

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/16/2021

President of the Board - Original Signature Required

Date

06-16-2021

Secretary of the Board - Original Signature Required

Date

06-16-2021

Chief School Administrator - Original Signature Required

Date

06-16-2021

Deborah Engelman

Contact Person

Telephone

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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 : Aliquippa SD	COUNTY : Beaver	AUN : 127040503
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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	\$26698455
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 06-24-2021
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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 : Aliquippa SD	County : Beaver	AUN Number : 127040503
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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 5/12/2021
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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>
1530	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$717,394.78 C x 2%: \$14,969.44</p>	Two tier tax system: Buildings - 41.5 mills Land - 261.5 mills
1540	<p>Tax Data: The difference between (a) Assessed Value Exclusion per Homestead multiplied by (b) number of Approved Homesteads/Farmsteads multiplied by real estate tax rate and (c) Approximate Dollar Value of Homestead Exclusions should be within 2% of (c) Approximate Dollar Value of Homestead Exclusions.</p> <p>(A x B x TR) - C: \$748,472.00 C x 2%: \$14,969.44</p>	Two tier tax system: Buildings - 41.5 mills Land - 261.5 mills
3010	Beginning Fund Balance: You have indicated no data to report. Please enter an explanation.	ASD has a negative fund balance.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	ASD has a negative fund balance.

ITEM

AMOUNTS

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

- 0810 Nonspendable Fund Balance
- 0820 Restricted Fund Balance
- 0830 Committed Fund Balance
- 0840 Assigned Fund Balance
- 0850 Unassigned Fund Balance

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

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	7,268,188
7000 Revenue from State Sources	15,191,160
8000 Revenue from Federal Sources	4,239,107
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources \$26,698,455

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation \$26,698,455

LEA : 127040503 Aliquippa SD

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,362,502
6114 Payments in Lieu of Current Taxes - State / Local	35,000
6120 Current Per Capita Taxes, Section 679	10,000
6140 Current Act 511 Taxes - Flat Rate Assessments	10,000
6150 Current Act 511 Taxes - Proportional Assessments	645,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	510,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	50,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	189,186
6910 Rentals	120,000
6920 Contributions and Donations from Private Sources	286,000
6990 Refunds and Other Miscellaneous Revenue	40,000
REVENUE FROM LOCAL SOURCES	\$7,268,188
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,855,542
7271 Special Education funds for School-Aged Pupils	1,284,848
7311 Pupil Transportation Subsidy	465,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	36,960
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	697,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	20,000
7340 State Property Tax Reduction Allocation	748,472
7360 Safe Schools	35,000
7505 Ready to Learn Block Grant	314,428
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	25,000
7810 State Share of Social Security and Medicare Taxes	250,000
7820 State Share of Retirement Contributions	1,458,910
REVENUE FROM STATE SOURCES	\$15,191,160
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,087,232
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	93,471
8517 NCLB, Title IV - 21st Century Schools	73,316
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	2,069,157
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	840,931

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	75,000
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$4,239,107
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	26,698,455
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AUN: 127040503 Aliquippa SD

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

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Act 1 Index (current): 4.5%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

	Rate		
		Beaver Buildings	Beaver Land
			Total
2020-21 Data			
a. Assessed Value	\$69,537,169	\$16,988,283	\$86,525,452
b. Real Estate Mills	40.5000	258.0000	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$260,507,950	\$260,507,950	\$521,015,900
d. Assessed Value	\$69,537,169	\$16,988,283	\$86,525,452
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2020-21 Calculations			
f. 2020-21 Tax Levy (a * b)	\$2,816,255	\$4,382,977	\$7,199,232
2021-22 Calculations			
g. Percent of Total Market Value	100.00000%	100.00000%	
h. Rebalanced 2020-21 Tax Levy (f * g)	\$2,816,255	\$4,382,977	\$7,199,232
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	40.5000	258.0000	
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	81.50000%	81.50000%	
k. Tax Levy Needed (Approx. Tax Levy * g)	\$2,885,793	\$4,442,436	\$7,328,229
I. 2021-22 Real Estate Tax Rate (k / d * 1000)	41.5000	261.5000	
III. m. Tax Levy Generated by Mills (l / 1000 * d)	\$2,885,793	\$4,442,436	\$7,328,229
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)	\$2,137,321	\$4,442,436	\$6,579,757
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)	\$1,741,917	\$3,620,585	\$5,362,502

