

**EPHRATA AREA SCHOOL DISTRICT  
FOR PUBLIC INSPECTION OF 2020-2021 PROPOSED BUDGET**


24 PS 6-687(a)(1)

(03/2006)

School District Name : Ephrata Area SD	County : Lancaster	AUN Number : 113362603
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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 11, 2020
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DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

Val Number

Description

Justification

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	74,172
0820 Restricted Fund Balance	
0830 Committed Fund Balance	11,450,000
0840 Assigned Fund Balance	9,509
0850 Unassigned Fund Balance	5,645,533
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$17,105,042</u></b>
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	48,802,527
7000 Revenue from State Sources	21,750,625
8000 Revenue from Federal Sources	1,118,379
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$71,671,531</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$88,776,573</u></b>

Amount

**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	41,774,188
6112 Interim Real Estate Taxes	225,000
6113 Public Utility Realty Taxes	40,530
6114 Payments in Lieu of Current Taxes - State / Local	123,180
6120 Current Per Capita Taxes, Section 679	93,000
6140 Current Act 511 Taxes - Flat Rate Assessments	93,000
6150 Current Act 511 Taxes - Proportional Assessments	4,170,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	500,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	918,629
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	45,000
6960 Services Provided Other Local Governmental Units / LEAs	20,000
6980 Revenue from Community Services Activities	15,000
6990 Refunds and Other Miscellaneous Revenue	60,000

**REVENUE FROM LOCAL SOURCES \$48,802,527**

**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	10,176,395
7112 Basic Education Funding-Social Security	1,200,000
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	20,000
7271 Special Education funds for School-Aged Pupils	2,420,031
7311 Pupil Transportation Subsidy	1,065,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	1,024,135
7505 Ready to Learn Block Grant	515,064
7820 State Share of Retirement Contributions	5,200,000

**REVENUE FROM STATE SOURCES \$21,750,625**

**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	807,583
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	149,294
8517 NCLB, Title IV - 21st Century Schools	61,502

Amount

**REVENUE FROM FEDERAL SOURCES**

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	100,000
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<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$1,118,379</b>
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<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>71,671,531</b>
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Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$41,774,188
Amount of Tax Relief for Homestead Exclusions	<u>\$1,024,135</u>
Total Approx. Tax Revenue:	\$42,798,323
Approx. Tax Levy for Tax Rate Calculation:	\$44,350,593

Lancaster

Total

2019-20 Data		
a. Assessed Value	\$2,471,457,800	\$2,471,457,800
b. Real Estate Mills	17.2500	
<b>I. 2020-21 Data</b>		
c. 2018 STEB Market Value	\$2,264,229,106	\$2,264,229,106
d. Assessed Value	\$2,491,606,372	\$2,491,606,372
e. Assessed Value of New Constr/ Renov	\$0	\$0
<b>2019-20 Calculations</b>		
f. 2019-20 Tax Levy	\$42,632,647	\$42,632,647
(a * b)		
<b>2020-21 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2019-20 Tax Levy	\$42,632,647	\$42,632,647
(f Total * g)		
i. Base Mills Subject to Index	17.2500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	96.41727%	96.41727%
k. Tax Levy Needed	\$44,350,593	\$44,350,593
(Approx. Tax Levy * g)		
<b>I. 2020-21 Real Estate Tax Rate</b>	<b>17.8000</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$44,350,593	\$44,350,593
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$43,326,458
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$41,774,188
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$41,774,188

Amount of Tax Relief for Homestead Exclusions

\$1,024,135

Total Approx. Tax Revenue:

\$42,798,323

Approx. Tax Levy for Tax Rate Calculation:

\$44,350,593

Lancaster

Total

**Index Maximums**

p. Maximum Mills Based On Index

17.8020

(i \* (1 + Index))

q. Mills In Excess of Index

0.0000

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

r. Maximum Tax Levy Based On Index

\$44,355,577

\$44,355,577

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

\$0.00

V. Number of Homestead/Farmstead Properties

20360

20360

Median Assessed Value of Homestead Properties

\$170,600

Act 1 Index (current): 3.2%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$41,774,188</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$1,024,135</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$42,798,323</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$44,350,593</b>
	<b>Lancaster</b>

