771,501
7000 Revenue from State Sources	9,426,006
8000 Revenue from Federal Sources	684,500
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$15,882,007</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$19,382,007</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,610,001
6113 Public Utility Realty Taxes	6,000
6114 Payments in Lieu of Current Taxes - State / Local	25,000
6120 Current Per Capita Taxes, Section 679	13,000
6140 Current Act 511 Taxes - Flat Rate Assessments	26,000
6150 Current Act 511 Taxes - Proportional Assessments	590,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	232,000
6500 Earnings on Investments	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	133,000
6940 Tuition from Patrons	54,000
6960 Services Provided Other Local Governmental Units / LEAs	63,000
6990 Refunds and Other Miscellaneous Revenue	9,500
REVENUE FROM LOCAL SOURCES	\$5,771,501
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,780,114
7160 Tuition for Orphans Subsidy	20,000
7240 Driver Education - Student	1,000
7271 Special Education funds for School-Aged Pupils	635,000
7311 Pupil Transportation Subsidy	436,560
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,440
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	135,006
7330 Health Services (Medical, Dental, Nurse, Act 25)	13,000
7340 State Property Tax Reduction Allocation	384,886
7501 PA Accountability Grants	30,000
7505 Ready to Learn Block Grant	160,000
7810 State Share of Social Security and Medicare Taxes	325,000
7820 State Share of Retirement Contributions	1,500,000
REVENUE FROM STATE SOURCES	\$9,426,006
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	233,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	36,500
8517 NCLB, Title IV - 21st Century Schools	10,000

Amount

REVENUE FROM FEDERAL SOURCES

8640 Headstart 405,000

REVENUE FROM FEDERAL SOURCES \$684,500

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 15,882,007

Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$4,610,001

Amount of Tax Relief for Homestead Exclusions \$388,440

Total Approx. Tax Revenue: \$4,998,441

Approx. Tax Levy for Tax Rate Calculation: \$5,424,656

Fulton

Total

2019-20 Data

a. Assessed Value	\$171,563,180	\$171,563,180
b. Real Estate Mills	31.6783	

I. 2020-21 Data

c. 2018 STEB Market Value	\$407,116,937	\$407,116,937
d. Assessed Value	\$171,242,010	\$171,242,010
e. Assessed Value of New Constr/ Renov	\$0	\$0

2019-20 Calculations

f. 2019-20 Tax Levy	\$5,434,830	\$5,434,830
(a * b)		

2020-21 Calculations

II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$5,434,830	\$5,434,830
(f Total * g)		
i. Base Mills Subject to Index	31.6783	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	91.53700%	91.53700%
k. Tax Levy Needed	\$5,424,656	\$5,424,656
(Approx. Tax Levy * g)		

I. 2020-21 Real Estate Tax Rate 31.6783

(k / d * 1000)

III. m. Tax Levy Generated by Mills	\$5,424,656	\$5,424,656
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,036,216
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,610,001
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$4,610,001

Amount of Tax Relief for Homestead Exclusions

\$388,440

Total Approx. Tax Revenue:

\$4,998,441

Approx. Tax Levy for Tax Rate Calculation:

\$5,424,656

Fulton

Total

Index Maximums

p. Maximum Mills Based On Index

32.8503

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

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

r. Maximum Tax Levy Based On Index

\$5,625,351

\$5,625,351

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

\$6,937.00

V. Number of Homestead/Farmstead Properties

1785

1785

Median Assessed Value of Homestead Properties

\$51,190

Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,610,001
Amount of Tax Relief for Homestead Exclusions	<u>\$388,440</u>
Total Approx. Tax Revenue:	\$4,998,441
Approx. Tax Levy for Tax Rate Calculation:	\$5,424,656

Fulton	Total
---------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$384,886	Lowering RE Tax Rate	\$0	\$384,886
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,554			\$3,554
Amount of Tax Relief from State/Local Sources				\$388,440

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>
Fulton	171,242,010	31.6783	5,424,656			91.53700%	
Totals:	171,242,010		5,424,656	388,440	5,036,216	91.53700%	4,610,001

