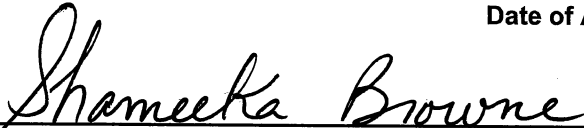


FINAL GENERAL FUND BUDGET

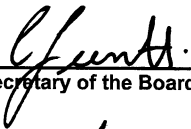
Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/22/2021



President of the Board - Original Signature Required

6/22/2021
Date

Secretary of the Board - Original Signature Required

6/22/2021
Date

Chief School Administrator - Original Signature Required

6/22/2021
Date

Christopher Lionetti

Contact Person

(215)881-2542

Extn :

Telephone

Extension

lionca@abington.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Abington SD	COUNTY : Montgomery	AUN : 123460302
----------------------------------	------------------------	--------------------

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 ☐

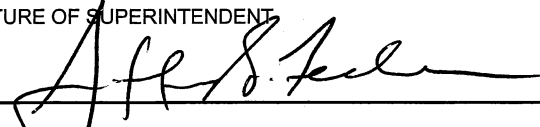
If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$176932262
Ending Unassigned Fund Balance	\$0
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.00%

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 6/22/2021
--	-------------------

DUE DATE: AUGUST 15, 2021

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	For anticipated benefits for employees, capital projects and COVID-19 expenses

<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	797,398
0820 Restricted Fund Balance	
0830 Committed Fund Balance	27,122,020
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	<u>\$27,122,020</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	119,438,829
7000 Revenue from State Sources	37,758,156
8000 Revenue from Federal Sources	5,941,107
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$163,138,092</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$190,260,112</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	108,185,137
6112 Interim Real Estate Taxes	95,000
6113 Public Utility Realty Taxes	113,650
6114 Payments in Lieu of Current Taxes - State / Local	47,500
6150 Current Act 511 Taxes - Proportional Assessments	8,500,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,100,000
6500 Earnings on Investments	170,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	1,162,542
6910 Rentals	40,000
6940 Tuition from Patrons	20,000
6990 Refunds and Other Miscellaneous Revenue	5,000
REVENUE FROM LOCAL SOURCES	\$119,438,829
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,231,929
7160 Tuition for Orphans Subsidy	220,000
7271 Special Education funds for School-Aged Pupils	3,605,282
7311 Pupil Transportation Subsidy	1,000,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	650,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	190,000
7340 State Property Tax Reduction Allocation	5,337,939
7501 PA Accountability Grants	401,756
7810 State Share of Social Security and Medicare Taxes	3,434,552
7820 State Share of Retirement Contributions	15,686,698
REVENUE FROM STATE SOURCES	\$37,758,156
REVENUE FROM FEDERAL SOURCES	
8513 IDEA, Section 619	5,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	670,236
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	156,179
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	39,419
8517 NCLB, Title IV - 21st Century Schools	36,338
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	2,221,395
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,962,540

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	850,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$5,941,107
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	163,138,092

AUN: 123460302 Abington SD

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

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Page - 1 of 3

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$108,185,137	
Amount of Tax Relief for Homestead Exclusions	<u>\$5,337,939</u>	
Total Approx. Tax Revenue:	\$113,523,076	
Approx. Tax Levy for Tax Rate Calculation:	\$116,425,802	
	Montgomery	Total

2020-21 Data		
a. Assessed Value	\$3,573,177,363	\$3,573,177,363
b. Real Estate Mills	31.7700	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$5,700,374,090	\$5,700,374,090
d. Assessed Value	\$3,558,245,783	\$3,558,245,783
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$113,519,845	\$113,519,845
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$113,519,845	\$113,519,845
(f Total * g)		
i. Base Mills Subject to Index	31.7700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	97.38700%	97.38700%
k. Tax Levy Needed	\$116,425,802	\$116,425,802
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	32.7200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$116,425,802	\$116,425,802
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$111,087,863
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$108,185,137
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$108,185,137	
Amount of Tax Relief for Homestead Exclusions	<u>\$5,337,939</u>	
Total Approx. Tax Revenue:	\$113,523,076	
Approx. Tax Levy for Tax Rate Calculation:	\$116,425,802	
	Montgomery	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	32.7231	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$116,436,833	\$116,436,833
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	\$10,765.00	
Number of Homestead/Farmstead Properties	15154	15154
Median Assessed Value of Homestead Properties		\$126,870

