FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

Date of Adoption of the General Fund Budget: **06/16/2020**

President of the Board - Original Signature Required	Date: 6-16-20
Secretary of the Board - Original Signature Required	Date
Chief School Administrator - Original Signature Required	Date: 6/16/2020
Thomas L Kowalonek Contact Person	(717)933-4611 Extn : Telephone Extension
tkowalonek@tulpehocken.org Email Address	

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Tulpehocken Area SD	Berks	114068003

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	$32401748
Ending Unassigned Fund Balance	$2231753
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.9%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes x No

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

SIGNATURE OF SUPERINTENDENT	DATE
	5/8/2020

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 :	County :	AUN Number :
Tulpehocken Area SD	Berks	114068003

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
Oscar J Manbeck	5-8-20

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

Val Number	Description	Justification
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve is for unanticipated expenses that occur during the year
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.	Budgetary reserve is for unanticipated expenses that occur during the year. Unassigned fund balance is below required 8% of expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Budgetary reserve is for unanticipated expenses that occur during the year. Committed fund balances are designated by the board for future district needs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Budgetary reserve is for unanticipated expenses that occur during the year. Assigned fund balance is the budgeted expenditures over revenue in the 2020-2021 budget

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	7,202	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	1,370,000	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	2,645,705	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$4,015,705**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	21,292,650	
7000 Revenue from State Sources	10,074,201	
8000 Revenue from Federal Sources	1,067,304	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$32,434,155**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$36,449,860**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	18,340,892
6112 Interim Real Estate Taxes	625,563
6113 Public Utility Realty Taxes	17,850
6114 Payments in Lieu of Current Taxes - State / Local	3,845
6120 Current Per Capita Taxes, Section 679	32,000
6140 Current Act 511 Taxes - Flat Rate Assessments	32,000
6150 Current Act 511 Taxes - Proportional Assessments	1,440,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	406,000
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	3,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	261,000
6910 Rentals	5,000
6940 Tuition from Patrons	42,500
6960 Services Provided Other Local Governmental Units / LEAs	1,500
6990 Refunds and Other Miscellaneous Revenue	6,500
REVENUE FROM LOCAL SOURCES	**$21,292,650**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,277,671
7160 Tuition for Orphans Subsidy	180,000
7220 Vocational Education	22,000
7240 Driver Education - Student	2,800
7250 Migratory Children	100
7271 Special Education funds for School-Aged Pupils	963,265
7311 Pupil Transportation Subsidy	650,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	44,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	227,388
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,273
7340 State Property Tax Reduction Allocation	644,639
7505 Ready to Learn Block Grant	200,065
7810 State Share of Social Security and Medicare Taxes	545,000
7820 State Share of Retirement Contributions	2,290,000
REVENUE FROM STATE SOURCES	**$10,074,201**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	357,252

	Amount
REVENUE FROM FEDERAL SOURCES	
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	61,196
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	6,000
8517 NCLB, Title IV - 21St Century Schools	27,376
8560 Federal Block Grants	216,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	296,480
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,000
REVENUE FROM FEDERAL SOURCES	**$1,067,304**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**32,434,155**

AUN: 114068003 Tulpehocken Area SD

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

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Act 1 Index (current): 3.1%

		Rate
Calculation Method:		
Approx. Tax Revenue from RE Taxes:		**$18,340,892**
Amount of Tax Relief for Homestead Exclusions		**$644,639**
Total Approx. Tax Revenue:		**$18,985,531**
Approx. Tax Levy for Tax Rate Calculation:		**$21,023,408**

		Berks	Total
I.	**2019-20 Data**		
	a. Assessed Value	$768,401,100	$768,401,100
	b. Real Estate Mills	26.8500	
	2020-21 Data		
	c. 2018 STEB Market Value	$1,016,669,044	$1,016,669,044
	d. Assessed Value	$785,921,800	$785,921,800
	e. Assessed Value of New Constr/ Renov	$0	$0
II.	**2019-20 Calculations**		
	f. 2019-20 Tax Levy	$20,631,570	$20,631,570
	(a * b)		
	2020-21 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2019-20 Tax Levy	$20,631,570	$20,631,570
	(f Total * g)		
	i. Base Mills Subject to Index	26.8500	
	(h / a * 1000) if no reassessment		
	(h / (d-e) * 1000) if reassessment		
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	90.00000%	90.00000%
	k. Tax Levy Needed	$21,023,408	$21,023,408
	(Approx. Tax Levy * g)		
	l. 2020-21 Real Estate Tax Rate	**26.7500**	
	(k / d * 1000)		
	m. Tax Levy Generated by Mills	$21,023,408	$21,023,408
	(l / 1000 * d)		
	n. Tax Levy minus Tax Relief for Homestead Exclusions		$20,378,769
	(m - Amount of Tax Relief for Homestead Exclusions)		
	o. Net Tax Revenue Generated By Mills		$18,340,892
	(n * Est. Pct. Collection)		

