

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Hempfield SD	COUNTY : Lancaster	AUN : 113363103
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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

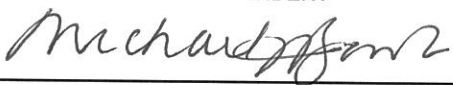
If yes, see information below, taken from the 2020-2021 General Fund Budget.

Total Budgeted Expenditures	\$128427764
Ending Unassigned Fund Balance	\$8561454
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.7%

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 6/30/2020
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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 : Hempfield SD	County : Lancaster	AUN Number : 113363103
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5-6-20
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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.	The Budgetary Reserve is less than 1% of the planned expenditures to be available for unanticipated uncontrollable costs not expected in the General Fund.
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.	Unassigned Fund Balance is contingency for cash flow disruptions due to unexpected occurrences during the fiscal year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Fund Balance are funds set aside to cover the cost of rising PSERS retirement expenses.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance are funds set aside for capital reserve expenditures.

<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	100,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,000,000
0840 Assigned Fund Balance	5,000,000
0850 Unassigned Fund Balance	9,700,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$17,700,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	88,191,538
7000 Revenue from State Sources	33,356,350
8000 Revenue from Federal Sources	2,241,330
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$123,789,218</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$141,489,218</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	76,439,337
6112 Interim Real Estate Taxes	500,000
6113 Public Utility Realty Taxes	75,000
6114 Payments in Lieu of Current Taxes - State / Local	40,000
6150 Current Act 511 Taxes - Proportional Assessments	7,768,801
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	435,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,315,000
6990 Refunds and Other Miscellaneous Revenue	898,400
REVENUE FROM LOCAL SOURCES	\$88,191,538
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	13,404,580
7112 Basic Education Funding-Social Security	2,156,584
7160 Tuition for Orphans Subsidy	125,000
7271 Special Education funds for School-Aged Pupils	3,815,785
7311 Pupil Transportation Subsidy	1,050,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	843,730
7330 Health Services (Medical, Dental, Nurse, Act 25)	135,000
7340 State Property Tax Reduction Allocation	1,630,988
7505 Ready to Learn Block Grant	689,640
7820 State Share of Retirement Contributions	9,505,043
REVENUE FROM STATE SOURCES	\$33,356,350
REVENUE FROM FEDERAL SOURCES	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	87,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	785,202
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	157,624
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	58,000
8517 NCLB, Title IV - 21st Century Schools	65,294
8690 Other Restricted Federal Grants-in-Aid Through the Commonwealth of PA	381,075
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	707,135
REVENUE FROM FEDERAL SOURCES	\$2,241,330
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	123,789,218

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$76,439,337
Amount of Tax Relief for Homestead Exclusions	<u>\$1,630,988</u>
Total Approx. Tax Revenue:	\$78,070,325
Approx. Tax Levy for Tax Rate Calculation:	\$80,030,308

	Lancaster	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	16.8378	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$82,431,109	\$82,431,109
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$7,703.00	
Number of Homestead/Farmstead Properties	13015	13015
Median Assessed Value of Homestead Properties		\$193,300

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$76,439,337
Amount of Tax Relief for Homestead Exclusions	<u>\$1,630,988</u>
Total Approx. Tax Revenue:	\$78,070,325
Approx. Tax Levy for Tax Rate Calculation:	\$80,030,308
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,630,988	Lowering RE Tax Rate	\$0	\$1,630,988
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,630,988

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>
Lancaster	4,895,598,562	16.3474	80,030,308			97.50000%	
Totals:	4,895,598,562		80,030,308	- 1,630,988	= 78,399,320	X 97.50000%	= 76,439,337

	<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>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$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 0 0

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes – Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	6,858,801	6,858,801
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	910,000	910,000
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 7,768,801 7,768,801

Total Act 511, Current Taxes 7,768,801

Act 511 Tax Limit -->	4,445,844,126	X	12	53,350,130
	Market Value		Mills	(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> Lancaster	16.3474	16.3474	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes – Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	58,727,412
1200 Special Programs - Elementary / Secondary	21,497,672
1300 Vocational Education	1,230,000
1400 Other Instructional Programs - Elementary / Secondary	656,268
Total Instruction	\$82,111,352
2000 Support Services	
2100 Support Services - Students	4,951,963
2200 Support Services - Instructional Staff	2,850,164
2300 Support Services - Administration	5,595,140
2400 Support Services - Pupil Health	1,149,416
2500 Support Services - Business	792,796
2600 Operation and Maintenance of Plant Services	8,717,302
2700 Student Transportation Services	5,651,403
2800 Support Services - Central	4,016,587
2900 Other Support Services	60,000
Total Support Services	\$33,784,771
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,993,835
3300 Community Services	5,233
Total Operation of Non-Instructional Services	\$1,999,068
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	9,325,438
5900 Budgetary Reserve	1,207,135
Total Other Expenditures and Financing Uses	\$10,532,573
Total Estimated Expenditures and Other Financing Uses	\$128,427,764

