

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 : Halifax Area SD	County : Dauphin	AUN Number : 115222504
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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 May 13, 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>
1820	Act 511 Taxes: 6142 Rate has changed from previous year. 6142 Prior Year Rate: 6142 Current Year Rate: 250.00	Previous Year was reported as a 6142 rate tax and it should have been reported as a 6152 flat tax.
1960	Act 511 Taxes: 6152 Rate has changed from previous year. 6152 Prior Year Rate: 250.0000 6152 Current Year Rate:	Previous Year was reported as a 6142 rate tax and it should have been reported as a 6152 flat tax.
5030	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 1400, Object 100: \$2,000.00 Function 1400, Object 200: \$0.00 . Provide a justification.	Stipend paid, no 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: \$372,398.00 Function 2600, Object 200: \$433,436.00	Full time medical, dental, life insurance, disability, vision, social security, and retirement contributions make the benefit object (200) greater than the salary object (100).
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: \$12,413.00 Function 2700, Object 200: \$19,701.00	Full time medical, dental, life insurance, disability, vision, social security, and retirement contributions make the benefit object (200) greater than the salary object (100).
5390	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 1800, Object 100: \$68,194.00 Function 1800, Object 200: \$82,079.00	Full time medical, dental, life insurance, disability, vision, social security, and retirement contributions make the benefit object (200) greater than the salary object (100).
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.	The budgetary reserve is greater than zero and is intended to be left at the end of the fiscal year and utilized by the district as unassigned fund balance. The amount of money in the unassigned fund balance is within PDE guidelines.

<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	1,930,793	
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	306,028	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$306,028</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	9,895,083	
7000 Revenue from State Sources	10,180,495	
8000 Revenue from Federal Sources	280,415	
9000 Other Financing Sources	2,000	
Total Estimated Revenues And Other Financing Sources		<u>\$20,357,993</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$20,664,021</u>

LEA : 115222504 Halifax Area SD

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Page - 1 of 2

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	6,947,636
6112 Interim Real Estate Taxes	29,600
6113 Public Utility Realty Taxes	10,000
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6120 Current Per Capita Taxes, Section 679	24,300
6140 Current Act 511 Taxes - Flat Rate Assessments	793,300
6150 Current Act 511 Taxes - Proportional Assessments	859,722
6400 Delinquencies on Taxes Levied / Assessed by the LEA	634,500
6500 Earnings on Investments	71,050
6700 Revenues from LEA Activities	70,525
6800 Revenues from Intermediary Sources / Pass-Through Funds	235,000
6910 Rentals	7,000
6920 Contributions and Donations from Private Sources	22,000
6940 Tuition from Patrons	150,000
6990 Refunds and Other Miscellaneous Revenue	25,450

REVENUE FROM LOCAL SOURCES**\$9,895,083****REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	5,703,307
7220 Vocational Education	1,790
7240 Driver Education - Student	1,500
7271 Special Education funds for School-Aged Pupils	856,537
7292 Pre-K Counts	170,000
7311 Pupil Transportation Subsidy	800,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	205,316
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	432,592
7505 Ready to Learn Block Grant	192,577
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	9,138
7810 State Share of Social Security and Medicare Taxes	305,434
7820 State Share of Retirement Contributions	1,482,304

REVENUE FROM STATE SOURCES**\$10,180,495****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	197,155
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	38,760

Amount

REVENUE FROM FEDERAL SOURCES	
8517 NCLB, Title IV - 21st Century Schools	23,500
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	20,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,000
REVENUE FROM FEDERAL SOURCES	\$280,415
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	2,000
OTHER FINANCING SOURCES	\$2,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	20,357,993

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$6,947,636

Amount of Tax Relief for Homestead Exclusions \$432,592

Total Approx. Tax Revenue: \$7,380,228

Approx. Tax Levy for Tax Rate Calculation: \$7,855,280

Dauphin

Total

2019-20 Data		
a. Assessed Value	\$346,959,800	\$346,959,800
b. Real Estate Mills	22.4870	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$452,698,434	\$452,698,434
d. Assessed Value	\$349,325,400	\$349,325,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
2019-20 Calculations		
f. 2019-20 Tax Levy	\$7,802,085	\$7,802,085
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$7,802,085	\$7,802,085
(f Total * g)		
i. Base Mills Subject to Index	22.4870	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.60000%	93.60000%
k. Tax Levy Needed	\$7,855,280	\$7,855,280
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	22.4870	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$7,855,280	\$7,855,280
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$7,422,688
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$6,947,636
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$6,947,636

