

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:



President of the Board - Original Signature Required

15 June 21

Date



Secretary of the Board - Original Signature Required

6/15/21

Date



Chief School Administrator - Original Signature Required

6/16/21

Date

Hillary Lambert

Contact Person

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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 : Southern Huntingdon County SD	COUNTY : Huntingdon	AUN : 111317503
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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	\$17775613
Ending Unassigned Fund Balance	\$1200000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.75%

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 6/16/21
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DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**

24 PS 6-687(a)(1)

(03/2006)

School District Name : Southern Huntingdon County SD	County : Huntingdon	AUN Number : 111317503
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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 12 May 2021
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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>
5130	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$7,000.00 . Provide a justification.	Unemployment Compensation for the entire district.
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$1,500.00 Function 2800, Object 200: \$10,640.00	Object 240 is tuition reimbursement for two principals.
5330	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2900, Object 100: \$0.00 Function 2900, Object 200: \$7,000.00	Unemployment Compensation for the entire district.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary reserve amount is set aside to cover any unforeseen special education costs or outside student placements.
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.	Unassigned Fund Balance to be used to cover future increases in operating costs.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned for future healthcare insurance increases, retirement contributions, leave payouts upon retirement, technology upgrades and capital improvements.

<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	150,874	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	4,754,000	
0850 Unassigned Fund Balance	1,615,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,369,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	5,597,642	
7000 Revenue from State Sources	11,673,128	
8000 Revenue from Federal Sources	504,843	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$17,775,613</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$24,144,613</u>

LEA : 111317503 Southern Huntingdon County SD

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,869,340
6113 Public Utility Realty Taxes	4,850
6114 Payments in Lieu of Current Taxes - State / Local	27,000
6120 Current Per Capita Taxes, Section 679	14,500
6140 Current Act 511 Taxes - Flat Rate Assessments	14,500
6150 Current Act 511 Taxes - Proportional Assessments	810,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	454,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	29,900
6800 Revenues from Intermediary Sources / Pass-Through Funds	224,000
6910 Rentals	1,680
6940 Tuition from Patrons	33,000
6990 Refunds and Other Miscellaneous Revenue	64,872
REVENUE FROM LOCAL SOURCES	\$5,597,642
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,132,674
7112 Basic Education Funding-Social Security	275,000
7160 Tuition for Orphans Subsidy	100,000
7220 Vocational Education	31,788
7271 Special Education funds for School-Aged Pupils	873,141
7311 Pupil Transportation Subsidy	1,100,662
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	260,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	286,090
7505 Ready to Learn Block Grant	238,273
7509 Supplemental Equipment Grants	5,500
7820 State Share of Retirement Contributions	1,350,000
REVENUE FROM STATE SOURCES	\$11,673,128
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	310,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	44,000
8517 NCLB, Title IV - 21St Century Schools	20,000

LEA : 111317503 Southern Huntingdon County SD

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	130,843
REVENUE FROM FEDERAL SOURCES	\$504,843
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	17,775,613

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,869,340	
Amount of Tax Relief for Homestead Exclusions	<u>\$286,213</u>	
Total Approx. Tax Revenue:	\$4,155,553	
Approx. Tax Levy for Tax Rate Calculation:	\$4,552,295	
	Huntingdon	Total

2020-21 Data		
a. Assessed Value	\$111,752,320	\$111,752,320
b. Real Estate Mills	40.2600	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$502,087,151	\$502,087,151
d. Assessed Value	\$113,072,400	\$113,072,400
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$4,499,148	\$4,499,148
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$4,499,148	\$4,499,148
(f Total * g)		
i. Base Mills Subject to Index	40.2600	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.70009%	90.70009%
k. Tax Levy Needed	\$4,552,295	\$4,552,295
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	40.2600	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$4,552,295	\$4,552,295
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,266,082
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,869,340
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,869,340	
Amount of Tax Relief for Homestead Exclusions	<u>\$286,213</u>	
Total Approx. Tax Revenue:	\$4,155,553	
Approx. Tax Levy for Tax Rate Calculation:	\$4,552,295	
	Huntingdon	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	41.9509	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,743,489	\$4,743,489
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	\$2,937.00	
Number of Homestead/Farmstead Properties	2436	2436
Median Assessed Value of Homestead Properties		\$25,000

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,869,340
Amount of Tax Relief for Homestead Exclusions	<u>\$286,213</u>
Total Approx. Tax Revenue:	\$4,155,553
Approx. Tax Levy for Tax Rate Calculation:	\$4,552,295
	Huntingdon
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$286,090	Lowering RE Tax Rate	\$0	\$286,090
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$123			\$123
Amount of Tax Relief from State/Local Sources				\$286,213

