

FINAL GENERAL FUND BUDGET

Fiscal Year 2020-2021

General Fund Budget Approval

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

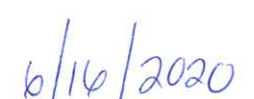


President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

DateHillary Lambert

Contact Person(814)447-5529 Extn :2603

Telephone Extensionhlambert@shcsd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southern Huntingdon County SD	COUNTY : Huntingdon	AUN : 111317503
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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	\$18885088
Ending Unassigned Fund Balance	\$1497344
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.9%

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 6/16/2020
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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 : Southern Huntingdon County SD	County : Huntingdon	AUN Number : 111317503
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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 5/13/2020
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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>
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$10,000.00 . Provide a justification.	Unemployment compensation for entire district.
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$10,000.00	Unemployment compensation for entire district.
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 to be used to cover future increases in operating costs.
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 for future healthcare insurance increases, retirement contributions, leave payouts upon retirement, technology upgrades, and capital improvements. Also assigned for 2020-2021 budget deficit.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	4,585,000	
0850 Unassigned Fund Balance	1,500,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,085,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	5,922,804	
7000 Revenue from State Sources	11,255,525	
8000 Revenue from Federal Sources	345,494	
9000 Other Financing Sources	550,000	
Total Estimated Revenues And Other Financing Sources		<u>\$18,073,823</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$24,158,823</u>

LEA : 111317503 Southern Huntingdon County SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,078,743
6113 Public Utility Realty Taxes	5,675
6114 Payments in Lieu of Current Taxes - State / Local	27,836
6120 Current Per Capita Taxes, Section 679	15,667
6140 Current Act 511 Taxes - Flat Rate Assessments	15,667
6150 Current Act 511 Taxes - Proportional Assessments	781,335
6400 Delinquencies on Taxes Levied / Assessed by the LEA	479,070
6500 Earnings on Investments	125,000
6700 Revenues from LEA Activities	50,220
6800 Revenues from Intermediary Sources / Pass-Through Funds	210,000
6910 Rentals	1,970
6940 Tuition from Patrons	60,996
6990 Refunds and Other Miscellaneous Revenue	70,625
REVENUE FROM LOCAL SOURCES	\$5,922,804
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,061,451
7112 Basic Education Funding-Social Security	300,000
7160 Tuition for Orphans Subsidy	49,000
7220 Vocational Education	25,050
7271 Special Education funds for School-Aged Pupils	799,389
7311 Pupil Transportation Subsidy	935,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	261,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	286,362
7505 Ready to Learn Block Grant	238,273
7820 State Share of Retirement Contributions	1,275,000
REVENUE FROM STATE SOURCES	\$11,255,525
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	273,258
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	52,141
8517 NCLB, Title IV - 21st Century Schools	20,095
REVENUE FROM FEDERAL SOURCES	\$345,494

	<u>Amount</u>
OTHER FINANCING SOURCES	
9200 Proceeds from Extended-Term Financing	550,000
OTHER FINANCING SOURCES	\$550,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	18,073,823

Act 1 Index (current): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,078,743	
Amount of Tax Relief for Homestead Exclusions	<u>\$289,103</u>	
Total Approx. Tax Revenue:	\$4,367,846	
Approx. Tax Levy for Tax Rate Calculation:	\$4,499,148	
	Huntingdon	Total
<hr/>		
2019-20 Data		
a. Assessed Value	\$110,388,160	\$110,388,160
b. Real Estate Mills	40.2600	
I. 2020-21 Data		
c. 2018 STEB Market Value	\$494,990,506	\$494,990,506
d. Assessed Value	\$111,752,320	\$111,752,320
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2019-20 Calculations		
f. 2019-20 Tax Levy	\$4,444,227	\$4,444,227
(a * b)		
2020-21 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$4,444,227	\$4,444,227
(f Total * g)		
i. Base Mills Subject to Index	40.2600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.88123%	96.88123%
k. Tax Levy Needed	\$4,499,148	\$4,499,148
(Approx. Tax Levy * g)		
I. 2020-21 Real Estate Tax Rate	40.2600	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,499,148	\$4,499,148
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,210,045
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,078,743
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$4,078,743	
Amount of Tax Relief for Homestead Exclusions	<u>\$289,103</u>	
Total Approx. Tax Revenue:	\$4,367,846	
Approx. Tax Levy for Tax Rate Calculation:	\$4,499,148	
	Huntingdon	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	41.7093	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,661,111	\$4,661,111
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	\$2,945.00	
Number of Homestead/Farmstead Properties	2452	2452
Median Assessed Value of Homestead Properties		\$24,880