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		13,000
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	\$5.00	\$0.00	13,000
6142 Current Act 511 Occupation Taxes – Flat Rate	\$10.00	\$0.00	13,000
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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			26,000
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%	540,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	50,000
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			590,000
Total Act 511, Current Taxes			616,000
Act 511 Tax Limit -->		407,116,937	12
		Market Value	Mills
			4,885,403
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2019-20 (Rebalanced)	2020-21				2019-20 (Rebalanced)	2020-21		
6111	<u>Current Real Estate Taxes</u> Fulton	31.6783	31.6783	0.00%	Yes	3.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.7%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.7%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	3.7%				
6143	Current Act 511 Local Services Taxes					3.7%				
6144	Current Act 511 Trailer Taxes					3.7%				
6145	Current Act 511 Business Privilege Taxes - Flat Rate					3.7%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>					3.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6152	Current Act 511 Occupation Taxes					3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.7%				
6154	Current Act 511 Amusement Taxes					3.7%				
6155	Current Act 511 Business Privilege Taxes					3.7%				
6156	Current Act 511 Mechanical Device Taxes - Percentage					3.7%				
6157	Current Act 511 Mercantile Taxes					3.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,063,241
1200 Special Programs - Elementary / Secondary	2,010,864
1300 Vocational Education	631,158
1400 Other Instructional Programs - Elementary / Secondary	11,785
Total Instruction	\$10,717,048
2000 Support Services	
2100 Support Services - Students	554,461
2200 Support Services - Instructional Staff	418,324
2300 Support Services - Administration	1,153,612
2400 Support Services - Pupil Health	134,663
2500 Support Services - Business	292,226
2600 Operation and Maintenance of Plant Services	1,145,228
2700 Student Transportation Services	731,483
2800 Support Services - Central	106,269
Total Support Services	\$4,536,266
3000 Operation of Non-Instructional Services	
3200 Student Activities	245,818
3300 Community Services	385,000
Total Operation of Non-Instructional Services	\$630,818
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	305,875
Total Other Expenditures and Financing Uses	\$305,875
Total Estimated Expenditures and Other Financing Uses	\$16,190,007

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,139,393
200 Personnel Services - Employee Benefits	3,190,682
300 Purchased Professional and Technical Services	50,000
500 Other Purchased Services	470,000
600 Supplies	133,266
700 Property	79,900
Total Regular Programs - Elementary / Secondary	\$8,063,241
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	915,414
200 Personnel Services - Employee Benefits	628,950
300 Purchased Professional and Technical Services	99,000
500 Other Purchased Services	350,000
600 Supplies	17,000
800 Other Objects	500
Total Special Programs - Elementary / Secondary	\$2,010,864
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	126,668
200 Personnel Services - Employee Benefits	110,490
500 Other Purchased Services	394,000
Total Vocational Education	\$631,158
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,000
200 Personnel Services - Employee Benefits	1,285
300 Purchased Professional and Technical Services	7,500
Total Other Instructional Programs - Elementary / Secondary	\$11,785
Total Instruction	\$10,717,048
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	304,221
200 Personnel Services - Employee Benefits	246,110
600 Supplies	4,130
Total Support Services - Students	\$554,461
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	178,902
200 Personnel Services - Employee Benefits	131,189
300 Purchased Professional and Technical Services	73,000
400 Purchased Property Services	28,633
500 Other Purchased Services	6,600
Total Support Services - Instructional Staff	\$418,324
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	579,986

2020-2021 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	477,226
300 Purchased Professional and Technical Services	66,200
500 Other Purchased Services	8,800
600 Supplies	10,200
800 Other Objects	11,200
Total Support Services - Administration	\$1,153,612
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	76,504
200 Personnel Services - Employee Benefits	54,159
600 Supplies	4,000
Total Support Services - Pupil Health	\$134,663
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	150,409
200 Personnel Services - Employee Benefits	129,017
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	500
600 Supplies	10,500
800 Other Objects	300
Total Support Services - Business	\$292,226
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	147,325
200 Personnel Services - Employee Benefits	138,553
300 Purchased Professional and Technical Services	406,000
400 Purchased Property Services	87,100
500 Other Purchased Services	120,600
600 Supplies	242,750
700 Property	2,400
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$1,145,228
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	30,000
200 Personnel Services - Employee Benefits	39,983
500 Other Purchased Services	650,500
600 Supplies	11,000
Total Student Transportation Services	\$731,483
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	72,618
200 Personnel Services - Employee Benefits	29,651
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	1,000
Total Support Services - Central	\$106,269
Total Support Services	\$4,536,266
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	123,550
200 Personnel Services - Employee Benefits	52,768
300 Purchased Professional and Technical Services	19,000
400 Purchased Property Services	3,000
500 Other Purchased Services	32,000
600 Supplies	15,500
Total Student Activities	\$245,818
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	385,000
Total Community Services	\$385,000
Total Operation of Non-Instructional Services	\$630,818
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	305,875
Total Debt Service / Other Expenditures and Financing Uses	\$305,875
Total Other Expenditures and Financing Uses	\$305,875
TOTAL EXPENDITURES	\$16,190,007

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	3,000,000	2,500,000
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	500,000	500,000
Permanent Fund		
Total Cash and Short-Term Investments	\$3,500,000	\$3,000,000

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 **\$3,500,000** **\$3,000,000**

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	13,565,000	13,560,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	600,000	650,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$14,165,000	\$14,210,000
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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		
---	--	--

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

2020-2021 Final General Fund Budget

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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	\$14,165,000	\$14,210,000

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	\$14,165,000	\$14,210,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	300,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,192,000
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,192,000

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,492,000
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