

**CERTIFICATION OF ESTIMATED ENDING FUND BALANCE
FROM 2021-2022 GENERAL FUND BUDGET**

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Avon Grove SD	COUNTY : Chester	AUN : 124150503
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%


Did you raise property taxes in SY 2021-2022 (compared to 2020-2021)? Yes No

If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$101110013
Ending Unassigned Fund Balance	\$6682748
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.60%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 4/23/21
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DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Avon Grove SD	County : Chester	AUN Number : 124150503
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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 4/23/2021
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**DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve equal to 1% of budget per board policy and recognized with the PDE-2028
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.	General Fund reserves permitted to 8%
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed Funds set-aside for future increases in PSERS
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance for balancing current budget and future projects

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	4,635,424
0840 Assigned Fund Balance	5,932,988
0850 Unassigned Fund Balance	5,684,212
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$16,252,624</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	66,639,097
7000 Revenue from State Sources	28,345,247
8000 Revenue from Federal Sources	985,140
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$95,969,484</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$112,222,108</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	62,678,897
6112 Interim Real Estate Taxes	250,000
6113 Public Utility Realty Taxes	50,000
6150 Current Act 511 Taxes - Proportional Assessments	800,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,300,000
6500 Earnings on Investments	250,000
6700 Revenues from LEA Activities	600,200
6800 Revenues from Intermediary Sources / Pass-Through Funds	515,000
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	60,000
6940 Tuition from Patrons	15,000
6990 Refunds and Other Miscellaneous Revenue	90,000
REVENUE FROM LOCAL SOURCES	\$66,639,097
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	15,484,635
7112 Basic Education Funding-Social Security	1,301,859
7160 Tuition for Orphans Subsidy	20,000
7250 Migratory Children	2,000
7271 Special Education funds for School-Aged Pupils	2,714,942
7311 Pupil Transportation Subsidy	1,500,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	444,333
7330 Health Services (Medical, Dental, Nurse, Act 25)	103,000
7505 Ready to Learn Block Grant	754,726
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	40,000
7820 State Share of Retirement Contributions	5,979,752
REVENUE FROM STATE SOURCES	\$28,345,247
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	475,152
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	107,683
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	85,000
8517 NCLB, Title IV - 21st Century Schools	17,305
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	300,000
REVENUE FROM FEDERAL SOURCES	\$985,140
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	95,969,484

Act 1 Index (current): 4.0%

Calculation Method:

Revenue

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$62,678,897

Amount of Tax Relief for Homestead Exclusions

\$0

Total Approx. Tax Revenue:

\$62,678,897

Approx. Tax Levy for Tax Rate Calculation:

\$64,617,420

Chester

Total

2020-21 Data		
a. Assessed Value	\$1,915,000,000	\$1,915,000,000
b. Real Estate Mills	32.7100	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$2,822,012,783	\$2,822,012,783
d. Assessed Value	\$1,918,000,000	\$1,918,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations		
f. 2020-21 Tax Levy	\$62,639,650	\$62,639,650
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$62,639,650	\$62,639,650
(f Total * g)		
i. Base Mills Subject to Index	32.7100	
(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%
k. Tax Levy Needed	\$64,617,420	\$64,617,420
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	33.6900	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$64,617,420	\$64,617,420
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$64,617,420
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$62,678,897
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue
2
\$62,678,897
\$0
\$62,678,897
\$64,617,420
Chester

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	34.0184	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$65,247,291	\$65,247,291
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$170,930

Act 1 Index (current): 4.0%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	2
Approx. Tax Revenue from RE Taxes:	\$62,678,897
Amount of Tax Relief for Homestead Exclusions	<u>\$0</u>
Total Approx. Tax Revenue:	\$62,678,897
Approx. Tax Levy for Tax Rate Calculation:	\$64,617,420
	Chester

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>
Chester	1,918,000,000	33.6900	64,617,420			97.00000%	
Totals:	1,918,000,000		64,617,420	0 =	64,617,420 X	97.00000%	= 62,678,897

	<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	\$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 0 0

	<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	0.000%	0.000%	0	0
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	800,000	800,000
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 800,000 800,000

Total Act 511, Current Taxes 800,000

Act 511 Tax Limit -->	2,822,012,783 X	12	33,864,153
	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> Chester	32.7100	33.6900	3.00%	Yes	4.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	44,632,069
1200 Special Programs - Elementary / Secondary	14,971,122
1300 Vocational Education	2,662,007
1400 Other Instructional Programs - Elementary / Secondary	88,155
1500 Nonpublic School Programs	3,945
Total Instruction	\$62,357,298
2000 Support Services	
2100 Support Services - Students	4,697,608
2200 Support Services - Instructional Staff	3,019,961
2300 Support Services - Administration	4,702,465
2400 Support Services - Pupil Health	952,138
2500 Support Services - Business	963,363
2600 Operation and Maintenance of Plant Services	4,111,936
2700 Student Transportation Services	6,873,952
2800 Support Services - Central	2,167,087
2900 Other Support Services	216,078
Total Support Services	\$27,704,588
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,391,698
3300 Community Services	75,500
3400 Scholarships and Awards	17,500
Total Operation of Non-Instructional Services	\$1,484,698
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,272,249
5200 Interfund Transfers - Out	1,291,180
5900 Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	\$9,563,429
Total Estimated Expenditures and Other Financing Uses	\$101,110,013

