

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$3,766,496.00 Approved Referendum Exception Amt: \$0.00	The board has approved filing with PDE for referendum exceptions for special education and retirement contributions. Further work will be done to bring down the difference.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	For unforeseen expenditures.
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.	Fund balance is approximately 5% of budgeted 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.	Amount committed is for future retirement rate increases.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Amount is assigned for future tax assessment appeals, self funded insurance expenses, and subsequent year's budget. payroll and benefits.

<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	734,034
0820 Restricted Fund Balance	1,811,274
0830 Committed Fund Balance	2,386,152
0840 Assigned Fund Balance	7,127,812
0850 Unassigned Fund Balance	14,154,715
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$23,668,679</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	137,493,964
7000 Revenue from State Sources	36,937,833
8000 Revenue from Federal Sources	717,392
9000 Other Financing Sources	2,462,000
Total Estimated Revenues And Other Financing Sources	<u>\$177,611,189</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$201,279,868</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	118,121,620
6112 Interim Real Estate Taxes	1,000,000
6113 Public Utility Realty Taxes	120,000
6114 Payments in Lieu of Current Taxes - State / Local	1,750,000
6140 Current Act 511 Taxes - Flat Rate Assessments	145,000
6150 Current Act 511 Taxes - Proportional Assessments	12,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,589,958
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	367,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,635,000
6910 Rentals	305,886
6920 Contributions and Donations from Private Sources	5,000
6940 Tuition from Patrons	54,500
6990 Refunds and Other Miscellaneous Revenue	150,000
REVENUE FROM LOCAL SOURCES	\$137,493,964
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	11,371,845
7112 Basic Education Funding-Social Security	2,872,039
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	2,768,700
7311 Pupil Transportation Subsidy	2,320,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	941,109
7330 Health Services (Medical, Dental, Nurse, Act 25)	165,000
7340 State Property Tax Reduction Allocation	2,484,849
7505 Ready to Learn Block Grant	442,498
7820 State Share of Retirement Contributions	13,421,793
REVENUE FROM STATE SOURCES	\$36,937,833
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	262,816
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	105,622
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	348,954
REVENUE FROM FEDERAL SOURCES	\$717,392
OTHER FINANCING SOURCES	
9340 Debt Service Fund Transfers	1,512,000

Amount

OTHER FINANCING SOURCES

9360 Internal Service Fund Transfers 950,000

OTHER FINANCING SOURCES \$2,462,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 177,611,189

Act 1 Index (current): 3.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(3)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$118,122,006

Amount of Tax Relief for Homestead Exclusions

\$2,484,849

Total Approx. Tax Revenue:

\$120,606,855

Approx. Tax Levy for Tax Rate Calculation:

\$124,260,113

Chester

Montgomery

Total

2020-21 Data

a. Assessed Value

\$163,400,000

\$3,921,600,000

\$4,085,000,000

b. Real Estate Mills

28.1869

28.1869

28.1869

I. 2021-22 Data

c. 2019 STEB Market Value

\$176,269,053

\$6,367,381,373

\$6,543,650,426

d. Assessed Value

\$165,850,880

\$3,980,424,120

\$4,146,275,000

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2020-21 Calculations

f. 2020-21 Tax Levy

\$4,605,739

\$110,537,747

\$115,143,486

(a * b)

2021-22 Calculations

g. Percent of Total Market Value

2.69374%

97.30626%

100.00000%

II.

h. Rebalanced 2020-21 Tax Levy

\$115,143,486

(f Total * g)

i. Base Mills Subject to Index

28.1869

28.1869

28.1869

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

97.00000%

97.00000%

97.00000%

k. Tax Levy Needed

\$124,260,113

(Approx. Tax Levy * g)

I. 2021-22 Real Estate Tax Rate

29.9690

29.9690

29.9690

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$4,970,385

\$119,289,330

\$124,259,715

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$121,774,866

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$118,121,620

(n * Est. Pct. Collection)

Act 1 Index (current): 3.0%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(3)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$118,122,006		
Amount of Tax Relief for Homestead Exclusions	<u>\$2,484,849</u>		
Total Approx. Tax Revenue:	\$120,606,855		
Approx. Tax Levy for Tax Rate Calculation:	\$124,260,113		

	Chester	Montgomery	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	29.0325	29.0325	29.0325
q. Mills In Excess of Index (if (l > p), (l - p))	0.9365	0.9365	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,815,066	\$115,561,663	\$120,376,729
IV. s. Millage Rate within Index? (If l > p Then No)	No	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$155,319	\$3,727,667	\$3,882,986
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$150,659	\$3,615,837	\$3,766,496

