

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/16/2021

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Adele Huntzinger

(717)397-2421

Extn :0010

Contact Person

Telephone

Extension

adele_huntzinger@conestogavalley.org

Email Address

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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: \$216,845.00 Approved Referendum Exception Amt: \$0.00	Applying for special education exception.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Reserve for emergencies.
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 is less than 8.0% of expenditures.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Represents fund balance committed for PSERS Stabilization Fund and Future Debt Service Obligations.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Represents fund balance assigned for Assessment Appeals and Tax Increment Financing.

<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	245,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,276,809
0840 Assigned Fund Balance	1,900,000
0850 Unassigned Fund Balance	7,731,769
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$13,908,578</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	57,127,562
7000 Revenue from State Sources	14,822,413
8000 Revenue from Federal Sources	1,727,026
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$73,677,001</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$87,585,579</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	49,075,098
6112 Interim Real Estate Taxes	235,000
6113 Public Utility Realty Taxes	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	278,950
6150 Current Act 511 Taxes - Proportional Assessments	5,436,527
6400 Delinquencies on Taxes Levied / Assessed by the LEA	575,500
6500 Earnings on Investments	75,000
6700 Revenues from LEA Activities	69,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	786,487
6910 Rentals	45,000
6940 Tuition from Patrons	35,000
6990 Refunds and Other Miscellaneous Revenue	466,000
REVENUE FROM LOCAL SOURCES	\$57,127,562
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,805,639
7112 Basic Education Funding-Social Security	1,132,186
7160 Tuition for Orphans Subsidy	45,000
7271 Special Education funds for School-Aged Pupils	1,788,633
7292 Pre-K Counts	437,500
7311 Pupil Transportation Subsidy	830,200
7312 Nonpublic and Charter School Pupil Transportation Subsidy	116,655
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	51,672
7330 Health Services (Medical, Dental, Nurse, Act 25)	95,000
7505 Ready to Learn Block Grant	348,871
7820 State Share of Retirement Contributions	5,171,057
REVENUE FROM STATE SOURCES	\$14,822,413
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,216,237
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	162,592
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	42,177
8519 NCLB, Title VI - Flexibility and Accountability	106,643
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	199,377
REVENUE FROM FEDERAL SOURCES	\$1,727,026
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	73,677,001

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$49,075,098	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$49,075,098	
Approx. Tax Levy for Tax Rate Calculation:	\$50,674,120	
	Lancaster	Total

2020-21 Data		
a. Assessed Value	\$3,467,451,600	\$3,467,451,600
b. Real Estate Mills	14.1526	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$3,214,897,729	\$3,214,897,729
d. Assessed Value	\$3,460,708,724	\$3,460,708,724
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations		
f. 2020-21 Tax Levy	\$49,073,456	\$49,073,456
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$49,073,456	\$49,073,456
(f Total * g)		
i. Base Mills Subject to Index	14.1526	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.84450%	96.84450%
k. Tax Levy Needed	\$50,674,120	\$50,674,120
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	14.6427	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$50,674,120	\$50,674,120
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$50,674,120
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$49,075,098
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$49,075,098	
Amount of Tax Relief for Homestead Exclusions	\$0	
Total Approx. Tax Revenue:	\$49,075,098	
Approx. Tax Levy for Tax Rate Calculation:	\$50,674,120	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	14.5771	
q. Mills In Excess of Index (if l > p), (l - p))	0.0656	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$50,447,097	\$50,447,097
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$227,023	\$227,023
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$219,859	\$219,859

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$0.00	
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:	\$49,075,098
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$49,075,098
Approx. Tax Levy for Tax Rate Calculation:	\$50,674,120
	Lancaster

Total

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

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	3,460,708,724	14.6427	50,674,120			96.84450%	
Totals:	3,460,708,724		50,674,120	0 =	50,674,120 X	96.84450% =	49,075,098

	<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	278,950
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 278,950 278,950

	<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%	4,537,660	4,537,660
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	550,000	550,000
6154 Current Act 511 Amusement Taxes	2.000%	0.000%	348,867	348,867
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 5,436,527 5,436,527