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	21,503,644
200 Personnel Services - Employee Benefits	13,808,831
300 Purchased Professional and Technical Services	630,700
400 Purchased Property Services	101,600
500 Other Purchased Services	7,887,850
600 Supplies	579,794
800 Other Objects	119,650
Total Regular Programs - Elementary / Secondary	\$44,632,069
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,435,636
200 Personnel Services - Employee Benefits	2,266,836
300 Purchased Professional and Technical Services	5,275,500
400 Purchased Property Services	2,500
500 Other Purchased Services	3,915,300
600 Supplies	70,850
800 Other Objects	4,500
Total Special Programs - Elementary / Secondary	\$14,971,122
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	2,539,007
500 Other Purchased Services	123,000
Total Vocational Education	\$2,662,007
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	13,752
200 Personnel Services - Employee Benefits	6,003
300 Purchased Professional and Technical Services	25,400
500 Other Purchased Services	43,000
Total Other Instructional Programs - Elementary / Secondary	\$88,155
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	3,945
Total Nonpublic School Programs	\$3,945
Total Instruction	\$62,357,298
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,749,033
200 Personnel Services - Employee Benefits	1,708,375
300 Purchased Professional and Technical Services	94,000
400 Purchased Property Services	5,500
500 Other Purchased Services	13,200
600 Supplies	58,500
800 Other Objects	69,000
Total Support Services - Students	\$4,697,608

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,328,692
200 Personnel Services - Employee Benefits	959,337
300 Purchased Professional and Technical Services	205,320
500 Other Purchased Services	65,850
600 Supplies	456,812
800 Other Objects	3,950
Total Support Services - Instructional Staff	\$3,019,961
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,396,496
200 Personnel Services - Employee Benefits	1,553,912
300 Purchased Professional and Technical Services	420,700
400 Purchased Property Services	18,757
500 Other Purchased Services	113,350
600 Supplies	88,000
800 Other Objects	111,250
Total Support Services - Administration	\$4,702,465
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	531,197
200 Personnel Services - Employee Benefits	361,241
300 Purchased Professional and Technical Services	33,000
400 Purchased Property Services	1,000
500 Other Purchased Services	1,800
600 Supplies	23,900
Total Support Services - Pupil Health	\$952,138
2500 Support Services - Business	
100 Personnel Services - Salaries	541,635
200 Personnel Services - Employee Benefits	362,368
300 Purchased Professional and Technical Services	18,000
400 Purchased Property Services	2,900
500 Other Purchased Services	14,250
600 Supplies	13,200
800 Other Objects	11,010
Total Support Services - Business	\$963,363
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	428,795
200 Personnel Services - Employee Benefits	339,808
300 Purchased Professional and Technical Services	99,200
400 Purchased Property Services	1,971,685
500 Other Purchased Services	447,207
600 Supplies	822,941
800 Other Objects	2,300
Total Operation and Maintenance of Plant Services	\$4,111,936
2700 Student Transportation Services	
100 Personnel Services - Salaries	71,003

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	38,635
400 Purchased Property Services	2,000
500 Other Purchased Services	6,751,764
600 Supplies	10,550
Total Student Transportation Services	\$6,873,952
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	707,078
200 Personnel Services - Employee Benefits	567,720
300 Purchased Professional and Technical Services	353,289
400 Purchased Property Services	10,000
500 Other Purchased Services	205,055
600 Supplies	321,195
800 Other Objects	2,750
Total Support Services - Central	\$2,167,087
2900 <u>Other Support Services</u>	
500 Other Purchased Services	31,078
800 Other Objects	185,000
Total Other Support Services	\$216,078
Total Support Services	\$27,704,588
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	609,697
200 Personnel Services - Employee Benefits	265,929
300 Purchased Professional and Technical Services	121,807
400 Purchased Property Services	32,910
500 Other Purchased Services	156,617
600 Supplies	181,936
800 Other Objects	22,802
Total Student Activities	\$1,391,698
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	500
800 Other Objects	75,000
Total Community Services	\$75,500
3400 <u>Scholarships and Awards</u>	
800 Other Objects	17,500
Total Scholarships and Awards	\$17,500
Total Operation of Non-Instructional Services	\$1,484,698
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,912,249
900 Other Uses of Funds	3,360,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,272,249
5200 <u>Interfund Transfers - Out</u>	

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	1,291,180
Total Interfund Transfers - Out	\$1,291,180
5900 Budgetary Reserve	
800 Other Objects	1,000,000
Total Budgetary Reserve	\$1,000,000
Total Other Expenditures and Financing Uses	\$9,563,429
TOTAL EXPENDITURES	\$101,110,013

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	26,581,880	22,441,351
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	55,000,000	42,378,898
Debt Service Fund		
Food Service / Cafeteria Operations Fund	142,913	368,231
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund	1,711,621	1,711,621
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	164,343	164,343
Permanent Fund		
Total Cash and Short-Term Investments	\$83,600,757	\$67,064,444

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	\$83,600,757	\$67,064,444
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	99,975,000	121,615,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	19,358	7,287
0540 Accumulated Compensated Absences	1,779,734	1,729,734
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	21,702,026	21,702,026
0599 Other Noncurrent Liabilities	109,186,814	109,186,814

Total General Fund	\$232,662,932	\$254,240,861
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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		
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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		
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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		
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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

55,037

50,037

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

0560 Other Post-Employment Benefits (OPEB)	87,382	87,382
0599 Other Noncurrent Liabilities	1,922,186	1,922,186
Total Food Service / Cafeteria Operations Fund	\$2,064,605	\$2,059,605

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	\$234,727,537	\$256,300,466

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	\$234,727,537	\$256,300,466
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,372,729
0840 Assigned Fund Balance	1,056,618
0850 Unassigned Fund Balance	6,682,748
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$11,112,095
5900 Budgetary Reserve	1,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$12,112,095