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$0.00	\$0.00	
Number of Homestead/Farmstead Properties			
Median Assessed Value of Homestead Properties			\$0

Act 1 Index (current): 3.0%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(3)
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$118,122,006		
Amount of Tax Relief for Homestead Exclusions	<u>\$2,484,849</u>		
Total Approx. Tax Revenue:	\$120,606,855		
Approx. Tax Levy for Tax Rate Calculation:	\$124,260,113		

	Chester	Montgomery		Total
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$2,484,849	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$2,484,849

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>
Chester	165,850,880	29.9690	4,970,385			97.00000%	
Montgomery	3,980,424,120	29.9690	119,289,330			97.00000%	
Totals:	4,146,275,000		124,259,715	- 2,484,849 =	121,774,866 X	97.00000% =	118,121,620

	<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	\$5.00	\$0.00	145,000
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			145,000
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	10,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,700,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			12,000,000
Total Act 511, Current Taxes			12,145,000
Act 511 Tax Limit -->		6,543,650,426 X	12
		Market Value	Mills
			78,523,805
			(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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Chester	28.1869	29.9690	6.33%	No	3.0%				
	Montgomery	28.1869	29.9690	6.33%	No	3.0%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	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	68,762,996
1200 Special Programs - Elementary / Secondary	36,426,148
1300 Vocational Education	2,101,714
1400 Other Instructional Programs - Elementary / Secondary	72,698
1500 Nonpublic School Programs	3,238
1800 Pre-Kindergarten	1,710
Total Instruction	\$107,368,504
2000 Support Services	
2100 Support Services - Students	6,249,986
2200 Support Services - Instructional Staff	6,335,514
2300 Support Services - Administration	8,971,208
2400 Support Services - Pupil Health	3,047,591
2500 Support Services - Business	1,319,636
2600 Operation and Maintenance of Plant Services	12,705,228
2700 Student Transportation Services	8,689,935
2800 Support Services - Central	4,108,632
2900 Other Support Services	120,456
Total Support Services	\$51,548,186
3000 Operation of Non-Instructional Services	
3200 Student Activities	3,078,254
3300 Community Services	61,416
Total Operation of Non-Instructional Services	\$3,139,670
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	15,025,243
5200 Interfund Transfers - Out	4,905,738
5900 Budgetary Reserve	300,000
Total Other Expenditures and Financing Uses	\$20,230,981
Total Estimated Expenditures and Other Financing Uses	\$182,287,341

2021-2022 Preliminary General Fund Budget

LEA : 123467303 Spring-Ford Area SD

Printed 2/9/2021 1:45:27 PM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	38,317,466
200 Personnel Services - Employee Benefits	23,655,728
300 Purchased Professional and Technical Services	2,011,629
400 Purchased Property Services	421,072
500 Other Purchased Services	2,155,286
600 Supplies	2,069,868
700 Property	27,669
800 Other Objects	104,278
Total Regular Programs - Elementary / Secondary	\$68,762,996
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	16,876,348
200 Personnel Services - Employee Benefits	12,265,744
300 Purchased Professional and Technical Services	3,260,068
500 Other Purchased Services	3,881,833
600 Supplies	138,544
800 Other Objects	3,611
Total Special Programs - Elementary / Secondary	\$36,426,148
1300 <u>Vocational Education</u>	
500 Other Purchased Services	2,101,714
Total Vocational Education	\$2,101,714
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	26,740
200 Personnel Services - Employee Benefits	11,635
300 Purchased Professional and Technical Services	28,981
500 Other Purchased Services	5,342
Total Other Instructional Programs - Elementary / Secondary	\$72,698
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	3,238
Total Nonpublic School Programs	\$3,238
1800 <u>Pre-Kindergarten</u>	
600 Supplies	1,710
Total Pre-Kindergarten	\$1,710
Total Instruction	\$107,368,504
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	3,325,699
200 Personnel Services - Employee Benefits	2,155,959
300 Purchased Professional and Technical Services	492,752
400 Purchased Property Services	69
500 Other Purchased Services	4,503
600 Supplies	268,719