Amount of Tax Relief for Homestead Exclusions

\$432,592

Total Approx. Tax Revenue:

\$7,380,228

Approx. Tax Levy for Tax Rate Calculation:

\$7,855,280

Dauphin

Total

Index Maximums

p. Maximum Mills Based On Index

23.2740

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

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

r. Maximum Tax Levy Based On Index

\$8,130,199

\$8,130,199

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

\$8,747.00

V. Number of Homestead/Farmstead Properties

2206

2206

Median Assessed Value of Homestead Properties

\$106,000

Act 1 Index (current): 3.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$6,947,636
Amount of Tax Relief for Homestead Exclusions	<u>\$432,592</u>
Total Approx. Tax Revenue:	\$7,380,228
Approx. Tax Levy for Tax Rate Calculation:	\$7,855,280

	Dauphin	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$432,592	Lowering RE Tax Rate	\$0	\$432,592
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$432,592

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>
Dauphin	349,325,400	22.4870	7,855,280			93.60000%	
Totals:	349,325,400		7,855,280	- 432,592 =	7,422,688 X	93.60000% =	6,947,636

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		24,300
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	24,300
6142 Current Act 511 Occupation Taxes – Flat Rate	\$250.00	\$0.00	769,000
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			793,300
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%	769,722
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	90,000
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			859,722
Total Act 511, Current Taxes			1,653,022
Act 511 Tax Limit -->		452,698,434 X	12
		Market Value	Mills
			5,432,381
			(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> Dauphin	22.4870	22.4870	0.00%	Yes	3.5%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.5%			
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes – Proportional Assessments</u>	\$0.00	\$250.00	New	No	3.5%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%			
6152	Current Act 511 Occupation Taxes	250.0000	0	-100.00%	Yes	3.5%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,954,364
1200 Special Programs - Elementary / Secondary	2,949,959
1300 Vocational Education	788,155
1400 Other Instructional Programs - Elementary / Secondary	4,000
1600 Adult Education Programs	74,000
1800 Pre-Kindergarten	152,467
Total Instruction	\$11,922,945
2000 Support Services	
2100 Support Services - Students	736,309
2200 Support Services - Instructional Staff	729,568
2300 Support Services - Administration	1,222,985
2400 Support Services - Pupil Health	188,027
2500 Support Services - Business	525,130
2600 Operation and Maintenance of Plant Services	1,526,875
2700 Student Transportation Services	951,114
2800 Support Services - Central	447,745
2900 Other Support Services	9,100
Total Support Services	\$6,336,853
3000 Operation of Non-Instructional Services	
3200 Student Activities	518,372
Total Operation of Non-Instructional Services	\$518,372
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,587,876
5200 Interfund Transfers - Out	64,000
Total Other Expenditures and Financing Uses	\$1,651,876
Total Estimated Expenditures and Other Financing Uses	\$20,430,046

2020-2021 Final General Fund Budget

LEA : 115222504 Halifax Area SD

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Page - 1 of 3

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,110,874
200 Personnel Services - Employee Benefits	3,069,056
300 Purchased Professional and Technical Services	13,250
400 Purchased Property Services	4,830
500 Other Purchased Services	433,915
600 Supplies	310,340
700 Property	11,095
800 Other Objects	1,004
Total Regular Programs - Elementary / Secondary	\$7,954,364
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,220,282
200 Personnel Services - Employee Benefits	931,832
300 Purchased Professional and Technical Services	149,400
500 Other Purchased Services	638,750
600 Supplies	9,695
Total Special Programs - Elementary / Secondary	\$2,949,959
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	49,606
200 Personnel Services - Employee Benefits	32,611
500 Other Purchased Services	705,938
Total Vocational Education	\$788,155
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,000
300 Purchased Professional and Technical Services	2,000
Total Other Instructional Programs - Elementary / Secondary	\$4,000
1600 <u>Adult Education Programs</u>	
500 Other Purchased Services	74,000
Total Adult Education Programs	\$74,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	68,194
200 Personnel Services - Employee Benefits	82,079
600 Supplies	2,194
Total Pre-Kindergarten	\$152,467
Total Instruction	\$11,922,945
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	378,755
200 Personnel Services - Employee Benefits	285,835
300 Purchased Professional and Technical Services	66,300
500 Other Purchased Services	1,427
600 Supplies	3,602