Total Act 511, Current Taxes 5,715,477

Act 511 Tax Limit -->	3,214,897,729 X	12	38,578,773
	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> Lancaster	14.1526	14.6427	3.47%	No	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%				
6154	Current Act 511 Amusement Taxes	2.000%	2.000%	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	36,336,745
1200 Special Programs - Elementary / Secondary	11,753,390
1300 Vocational Education	1,409,547
1400 Other Instructional Programs - Elementary / Secondary	266,477
1500 Nonpublic School Programs	84,725
1800 Pre-Kindergarten	437,500
Total Instruction	\$50,288,384
2000 Support Services	
2100 Support Services - Students	2,911,797
2200 Support Services - Instructional Staff	2,974,877
2300 Support Services - Administration	3,031,002
2400 Support Services - Pupil Health	693,904
2500 Support Services - Business	686,799
2600 Operation and Maintenance of Plant Services	4,717,748
2700 Student Transportation Services	3,106,374
2800 Support Services - Central	1,418,531
2900 Other Support Services	45,000
Total Support Services	\$19,586,032
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,265,289
3300 Community Services	12,162
Total Operation of Non-Instructional Services	\$1,277,451
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	50,000
5200 Interfund Transfers - Out	5,868,366
5900 Budgetary Reserve	150,000
Total Other Expenditures and Financing Uses	\$6,068,366
Total Estimated Expenditures and Other Financing Uses	\$77,220,233

2021-2022 Preliminary General Fund Budget

LEA : 113361703 Conestoga Valley SD

Printed 2/4/2021 3:01:33 PM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,929,802
200 Personnel Services - Employee Benefits	12,653,704
300 Purchased Professional and Technical Services	26,400
400 Purchased Property Services	666,019
500 Other Purchased Services	2,562,363
600 Supplies	1,309,492
700 Property	177,505
800 Other Objects	11,460
Total Regular Programs - Elementary / Secondary	\$36,336,745
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,590,319
200 Personnel Services - Employee Benefits	2,333,995
300 Purchased Professional and Technical Services	4,292,677
500 Other Purchased Services	1,496,324
600 Supplies	36,875
800 Other Objects	3,200
Total Special Programs - Elementary / Secondary	\$11,753,390
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	186,138
500 Other Purchased Services	1,223,409
Total Vocational Education	\$1,409,547
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	96,830
200 Personnel Services - Employee Benefits	62,883
300 Purchased Professional and Technical Services	68,000
400 Purchased Property Services	2,650
500 Other Purchased Services	33,364
600 Supplies	1,250
700 Property	1,500
Total Other Instructional Programs - Elementary / Secondary	\$266,477
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	63,883
600 Supplies	20,842
Total Nonpublic School Programs	\$84,725
1800 <u>Pre-Kindergarten</u>	
300 Purchased Professional and Technical Services	369,000
500 Other Purchased Services	68,500
Total Pre-Kindergarten	\$437,500
Total Instruction	\$50,288,384
2000 Support Services	
2100 <u>Support Services - Students</u>	

2021-2022 Preliminary General Fund Budget

LEA : 113361703 Conestoga Valley SD

Printed 2/4/2021 3:01:33 PM

Page - 2 of 4

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,634,096
200 Personnel Services - Employee Benefits	1,066,301
300 Purchased Professional and Technical Services	157,000
500 Other Purchased Services	3,750
600 Supplies	49,600
800 Other Objects	1,050
Total Support Services - Students	\$2,911,797
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	1,408,020
200 Personnel Services - Employee Benefits	1,228,385
300 Purchased Professional and Technical Services	103,200
400 Purchased Property Services	200
500 Other Purchased Services	112,858
600 Supplies	68,386
700 Property	51,400
800 Other Objects	2,428
Total Support Services - Instructional Staff	\$2,974,877
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,625,260
200 Personnel Services - Employee Benefits	1,055,462
300 Purchased Professional and Technical Services	213,250
500 Other Purchased Services	63,300
600 Supplies	43,030
700 Property	500
800 Other Objects	30,200
Total Support Services - Administration	\$3,031,002
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	401,600
200 Personnel Services - Employee Benefits	260,804
300 Purchased Professional and Technical Services	3,450
500 Other Purchased Services	13,250
600 Supplies	14,300
800 Other Objects	500
Total Support Services - Pupil Health	\$693,904
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	369,206
200 Personnel Services - Employee Benefits	239,767
300 Purchased Professional and Technical Services	19,040
400 Purchased Property Services	4,535
500 Other Purchased Services	8,500
600 Supplies	43,501
700 Property	500
800 Other Objects	1,750
Total Support Services - Business	\$686,799
2600 <u>Operation and Maintenance of Plant Services</u>	

