

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/08/2021

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Lori Diefenderfer

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Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Coatesville Area SD	COUNTY : Chester	AUN : 124151902
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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	\$184623742
Ending Unassigned Fund Balance	\$302318
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.16%

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
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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 : Coatesville Area SD	County : Chester	AUN Number : 124151902
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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
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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.	To Provide for unanticipated expenses.
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.	To provide liquidity

<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	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	302,318
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$302,318</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	124,826,944
7000 Revenue from State Sources	54,134,840
8000 Revenue from Federal Sources	5,661,958
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$184,623,742</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$184,926,060</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	108,156,944
6112 Interim Real Estate Taxes	350,000
6113 Public Utility Realty Taxes	110,000
6140 Current Act 511 Taxes - Flat Rate Assessments	80,000
6150 Current Act 511 Taxes - Proportional Assessments	10,400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	3,800,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,250,000
6910 Rentals	150,000
6940 Tuition from Patrons	200,000
6990 Refunds and Other Miscellaneous Revenue	210,000

REVENUE FROM LOCAL SOURCES \$124,826,944

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	26,193,973
7112 Basic Education Funding-Social Security	1,593,507
7160 Tuition for Orphans Subsidy	150,000
7271 Special Education funds for School-Aged Pupils	6,416,246
7311 Pupil Transportation Subsidy	5,490,211
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,460,305
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	450,895
7330 Health Services (Medical, Dental, Nurse, Act 25)	120,000
7340 State Property Tax Reduction Allocation	3,935,646
7505 Ready to Learn Block Grant	1,110,925
7820 State Share of Retirement Contributions	7,213,132

REVENUE FROM STATE SOURCES \$54,134,840

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,759,889
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	259,470
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	71,475
8517 NCLB, Title IV - 21st Century Schools	124,889
8749 Other CARES Act Funding	2,100,000

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	1,346,235
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$5,661,958
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	184,623,742
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Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$108,156,944	
Amount of Tax Relief for Homestead Exclusions	<u>\$3,935,646</u>	
Total Approx. Tax Revenue:	\$112,092,590	
Approx. Tax Levy for Tax Rate Calculation:	\$117,785,061	
	Chester	Total

2020-21 Data		
a. Assessed Value	\$2,950,962,533	\$2,950,962,533
b. Real Estate Mills	38.2018	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$4,440,906,403	\$4,440,906,403
d. Assessed Value	\$2,967,550,849	\$2,967,550,849
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations		
f. 2020-21 Tax Levy	\$112,732,080	\$112,732,080
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$112,732,080	\$112,732,080
(f Total * g)		
i. Base Mills Subject to Index	38.2018	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
k. Tax Levy Needed	\$117,785,061	\$117,785,061
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	39.6910	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$117,785,061	\$117,785,061
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$113,849,415
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$108,156,944
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.9%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$108,156,944
Amount of Tax Relief for Homestead Exclusions	<u>\$3,935,646</u>
Total Approx. Tax Revenue:	\$112,092,590
Approx. Tax Levy for Tax Rate Calculation:	\$117,785,061

	Chester	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	39.6916	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$117,786,841	\$117,786,841
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	\$6,577.00	
Number of Homestead/Farmstead Properties	15076	15076
Median Assessed Value of Homestead Properties		\$122,850

Act 1 Index (current): 3.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$108,156,944
Amount of Tax Relief for Homestead Exclusions	<u>\$3,935,646</u>
Total Approx. Tax Revenue:	\$112,092,590
Approx. Tax Levy for Tax Rate Calculation:	\$117,785,061

Chester	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$3,935,646	Lowering RE Tax Rate	\$0		\$3,935,646
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$3,935,646

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	2,967,550,849	39.6910	117,785,061			95.00000%	
Totals:	2,967,550,849		117,785,061	3,935,646	113,849,415	95.00000%	108,156,944

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	80,000
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 80,000 80,000

	<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%	8,900,000	8,900,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,500,000	1,500,000
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 10,400,000 10,400,000

Total Act 511, Current Taxes 10,480,000

Act 511 Tax Limit -->	4,440,906,403	12	53,290,877
	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	38.2018	39.6910	3.90%	Yes	3.9%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	75,035,040
1200 Special Programs - Elementary / Secondary	54,424,452
1300 Vocational Education	3,709,238
1400 Other Instructional Programs - Elementary / Secondary	178,274
1500 Nonpublic School Programs	120,375
Total Instruction	\$133,467,379
2000 Support Services	
2100 Support Services - Students	3,797,453
2200 Support Services - Instructional Staff	2,845,405
2300 Support Services - Administration	7,371,397
2400 Support Services - Pupil Health	1,097,898
2500 Support Services - Business	1,768,892
2600 Operation and Maintenance of Plant Services	9,135,815
2700 Student Transportation Services	9,336,039
2800 Support Services - Central	3,110,490
2900 Other Support Services	99,000
Total Support Services	\$38,562,389
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,791,808
3300 Community Services	114,106
Total Operation of Non-Instructional Services	\$1,905,914
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	7,539,521
5900 Budgetary Reserve	3,148,539
Total Other Expenditures and Financing Uses	\$10,688,060
Total Estimated Expenditures and Other Financing Uses	\$184,623,742