Act 1 Index (current): **3.1%**

		Rate
Calculation Method:		
Approx. Tax Revenue from RE Taxes:		**$18,340,892**
Amount of Tax Relief for Homestead Exclusions		**$644,639**
Total Approx. Tax Revenue:		**$18,985,531**
Approx. Tax Levy for Tax Rate Calculation:		**$21,023,408**

		Berks	Total
	Index Maximums		
	p. Maximum Mills Based On Index	27.6823	
	(i * (1 + Index))		
	q. Mills In Excess of Index	0.0000	
	(if (l > p), (l - p))		
	r. Maximum Tax Levy Based On Index	$21,756,123	$21,756,123
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	$7,785.00	
V.	Number of Homestead/Farmstead Properties	3108	3108
	Median Assessed Value of Homestead Properties		$107,450

Act 1 Index (current): 3.1%

Calculation Method:	**Rate**	
Approx. Tax Revenue from RE Taxes:	**$18,340,892**	
Amount of Tax Relief for Homestead Exclusions	**$644,639**	
Total Approx. Tax Revenue:	**$18,985,531**	
Approx. Tax Levy for Tax Rate Calculation:	**$21,023,408**	
	Berks	**Total**

State Property Tax Reduction Allocation used for: Homestead Exclusions	$644,639	Lowering RE Tax Rate	$0	$644,639
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$644,639**

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills		Amount of Tax Relief for Homestead Exclusions		Tax Levy Minus Homestead Exclusions		Percent Collected		Net Tax Revenue Generated By Mills
Berks	785,921,800	26.7500	21,023,408						90.00000%		
Totals:	**785,921,800**		**21,023,408**	-	644,639	=	20,378,769	X	90.00000%	=	18,340,892

Code	Description	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			32,000
6140	Current Act 511 Taxes – Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	32,000	32,000
6142	Current Act 511 Occupation Taxes – Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$0.00	$0.00	0	0
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			**32,000**	**32,000**
6150	Current Act 511 Taxes – Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,240,000	1,240,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	200,000	200,000
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			**1,440,000**	**1,440,000**
	Total Act 511, Current Taxes				**1,472,000**
		Act 511 Tax Limit -->	**1,016,669,044 X**	**12**	**12,200,029**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2019-20 (Rebalanced)	Tax Rate Charged in: 2020-21	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2019-20 (Rebalanced)	Additional Tax Rate Charged in: 2020-21	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Berks	26.8500	26.7500	-0.36%	Yes	3.1%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	3.1%				
	Current Act 511 Taxes – Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	3.1%				
	Current Act 511 Taxes – Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.1%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,703,603
1200 Special Programs - Elementary / Secondary	4,466,961
1300 Vocational Education	766,890
1400 Other Instructional Programs - Elementary / Secondary	371,787
1500 Nonpublic School Programs	5,000
Total Instruction	**$19,314,241**
2000 Support Services	
2100 Support Services - Students	1,194,811
2200 Support Services - Instructional Staff	1,098,249
2300 Support Services - Administration	1,596,036
2400 Support Services - Pupil Health	415,374
2500 Support Services - Business	611,413
2600 Operation and Maintenance of Plant Services	2,582,136
2700 Student Transportation Services	1,456,373
2800 Support Services - Central	691,168
2900 Other Support Services	23,000
Total Support Services	**$9,668,560**
3000 Operation of Non-Instructional Services	
3200 Student Activities	466,650
3300 Community Services	16,016
Total Operation of Non-Instructional Services	**$482,666**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,708,688
5200 Interfund Transfers - Out	260,000
5900 Budgetary Reserve	175,000
Total Other Expenditures and Financing Uses	**$3,143,688**
Total Estimated Expenditures and Other Financing Uses	**$32,609,155**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,501,115
200 Personnel Services - Employee Benefits	4,806,692
300 Purchased Professional and Technical Services	52,600
400 Purchased Property Services	58,230
500 Other Purchased Services	495,006
600 Supplies	751,576
700 Property	34,550
800 Other Objects	3,834
Total Regular Programs - Elementary / Secondary	**$13,703,603**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,234,422
200 Personnel Services - Employee Benefits	1,498,848
300 Purchased Professional and Technical Services	230,900
500 Other Purchased Services	474,066
600 Supplies	27,300
700 Property	500
800 Other Objects	925
Total Special Programs - Elementary / Secondary	**$4,466,961**
1300 Vocational Education	
100 Personnel Services - Salaries	116,643
200 Personnel Services - Employee Benefits	71,337
400 Purchased Property Services	500
500 Other Purchased Services	560,410
600 Supplies	7,000
700 Property	9,000
800 Other Objects	2,000
Total Vocational Education	**$766,890**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	204,369
200 Personnel Services - Employee Benefits	116,816
400 Purchased Property Services	2,500
500 Other Purchased Services	11,700
600 Supplies	36,402
Total Other Instructional Programs - Elementary / Secondary	**$371,787**
1500 Nonpublic School Programs	
500 Other Purchased Services	5,000
Total Nonpublic School Programs	**$5,000**
Total Instruction	**$19,314,241**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	689,144
200 Personnel Services - Employee Benefits	475,117