Act 1 Index (current): 4.5%

Calculation Method:

Approx. Tax Revenue from RE Taxes:	\$1,741,917	\$3,620,585	
Amount of Tax Relief for Homestead Exclusions	<u>\$748,472</u>		
Total Approx. Tax Revenue:	\$2,490,389		
Approx. Tax Levy for Tax Rate Calculation:	\$2,885,793	\$4,442,436	

	Beaver Buildings	Beaver Land	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	42.3225	269.6100	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,942,987	\$4,580,211	\$7,523,198
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$405.88	\$0.00	
Number of Homestead/Farmstead Properties	1845		1845
Median Assessed Value of Homestead Properties			\$16,900

Act 1 Index (current): 4.5%

Calculation Method:	Rate			
Approx. Tax Revenue from RE Taxes:	\$1,741,917	\$3,620,585		
Amount of Tax Relief for Homestead Exclusions	<u>\$748,472</u>			
Total Approx. Tax Revenue:	\$2,490,389			
Approx. Tax Levy for Tax Rate Calculation:	\$2,885,793	\$4,442,436		
	Beaver Buildings	Beaver Land		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$748,472	Lowering RE Tax Rate	\$0		\$748,472
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$748,472

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Beaver	69,537,169	41.5000	2,885,793			81.50000%	
Beaver	16,988,283	261.5000	4,442,436			81.50000%	
Totals:	86,525,452		7,328,229	- 748,472 =	6,579,757 X	N/A =	5,362,502

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		10,000
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$5.00	10,000
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes-- Flat Rate Assessments			10,000
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	525,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	75,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	1.0000	0.5000	45,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			645,000
Total Act 511, Current Taxes			655,000
Act 511 Tax Limit -->		521,015,900 X	12
		Market Value	Mills
			6,252,191
			(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>									
	Buildings	40.5000	41.5000	2.47%	Yes	4.5%				
	Land	258.0000	261.5000	1.36%	Yes	4.5%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%	\$5.00	\$5.00	0.01%	Yes
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.5%				
6157	Current Act 511 Mercantile Taxes	1.0000	1.0000	0.00%	Yes	4.5%	0.5000	0.5000	0.01%	Yes

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,005,479
1200 Special Programs - Elementary / Secondary	4,779,436
1300 Vocational Education	517,912
1400 Other Instructional Programs - Elementary / Secondary	142,215
1500 Nonpublic School Programs	30,056
Total Instruction	\$15,475,098
2000 Support Services	
2100 Support Services - Students	670,852
2200 Support Services - Instructional Staff	277,431
2300 Support Services - Administration	1,230,068
2400 Support Services - Pupil Health	249,957
2500 Support Services - Business	337,856
2600 Operation and Maintenance of Plant Services	2,851,780
2700 Student Transportation Services	1,305,570
2800 Support Services - Central	680,050
2900 Other Support Services	5,000
Total Support Services	\$7,608,564
3000 Operation of Non-Instructional Services	
3200 Student Activities	468,458
3300 Community Services	10,760
Total Operation of Non-Instructional Services	\$479,218
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	250,000
Total Facilities Acquisition, Construction and Improvement Services	\$250,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,810,367
5900 Budgetary Reserve	75,208
Total Other Expenditures and Financing Uses	\$2,885,575
Total Estimated Expenditures and Other Financing Uses	\$26,698,455

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,315,987
200 Personnel Services - Employee Benefits	2,797,369
300 Purchased Professional and Technical Services	100,000
400 Purchased Property Services	41,500
500 Other Purchased Services	1,975,947
600 Supplies	546,671
700 Property	225,005
800 Other Objects	3,000
Total Regular Programs - Elementary / Secondary	\$10,005,479
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,300,558
200 Personnel Services - Employee Benefits	768,767
300 Purchased Professional and Technical Services	751,600
500 Other Purchased Services	1,953,511
600 Supplies	4,000
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$4,779,436
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	192,633
200 Personnel Services - Employee Benefits	134,279
400 Purchased Property Services	1,000
500 Other Purchased Services	150,000
600 Supplies	32,500
700 Property	7,500
Total Vocational Education	\$517,912
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	54,600
200 Personnel Services - Employee Benefits	23,255
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	54,500
600 Supplies	2,860
Total Other Instructional Programs - Elementary / Secondary	\$142,215
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	30,056
Total Nonpublic School Programs	\$30,056
Total Instruction	\$15,475,098
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	295,490
200 Personnel Services - Employee Benefits	235,615
300 Purchased Professional and Technical Services	135,347
500 Other Purchased Services	1,150