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	25,023,296
200 Personnel Services - Employee Benefits	16,639,621
300 Purchased Professional and Technical Services	976,125
400 Purchased Property Services	31,317
500 Other Purchased Services	31,270,225
600 Supplies	903,896
700 Property	163,260
800 Other Objects	27,300
Total Regular Programs - Elementary / Secondary	\$75,035,040
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	5,268,811
200 Personnel Services - Employee Benefits	3,442,960
300 Purchased Professional and Technical Services	15,670,662
500 Other Purchased Services	29,843,653
600 Supplies	183,171
700 Property	13,695
800 Other Objects	1,500
Total Special Programs - Elementary / Secondary	\$54,424,452
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	178,062
200 Personnel Services - Employee Benefits	96,405
400 Purchased Property Services	510
500 Other Purchased Services	3,405,888
600 Supplies	25,373
700 Property	3,000
Total Vocational Education	\$3,709,238
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	55,973
200 Personnel Services - Employee Benefits	24,420
300 Purchased Professional and Technical Services	28,881
500 Other Purchased Services	69,000
Total Other Instructional Programs - Elementary / Secondary	\$178,274
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	107,465
600 Supplies	12,910
Total Nonpublic School Programs	\$120,375
Total Instruction	\$133,467,379
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	2,194,543
200 Personnel Services - Employee Benefits	1,497,524
300 Purchased Professional and Technical Services	10,500

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	2,500
600 Supplies	43,086
800 Other Objects	49,300
Total Support Services - Students	\$3,797,453
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	1,301,056
200 Personnel Services - Employee Benefits	1,043,635
300 Purchased Professional and Technical Services	304,179
400 Purchased Property Services	1,000
500 Other Purchased Services	2,500
600 Supplies	179,035
700 Property	12,500
800 Other Objects	1,500
Total Support Services - Instructional Staff	\$2,845,405
2300 Support Services - Administration	
100 Personnel Services - Salaries	3,339,711
200 Personnel Services - Employee Benefits	2,026,974
300 Purchased Professional and Technical Services	1,031,450
400 Purchased Property Services	140,067
500 Other Purchased Services	71,300
600 Supplies	131,391
800 Other Objects	630,504
Total Support Services - Administration	\$7,371,397
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	558,252
200 Personnel Services - Employee Benefits	422,352
300 Purchased Professional and Technical Services	75,000
400 Purchased Property Services	5,000
600 Supplies	37,294
Total Support Services - Pupil Health	\$1,097,898
2500 Support Services - Business	
100 Personnel Services - Salaries	747,698
200 Personnel Services - Employee Benefits	487,294
300 Purchased Professional and Technical Services	138,000
500 Other Purchased Services	49,500
600 Supplies	45,000
800 Other Objects	301,400
Total Support Services - Business	\$1,768,892
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,679,732
200 Personnel Services - Employee Benefits	1,360,094
300 Purchased Professional and Technical Services	443,928
400 Purchased Property Services	2,857,395
500 Other Purchased Services	538,500
600 Supplies	2,202,041

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
700 Property	24,000
800 Other Objects	30,125
Total Operation and Maintenance of Plant Services	\$9,135,815
2700 Student Transportation Services	
100 Personnel Services - Salaries	178,682
200 Personnel Services - Employee Benefits	131,857
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	9,002,500
600 Supplies	7,500
700 Property	10,000
800 Other Objects	500
Total Student Transportation Services	\$9,336,039
2800 Support Services - Central	
100 Personnel Services - Salaries	378,740
200 Personnel Services - Employee Benefits	295,651
300 Purchased Professional and Technical Services	765,000
400 Purchased Property Services	570,609
500 Other Purchased Services	602,896
600 Supplies	485,615
800 Other Objects	11,979
Total Support Services - Central	\$3,110,490
2900 Other Support Services	
500 Other Purchased Services	99,000
Total Other Support Services	\$99,000
Total Support Services	\$38,562,389
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	895,702
200 Personnel Services - Employee Benefits	442,306
300 Purchased Professional and Technical Services	138,685
400 Purchased Property Services	35,504
500 Other Purchased Services	145,500
600 Supplies	101,116
700 Property	6,345
800 Other Objects	26,650
Total Student Activities	\$1,791,808
3300 Community Services	
600 Supplies	114,106
Total Community Services	\$114,106
Total Operation of Non-Instructional Services	\$1,905,914
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	5,386,521

<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	2,153,000
Total Debt Service / Other Expenditures and Financing Uses	\$7,539,521
5900 Budgetary Reserve	
800 Other Objects	3,148,539
Total Budgetary Reserve	\$3,148,539
Total Other Expenditures and Financing Uses	\$10,688,060
TOTAL EXPENDITURES	\$184,623,742

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	1,000,000	1,500,000
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	700,000	650,000
Other Capital Projects Fund	1,000,000	750,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	650,000	500,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	190,000	190,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	125,000	125,000
Other Agency Fund	155,000	155,000
Permanent Fund		
Total Cash and Short-Term Investments	\$3,820,000	\$3,870,000

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		
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TOTAL CASH AND INVESTMENTS	\$3,820,000	\$3,870,000
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund		
0510 Bonds Payable	173,543,800	171,500,500
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,475,187	1,622,706
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	12,188,407	12,200,500
0599 Other Noncurrent Liabilities		
Total General Fund	\$187,207,394	\$185,323,706

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	\$187,207,394	\$185,323,706

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	\$187,207,394	\$185,323,706
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	302,318
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$302,318
5900 Budgetary Reserve	3,148,539
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,450,857