

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2021

President of the Board - Original Signature RequiredDateSecretary of the Board - Original Signature RequiredDateChief School Administrator - Original Signature RequiredDate

Pamela Terrette

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Extn :

Contact PersonTelephoneExtension

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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 : Austin Area SD	COUNTY : Potter	AUN : 109530304
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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	\$4669492
Ending Unassigned Fund Balance	\$382836
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.19%

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

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Austin Area SD	County : Potter	AUN Number : 109530304
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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 5/10/2021
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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>
5250	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2100, Object 100: \$25,405.00 Function 2100, Object 200: \$26,502.00	We have a new employee who is at the bottom of the pay scale and the cost of her family insurance plan is more than her wages.
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$21,119.00 Function 2200, Object 200: \$35,202.00	We have several new teachers getting tuition reimbursement.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	We are placing \$50,000 in contingency for emergencies.
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.	We had a fund balance at the end of last year and will be using a portion, but not all, during the 21-22 school year.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Our assigned fund balance is assigned to use for future debt payments.

<u>ITEM</u>	<u>AMOUNTS</u>	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance	313,340	
0850 Unassigned Fund Balance	556,453	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$869,793</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	1,868,185	
7000 Revenue from State Sources	2,351,870	
8000 Revenue from Federal Sources	275,820	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$4,495,875</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$5,365,668</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	1,271,550
6113 Public Utility Realty Taxes	1,435
6114 Payments in Lieu of Current Taxes - State / Local	222,250
6120 Current Per Capita Taxes, Section 679	2,750
6150 Current Act 511 Taxes - Proportional Assessments	105,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	90,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	6,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	35,000
6940 Tuition from Patrons	116,200
6990 Refunds and Other Miscellaneous Revenue	8,000
REVENUE FROM LOCAL SOURCES	\$1,868,185
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	1,491,525
7112 Basic Education Funding-Social Security	68,363
7271 Special Education funds for School-Aged Pupils	146,000
7292 Pre-K Counts	79,900
7311 Pupil Transportation Subsidy	90,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	3,300
7330 Health Services (Medical, Dental, Nurse, Act 25)	3,000
7340 State Property Tax Reduction Allocation	132,949
7505 Ready to Learn Block Grant	34,565
7820 State Share of Retirement Contributions	302,268
REVENUE FROM STATE SOURCES	\$2,351,870
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	44,450
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	6,370
8517 NCLB, Title IV - 21St Century Schools	10,000
8519 NCLB, Title VI - Flexibility and Accountability	14,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	33,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	168,000
REVENUE FROM FEDERAL SOURCES	\$275,820
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	4,495,875

Act 1 Index (current): 3.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,271,550	
Amount of Tax Relief for Homestead Exclusions	<u>\$132,949</u>	
Total Approx. Tax Revenue:	\$1,404,499	
Approx. Tax Levy for Tax Rate Calculation:	\$1,530,257	
	Potter	Total
<hr/>		
2020-21 Data		
a. Assessed Value	\$31,203,740	\$31,203,740
b. Real Estate Mills	48.7950	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$102,772,281	\$102,772,281
d. Assessed Value	\$31,360,940	\$31,360,940
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2020-21 Calculations		
f. 2020-21 Tax Levy	\$1,522,586	\$1,522,586
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II. h. Rebalanced 2020-21 Tax Levy	\$1,522,586	\$1,522,586
(f Total * g)		
i. Base Mills Subject to Index	48.7950	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.00000%	91.00000%
k. Tax Levy Needed	\$1,530,257	\$1,530,257
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	48.7950	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$1,530,257	\$1,530,257
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$1,397,308
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,271,550
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,271,550	
Amount of Tax Relief for Homestead Exclusions	<u>\$132,949</u>	
Total Approx. Tax Revenue:	\$1,404,499	
Approx. Tax Levy for Tax Rate Calculation:	\$1,530,257	
	Potter	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	50.6492	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,588,407	\$1,588,407
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$6,999.00	
Number of Homestead/Farmstead Properties	396	396
Median Assessed Value of Homestead Properties		\$21,120

Act 1 Index (current): 3.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$1,271,550
Amount of Tax Relief for Homestead Exclusions	<u>\$132,949</u>
Total Approx. Tax Revenue:	\$1,404,499
Approx. Tax Levy for Tax Rate Calculation:	\$1,530,257
	Potter
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$132,949	Lowering RE Tax Rate	\$0	\$132,949
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$132,949

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>						
Potter	31,360,940	48.7950	1,530,257				91.00000%		
Totals:	31,360,940		1,530,257	-	132,949	=	1,397,308	X	91.00000% = 1,271,550
				<u>Rate</u>					<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00					2,750
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%		95,000		95,000
6152	Current Act 511 Occupation Taxes			0.000	0.000		0		0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%		10,000		10,000
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							105,000		105,000
Total Act 511, Current Taxes									105,000
Act 511 Tax Limit -->					102,772,281	X	12		1,233,267
					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>									
	Potter	48.7950	48.7950	0.00%	Yes	3.8%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	3.8%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	1,758,234
1200 Special Programs - Elementary / Secondary	466,102
1300 Vocational Education	235,470
1400 Other Instructional Programs - Elementary / Secondary	18,416
1800 Pre-Kindergarten	140,043
Total Instruction	\$2,618,265
2000 Support Services	
2100 Support Services - Students	60,607
2200 Support Services - Instructional Staff	64,621
2300 Support Services - Administration	480,343
2400 Support Services - Pupil Health	117,061
2500 Support Services - Business	170,983
2600 Operation and Maintenance of Plant Services	413,112
2700 Student Transportation Services	205,000
2800 Support Services - Central	143,885
2900 Other Support Services	15,300
Total Support Services	\$1,670,912
3000 Operation of Non-Instructional Services	
3200 Student Activities	89,001
Total Operation of Non-Instructional Services	\$89,001
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	241,314
5900 Budgetary Reserve	50,000
Total Other Expenditures and Financing Uses	\$291,314
Total Estimated Expenditures and Other Financing Uses	\$4,669,492