2021-2022 Final General Fund Budget				Local Education Agency Tax Data			
LEA : 111317503 Southern Huntingdon County SD				REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511			
Printed 6/16/2021 9:50:20 AM				Page - 1 of 1			
CODE							
6111 <u>Current Real Estate Taxes</u>							
County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Huntingdon	113,072,400	40.2600	4,552,295			90.70009%	
Totals:	113,072,400		4,552,295	- 286,213	= 4,266,082	X 90.70009%	= 3,869,340
				Rate	Estimated Revenue		
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	14,500		
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	14,500	14,500
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						14,500	14,500
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes			0.500%	0.000%	725,000	725,000
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes			1.000%	0.000%	85,000	85,000
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						810,000	810,000
Total Act 511, Current Taxes							824,500
Act 511 Tax Limit -->				502,087,151		X 12	6,025,046
				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> Huntingdon	40.2600	40.2600	0.00%	Yes	4.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.2%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.2%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,170,710
1200 Special Programs - Elementary / Secondary	2,414,396
1300 Vocational Education	940,976
1400 Other Instructional Programs - Elementary / Secondary	284,125
Total Instruction	\$10,810,207
2000 Support Services	
2100 Support Services - Students	590,984
2200 Support Services - Instructional Staff	575,168
2300 Support Services - Administration	1,125,332
2400 Support Services - Pupil Health	207,618
2500 Support Services - Business	308,493
2600 Operation and Maintenance of Plant Services	1,657,543
2700 Student Transportation Services	1,282,680
2800 Support Services - Central	13,540
2900 Other Support Services	7,000
Total Support Services	\$5,768,358
3000 Operation of Non-Instructional Services	
3200 Student Activities	299,106
Total Operation of Non-Instructional Services	\$299,106
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	835,118
5900 Budgetary Reserve	62,824
Total Other Expenditures and Financing Uses	\$897,942
Total Estimated Expenditures and Other Financing Uses	\$17,775,613

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,637,862
200 Personnel Services - Employee Benefits	2,399,058
300 Purchased Professional and Technical Services	126,668
400 Purchased Property Services	42,200
500 Other Purchased Services	587,660
600 Supplies	373,828
800 Other Objects	3,434
Total Regular Programs - Elementary / Secondary	\$7,170,710
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	933,759
200 Personnel Services - Employee Benefits	549,331
300 Purchased Professional and Technical Services	135,792
500 Other Purchased Services	726,470
600 Supplies	69,044
Total Special Programs - Elementary / Secondary	\$2,414,396
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	210,017
200 Personnel Services - Employee Benefits	129,475
400 Purchased Property Services	500
500 Other Purchased Services	590,200
600 Supplies	9,794
800 Other Objects	990
Total Vocational Education	\$940,976
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	284,125
Total Other Instructional Programs - Elementary / Secondary	\$284,125
Total Instruction	\$10,810,207
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	233,672
200 Personnel Services - Employee Benefits	201,619
300 Purchased Professional and Technical Services	152,000
500 Other Purchased Services	500
600 Supplies	2,843
800 Other Objects	350
Total Support Services - Students	\$590,984
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	216,408
200 Personnel Services - Employee Benefits	180,520
300 Purchased Professional and Technical Services	58,647
400 Purchased Property Services	5,000
500 Other Purchased Services	2,524

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<u>Description</u>	<u>Amount</u>
600 Supplies	111,269
800 Other Objects	800
Total Support Services - Instructional Staff	\$575,168
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	607,185
200 Personnel Services - Employee Benefits	380,086
300 Purchased Professional and Technical Services	84,020
500 Other Purchased Services	27,750
600 Supplies	14,341
800 Other Objects	11,950
Total Support Services - Administration	\$1,125,332
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	127,888
200 Personnel Services - Employee Benefits	72,108
300 Purchased Professional and Technical Services	2,750
400 Purchased Property Services	500
500 Other Purchased Services	250
600 Supplies	3,413
800 Other Objects	709
Total Support Services - Pupil Health	\$207,618
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	163,890
200 Personnel Services - Employee Benefits	128,483
500 Other Purchased Services	1,060
600 Supplies	14,600
800 Other Objects	460
Total Support Services - Business	\$308,493
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	339,040
200 Personnel Services - Employee Benefits	216,346
300 Purchased Professional and Technical Services	69,603
400 Purchased Property Services	349,849
500 Other Purchased Services	192,317
600 Supplies	459,788
700 Property	25,100
800 Other Objects	5,500
Total Operation and Maintenance of Plant Services	\$1,657,543
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	650
200 Personnel Services - Employee Benefits	275
500 Other Purchased Services	1,277,255
600 Supplies	4,500
Total Student Transportation Services	\$1,282,680
2800 <u>Support Services - Central</u>	

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	1,500
200 Personnel Services - Employee Benefits	10,640
300 Purchased Professional and Technical Services	1,400
Total Support Services - Central	\$13,540
2900 <u>Other Support Services</u>	
200 Personnel Services - Employee Benefits	7,000
Total Other Support Services	\$7,000
Total Support Services	\$5,768,358
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	177,000
200 Personnel Services - Employee Benefits	51,506
300 Purchased Professional and Technical Services	5,300
400 Purchased Property Services	6,500
500 Other Purchased Services	23,800
600 Supplies	15,250
700 Property	15,000
800 Other Objects	4,750
Total Student Activities	\$299,106
Total Operation of Non-Instructional Services	\$299,106
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	15,118
900 Other Uses of Funds	820,000
Total Debt Service / Other Expenditures and Financing Uses	\$835,118
5900 <u>Budgetary Reserve</u>	
800 Other Objects	62,824
Total Budgetary Reserve	\$62,824
Total Other Expenditures and Financing Uses	\$897,942
TOTAL EXPENDITURES	\$17,775,613

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<u>Cash and Short-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	6,250,000	6,000,000
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	1,975,000	1,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	20,000	15,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	80,000	85,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$8,325,000	\$7,600,000

<u>Long-Term Investments</u>	<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	\$8,325,000	\$7,600,000

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	820,000	820,000
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	235,000	250,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$1,055,000	\$1,070,000
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	\$1,055,000	\$1,070,000

<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$1,055,000	\$1,070,000

Account Description	Amounts
0810 Nonspendable Fund Balance	150,874
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	5,169,000
0850 Unassigned Fund Balance	1,200,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,369,000
5900 Budgetary Reserve	62,824
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,582,698