2021-2022 Preliminary General Fund Budget

LEA : 113361703 Conestoga Valley SD

Printed 2/4/2021 3:01:33 PM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	109,238
200 Personnel Services - Employee Benefits	70,941
300 Purchased Professional and Technical Services	130,327
400 Purchased Property Services	2,651,392
500 Other Purchased Services	276,150
600 Supplies	1,360,700
700 Property	78,000
800 Other Objects	41,000
Total Operation and Maintenance of Plant Services	\$4,717,748
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	89,588
200 Personnel Services - Employee Benefits	58,179
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	2,749,107
600 Supplies	205,000
Total Student Transportation Services	\$3,106,374
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	616,515
200 Personnel Services - Employee Benefits	400,372
300 Purchased Professional and Technical Services	106,252
400 Purchased Property Services	265,492
500 Other Purchased Services	4,500
600 Supplies	25,400
Total Support Services - Central	\$1,418,531
2900 <u>Other Support Services</u>	
500 Other Purchased Services	45,000
Total Other Support Services	\$45,000
Total Support Services	\$19,586,032
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	729,167
200 Personnel Services - Employee Benefits	310,552
400 Purchased Property Services	23,020
500 Other Purchased Services	90,000
600 Supplies	112,050
700 Property	500
Total Student Activities	\$1,265,289
3300 <u>Community Services</u>	
600 Supplies	12,162
Total Community Services	\$12,162
Total Operation of Non-Instructional Services	\$1,277,451
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	

<u>Description</u>	<u>Amount</u>
800 Other Objects	50,000
Total Debt Service / Other Expenditures and Financing Uses	\$50,000
5200 Interfund Transfers - Out	
900 Other Uses of Funds	5,868,366
Total Interfund Transfers - Out	\$5,868,366
5900 Budgetary Reserve	
800 Other Objects	150,000
Total Budgetary Reserve	\$150,000
Total Other Expenditures and Financing Uses	\$6,068,366
TOTAL EXPENDITURES	\$77,220,233

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	18,590,399	14,301,040
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	225,000	245,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	3,852,955	3,877,955
Other Capital Projects Fund	5,000,000	14,150,925
Debt Service Fund		
Food Service / Cafeteria Operations Fund	400,000	400,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,750,000	1,750,000
Private Purpose Trust Fund	200,000	200,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	160,000	160,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$30,178,354	\$35,084,920

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	\$30,178,354	\$35,084,920
-----------------------------------	---------------------	---------------------

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	51,686,675	105,171,632
0520 Extended-Term Financing Agreements Payable	783,589	807,097
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	674,799	695,043
0550 Authority Lease Obligations	1,383,223	1,310,786
0560 Other Post-Employment Benefits (OPEB)	3,030,610	3,121,529
0599 Other Noncurrent Liabilities		

Total General Fund	\$57,558,896	\$111,106,087
---------------------------	---------------------	----------------------

Public Purpose (Expendable) Trust Fund

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

Total Public Purpose (Expendable) Trust Fund		
---	--	--

Other Comptroller-Approved Special Revenue Funds

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

Total Other Comptroller-Approved Special Revenue Funds		
---	--	--

Athletic / School-Sponsored Extra Curricular Activities Fund

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

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
---	--	--

Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2021 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 Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2021 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

<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	\$57,558,896	\$111,106,087

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	\$57,558,896	\$111,106,087
---------------------------	---------------------	----------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	245,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,676,809
0840 Assigned Fund Balance	1,900,000
0850 Unassigned Fund Balance	4,788,537
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,365,346
5900 Budgetary Reserve	150,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,760,346