2020-2021 Final General Fund Budget

LEA : 113363103 Hempfield SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	33,732,235
200 Personnel Services - Employee Benefits	21,186,353
300 Purchased Professional and Technical Services	151,830
400 Purchased Property Services	663,727
500 Other Purchased Services	1,772,923
600 Supplies	1,165,520
700 Property	30,550
800 Other Objects	24,274
Total Regular Programs - Elementary / Secondary	\$58,727,412
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	8,352,422
200 Personnel Services - Employee Benefits	6,207,470
300 Purchased Professional and Technical Services	5,001,085
400 Purchased Property Services	1,000
500 Other Purchased Services	1,808,000
600 Supplies	126,200
800 Other Objects	1,495
Total Special Programs - Elementary / Secondary	\$21,497,672
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,230,000
Total Vocational Education	\$1,230,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	399,179
200 Personnel Services - Employee Benefits	246,189
300 Purchased Professional and Technical Services	6,500
500 Other Purchased Services	500
600 Supplies	3,900
Total Other Instructional Programs - Elementary / Secondary	\$656,268
Total Instruction	\$82,111,352
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,964,367
200 Personnel Services - Employee Benefits	1,894,146
300 Purchased Professional and Technical Services	32,000
500 Other Purchased Services	7,500
600 Supplies	53,250
800 Other Objects	700
Total Support Services - Students	\$4,951,963
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,287,936
200 Personnel Services - Employee Benefits	1,257,528
300 Purchased Professional and Technical Services	34,800

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	2,200
600 Supplies	267,330
800 Other Objects	370
Total Support Services - Instructional Staff	\$2,850,164
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,122,808
200 Personnel Services - Employee Benefits	2,015,187
300 Purchased Professional and Technical Services	375,500
500 Other Purchased Services	30,325
600 Supplies	21,100
800 Other Objects	30,220
Total Support Services - Administration	\$5,595,140
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	674,794
200 Personnel Services - Employee Benefits	435,622
300 Purchased Professional and Technical Services	10,500
400 Purchased Property Services	2,000
500 Other Purchased Services	1,000
600 Supplies	25,300
800 Other Objects	200
Total Support Services - Pupil Health	\$1,149,416
2500 Support Services - Business	
100 Personnel Services - Salaries	458,247
200 Personnel Services - Employee Benefits	308,249
300 Purchased Professional and Technical Services	13,000
500 Other Purchased Services	1,500
600 Supplies	6,500
800 Other Objects	5,300
Total Support Services - Business	\$792,796
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	2,747,587
200 Personnel Services - Employee Benefits	2,037,551
300 Purchased Professional and Technical Services	112,000
400 Purchased Property Services	1,109,979
500 Other Purchased Services	314,400
600 Supplies	2,179,675
700 Property	211,360
800 Other Objects	4,750
Total Operation and Maintenance of Plant Services	\$8,717,302
2700 Student Transportation Services	
100 Personnel Services - Salaries	123,894
200 Personnel Services - Employee Benefits	84,568
500 Other Purchased Services	5,426,991
600 Supplies	15,700
800 Other Objects	250

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$5,651,403
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,480,721
200 Personnel Services - Employee Benefits	1,061,507
300 Purchased Professional and Technical Services	97,950
400 Purchased Property Services	5,000
500 Other Purchased Services	190,106
600 Supplies	1,177,003
800 Other Objects	4,300
Total Support Services - Central	\$4,016,587
2900 <u>Other Support Services</u>	
500 Other Purchased Services	60,000
Total Other Support Services	\$60,000
Total Support Services	\$33,784,771
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	1,032,922
200 Personnel Services - Employee Benefits	487,713
300 Purchased Professional and Technical Services	155,650
400 Purchased Property Services	4,400
500 Other Purchased Services	128,800
600 Supplies	137,600
800 Other Objects	46,750
Total Student Activities	\$1,993,835
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	4,179
200 Personnel Services - Employee Benefits	1,054
Total Community Services	\$5,233
Total Operation of Non-Instructional Services	\$1,999,068
5000 <u>Other Expenditures and Financing Uses</u>	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	9,325,438
Total Interfund Transfers - Out	\$9,325,438
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,207,135
Total Budgetary Reserve	\$1,207,135
Total Other Expenditures and Financing Uses	\$10,532,573
TOTAL EXPENDITURES	\$128,427,764

Cash and Short-Term Investments

06/30/2020 Estimate

06/30/2021 Projection

General Fund	26,000,000	23,000,000
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	19,000,000	16,000,000
Other Capital Projects Fund		
Debt Service Fund	4,600,000	4,600,000
Food Service / Cafeteria Operations Fund	125,000	125,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	4,000,000	3,500,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	100,000	50,000
Permanent Fund		
Total Cash and Short-Term Investments	\$53,825,000	\$47,275,000

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	\$53,825,000	\$47,275,000
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Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

General Fund		
0510 Bonds Payable	87,690,000	81,555,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,000,000	2,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,000,000	3,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$92,690,000	\$86,555,000

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

<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	\$92,690,000	\$86,555,000

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	\$92,690,000	\$86,555,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	100,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	2,000,000
0850 Unassigned Fund Balance	8,561,454
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,061,454
5900 Budgetary Reserve	1,207,135
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,368,589