**Total**

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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,024,135	Lowering RE Tax Rate	\$0	\$1,024,135
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$1,024,135</b>



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	2,491,606,372	17.8000	44,350,593			96.41727%	
<b>Totals:</b>	<b>2,491,606,372</b>		<b>44,350,593</b>	- 1,024,135	= 43,326,458	X 96.41727%	= 41,774,188

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		93,000
6140 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	93,000
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 93,000 93,000**

	<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%	3,570,000	3,570,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	600,000	600,000
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 4,170,000 4,170,000**

**Total Act 511, Current Taxes 4,263,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,264,229,106 X</b>	<b>12</b>	<b>27,170,749</b>
	<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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	17.2500	17.8000	3.19%	Yes	3.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes – Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.2%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	29,523,594
1200 Special Programs - Elementary / Secondary	11,316,763
1300 Vocational Education	976,000
1400 Other Instructional Programs - Elementary / Secondary	240,046
1800 Pre-Kindergarten	76,930
<b>Total Instruction</b>	<b>\$42,133,333</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	3,649,839
2200 Support Services - Instructional Staff	2,541,302
2300 Support Services - Administration	3,791,774
2400 Support Services - Pupil Health	588,693
2500 Support Services - Business	987,178
2600 Operation and Maintenance of Plant Services	5,932,491
2700 Student Transportation Services	2,698,677
2800 Support Services - Central	2,641,296
2900 Other Support Services	32,000
<b>Total Support Services</b>	<b>\$22,863,250</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,613,818
3300 Community Services	17,100
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,630,918</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	6,489,400
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,489,400</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$73,116,901</b>

## 2020-2021 Final General Fund Budget

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	17,448,536
200 Personnel Services - Employee Benefits	9,750,914
300 Purchased Professional and Technical Services	702,050
400 Purchased Property Services	143,832
500 Other Purchased Services	742,300
600 Supplies	721,296
700 Property	8,500
800 Other Objects	6,166
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$29,523,594</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,926,470
200 Personnel Services - Employee Benefits	2,999,888
300 Purchased Professional and Technical Services	2,044,300
500 Other Purchased Services	1,281,200
600 Supplies	64,580
800 Other Objects	325
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$11,316,763</b>
<b>1300 <u>Vocational Education</u></b>	
500 Other Purchased Services	890,000
600 Supplies	2,000
800 Other Objects	84,000
<b>Total Vocational Education</b>	<b>\$976,000</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	147,510
200 Personnel Services - Employee Benefits	62,236
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	10,300
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$240,046</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
100 Personnel Services - Salaries	50,083
200 Personnel Services - Employee Benefits	23,247
600 Supplies	3,600
<b>Total Pre-Kindergarten</b>	<b>\$76,930</b>
<b>Total Instruction</b>	<b>\$42,133,333</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	2,213,084
200 Personnel Services - Employee Benefits	1,364,971
300 Purchased Professional and Technical Services	18,079
400 Purchased Property Services	13,655
500 Other Purchased Services	13,500
600 Supplies	24,050

## 2020-2021 Final General Fund Budget

LEA : 113362603 Ephrata Area SD

Printed 5/11/2020 9:18:01 AM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
800 Other Objects	2,500
<b>Total Support Services - Students</b>	<b>\$3,649,839</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,150,800
200 Personnel Services - Employee Benefits	1,012,152
300 Purchased Professional and Technical Services	82,000
400 Purchased Property Services	300
500 Other Purchased Services	18,350
600 Supplies	277,700
<b>Total Support Services - Instructional Staff</b>	<b>\$2,541,302</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,980,517
200 Personnel Services - Employee Benefits	1,351,525
300 Purchased Professional and Technical Services	191,000
400 Purchased Property Services	6,252
500 Other Purchased Services	174,880
600 Supplies	51,600
800 Other Objects	36,000
<b>Total Support Services - Administration</b>	<b>\$3,791,774</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	370,852
200 Personnel Services - Employee Benefits	172,631
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	800
500 Other Purchased Services	6,000
600 Supplies	30,375
700 Property	3,000
800 Other Objects	535
<b>Total Support Services - Pupil Health</b>	<b>\$588,693</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	476,188
200 Personnel Services - Employee Benefits	335,920
300 Purchased Professional and Technical Services	106,000
400 Purchased Property Services	9,500
500 Other Purchased Services	11,100
600 Supplies	18,470
800 Other Objects	30,000
<b>Total Support Services - Business</b>	<b>\$987,178</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,723,858
200 Personnel Services - Employee Benefits	1,290,733
300 Purchased Professional and Technical Services	220,000
400 Purchased Property Services	1,586,300
500 Other Purchased Services	173,200
600 Supplies	878,400

