Council Rock School District Five Year Fund Balance Modeling (Best Case - Constent Operations) November 8, 2018

	Fund Balances at June 30, 2018		Fund Balances at June 30, 2019		Fund Balances at June 30, 2020		Fund Balances at June 30, 2021		Fund Balances at June 30, 2022	
	Nonspendable:		Nonspendable:		Nonspendable:		Nonspendable:		Nonspendable:	
	Inventories	31,336	Inventories	31,336	Inventories	31,336	Inventories	31,336	Inventories	31,336
	Committed to: Educational Priorities	2,630,018	Committed to: Educational Priorities	2,630,018	Committed to: Educational Priorities	2,630,018	Committed to: Educational Priorities	2,630,018	Committed to: Educational Priorities	2,630,018
	Self-Insurance Health Insurance	3,889,000	Self-Insurance Health Insurance	3,889,000	Self-Insurance Health Insurance	3,889,000	Self-Insurance Health Insurance	3,889,000	Self-Insurance Health Insurance	3,889,000
	Balance 2018-2019 Budget	4,091,477	Balance 2019-2020 Budget	3,883,365	Balance 2020-2021 Budget	2,797,433	Balance 2021-2022 Budget	1,877,038	Balance 2022-2023 Budget	976,655
N/	Unassigned	10,743,246	Unassigned	9,917,744	Unassigned	10,405,580	Unassigned	11,782,918	Unassigned	14,189,713
M	-	\$ 21,385,077	-	\$ 20,351,463	-	\$ 19,753,367	-	\$ 20,210,310	-	\$ 21,716,722
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	2019 Results of Operations	á 24 205 077	2020 Results of Operations	¢ 20.254.462	2021 Results of Operations	6 40 750 0C7	2022 Results of Operations	¢ 20 240 240	2023 Results of Operations	6 04 746 700
а	Beginning Fund Balance	\$ 21,385,077	Beginning Fund Balance	\$ 20,351,463	Beginning Fund Balance	\$ 19,753,367	Beginning Fund Balance	\$ 20,210,310	Beginning Fund Balance	\$ 21,716,722
	Increase (Decrease) of Fund Balance from Operations	2,178,981	Increase (Decrease) of Fund Balance from Operations	2,539,339	Increase (Decrease) of Fund Balance from Operations	3,756,943	Increase (Decrease) of Fund Balance from Operations	4,806,412	Increase (Decrease) of Fund Balance from Operations	s 5,843,200
n	Debt Service Payment	(212,595)	Debt Service Payment	(137,435)	Debt Service Payment	(300,000)	Debt Service Payment	(300,000)	Debt Service Payment	(300,000)
	Transfer to Capital Reserve	(3,000,000)	Transfer to Capital Reserve	(3,000,000)	Transfer to Capital Reserve	(3,000,000)	Transfer to Capital Reserve	(3,000,000)	Transfer to Capital Reserve	(3,000,000)
	Transfer to Self Insurance Fund		Transfer to Self Insurance Fund		Transfer to Self Insurance Fund		Transfer to Self Insurance Fund		Transfer to Self Insurance Fund	
	Total Adjustments to Fund Balance	(1,033,614)	Total Adjustments to Fund Balance	(598,096)	Total Adjustments to Fund Balance	456,943	Total Adjustments to Fund Balance	1,506,412	Total Adjustments to Fund Balance	2,543,200
	Funding Friend Delay an	¢ 20.254.462	Funding Friend Delay an	¢ 40 752 267	For dia – Found Delan en	¢ 20 210 210	Factions Front Delegan	¢ 24 74 C 722	Fusing Fund Delever	6 24 250 022
	Ending Fund Balance	\$ 20,351,463	Ending Fund Balance	\$ 19,753,367	Ending Fund Balance	\$ 20,210,310	Ending Fund Balance	\$ 21,716,722	Ending Fund Balance	\$ 24,259,922
	Fund Balances at June 30, 2018		Fund Balances at June 30, 2019		Fund Balances at June 30, 2020		Fund Balances at June 30, 2021		Fund Balances at June 30, 2022	
B	Nonspendable:		Nonspendable:		Nonspendable:		Nonspendable:		Nonspendable:	
	Inventories	31,336	Inventories	31,336	Inventories	31,336	Inventories	31,336	Inventories	31,336
	Committed to:		Committed to:		Committed to:		Committed to:		Committed to:	
е	Educational Priorities Self-Insurance Health Insurance	2,630,018 3,889,000	Educational Priorities Self-Insurance Health Insurance	2,630,018 3,889,000	Educational Priorities Self-Insurance Health Insurance	2,630,018	Educational Priorities	2,630,018 3,889,000	Educational Priorities	2,630,018 3,889,000
	Balance 2015-2016 Budget	3,889,000 4,091,477	Balance 2019-2020 Budget	3,889,000	Balance 2020-2021 Budget	3,889,000 2,797,433	Self-Insurance Health Insurance Balance 2021-2022 Budget	1,877,038	Self-Insurance Health Insurance Balance 2022-2023 Budget	3,889,000 976,655
S	Unassigned	10,743,246	Unassigned	12,398,042	Unassigned	12,398,042	Unassigned	12,398,042	Unassigned	10,563,159
		\$ 21,385,077		\$ 22,831,761		\$ 21,745,829	0	\$ 20,825,434		\$ 18,090,168
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	2019 Results of Operations		2020 Results of Operations		2021 Results of Operations		2022 Results of Operations		2023 Results of Operations	