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	970,745
200 Personnel Services - Employee Benefits	670,881
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	3,700
500 Other Purchased Services	16,165
600 Supplies	85,453
800 Other Objects	1,290
Total Regular Programs - Elementary / Secondary	\$1,758,234
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,000
200 Personnel Services - Employee Benefits	852
300 Purchased Professional and Technical Services	395,500
500 Other Purchased Services	67,250
600 Supplies	500
Total Special Programs - Elementary / Secondary	\$466,102
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	77,404
200 Personnel Services - Employee Benefits	46,276
500 Other Purchased Services	101,300
600 Supplies	10,490
Total Vocational Education	\$235,470
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	500
200 Personnel Services - Employee Benefits	216
300 Purchased Professional and Technical Services	17,500
500 Other Purchased Services	200
Total Other Instructional Programs - Elementary / Secondary	\$18,416
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	80,345
200 Personnel Services - Employee Benefits	59,223
500 Other Purchased Services	200
600 Supplies	275
Total Pre-Kindergarten	\$140,043
Total Instruction	\$2,618,265
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	25,405
200 Personnel Services - Employee Benefits	26,502
300 Purchased Professional and Technical Services	6,000
500 Other Purchased Services	2,500
800 Other Objects	200

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$60,607
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	21,119
200 Personnel Services - Employee Benefits	35,202
300 Purchased Professional and Technical Services	4,875
500 Other Purchased Services	1,000
600 Supplies	2,425
Total Support Services - Instructional Staff	\$64,621
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	267,771
200 Personnel Services - Employee Benefits	155,812
300 Purchased Professional and Technical Services	27,750
500 Other Purchased Services	11,700
600 Supplies	14,250
800 Other Objects	3,060
Total Support Services - Administration	\$480,343
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	72,816
200 Personnel Services - Employee Benefits	31,460
300 Purchased Professional and Technical Services	5,100
600 Supplies	7,685
Total Support Services - Pupil Health	\$117,061
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	107,321
200 Personnel Services - Employee Benefits	51,412
300 Purchased Professional and Technical Services	1,250
400 Purchased Property Services	5,000
500 Other Purchased Services	4,000
600 Supplies	1,000
800 Other Objects	1,000
Total Support Services - Business	\$170,983
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	80,583
200 Personnel Services - Employee Benefits	58,494
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	214,000
500 Other Purchased Services	17,300
600 Supplies	41,735
Total Operation and Maintenance of Plant Services	\$413,112
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	205,000
Total Student Transportation Services	\$205,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	36,564

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	27,804
300 Purchased Professional and Technical Services	46,681
400 Purchased Property Services	4,361
500 Other Purchased Services	10,350
600 Supplies	18,125
Total Support Services - Central	\$143,885
2900 <u>Other Support Services</u>	
500 Other Purchased Services	15,300
Total Other Support Services	\$15,300
Total Support Services	\$1,670,912
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	44,623
200 Personnel Services - Employee Benefits	19,228
300 Purchased Professional and Technical Services	10,000
500 Other Purchased Services	7,500
600 Supplies	5,150
800 Other Objects	2,500
Total Student Activities	\$89,001
Total Operation of Non-Instructional Services	\$89,001
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	47,737
900 Other Uses of Funds	193,577
Total Debt Service / Other Expenditures and Financing Uses	\$241,314
5900 <u>Budgetary Reserve</u>	
800 Other Objects	50,000
Total Budgetary Reserve	\$50,000
Total Other Expenditures and Financing Uses	\$291,314
TOTAL EXPENDITURES	\$4,669,492

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Cash and Short-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	500,000	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		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	40,000	10,000
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		
Permanent Fund		
Total Cash and Short-Term Investments	\$540,000	\$510,000

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	\$540,000	\$510,000

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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	3,390,057	3,241,955
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	60,000	70,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	425,000	425,000
0599 Other Noncurrent Liabilities		
Total General Fund	\$3,875,057	\$3,736,955
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		

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<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		

2021-2022 Final General Fund Budget		Schedule Of Indebtedness (DEBT)	
LEA : 109530304 Austin Area SD			
Printed 6/22/2021 2:16:47 PM		Page - 5 of 6	
<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	\$3,875,057	\$3,736,955	

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<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	240,296	241,159
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	\$240,296	\$241,159
TOTAL INDEBTEDNESS	\$4,115,353	\$3,978,114

LEA : 109530304 Austin Area SD

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	313,340
0850 Unassigned Fund Balance	382,836
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$696,176
5900 Budgetary Reserve	50,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$746,176