

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2021



President of the Board - Original Signature Required

Date 6/14/21



Secretary of the Board - Original Signature Required

Date 6/14/21



Chief School Administrator - Original Signature Required

Date 6/14/21

Holly Albert

Contact Person

(717)721-1513

Extn :11231

Telephone

Extension

h_albert@easdpa.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Ephrata Area SD	COUNTY : Lancaster	AUN : 113362603
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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	\$77921776
Ending Unassigned Fund Balance	\$2731250
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.50%

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 6/17/21
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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 : Ephrata Area SD	County : Lancaster	AUN Number : 113362603
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/10/21
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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>
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.	This is the total of our unassigned fund balance.
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 fund balance amounts are set asides for retirement, healthcare, and OPEB costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This is the total of our assigned fund balance.

<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	40,243
0820 Restricted Fund Balance	
0830 Committed Fund Balance	11,450,000
0840 Assigned Fund Balance	1,636,211
0850 Unassigned Fund Balance	4,986,350
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$18,072,561</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	49,964,322
7000 Revenue from State Sources	22,610,220
8000 Revenue from Federal Sources	3,092,134
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$75,666,676</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$93,739,237</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	42,454,611
6112 Interim Real Estate Taxes	225,000
6113 Public Utility Realty Taxes	44,000
6114 Payments in Lieu of Current Taxes - State / Local	123,180
6120 Current Per Capita Taxes, Section 679	89,000
6140 Current Act 511 Taxes - Flat Rate Assessments	89,000
6150 Current Act 511 Taxes - Proportional Assessments	5,100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	100,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	936,813
6910 Rentals	30,000
6920 Contributions and Donations from Private Sources	25,000
6940 Tuition from Patrons	20,000
6960 Services Provided Other Local Governmental Units / LEAs	20,000
6980 Revenue from Community Services Activities	15,000
6990 Refunds and Other Miscellaneous Revenue	57,718

REVENUE FROM LOCAL SOURCES \$49,964,322

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	10,176,395
7112 Basic Education Funding-Social Security	1,200,000
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	20,000
7271 Special Education funds for School-Aged Pupils	2,976,387
7311 Pupil Transportation Subsidy	1,065,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	80,000
7340 State Property Tax Reduction Allocation	1,027,374
7505 Ready to Learn Block Grant	515,064
7820 State Share of Retirement Contributions	5,500,000

REVENUE FROM STATE SOURCES \$22,610,220

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	838,803
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	147,448
8517 NCLB, Title IV - 21st Century Schools	50,883

Amount

REVENUE FROM FEDERAL SOURCES

8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,785,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	170,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	100,000

REVENUE FROM FEDERAL SOURCES **\$3,092,134**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **75,666,676**

Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$42,454,611
Amount of Tax Relief for Homestead Exclusions	<u>\$1,027,374</u>
Total Approx. Tax Revenue:	\$43,481,985
Approx. Tax Levy for Tax Rate Calculation:	\$44,824,435

Lancaster

Total

2020-21 Data		
a. Assessed Value	\$2,491,606,372	\$2,491,606,372
b. Real Estate Mills	17.2500	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$2,298,039,960	\$2,298,039,960
d. Assessed Value	\$2,529,595,650	\$2,529,595,650
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$42,980,210	\$42,980,210
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$42,980,210	\$42,980,210
(f Total * g)		
i. Base Mills Subject to Index	17.2500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.93484%	96.93484%
k. Tax Levy Needed	\$44,824,435	\$44,824,435
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	17.7200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$44,824,435	\$44,824,435
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$43,797,061
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$42,454,611
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.7%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$42,454,611	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,027,374</u>	
Total Approx. Tax Revenue:	\$43,481,985	
Approx. Tax Levy for Tax Rate Calculation:	\$44,824,435	
	Lancaster	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	17.8882	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$45,249,913	\$45,249,913
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	\$7,286.00	
Number of Homestead/Farmstead Properties	7979	7979
Median Assessed Value of Homestead Properties		\$173,718

Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$42,454,611
Amount of Tax Relief for Homestead Exclusions	<u>\$1,027,374</u>
Total Approx. Tax Revenue:	\$43,481,985
Approx. Tax Levy for Tax Rate Calculation:	\$44,824,435
	Lancaster

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,027,374	Lowering RE Tax Rate	\$0		\$1,027,374
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$1,027,374

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lancaster	2,529,595,650	17.7200	44,824,435			96.93484%	
Totals:	2,529,595,650		44,824,435	- 1,027,374	= 43,797,061	X 96.93484%	= 42,454,611

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		89,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	89,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes-- Flat Rate Assessments 89,000 89,000

	<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%	4,400,000	4,400,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	700,000	700,000
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 5,100,000 5,100,000

Total Act 511, Current Taxes 5,189,000

Act 511 Tax Limit -->	2,298,039,960 X	12	27,576,480
	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	17.2500	17.7200	2.73%	Yes	3.7%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.7%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.7%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	31,950,022
1200 Special Programs - Elementary / Secondary	11,626,441
1300 Vocational Education	982,000
1400 Other Instructional Programs - Elementary / Secondary	400,402
1800 Pre-Kindergarten	59,132
Total Instruction	\$45,017,997
2000 Support Services	
2100 Support Services - Students	3,740,300
2200 Support Services - Instructional Staff	2,639,908
2300 Support Services - Administration	3,879,825
2400 Support Services - Pupil Health	651,666
2500 Support Services - Business	1,010,028
2600 Operation and Maintenance of Plant Services	6,314,082
2700 Student Transportation Services	2,784,195
2800 Support Services - Central	3,822,758
2900 Other Support Services	32,000
Total Support Services	\$24,874,762
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,638,817
3300 Community Services	17,100
Total Operation of Non-Instructional Services	\$1,655,917
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,373,100
Total Other Expenditures and Financing Uses	\$6,373,100
Total Estimated Expenditures and Other Financing Uses	\$77,921,776