	Beginning Fund Balance	\$ 21,385,077	Beginning Fund Balance	\$ 22,831,761	Beginning Fund Balance	\$ 24,353,605	Beginning Fund Balance	\$ 25,712,884	Beginning Fund Balance	\$ 27,072,163
C	Increase (Decrease) of Fund Balance from Operations	4,659,279	Increase (Decrease) of Fund Balance from Operations	4,659,279	Increase (Decrease) of Fund Balance from Operations	4,659,279	Increase (Decrease) of Fund Balance from Operations	4,659,279	Increase (Decrease) of Fund Balance from Operations	s 4,659,279
	Debt Service Payment	(212,595)	Debt Service Payment	(137,435)	Debt Service Payment	(300,000)	Debt Service Payment	(300,000)	Debt Service Payment	(300,000)
a	Transfer to Capital Reserve	(3,000,000)	Transfer to Capital Reserve	(3,000,000)	Transfer to Capital Reserve	(3,000,000)	Transfer to Capital Reserve	(3,000,000)	Transfer to Capital Reserve	(3,000,000)
~	Transfer to Self Insurance Fund		Transfer to Self Insurance Fund	-	Transfer to Self Insurance Fund	-	Transfer to Self Insurance Fund	-	Transfer to Self Insurance Fund	
S	Total Adjustments to Fund Balance	1,446,684	Total Adjustments to Fund Balance	1,521,844	Total Adjustments to Fund Balance	1,359,279	Total Adjustments to Fund Balance	1,359,279	Total Adjustments to Fund Balance	1,359,279
5		¢ 22.024.764		A 24 252 625		¢ 25 742 004		¢ 27 072 4 62		6 22 424 442
е	Ending Fund Balance	\$ 22,831,761	Ending Fund Balance	\$ 24,353,605	Ending Fund Balance	\$ 25,712,884	Ending Fund Balance	\$ 27,072,163	Ending Fund Balance	\$ 28,431,442
W	Fund Balances at June 30, 2018		Fund Balances at June 30, 2019		Fund Balances at June 30, 2020		Fund Balances at June 30, 2021		Fund Balances at June 30, 2022	
	Nonspendable:		Nonspendable:		Nonspendable:		Nonspendable:		Nonspendable:	
ο	Inventories	31,336	Inventories	16,908	Inventories	16,908	Inventories	16,908	Inventories	16,908
	Committed to:	2 622 010	Committed to:	20.004	Committed to:	(4.000.000)	Committed to:	(4.000.000)	Committed to:	(4.026.206)
- r	Educational Priorities Self-Insurance Health Insurance	2,630,018 3,889,000	Property Tax Rate Stabilization Self-Insurance Health Insurance	29,804 3,889,000	Property Tax Rate Stabilization Self-Insurance Health Insurance	(1,836,306) 3,889,000	Property Tax Rate Stabilization Self-Insurance Health Insurance	(1,836,306) 3,889,000	Property Tax Rate Stabilization Self-Insurance Health Insurance	(1,836,306)
	Balance 2015-2016 Budget	4,091,477	Balance 2019-2020 Budget	3,883,365	Balance 2020-2021 Budget	2,797,433	Balance 2021-2022 Budget	1,877,038	Balance 2022-2023 Budget	976,655
	Unassigned	10,743,246	Unassigned	8,602,581	Unassigned	6,931,378	Unassigned	4,201,320	Unassigned	6,309,061
S	-	\$ 21,385,077	-	\$ 16,421,658	-	\$ 11,798,413	-	\$ 8,147,960	-	\$ 5,466,318
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	2019 Results of Operations		2020 Results of Operations		2021 Results of Operations		2022 Results of Operations		2023 Results of Operations	
	Beginning Fund Balance	\$ 21,385,077	Beginning Fund Balance	\$ 16,421,658	Beginning Fund Balance	\$ 11,798,413	Beginning Fund Balance	\$ 8,147,960	Beginning Fund Balance	\$ 5,466,318
_	Increase (Decrease) of Fund Balance from Operations	(1,750,824)	Increase (Decrease) of Fund Balance from Operations	(1,485,810)	Increase (Decrease) of Fund Balance from Operations	(350,453)	Increase (Decrease) of Fund Balance from Operations	618,358	Increase (Decrease) of Fund Balance from Operations	s 1,569,889
C	Debt Service Payment	(1,750,824)		(137,435)	Debt Service Payment	(300,000)	Debt Service Payment	(300,000)	Debt Service Payment	(300,000)
	Transfer to Capital Reserve	(3,000,000)		(3,000,000)	Transfer to Capital Reserve	(3,000,000)	Transfer to Capital Reserve	(3,000,000)	Transfer to Capital Reserve	(3,000,000)
а	Transfer to Self Insurance Fund		Transfer to Self Insurance Fund		Transfer to Self Insurance Fund		Transfer to Self Insurance Fund		Transfer to Self Insurance Fund	
۲ I	Total Adjustments to Fund Balance	(4,963,419)	Total Adjustments to Fund Balance	(4,623,245)	Total Adjustments to Fund Balance	(3,650,453)	Total Adjustments to Fund Balance	(2,681,642)	Total Adjustments to Fund Balance	(1,730,111)
s	Ending Fund Balance	\$ 16 AD1 CED	Ending Fund Palance	¢ 11 700 41 2	Ending Fund Palance	6 9 1 4 7 0 6 0	Ending Fund Palance	¢ 5166 240	Ending Fund Palance	¢ 2726 207
		\$ 16,421,658	Ending Fund Balance	\$ 11,798,413	Ending Fund Balance	\$ 8,147,960	Ending Fund Balance	\$ 5,466,318	Ending Fund Balance	\$ 3,736,207
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