Act 1 Index (current): 3.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,078,743
Amount of Tax Relief for Homestead Exclusions	<u>\$289,103</u>
Total Approx. Tax Revenue:	\$4,367,846
Approx. Tax Levy for Tax Rate Calculation:	\$4,499,148
	Huntingdon

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$286,362	Lowering RE Tax Rate	\$0	\$286,362
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$2,741			\$2,741
Amount of Tax Relief from State/Local Sources				\$289,103

2020-2021 Final General Fund Budget

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Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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CODE

6111 <u>Current Real Estate Taxes</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>
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				
Huntingdon	111,752,320	40.2600	4,499,148			96.88123%	
Totals:	111,752,320		4,499,148	- 289,103 =	4,210,045 X	96.88123% =	4,078,743

	<u>Rate</u>		<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>	\$5.00	15,667
6140	<u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$5.00	15,667
6142	Current Act 511 Occupation Taxes – Flat Rate	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$0.00	0
6144	Current Act 511 Trailer Taxes	\$0.00	0
6145	Current Act 511 Business Privilege Taxes – Flat Rate	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0
Total Current Act 511 Taxes– Flat Rate Assessments		15,667	15,667

	<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%	700,000	700,000
6152	Current Act 511 Occupation Taxes	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	81,335	81,335
6154	Current Act 511 Amusement Taxes	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes – Percentage	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes– Proportional Assessments			781,335	781,335
Total Act 511, Current Taxes				797,002

Act 511 Tax Limit -->	494,990,506 X	12	5,939,886
	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> Huntingdon	40.2600	40.2600	0.00%	Yes	3.6%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.6%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.6%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.6%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	3.6%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	6,984,418
1200 Special Programs - Elementary / Secondary	2,505,991
1300 Vocational Education	909,661
1400 Other Instructional Programs - Elementary / Secondary	290,155
Total Instruction	\$10,690,225
2000 Support Services	
2100 Support Services - Students	503,590
2200 Support Services - Instructional Staff	671,347
2300 Support Services - Administration	1,181,289
2400 Support Services - Pupil Health	209,726
2500 Support Services - Business	283,791
2600 Operation and Maintenance of Plant Services	2,168,659
2700 Student Transportation Services	1,383,900
2800 Support Services - Central	2,140
2900 Other Support Services	10,000
Total Support Services	\$6,414,442
3000 Operation of Non-Instructional Services	
3200 Student Activities	347,421
Total Operation of Non-Instructional Services	\$347,421
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,408,000
5200 Interfund Transfers - Out	25,000
Total Other Expenditures and Financing Uses	\$1,433,000
Total Estimated Expenditures and Other Financing Uses	\$18,885,088