Act 1 Index (current): 3.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$108,185,137
Amount of Tax Relief for Homestead Exclusions	<u>\$5,337,939</u>
Total Approx. Tax Revenue:	\$113,523,076
Approx. Tax Levy for Tax Rate Calculation:	\$116,425,802
	Montgomery
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$5,337,939	Lowering RE Tax Rate	\$0	\$5,337,939
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$5,337,939

CODE									
6111 <u>Current Real Estate Taxes</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>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>						
Montgomery	3,558,245,783	32.7200	116,425,802				97.38700%		
Totals:	3,558,245,783		116,425,802	-	5,337,939	=	111,087,863	X	97.38700% = 108,185,137
				<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>		<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00	\$0.00		0		0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00		0		0
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00		0		0
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00		0		0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00		0		0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00		0		0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00		0		0
Total Current Act 511 Taxes – Flat Rate Assessments							0		0
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>		<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%		7,000,000		7,000,000
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							8,500,000		8,500,000
Total Act 511, Current Taxes									8,500,000
Act 511 Tax Limit -->					5,700,374,090	X	12		68,404,489
					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>									
	Montgomery	31.7700	32.7200	3.00%	Yes	3.0%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	79,627,021
1200 Special Programs - Elementary / Secondary	22,577,430
1300 Vocational Education	1,662,287
1400 Other Instructional Programs - Elementary / Secondary	375,979
Total Instruction	\$104,242,717
2000 Support Services	
2100 Support Services - Students	7,771,531
2200 Support Services - Instructional Staff	5,970,311
2300 Support Services - Administration	10,464,328
2400 Support Services - Pupil Health	2,341,981
2500 Support Services - Business	2,652,030
2600 Operation and Maintenance of Plant Services	16,380,735
2700 Student Transportation Services	9,244,930
2800 Support Services - Central	3,798,757
2900 Other Support Services	105,050
Total Support Services	\$58,729,653
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,693,469
3300 Community Services	394,917
Total Operation of Non-Instructional Services	\$2,088,386
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,239,269
Total Facilities Acquisition, Construction and Improvement Services	\$1,239,269
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	8,923,625
5200 Interfund Transfers - Out	1,708,612
Total Other Expenditures and Financing Uses	\$10,632,237
Total Estimated Expenditures and Other Financing Uses	\$176,932,262

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	47,875,610
200 Personnel Services - Employee Benefits	27,630,594
300 Purchased Professional and Technical Services	460,650
400 Purchased Property Services	60,600
500 Other Purchased Services	1,678,718
600 Supplies	1,912,699
700 Property	8,150
Total Regular Programs - Elementary / Secondary	\$79,627,021
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,681,876
200 Personnel Services - Employee Benefits	7,351,254
300 Purchased Professional and Technical Services	633,000
500 Other Purchased Services	1,768,500
600 Supplies	142,050
700 Property	500
800 Other Objects	250
Total Special Programs - Elementary / Secondary	\$22,577,430
1300 <u>Vocational Education</u>	
500 Other Purchased Services	1,662,287
Total Vocational Education	\$1,662,287
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	211,794
200 Personnel Services - Employee Benefits	98,535
500 Other Purchased Services	4,150
600 Supplies	61,500
Total Other Instructional Programs - Elementary / Secondary	\$375,979
Total Instruction	\$104,242,717
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	4,778,328
200 Personnel Services - Employee Benefits	2,742,885
300 Purchased Professional and Technical Services	177,423
500 Other Purchased Services	13,950
600 Supplies	58,175
700 Property	200
800 Other Objects	570
Total Support Services - Students	\$7,771,531
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	3,561,691
200 Personnel Services - Employee Benefits	2,041,371
300 Purchased Professional and Technical Services	105,813
400 Purchased Property Services	2,140