## 2020-2021 Final General Fund Budget

LEA : 113362603 Ephrata Area SD

Printed 5/11/2020 9:18:01 AM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
700 Property	60,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$5,932,491</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	57,248
200 Personnel Services - Employee Benefits	31,729
400 Purchased Property Services	1,000
500 Other Purchased Services	2,439,900
600 Supplies	168,500
800 Other Objects	300
<b>Total Student Transportation Services</b>	<b>\$2,698,677</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	679,211
200 Personnel Services - Employee Benefits	438,133
300 Purchased Professional and Technical Services	92,800
400 Purchased Property Services	95,540
500 Other Purchased Services	109,400
600 Supplies	545,750
700 Property	679,462
800 Other Objects	1,000
<b>Total Support Services - Central</b>	<b>\$2,641,296</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	32,000
<b>Total Other Support Services</b>	<b>\$32,000</b>
<b>Total Support Services</b>	<b>\$22,863,250</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	852,762
200 Personnel Services - Employee Benefits	389,996
300 Purchased Professional and Technical Services	147,680
400 Purchased Property Services	2,900
500 Other Purchased Services	114,300
600 Supplies	87,255
800 Other Objects	18,925
<b>Total Student Activities</b>	<b>\$1,613,818</b>
<b>3300 Community Services</b>	
800 Other Objects	17,100
<b>Total Community Services</b>	<b>\$17,100</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,630,918</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	409,400
900 Other Uses of Funds	6,080,000

<u>Description</u>	<u>Amount</u>
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$6,489,400</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$6,489,400</b>
<b>TOTAL EXPENDITURES</b>	<b>\$73,116,901</b>

**Cash and Short-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
- Permanent Fund

**Total Cash and Short-Term Investments**

**Long-Term Investments**

**06/30/2020 Estimate**

**06/30/2021 Projection**

General Fund	17,600,000	15,100,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	13,000,000	11,000,000
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

<b>Total Long-Term Investments</b>	<b>\$30,600,000</b>	<b>\$26,100,000</b>
<b>TOTAL CASH AND INVESTMENTS</b>	<b>\$30,600,000</b>	<b>\$26,100,000</b>

Long-Term Indebtedness

06/30/2020 Estimate

06/30/2021 Projection

<b>General Fund</b>		
0510 Bonds Payable	12,345,000	5,855,600
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,344,468	1,250,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	3,234,483	2,834,483
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$16,923,951</b>	<b>\$9,940,083</b>

**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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**Capital Reserve Fund - \$ 690, \$1850**

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

**Long-Term Indebtedness**

**06/30/2020 Estimate**

**06/30/2021 Projection**

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

**Total Capital Reserve Fund - \$ 690, \$1850**

**Capital Reserve Fund - \$ 1431**

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

**Total Capital Reserve Fund - \$ 1431**

**Other Capital Projects Fund**

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

**Total Other Capital Projects Fund**

**Debt Service Fund**

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

**Total Debt Service Fund**

**Food Service / Cafeteria Operations Fund**

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

## 2020-2021 Final General Fund Budget

LEA : 113362603 Ephrata Area SD

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Page - 3 of 6

**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**

<b><u>Long-Term Indebtedness</u></b>	<b><u>06/30/2020 Estimate</u></b>	<b><u>06/30/2021 Projection</u></b>
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**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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$16,923,951</b>	<b>\$9,940,083</b>

**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**

<b>TOTAL INDEBTEDNESS</b>	<b>\$16,923,951</b>	<b>\$9,940,083</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	74,172
0820 Restricted Fund Balance	
0830 Committed Fund Balance	11,450,000
0840 Assigned Fund Balance	9,509
0850 Unassigned Fund Balance	4,200,163
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$15,659,672</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$15,733,844</b>
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