

ITEM

AMOUNTS

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

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	20,490,766
7000 Revenue from State Sources	26,280,039
8000 Revenue from Federal Sources	2,478,497
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources **\$49,249,302**

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation **\$49,249,302**

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	16,370,280
6112 Interim Real Estate Taxes	40,000
6113 Public Utility Realty Taxes	16,400
6114 Payments in Lieu of Current Taxes - State / Local	5,536
6140 Current Act 511 Taxes - Flat Rate Assessments	41,000
6150 Current Act 511 Taxes - Proportional Assessments	2,406,529
6400 Delinquencies on Taxes Levied / Assessed by the LEA	720,650
6500 Earnings on Investments	125,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	662,096
6910 Rentals	1,000
6920 Contributions and Donations from Private Sources	56,739
6940 Tuition from Patrons	24,217
6990 Refunds and Other Miscellaneous Revenue	21,319
REVENUE FROM LOCAL SOURCES	\$20,490,766
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	15,266,855
7112 Basic Education Funding-Social Security	921,960
7160 Tuition for Orphans Subsidy	14,270
7220 Vocational Education	1,100
7271 Special Education funds for School-Aged Pupils	2,589,190
7311 Pupil Transportation Subsidy	822,360
7312 Nonpublic and Charter School Pupil Transportation Subsidy	21,175
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	279,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,000
7340 State Property Tax Reduction Allocation	1,096,967
7505 Ready to Learn Block Grant	549,482
7820 State Share of Retirement Contributions	4,664,680
REVENUE FROM STATE SOURCES	\$26,280,039
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	885,171
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	115,819
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	14,340
8517 NCLB, Title IV - 21st Century Schools	66,477
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	124,869

Amount

REVENUE FROM FEDERAL SOURCES

8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,000,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	249,101
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	22,720

REVENUE FROM FEDERAL SOURCES	\$2,478,497
-------------------------------------	--------------------

TOTAL ESTIMATED REVENUES AND OTHER SOURCES	49,249,302
---	-------------------

AUN: 116191103 Berwick Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

Printed 3/19/2021 3:04:22 PM

Page - 1 of 3

Act 1 Index (current): 4.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$16,375,000

Amount of Tax Relief for Homestead Exclusions

\$1,096,967

Total Approx. Tax Revenue:

\$17,471,967

Approx. Tax Levy for Tax Rate Calculation:

\$18,357,185

Columbia

Luzerne

Total

2020-21 Data

a. Assessed Value

\$200,256,703

\$764,759,500

\$965,016,203

b. Real Estate Mills

44.4200

11.3700

I. 2021-22 Data

c. 2019 STEB Market Value

\$627,088,867

\$614,830,576

\$1,241,919,443

d. Assessed Value

\$200,639,527

\$799,003,500

\$999,643,027

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2020-21 Calculations

f. 2020-21 Tax Levy

\$8,895,403

\$8,695,316

\$17,590,719

(a * b)

2021-22 Calculations

g. Percent of Total Market Value

50.49352%

49.50648%

100.00000%

II.

h. Rebalanced 2020-21 Tax Levy

\$8,882,173

\$8,708,546

\$17,590,719

(f Total * g)

i. Base Mills Subject to Index

44.4200

11.3873

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

96.51000%

93.20000%

94.87134%

k. Tax Levy Needed

\$9,269,189

\$9,087,996

\$18,357,185

(Approx. Tax Levy * g)

I. 2021-22 Real Estate Tax Rate

46.1900

11.3700

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$9,267,540

\$9,084,670

\$18,352,210

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$17,255,243

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$16,370,280

(n * Est. Pct. Collection)

Act 1 Index (current): 4.1%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$16,375,000

Amount of Tax Relief for Homestead Exclusions

\$1,096,967

Total Approx. Tax Revenue:

\$17,471,967

Approx. Tax Levy for Tax Rate Calculation:

\$18,357,185

Columbia

Luzerne

Total

Index Maximums

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

46.2412

11.8541

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

0.0000

0.0000

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

\$9,277,812

\$9,471,467

\$18,749,279

IV.

s. Millage Rate within Index?
(If l > p Then No)

Yes

Yes

t. Tax Levy In Excess of Index
(if (m > r), (m - r))

\$0

\$0

\$0

u. Tax Revenue In Excess of Index
(t * Est. Pct. Collection)

\$0

\$0

\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$0.00

\$0.00

V.

