

<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	690,862
0820 Restricted Fund Balance	183,897
0830 Committed Fund Balance	7,094,293
0840 Assigned Fund Balance	6,712,540
0850 Unassigned Fund Balance	1,161,703
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$14,968,536</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	32,079,080
7000 Revenue from State Sources	13,863,733
8000 Revenue from Federal Sources	1,326,127
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$47,268,940</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$62,237,476</u>

LEA : 121394603 Northwestern Lehigh SD

Printed 4/30/2021 10:08:53 AM

Page - 1 of 2

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	26,738,380
6112 Interim Real Estate Taxes	200,000
6113 Public Utility Realty Taxes	30,000
6114 Payments in Lieu of Current Taxes - State / Local	5,700
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	2,950,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,010,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	130,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	380,000
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	150,000
6940 Tuition from Patrons	15,000
6990 Refunds and Other Miscellaneous Revenue	150,000

REVENUE FROM LOCAL SOURCES **\$32,079,080****REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	5,985,462
7112 Basic Education Funding-Social Security	783,934
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,396,090
7311 Pupil Transportation Subsidy	1,050,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	75,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	315,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	674,247
7820 State Share of Retirement Contributions	3,494,000

REVENUE FROM STATE SOURCES **\$13,863,733****REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	180,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	45,000
8517 NCLB, Title IV - 21st Century Schools	15,000
8560 Federal Block Grants	100,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	329,923

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	656,204
--	---------

REVENUE FROM FEDERAL SOURCES	\$1,326,127
-------------------------------------	--------------------

TOTAL ESTIMATED REVENUES AND OTHER SOURCES	47,268,940
---	-------------------

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$26,738,380

Amount of Tax Relief for Homestead Exclusions \$674,247

Total Approx. Tax Revenue: \$27,412,627

Approx. Tax Levy for Tax Rate Calculation: \$29,474,556

Lehigh

Total

2020-21 Data

a. Assessed Value	\$1,655,589,600	\$1,655,589,600
b. Real Estate Mills	17.2195	

I. 2021-22 Data

c. 2019 STEB Market Value	\$1,643,939,011	\$1,643,939,011
d. Assessed Value	\$1,661,849,100	\$1,661,849,100
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations

f. 2020-21 Tax Levy	\$28,508,425	\$28,508,425
(a * b)		

2021-22 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$28,508,425	\$28,508,425
(f Total * g)		
i. Base Mills Subject to Index	17.2195	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	92.84060%	92.84060%
k. Tax Levy Needed	\$29,474,556	\$29,474,556
(Approx. Tax Levy * g)		

I. 2021-22 Real Estate Tax Rate 17.7360

(k / d * 1000)

l. Tax Levy Generated by Mills	\$29,474,556	\$29,474,556
(l / 1000 * d)		

m. Tax Levy minus Tax Relief for Homestead Exclusions	\$28,800,309	\$28,800,309
(m - Amount of Tax Relief for Homestead Exclusions)		

n. Net Tax Revenue Generated By Mills	\$26,738,380	\$26,738,380
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$26,738,380

Amount of Tax Relief for Homestead Exclusions

\$674,247

Total Approx. Tax Revenue:

\$27,412,627

Approx. Tax Levy for Tax Rate Calculation:

\$29,474,556

Lehigh

Total

Index Maximums

p. Maximum Mills Based On Index
(i * (1 + Index))

17.7360

q. Mills In Excess of Index
(if l > p), (l - p))

0.0000

r. Maximum Tax Levy Based On Index
(p / 1000 * d)

\$29,474,556

\$29,474,556

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

Assessed Value Exclusion per Homestead

\$0.00

V.

Number of Homestead/Farmstead Properties

Median Assessed Value of Homestead Properties

\$0

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$26,738,380
Amount of Tax Relief for Homestead Exclusions	<u>\$674,247</u>
Total Approx. Tax Revenue:	\$27,412,627
Approx. Tax Levy for Tax Rate Calculation:	\$29,474,556

Lehigh	Total
---------------	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$674,247	Lowering RE Tax Rate	\$0	\$674,247
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$674,247

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>
Lehigh	1,661,849,100	17.7360	29,474,556			92.84060%	
Totals:	1,661,849,100		29,474,556	674,247	28,800,309	92.84060%	26,738,380

	<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	\$10.00	\$0.00	50,000
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 50,000 50,000

	<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%	2,500,000	2,500,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	450,000	450,000
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 2,950,000 2,950,000

Total Act 511, Current Taxes 3,000,000

Act 511 Tax Limit -->	1,643,939,011 X	12	19,727,268
	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
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Lehigh	17.2195	17.7360	3.00%	Yes	3.0%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$10.00	\$10.00	0.00%	Yes	3.0%				
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	19,652,084
1200 Special Programs - Elementary / Secondary	6,352,094
1300 Vocational Education	1,275,000
1600 Adult Education Programs	262,171
Total Instruction	\$27,541,349
2000 Support Services	
2100 Support Services - Students	1,483,060
2200 Support Services - Instructional Staff	1,057,736
2300 Support Services - Administration	2,722,232
2400 Support Services - Pupil Health	483,836
2500 Support Services - Business	795,616
2600 Operation and Maintenance of Plant Services	4,335,700
2700 Student Transportation Services	3,074,589
2800 Support Services - Central	945,604
2900 Other Support Services	40,000
Total Support Services	\$14,938,373
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,014,253
3300 Community Services	35,000
3400 Scholarships and Awards	20,000
Total Operation of Non-Instructional Services	\$1,069,253
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,152,026
5200 Interfund Transfers - Out	620,508
5900 Budgetary Reserve	400,000
Total Other Expenditures and Financing Uses	\$5,172,534
Total Estimated Expenditures and Other Financing Uses	\$48,721,509