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	9,650
600 Supplies	246,484
800 Other Objects	3,162
Total Support Services - Instructional Staff	\$5,970,311
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	5,946,737
200 Personnel Services - Employee Benefits	3,447,122
300 Purchased Professional and Technical Services	815,155
500 Other Purchased Services	189,207
600 Supplies	44,527
800 Other Objects	21,580
Total Support Services - Administration	\$10,464,328
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	1,199,207
200 Personnel Services - Employee Benefits	693,980
300 Purchased Professional and Technical Services	442,750
400 Purchased Property Services	1,250
500 Other Purchased Services	400
600 Supplies	4,394
Total Support Services - Pupil Health	\$2,341,981
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	1,551,466
200 Personnel Services - Employee Benefits	899,332
300 Purchased Professional and Technical Services	40,000
400 Purchased Property Services	68,300
500 Other Purchased Services	32,782
600 Supplies	45,850
700 Property	4,500
800 Other Objects	9,800
Total Support Services - Business	\$2,652,030
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	7,155,680
200 Personnel Services - Employee Benefits	4,128,251
300 Purchased Professional and Technical Services	144,500
400 Purchased Property Services	2,437,574
500 Other Purchased Services	755,000
600 Supplies	1,601,130
700 Property	154,000
800 Other Objects	4,600
Total Operation and Maintenance of Plant Services	\$16,380,735
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	3,259,014
200 Personnel Services - Employee Benefits	1,889,140
400 Purchased Property Services	167,300
500 Other Purchased Services	2,809,450

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<u>Description</u>	<u>Amount</u>
600 Supplies	687,745
700 Property	432,281
Total Student Transportation Services	\$9,244,930
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	1,427,933
200 Personnel Services - Employee Benefits	827,724
300 Purchased Professional and Technical Services	14,650
400 Purchased Property Services	3,300
500 Other Purchased Services	350,325
600 Supplies	553,650
700 Property	620,025
800 Other Objects	1,150
Total Support Services - Central	\$3,798,757
2900 <u>Other Support Services</u>	
300 Purchased Professional and Technical Services	9,200
500 Other Purchased Services	95,850
Total Other Support Services	\$105,050
Total Support Services	\$58,729,653
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	922,444
200 Personnel Services - Employee Benefits	534,710
400 Purchased Property Services	14,120
500 Other Purchased Services	52,714
600 Supplies	105,322
700 Property	64,159
Total Student Activities	\$1,693,469
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	250,000
200 Personnel Services - Employee Benefits	144,917
Total Community Services	\$394,917
Total Operation of Non-Instructional Services	\$2,088,386
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
600 Supplies	1,239,269
Total Facilities Acquisition, Construction and Improvement Services	\$1,239,269
Total Facilities Acquisition, Construction and Improvement Services	\$1,239,269
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	3,208,225
900 Other Uses of Funds	5,715,400
Total Debt Service / Other Expenditures and Financing Uses	\$8,923,625

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<u>Description</u>	<u>Amount</u>
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,708,612
Total Interfund Transfers - Out	\$1,708,612
Total Other Expenditures and Financing Uses	\$10,632,237
TOTAL EXPENDITURES	\$176,932,262

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Cash and Short-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	45,000,000	45,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	350,000	300,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	1,900,000	1,600,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	25,000	25,000
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	1,500,000	1,200,000
Permanent Fund		
Total Cash and Short-Term Investments	\$48,775,000	\$48,125,000

Long-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		

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<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$48,775,000	\$48,125,000

LEA : 123460302 Abington SD

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	151,950,000	146,145,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	2,800,000	2,200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$154,750,000	\$148,345,000
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		

LEA : 123460302 Abington SD

<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		

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<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		

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<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	\$154,750,000	\$148,345,000

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<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	1	1
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	\$1	\$1
TOTAL INDEBTEDNESS	\$154,750,001	\$148,345,001

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Account Description	Amounts
0810 Nonspendable Fund Balance	797,398
0820 Restricted Fund Balance	
0830 Committed Fund Balance	13,327,850
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$13,327,850
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$14,125,248