Number of Homestead/Farmstead Properties

Median Assessed Value of Homestead Properties

\$0

Act 1 Index (current): 4.1%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$16,375,000			
Amount of Tax Relief for Homestead Exclusions	<u>\$1,096,967</u>			
Total Approx. Tax Revenue:	\$17,471,967			
Approx. Tax Levy for Tax Rate Calculation:	\$18,357,185			

Columbia	Luzerne	Total
----------	---------	-------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,096,967	Lowering RE Tax Rate	\$0	\$1,096,967
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,096,967

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>
Columbia	200,639,527	46.1900	9,267,540			96.51000%	
Luzerne	799,003,500	11.3700	9,084,670			93.20000%	
Totals:	999,643,027		18,352,210	- 1,096,967 =	17,255,243 X	94.87134% =	16,370,280

	<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	41,000
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			41,000
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,191,294
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	215,235
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes -- Proportional Assessments			2,406,529
Total Act 511, Current Taxes			2,447,529
Act 511 Tax Limit -->		1,241,919,443 X	12
		Market Value	Mills
			14,903,033
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u>									
	Columbia	44.4200	46.1900	3.99%	Yes	4.1%				
	Luzerne	11.3873	11.3700	-0.14%	Yes	4.1%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.1%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.1%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.1%				

LEA : 116191103 Berwick Area SD

Printed 3/19/2021 3:04:35 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	21,504,547
1200 Special Programs - Elementary / Secondary	7,590,901
1300 Vocational Education	2,931,283
1400 Other Instructional Programs - Elementary / Secondary	9,560
1500 Nonpublic School Programs	26,775
1700 Higher Education Programs for Secondary Students	45,000
Total Instruction	\$32,108,066
2000 Support Services	
2100 Support Services - Students	1,884,453
2200 Support Services - Instructional Staff	1,056,631
2300 Support Services - Administration	2,179,829
2400 Support Services - Pupil Health	716,567
2500 Support Services - Business	608,157
2600 Operation and Maintenance of Plant Services	4,402,902
2700 Student Transportation Services	1,948,908
2800 Support Services - Central	1,676,897
Total Support Services	\$14,474,344
3000 Operation of Non-Instructional Services	
3200 Student Activities	887,655
3300 Community Services	2,120
Total Operation of Non-Instructional Services	\$889,775
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	115,600
Total Facilities Acquisition, Construction and Improvement Services	\$115,600
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,504,431
5900 Budgetary Reserve	179,557
Total Other Expenditures and Financing Uses	\$1,683,988
Total Estimated Expenditures and Other Financing Uses	\$49,271,773

LEA : 116191103 Berwick Area SD

Printed 3/19/2021 3:04:38 PM

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,698,820
200 Personnel Services - Employee Benefits	7,982,833
300 Purchased Professional and Technical Services	104,320
500 Other Purchased Services	1,534,900
600 Supplies	180,974
800 Other Objects	2,700
Total Regular Programs - Elementary / Secondary	\$21,504,547
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,560,729
200 Personnel Services - Employee Benefits	2,573,684
300 Purchased Professional and Technical Services	191,542
500 Other Purchased Services	1,197,440
600 Supplies	65,566
800 Other Objects	1,940
Total Special Programs - Elementary / Secondary	\$7,590,901
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	502,886
200 Personnel Services - Employee Benefits	395,504
300 Purchased Professional and Technical Services	250
500 Other Purchased Services	1,994,843
600 Supplies	37,800
Total Vocational Education	\$2,931,283
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,000
200 Personnel Services - Employee Benefits	2,560
500 Other Purchased Services	1,000
Total Other Instructional Programs - Elementary / Secondary	\$9,560
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	19,665
600 Supplies	7,110
Total Nonpublic School Programs	\$26,775
1700 <u>Higher Education Programs for Secondary Students</u>	
500 Other Purchased Services	45,000
Total Higher Education Programs for Secondary Students	\$45,000
Total Instruction	\$32,108,066
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,050,891
200 Personnel Services - Employee Benefits	795,817
300 Purchased Professional and Technical Services	28,645
500 Other Purchased Services	2,325