Description	Amount
300 Purchased Professional and Technical Services	14,000
500 Other Purchased Services	11,830
600 Supplies	4,300
800 Other Objects	420
Total Support Services - Students	**$1,194,811**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	596,932
200 Personnel Services - Employee Benefits	373,167
300 Purchased Professional and Technical Services	40,600
500 Other Purchased Services	25,000
600 Supplies	58,050
700 Property	1,500
800 Other Objects	3,000
Total Support Services - Instructional Staff	**$1,098,249**
2300 Support Services - Administration	
100 Personnel Services - Salaries	818,818
200 Personnel Services - Employee Benefits	527,018
300 Purchased Professional and Technical Services	134,050
400 Purchased Property Services	7,500
500 Other Purchased Services	66,350
600 Supplies	13,200
700 Property	3,000
800 Other Objects	26,100
Total Support Services - Administration	**$1,596,036**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	220,607
200 Personnel Services - Employee Benefits	174,092
300 Purchased Professional and Technical Services	2,800
400 Purchased Property Services	2,400
500 Other Purchased Services	2,150
600 Supplies	13,150
800 Other Objects	175
Total Support Services - Pupil Health	**$415,374**
2500 Support Services - Business	
100 Personnel Services - Salaries	306,973
200 Personnel Services - Employee Benefits	205,190
300 Purchased Professional and Technical Services	48,000
400 Purchased Property Services	400
500 Other Purchased Services	7,650
600 Supplies	38,000
700 Property	600
800 Other Objects	4,600
Total Support Services - Business	**$611,413**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	788,869

Description	Amount
200 Personnel Services - Employee Benefits	400,372
300 Purchased Professional and Technical Services	66,500
400 Purchased Property Services	417,650
500 Other Purchased Services	110,075
600 Supplies	715,600
700 Property	79,500
800 Other Objects	3,570
Total Operation and Maintenance of Plant Services	**$2,582,136**
2700 Student Transportation Services	
100 Personnel Services - Salaries	39,962
200 Personnel Services - Employee Benefits	34,711
300 Purchased Professional and Technical Services	58,000
500 Other Purchased Services	1,319,000
600 Supplies	4,400
800 Other Objects	300
Total Student Transportation Services	**$1,456,373**
2800 Support Services - Central	
100 Personnel Services - Salaries	223,680
200 Personnel Services - Employee Benefits	139,588
300 Purchased Professional and Technical Services	6,800
400 Purchased Property Services	35,000
500 Other Purchased Services	80,100
600 Supplies	185,000
700 Property	20,000
800 Other Objects	1,000
Total Support Services - Central	**$691,168**
2900 Other Support Services	
500 Other Purchased Services	23,000
Total Other Support Services	**$23,000**
Total Support Services	**$9,668,560**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	236,387
200 Personnel Services - Employee Benefits	57,423
300 Purchased Professional and Technical Services	24,000
400 Purchased Property Services	2,100
500 Other Purchased Services	73,790
600 Supplies	46,850
700 Property	12,000
800 Other Objects	14,100
Total Student Activities	**$466,650**
3300 Community Services	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,266

Description	Amount
400 Purchased Property Services	500
600 Supplies	250
700 Property	1,000
Total Community Services	**$16,016**
Total Operation of Non-Instructional Services	**$482,666**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	348,688
900 Other Uses of Funds	2,360,000
Total Debt Service / Other Expenditures and Financing Uses	**$2,708,688**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	260,000
Total Interfund Transfers - Out	**$260,000**
5900 Budgetary Reserve	
800 Other Objects	175,000
Total Budgetary Reserve	**$175,000**
Total Other Expenditures and Financing Uses	**$3,143,688**
TOTAL EXPENDITURES	**$32,609,155**

Cash and Short-Term Investments	06/30/2020 Estimate	06/30/2021 Projection
General Fund	7,400,000	7,600,000
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	3,200,000	2,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	330,000	300,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	20,500	20,500
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	74,523	72,222
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$11,025,023**	**$9,992,722**

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	**$11,025,023**	**$9,992,722**

Long-Term Indebtedness	06/30/2020 Estimate	06/30/2021 Projection
General Fund		
0510 Bonds Payable	15,135,000	12,775,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	755,000	740,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,256,000	4,210,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$20,146,000**	**$17,725,000**
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

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

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

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

Long-Term Indebtedness	06/30/2020 Estimate	06/30/2021 Projection
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	**$20,146,000**	**$17,725,000**

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	**$20,146,000**	**$17,725,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	7,202
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,370,000
0840 Assigned Fund Balance	206,976
0850 Unassigned Fund Balance	2,263,729
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$3,840,705**
5900 Budgetary Reserve	**175,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$4,022,907**