2021-2022 Preliminary General Fund Budget

LEA : 123467303 Spring-Ford Area SD

Printed 2/9/2021 1:45:27 PM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
800 Other Objects	2,285
Total Support Services - Students	\$6,249,986
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	3,494,783
200 Personnel Services - Employee Benefits	2,215,421
300 Purchased Professional and Technical Services	240,880
400 Purchased Property Services	12,877
500 Other Purchased Services	33,121
600 Supplies	329,447
800 Other Objects	8,985
Total Support Services - Instructional Staff	\$6,335,514
2300 Support Services - Administration	
100 Personnel Services - Salaries	4,915,966
200 Personnel Services - Employee Benefits	3,016,006
300 Purchased Professional and Technical Services	592,936
400 Purchased Property Services	915
500 Other Purchased Services	254,543
600 Supplies	91,576
800 Other Objects	99,266
Total Support Services - Administration	\$8,971,208
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	927,544
200 Personnel Services - Employee Benefits	743,602
300 Purchased Professional and Technical Services	1,323,176
400 Purchased Property Services	657
500 Other Purchased Services	124
600 Supplies	52,488
Total Support Services - Pupil Health	\$3,047,591
2500 Support Services - Business	
100 Personnel Services - Salaries	740,886
200 Personnel Services - Employee Benefits	502,326
300 Purchased Professional and Technical Services	13,154
400 Purchased Property Services	4,435
500 Other Purchased Services	12,988
600 Supplies	34,497
800 Other Objects	11,350
Total Support Services - Business	\$1,319,636
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	3,513,432
200 Personnel Services - Employee Benefits	2,531,167
300 Purchased Professional and Technical Services	148,064
400 Purchased Property Services	3,189,367
500 Other Purchased Services	367,926
600 Supplies	2,927,758
700 Property	21,495

2021-2022 Preliminary General Fund Budget

LEA : 123467303 Spring-Ford Area SD

Printed 2/9/2021 1:45:27 PM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
800 Other Objects	6,019
Total Operation and Maintenance of Plant Services	\$12,705,228
2700 Student Transportation Services	
100 Personnel Services - Salaries	145,382
200 Personnel Services - Employee Benefits	105,665
400 Purchased Property Services	13,767
500 Other Purchased Services	8,408,640
600 Supplies	14,761
800 Other Objects	1,720
Total Student Transportation Services	\$8,689,935
2800 Support Services - Central	
100 Personnel Services - Salaries	1,635,836
200 Personnel Services - Employee Benefits	1,070,939
300 Purchased Professional and Technical Services	390,745
400 Purchased Property Services	259,572
500 Other Purchased Services	222,021
600 Supplies	527,048
800 Other Objects	2,471
Total Support Services - Central	\$4,108,632
2900 Other Support Services	
500 Other Purchased Services	120,456
Total Other Support Services	\$120,456
Total Support Services	\$51,548,186
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	1,592,897
200 Personnel Services - Employee Benefits	813,051
300 Purchased Professional and Technical Services	106,379
400 Purchased Property Services	84,698
500 Other Purchased Services	178,845
600 Supplies	249,258
800 Other Objects	53,126
Total Student Activities	\$3,078,254
3300 Community Services	
100 Personnel Services - Salaries	42,784
200 Personnel Services - Employee Benefits	18,617
600 Supplies	15
Total Community Services	\$61,416
Total Operation of Non-Instructional Services	\$3,139,670
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,965,243
900 Other Uses of Funds	12,060,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$15,025,243
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	4,905,738
Total Interfund Transfers - Out	\$4,905,738
5900 <u>Budgetary Reserve</u>	
800 Other Objects	300,000
Total Budgetary Reserve	\$300,000
Total Other Expenditures and Financing Uses	\$20,230,981
TOTAL EXPENDITURES	\$182,287,341

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	47,092,000	47,092,000
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	8,820,300	9,820,300
Other Capital Projects Fund	1,134,500	
Debt Service Fund	3,204,500	1,712,000
Food Service / Cafeteria Operations Fund	175,000	175,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	5,530,500	4,850,500
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$65,956,800	\$63,649,800

Long-Term Investments

06/30/2021 Estimate

06/30/2022 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

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$65,956,800	\$63,649,800
-----------------------------------	---------------------	---------------------

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	76,455,000	64,395,000
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 General Fund	\$76,455,000	\$64,395,000
---------------------------	---------------------	---------------------

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>06/30/2021 Estimate</u>	<u>06/30/2022 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>06/30/2021 Estimate</u>	<u>06/30/2022 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>06/30/2021 Estimate</u>	<u>06/30/2022 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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 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	\$76,455,000	\$64,395,000

Short-Term Payables

06/30/2021 Estimate

06/30/2022 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	\$76,455,000	\$64,395,000
---------------------------	---------------------	---------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	734,034
0820 Restricted Fund Balance	1,811,274
0830 Committed Fund Balance	1,710,000
0840 Assigned Fund Balance	3,127,812
0850 Unassigned Fund Balance	14,154,715
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$18,992,527
5900 Budgetary Reserve	300,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$21,837,835