LEA : 116191103 Berwick Area SD

Printed 3/19/2021 3:04:38 PM

<u>Description</u>	<u>Amount</u>
600 Supplies	6,125
800 Other Objects	650
Total Support Services - Students	\$1,884,453
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	490,771
200 Personnel Services - Employee Benefits	293,718
300 Purchased Professional and Technical Services	29,363
500 Other Purchased Services	10,884
600 Supplies	230,305
800 Other Objects	1,590
Total Support Services - Instructional Staff	\$1,056,631
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,246,054
200 Personnel Services - Employee Benefits	753,263
300 Purchased Professional and Technical Services	84,000
500 Other Purchased Services	29,350
600 Supplies	21,600
800 Other Objects	45,562
Total Support Services - Administration	\$2,179,829
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	393,121
200 Personnel Services - Employee Benefits	293,161
300 Purchased Professional and Technical Services	6,600
500 Other Purchased Services	1,710
600 Supplies	21,975
Total Support Services - Pupil Health	\$716,567
2500 Support Services - Business	
100 Personnel Services - Salaries	327,790
200 Personnel Services - Employee Benefits	263,967
300 Purchased Professional and Technical Services	13,000
500 Other Purchased Services	2,600
800 Other Objects	800
Total Support Services - Business	\$608,157
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,456,182
200 Personnel Services - Employee Benefits	1,103,053
300 Purchased Professional and Technical Services	267,509
400 Purchased Property Services	419,473
500 Other Purchased Services	333,550
600 Supplies	822,385
800 Other Objects	750
Total Operation and Maintenance of Plant Services	\$4,402,902
2700 Student Transportation Services	
100 Personnel Services - Salaries	48,951

LEA : 116191103 Berwick Area SD

Printed 3/19/2021 3:04:38 PM

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	21,311
500 Other Purchased Services	1,877,986
600 Supplies	500
800 Other Objects	160
Total Student Transportation Services	\$1,948,908
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	276,066
200 Personnel Services - Employee Benefits	193,607
300 Purchased Professional and Technical Services	133,655
500 Other Purchased Services	149,846
600 Supplies	923,723
Total Support Services - Central	\$1,676,897
Total Support Services	\$14,474,344
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	350,080
200 Personnel Services - Employee Benefits	154,335
300 Purchased Professional and Technical Services	167,502
400 Purchased Property Services	16,375
500 Other Purchased Services	102,119
600 Supplies	78,533
800 Other Objects	18,711
Total Student Activities	\$887,655
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	591
200 Personnel Services - Employee Benefits	329
300 Purchased Professional and Technical Services	1,200
Total Community Services	\$2,120
Total Operation of Non-Instructional Services	\$889,775
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
700 Property	115,600
Total Facilities Acquisition, Construction and Improvement Services	\$115,600
Total Facilities Acquisition, Construction and Improvement Services	\$115,600
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	452,431
900 Other Uses of Funds	1,052,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,504,431
5900 <u>Budgetary Reserve</u>	
800 Other Objects	179,557

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$179,557
Total Other Expenditures and Financing Uses	\$1,683,988
TOTAL EXPENDITURES	\$49,271,773

LEA : 116191103 Berwick Area SD

Printed 3/19/2021 3:04:41 PM

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	9,500,000	5,500,000
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		
Other Capital Projects Fund	3,000,000	2,410,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	225,000	200,000
Child Care Operations Fund		
Other Enterprise Funds	1,800	1,800
Internal Service Fund		
Private Purpose Trust Fund	475,000	1,480,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	400,000	415,000
Other Agency Fund	80,000	85,000
Permanent Fund		
Total Cash and Short-Term Investments	\$13,681,800	\$10,091,800

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		

LEA : 116191103 Berwick Area SD

Printed 3/19/2021 3:04:41 PM

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$13,681,800	\$10,091,800
-----------------------------------	---------------------	---------------------

LEA : 116191103 Berwick Area SD

Printed 3/19/2021 3:04:43 PM

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	15,185,000	14,210,000
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 General Fund	\$15,185,000	\$14,210,000
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		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
--------------------------------------	-----------------------------------	-------------------------------------

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
--------------------------------------	-----------------------------------	-------------------------------------

- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

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

Total Child Care Operations Fund

Other Enterprise Funds

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

Total Other Enterprise Funds

Internal Service Fund

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

Total Internal Service Fund

Private Purpose Trust Fund

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

Total Private Purpose Trust Fund

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
--------------------------------------	-----------------------------------	-------------------------------------

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	\$15,185,000	\$14,210,000

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

General Fund	15,185,000	14,210,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$15,185,000	\$14,210,000
TOTAL INDEBTEDNESS	\$30,370,000	\$28,420,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(1,522,471)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$22,471)
5900 Budgetary Reserve	179,557
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$157,086