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,928,854
200 Personnel Services - Employee Benefits	5,889,982
300 Purchased Professional and Technical Services	142,800
400 Purchased Property Services	43,550
500 Other Purchased Services	2,020,663
600 Supplies	1,535,639
700 Property	83,966
800 Other Objects	6,630
Total Regular Programs - Elementary / Secondary	\$19,652,084
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,538,224
200 Personnel Services - Employee Benefits	1,575,284
300 Purchased Professional and Technical Services	1,513,300
500 Other Purchased Services	706,900
600 Supplies	18,386
Total Special Programs - Elementary / Secondary	\$6,352,094
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,275,000
Total Vocational Education	\$1,275,000
1600 <u>Adult Education Programs</u>	
100 Personnel Services - Salaries	5,000
200 Personnel Services - Employee Benefits	2,171
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	250,000
Total Adult Education Programs	\$262,171
Total Instruction	\$27,541,349
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	875,131
200 Personnel Services - Employee Benefits	585,049
300 Purchased Professional and Technical Services	700
400 Purchased Property Services	200
500 Other Purchased Services	4,350
600 Supplies	16,100
800 Other Objects	1,530
Total Support Services - Students	\$1,483,060
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	605,671
200 Personnel Services - Employee Benefits	390,739
300 Purchased Professional and Technical Services	8,900
500 Other Purchased Services	3,906
600 Supplies	47,699

<u>Description</u>	<u>Amount</u>
800 Other Objects	821
Total Support Services - Instructional Staff	\$1,057,736
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,514,738
200 Personnel Services - Employee Benefits	877,925
300 Purchased Professional and Technical Services	204,110
400 Purchased Property Services	14,000
500 Other Purchased Services	63,766
600 Supplies	23,443
800 Other Objects	24,250
Total Support Services - Administration	\$2,722,232
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	215,263
200 Personnel Services - Employee Benefits	160,773
300 Purchased Professional and Technical Services	101,600
600 Supplies	6,200
Total Support Services - Pupil Health	\$483,836
2500 Support Services - Business	
100 Personnel Services - Salaries	438,701
200 Personnel Services - Employee Benefits	254,422
300 Purchased Professional and Technical Services	32,344
400 Purchased Property Services	4,160
500 Other Purchased Services	12,183
600 Supplies	49,706
800 Other Objects	4,100
Total Support Services - Business	\$795,616
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,569,513
200 Personnel Services - Employee Benefits	856,827
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	442,400
500 Other Purchased Services	266,415
600 Supplies	1,148,400
700 Property	33,000
800 Other Objects	4,145
Total Operation and Maintenance of Plant Services	\$4,335,700
2700 Student Transportation Services	
100 Personnel Services - Salaries	1,411,076
200 Personnel Services - Employee Benefits	651,684
300 Purchased Professional and Technical Services	5,375
400 Purchased Property Services	105,750
500 Other Purchased Services	163,104
600 Supplies	407,100
700 Property	330,000
800 Other Objects	500

<u>Description</u>	<u>Amount</u>
Total Student Transportation Services	\$3,074,589
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	446,210
200 Personnel Services - Employee Benefits	274,245
300 Purchased Professional and Technical Services	29,882
400 Purchased Property Services	18,000
500 Other Purchased Services	38,680
600 Supplies	138,587
Total Support Services - Central	\$945,604
2900 <u>Other Support Services</u>	
500 Other Purchased Services	40,000
Total Other Support Services	\$40,000
Total Support Services	\$14,938,373
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	503,509
200 Personnel Services - Employee Benefits	221,974
300 Purchased Professional and Technical Services	53,888
400 Purchased Property Services	22,600
500 Other Purchased Services	62,122
600 Supplies	134,040
800 Other Objects	16,120
Total Student Activities	\$1,014,253
3300 <u>Community Services</u>	
800 Other Objects	35,000
Total Community Services	\$35,000
3400 <u>Scholarships and Awards</u>	
800 Other Objects	20,000
Total Scholarships and Awards	\$20,000
Total Operation of Non-Instructional Services	\$1,069,253
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,262,026
900 Other Uses of Funds	2,890,000
Total Debt Service / Other Expenditures and Financing Uses	\$4,152,026
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	620,508
Total Interfund Transfers - Out	\$620,508
5900 <u>Budgetary Reserve</u>	
800 Other Objects	400,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$400,000
Total Other Expenditures and Financing Uses	\$5,172,534
TOTAL EXPENDITURES	\$48,721,509

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	15,000,000	2,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	2,000,000	1,000,000
Other Capital Projects Fund	100,000	100,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	5,000	5,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	155,000	135,000
Other Agency Fund	48,000	38,000
Permanent Fund		
Total Cash and Short-Term Investments	\$17,308,000	\$3,278,000

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	7,000,000	12,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
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		

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$7,000,000	\$12,000,000
TOTAL CASH AND INVESTMENTS	\$24,308,000	\$15,278,000

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	45,134,367	42,510,367
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	553,960	553,960
0599 Other Noncurrent Liabilities		
Total General Fund	\$45,688,327	\$43,064,327
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

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 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

06/30/2021 Estimate

06/30/2022 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	\$45,688,327	\$43,064,327

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	\$45,688,327	\$43,064,327
---------------------------	---------------------	---------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	690,862
0820 Restricted Fund Balance	183,897
0830 Committed Fund Balance	6,653,649
0840 Assigned Fund Balance	6,557,540
0850 Unassigned Fund Balance	304,778
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,515,967
5900 Budgetary Reserve	400,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,790,726