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,824,273
200 Personnel Services - Employee Benefits	2,471,073
300 Purchased Professional and Technical Services	44,900
400 Purchased Property Services	43,030
500 Other Purchased Services	438,580
600 Supplies	151,343
700 Property	3,154
800 Other Objects	8,065
Total Regular Programs - Elementary / Secondary	\$6,984,418
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	934,132
200 Personnel Services - Employee Benefits	570,370
300 Purchased Professional and Technical Services	115,000
500 Other Purchased Services	876,845
600 Supplies	9,644
Total Special Programs - Elementary / Secondary	\$2,505,991
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	185,622
200 Personnel Services - Employee Benefits	130,698
400 Purchased Property Services	300
500 Other Purchased Services	584,596
600 Supplies	6,515
700 Property	805
800 Other Objects	1,125
Total Vocational Education	\$909,661
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,100
200 Personnel Services - Employee Benefits	5,840
500 Other Purchased Services	271,215
Total Other Instructional Programs - Elementary / Secondary	\$290,155
Total Instruction	\$10,690,225
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	276,084
200 Personnel Services - Employee Benefits	202,117
300 Purchased Professional and Technical Services	15,115
500 Other Purchased Services	4,710
600 Supplies	4,550
800 Other Objects	1,014
Total Support Services - Students	\$503,590
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	145,365

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	97,723
300 Purchased Professional and Technical Services	252,000
400 Purchased Property Services	6,050
500 Other Purchased Services	2,708
600 Supplies	57,001
700 Property	109,500
800 Other Objects	1,000
Total Support Services - Instructional Staff	\$671,347
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	600,306
200 Personnel Services - Employee Benefits	400,718
300 Purchased Professional and Technical Services	114,825
400 Purchased Property Services	950
500 Other Purchased Services	34,250
600 Supplies	14,640
700 Property	2,000
800 Other Objects	13,600
Total Support Services - Administration	\$1,181,289
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	125,913
200 Personnel Services - Employee Benefits	77,510
300 Purchased Professional and Technical Services	3,250
400 Purchased Property Services	500
500 Other Purchased Services	500
600 Supplies	1,603
800 Other Objects	450
Total Support Services - Pupil Health	\$209,726
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	138,251
200 Personnel Services - Employee Benefits	116,670
300 Purchased Professional and Technical Services	21,300
400 Purchased Property Services	250
500 Other Purchased Services	2,020
600 Supplies	3,900
700 Property	1,000
800 Other Objects	400
Total Support Services - Business	\$283,791
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	376,690
200 Personnel Services - Employee Benefits	254,534
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	715,395
500 Other Purchased Services	231,000
600 Supplies	373,410
700 Property	150,630
800 Other Objects	7,000

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,168,659
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	1,000
200 Personnel Services - Employee Benefits	500
300 Purchased Professional and Technical Services	3,500
500 Other Purchased Services	1,368,000
600 Supplies	5,500
700 Property	5,400
Total Student Transportation Services	\$1,383,900
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,500
200 Personnel Services - Employee Benefits	640
Total Support Services - Central	\$2,140
2900 <u>Other Support Services</u>	
200 Personnel Services - Employee Benefits	10,000
Total Other Support Services	\$10,000
Total Support Services	\$6,414,442
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	180,500
200 Personnel Services - Employee Benefits	83,421
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	8,000
500 Other Purchased Services	33,500
600 Supplies	18,750
700 Property	16,000
800 Other Objects	4,250
Total Student Activities	\$347,421
Total Operation of Non-Instructional Services	\$347,421
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	53,000
900 Other Uses of Funds	1,355,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,408,000
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	25,000
Total Interfund Transfers - Out	\$25,000
Total Other Expenditures and Financing Uses	\$1,433,000
TOTAL EXPENDITURES	\$18,885,088

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<u>Cash and Short-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund	6,500,000	5,700,000
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	3,100,000	3,150,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	15,000	12,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	40,000	38,000
Pension Trust Fund		
Activity Fund	83,000	80,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$9,738,000	\$8,980,000

<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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		

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<u>Long-Term Investments</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$9,738,000	\$8,980,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	1,625,000	820,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	200,000	210,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$1,825,000	\$1,030,000
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		

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

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

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

2020-2021 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
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<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	\$1,825,000	\$1,030,000	

<u>Short-Term Payables</u>	<u>06/30/2020 Estimate</u>	<u>06/30/2021 Projection</u>
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	\$1,825,000	\$1,030,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	3,776,391
0850 Unassigned Fund Balance	1,497,344
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,273,735
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,273,735