2021-2022 Final General Fund Budget

LEA : 113362603 Ephrata Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	18,035,117
200 Personnel Services - Employee Benefits	10,979,061
300 Purchased Professional and Technical Services	1,025,050
400 Purchased Property Services	128,632
500 Other Purchased Services	867,300
600 Supplies	900,196
700 Property	8,500
800 Other Objects	6,166
Total Regular Programs - Elementary / Secondary	\$31,950,022
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,116,680
200 Personnel Services - Employee Benefits	3,290,256
300 Purchased Professional and Technical Services	1,958,300
500 Other Purchased Services	1,200,700
600 Supplies	60,180
800 Other Objects	325
Total Special Programs - Elementary / Secondary	\$11,626,441
1300 <u>Vocational Education</u>	
500 Other Purchased Services	900,000
600 Supplies	2,000
800 Other Objects	80,000
Total Vocational Education	\$982,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	245,229
200 Personnel Services - Employee Benefits	65,818
300 Purchased Professional and Technical Services	20,000
500 Other Purchased Services	46,555
600 Supplies	22,800
Total Other Instructional Programs - Elementary / Secondary	\$400,402
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	37,217
200 Personnel Services - Employee Benefits	18,315
600 Supplies	3,600
Total Pre-Kindergarten	\$59,132
Total Instruction	\$45,017,997
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,232,936
200 Personnel Services - Employee Benefits	1,435,580
300 Purchased Professional and Technical Services	18,079
400 Purchased Property Services	13,655
500 Other Purchased Services	13,500

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	24,050
800 Other Objects	2,500
Total Support Services - Students	\$3,740,300
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,194,301
200 Personnel Services - Employee Benefits	1,067,257
300 Purchased Professional and Technical Services	82,000
400 Purchased Property Services	300
500 Other Purchased Services	18,350
600 Supplies	277,700
Total Support Services - Instructional Staff	\$2,639,908
2300 Support Services - Administration	
100 Personnel Services - Salaries	2,023,475
200 Personnel Services - Employee Benefits	1,388,268
300 Purchased Professional and Technical Services	191,000
400 Purchased Property Services	6,252
500 Other Purchased Services	175,030
600 Supplies	59,800
800 Other Objects	36,000
Total Support Services - Administration	\$3,879,825
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	411,775
200 Personnel Services - Employee Benefits	194,681
300 Purchased Professional and Technical Services	4,500
400 Purchased Property Services	800
500 Other Purchased Services	5,550
600 Supplies	30,775
700 Property	3,000
800 Other Objects	585
Total Support Services - Pupil Health	\$651,666
2500 Support Services - Business	
100 Personnel Services - Salaries	493,301
200 Personnel Services - Employee Benefits	341,357
300 Purchased Professional and Technical Services	106,000
400 Purchased Property Services	9,500
500 Other Purchased Services	11,400
600 Supplies	18,470
800 Other Objects	30,000
Total Support Services - Business	\$1,010,028
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,754,633
200 Personnel Services - Employee Benefits	1,336,549
300 Purchased Professional and Technical Services	220,000
400 Purchased Property Services	1,616,300
500 Other Purchased Services	178,200

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	1,128,400
700 Property	80,000
Total Operation and Maintenance of Plant Services	\$6,314,082
2700 Student Transportation Services	
100 Personnel Services - Salaries	57,932
200 Personnel Services - Employee Benefits	33,263
400 Purchased Property Services	1,000
500 Other Purchased Services	2,520,200
600 Supplies	171,500
800 Other Objects	300
Total Student Transportation Services	\$2,784,195
2800 Support Services - Central	
100 Personnel Services - Salaries	751,544
200 Personnel Services - Employee Benefits	506,762
300 Purchased Professional and Technical Services	92,800
400 Purchased Property Services	95,540
500 Other Purchased Services	109,400
600 Supplies	580,750
700 Property	1,684,962
800 Other Objects	1,000
Total Support Services - Central	\$3,822,758
2900 Other Support Services	
500 Other Purchased Services	32,000
Total Other Support Services	\$32,000
Total Support Services	\$24,874,762
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	869,135
200 Personnel Services - Employee Benefits	401,622
300 Purchased Professional and Technical Services	149,244
400 Purchased Property Services	2,950
500 Other Purchased Services	112,700
600 Supplies	84,441
800 Other Objects	18,725
Total Student Activities	\$1,638,817
3300 Community Services	
800 Other Objects	17,100
Total Community Services	\$17,100
Total Operation of Non-Instructional Services	\$1,655,917
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	108,100
900 Other Uses of Funds	6,265,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$6,373,100
Total Other Expenditures and Financing Uses	\$6,373,100
TOTAL EXPENDITURES	\$77,921,776

Cash and Short-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
- Permanent Fund

Total Cash and Short-Term Investments

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

18,900,000

17,522,482

11,950,000

9,950,000

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments	\$30,850,000	\$27,472,482
TOTAL CASH AND INVESTMENTS	\$30,850,000	\$27,472,482

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund		
0510 Bonds Payable	6,265,000	33,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,457,220	1,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	8,150,668	8,000,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$15,872,888	\$42,000,000

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		

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	\$15,872,888	\$42,000,000

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

\$15,872,888

\$42,000,000

Account Description	Amounts
0810 Nonspendable Fund Balance	40,243
0820 Restricted Fund Balance	
0830 Committed Fund Balance	11,450,000
0840 Assigned Fund Balance	1,636,211
0850 Unassigned Fund Balance	2,731,250
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$15,817,461

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$15,857,704
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