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
600 Supplies	2,500
800 Other Objects	750
Total Support Services - Students	\$670,852
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	160,819
200 Personnel Services - Employee Benefits	90,676
300 Purchased Professional and Technical Services	25,936
Total Support Services - Instructional Staff	\$277,431
2300 Support Services - Administration	
100 Personnel Services - Salaries	581,087
200 Personnel Services - Employee Benefits	356,051
300 Purchased Professional and Technical Services	186,800
400 Purchased Property Services	16,500
500 Other Purchased Services	53,400
600 Supplies	28,230
800 Other Objects	8,000
Total Support Services - Administration	\$1,230,068
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	87,788
200 Personnel Services - Employee Benefits	81,169
300 Purchased Professional and Technical Services	76,000
600 Supplies	5,000
Total Support Services - Pupil Health	\$249,957
2500 Support Services - Business	
100 Personnel Services - Salaries	165,320
200 Personnel Services - Employee Benefits	132,198
300 Purchased Professional and Technical Services	12,000
400 Purchased Property Services	7,500
500 Other Purchased Services	2,250
600 Supplies	15,338
800 Other Objects	3,250
Total Support Services - Business	\$337,856
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	818,420
200 Personnel Services - Employee Benefits	631,814
300 Purchased Professional and Technical Services	173,500
400 Purchased Property Services	190,750
500 Other Purchased Services	75,186
600 Supplies	501,710
700 Property	458,400
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$2,851,780
2700 Student Transportation Services	
100 Personnel Services - Salaries	82,418

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	43,137
300 Purchased Professional and Technical Services	7,500
500 Other Purchased Services	1,172,515
Total Student Transportation Services	\$1,305,570
2800 Support Services - Central	
100 Personnel Services - Salaries	75,263
200 Personnel Services - Employee Benefits	54,213
300 Purchased Professional and Technical Services	180,215
400 Purchased Property Services	10,000
500 Other Purchased Services	6,000
600 Supplies	92,704
700 Property	260,655
800 Other Objects	1,000
Total Support Services - Central	\$680,050
2900 Other Support Services	
500 Other Purchased Services	5,000
Total Other Support Services	\$5,000
Total Support Services	\$7,608,564
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	166,140
200 Personnel Services - Employee Benefits	69,803
300 Purchased Professional and Technical Services	98,575
400 Purchased Property Services	14,000
500 Other Purchased Services	71,890
600 Supplies	31,450
700 Property	10,500
800 Other Objects	6,100
Total Student Activities	\$468,458
3300 Community Services	
600 Supplies	10,760
Total Community Services	\$10,760
Total Operation of Non-Instructional Services	\$479,218
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	250,000
Total Facilities Acquisition, Construction and Improvement Services	\$250,000
Total Facilities Acquisition, Construction and Improvement Services	\$250,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,615,367
900 Other Uses of Funds	1,195,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$2,810,367
5900 <u>Budgetary Reserve</u>	
800 Other Objects	75,208
Total Budgetary Reserve	\$75,208
Total Other Expenditures and Financing Uses	\$2,885,575
TOTAL EXPENDITURES	\$26,698,455

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	632,173	750,000
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	1,597	1,650
Debt Service Fund		
Food Service / Cafeteria Operations Fund	33,088	30,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	25,762	27,500
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	4,485	4,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$697,105	\$813,150
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Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS **\$697,105** **\$813,150**

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	42,030,000	40,835,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$42,030,000	\$40,835,000
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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		
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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		
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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		
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Capital Reserve Fund - § 690, §1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

- 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

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

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>
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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	\$42,030,000	\$40,835,000

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	1,195,000	1,315,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$1,195,000	\$1,315,000
TOTAL INDEBTEDNESS	\$43,225,000	\$42,150,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	
Total Ending Fund Balance - Committed, Assigned, and Unassigned	
5900 Budgetary Reserve	75,208
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$75,208