2020-2021 Final General Fund Budget

LEA : 115222504 Halifax Area SD

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Page - 2 of 3

<u>Description</u>	<u>Amount</u>
800 Other Objects	390
Total Support Services - Students	\$736,309
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	355,546
200 Personnel Services - Employee Benefits	304,908
300 Purchased Professional and Technical Services	48,800
500 Other Purchased Services	6,350
600 Supplies	12,964
800 Other Objects	1,000
Total Support Services - Instructional Staff	\$729,568
2300 Support Services - Administration	
100 Personnel Services - Salaries	637,809
200 Personnel Services - Employee Benefits	392,899
300 Purchased Professional and Technical Services	99,600
400 Purchased Property Services	1,500
500 Other Purchased Services	46,300
600 Supplies	27,302
800 Other Objects	17,575
Total Support Services - Administration	\$1,222,985
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	93,557
200 Personnel Services - Employee Benefits	88,488
600 Supplies	5,982
Total Support Services - Pupil Health	\$188,027
2500 Support Services - Business	
100 Personnel Services - Salaries	215,781
200 Personnel Services - Employee Benefits	146,549
300 Purchased Professional and Technical Services	33,000
400 Purchased Property Services	77,600
500 Other Purchased Services	1,700
600 Supplies	48,000
700 Property	1,000
800 Other Objects	1,500
Total Support Services - Business	\$525,130
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	372,398
200 Personnel Services - Employee Benefits	433,436
300 Purchased Professional and Technical Services	27,000
400 Purchased Property Services	222,824
500 Other Purchased Services	90,200
600 Supplies	326,017
700 Property	55,000
Total Operation and Maintenance of Plant Services	\$1,526,875
2700 Student Transportation Services	

2020-2021 Final General Fund Budget

LEA : 115222504 Halifax Area SD

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Page - 3 of 3

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	12,413
200 Personnel Services - Employee Benefits	19,701
500 Other Purchased Services	915,000
600 Supplies	4,000
Total Student Transportation Services	\$951,114
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	111,774
200 Personnel Services - Employee Benefits	86,444
300 Purchased Professional and Technical Services	43,500
400 Purchased Property Services	5,000
500 Other Purchased Services	49,432
600 Supplies	151,595
Total Support Services - Central	\$447,745
2900 <u>Other Support Services</u>	
500 Other Purchased Services	9,100
Total Other Support Services	\$9,100
Total Support Services	\$6,336,853
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	217,628
200 Personnel Services - Employee Benefits	115,133
300 Purchased Professional and Technical Services	48,600
400 Purchased Property Services	9,300
500 Other Purchased Services	70,761
600 Supplies	45,750
700 Property	4,200
800 Other Objects	7,000
Total Student Activities	\$518,372
Total Operation of Non-Instructional Services	\$518,372
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	589,780
900 Other Uses of Funds	998,096
Total Debt Service / Other Expenditures and Financing Uses	\$1,587,876
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	64,000
Total Interfund Transfers - Out	\$64,000
Total Other Expenditures and Financing Uses	\$1,651,876
TOTAL EXPENDITURES	\$20,430,046

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	2,250,000	2,250,000
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	28,000	28,000
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	68,000	70,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$2,346,000	\$2,348,000

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	\$2,346,000	\$2,348,000

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund

0510 Bonds Payable	19,391,946	18,775,133
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	120,364	24,896
0540 Accumulated Compensated Absences	902,139	925,421
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	409,035	422,035
0599 Other Noncurrent Liabilities		

Total General Fund	\$20,823,484	\$20,147,485
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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	\$20,823,484	\$20,147,485

Short-Term Payables

06/30/2020 Estimate

06/30/2021 Projection

General Fund	1,035,421	1,035,421
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	65,000	60,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$1,100,421	\$1,095,421
TOTAL INDEBTEDNESS	\$21,923,905	\$21,242,906

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	1,930,793
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	233,975
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$233,975

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,164,768
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