

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

6/29/21

Date



Secretary of the Board - Original Signature Required

6-29-21

Date



Chief School Administrator - Original Signature Required

6-29-21

Date

Stephanie G Renninger

Contact Person

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Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Cambria Heights SD	COUNTY : Cambria	AUN : 108111203
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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	\$26797257
Ending Unassigned Fund Balance	\$1670976
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.23%

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 6-29-2021
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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 : Cambria Heights SD	County : Cambria	AUN Number : 108111203
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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 5/25/21
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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>
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$166,500.00 Function 2400, Object 200: \$180,600.00	Benefits are greater than the salary due to retirees benefits.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The budgetary reserve will be used for any unforeseen or emergency expenditures.
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.	Estimated ending unreserved undesignated fund balance not scheduled for liquidation this year.

<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	4,500,000
0850 Unassigned Fund Balance	1,500,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,000,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,993,420
7000 Revenue from State Sources	15,079,037
8000 Revenue from Federal Sources	1,395,776
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$22,468,233</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$28,468,233</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	4,738,420
6113 Public Utility Realty Taxes	5,500
6114 Payments in Lieu of Current Taxes - State / Local	5,500
6120 Current Per Capita Taxes, Section 679	27,000
6140 Current Act 511 Taxes - Flat Rate Assessments	27,000
6150 Current Act 511 Taxes - Proportional Assessments	750,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	175,000
6500 Earnings on Investments	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	225,000
6990 Refunds and Other Miscellaneous Revenue	30,000

REVENUE FROM LOCAL SOURCES \$5,993,420

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	9,866,844
7112 Basic Education Funding-Social Security	375,000
7160 Tuition for Orphans Subsidy	12,000
7271 Special Education funds for School-Aged Pupils	1,155,342
7292 Pre-K Counts	148,750
7311 Pupil Transportation Subsidy	950,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	506,654
7360 Safe Schools	35,000
7505 Ready to Learn Block Grant	279,447
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	100,000
7820 State Share of Retirement Contributions	1,600,000

REVENUE FROM STATE SOURCES \$15,079,037

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	248,716
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	44,112
8517 NCLB, Title IV - 21st Century Schools	18,981
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	456,543
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	623,924

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	3,500
REVENUE FROM FEDERAL SOURCES	\$1,395,776
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	22,468,233

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$4,738,420
Amount of Tax Relief for Homestead Exclusions	<u>\$506,654</u>
Total Approx. Tax Revenue:	\$5,245,074
Approx. Tax Levy for Tax Rate Calculation:	\$5,629,270

Cambria

Total

2020-21 Data		
a. Assessed Value	\$83,738,170	\$83,738,170
b. Real Estate Mills	67.0000	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$375,987,114	\$375,987,114
d. Assessed Value	\$84,018,950	\$84,018,950
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$5,610,457	\$5,610,457
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$5,610,457	\$5,610,457
(f Total * g)		
i. Base Mills Subject to Index	67.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.50000%	92.50000%
k. Tax Levy Needed	\$5,629,270	\$5,629,270
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	67.0000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$5,629,270	\$5,629,270
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$5,122,616
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,738,420
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$4,738,420

Amount of Tax Relief for Homestead Exclusions

\$506,654

Total Approx. Tax Revenue:

\$5,245,074

Approx. Tax Levy for Tax Rate Calculation:

\$5,629,270

Cambria

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	69.9480	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,876,958	\$5,876,958
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	\$2,559.00	
Number of Homestead/Farmstead Properties	2964	2964
Median Assessed Value of Homestead Properties		\$13,115

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,738,420
Amount of Tax Relief for Homestead Exclusions	<u>\$506,654</u>
Total Approx. Tax Revenue:	\$5,245,074
Approx. Tax Levy for Tax Rate Calculation:	\$5,629,270
	Cambria

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$506,654	Lowering RE Tax Rate	\$0	\$506,654
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$506,654

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>
Cambria	84,018,950	67.0000	5,629,270			92.50000%	
Totals:	84,018,950		5,629,270	- 506,654	= 5,122,616	X 92.50000%	= 4,738,420

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		27,000
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	\$5.00	\$0.00	27,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 27,000 27,000

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	700,000	700,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	50,000	50,000
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 750,000 750,000

Total Act 511, Current Taxes 777,000

Act 511 Tax Limit -->	375,987,114	X	12	4,511,845
	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> Cambria	67.0000	67.0000	0.00%	Yes	4.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes – Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	9,906,000
1200 Special Programs - Elementary / Secondary	3,154,600
1300 Vocational Education	1,207,900
1400 Other Instructional Programs - Elementary / Secondary	167,282
1800 Pre-Kindergarten	171,100
Total Instruction	\$14,606,882
2000 Support Services	
2100 Support Services - Students	762,650
2200 Support Services - Instructional Staff	351,700
2300 Support Services - Administration	1,620,100
2400 Support Services - Pupil Health	358,600
2500 Support Services - Business	210,800
2600 Operation and Maintenance of Plant Services	2,314,125
2700 Student Transportation Services	1,905,000
2800 Support Services - Central	510,000
2900 Other Support Services	5,000
Total Support Services	\$8,037,975
3000 Operation of Non-Instructional Services	
3200 Student Activities	977,400
Total Operation of Non-Instructional Services	\$977,400
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	640,000
Total Facilities Acquisition, Construction and Improvement Services	\$640,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,535,000
5900 Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	\$2,535,000
Total Estimated Expenditures and Other Financing Uses	\$26,797,257

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	5,007,000
200 Personnel Services - Employee Benefits	3,570,300
300 Purchased Professional and Technical Services	233,000
500 Other Purchased Services	422,500
600 Supplies	455,200
700 Property	218,000
Total Regular Programs - Elementary / Secondary	\$9,906,000
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,338,500
200 Personnel Services - Employee Benefits	1,020,300
300 Purchased Professional and Technical Services	300,000
500 Other Purchased Services	389,300
600 Supplies	90,500
700 Property	8,000
800 Other Objects	8,000
Total Special Programs - Elementary / Secondary	\$3,154,600
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	347,000
200 Personnel Services - Employee Benefits	252,100
500 Other Purchased Services	561,600
600 Supplies	47,200
Total Vocational Education	\$1,207,900
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	12,000
200 Personnel Services - Employee Benefits	5,282
300 Purchased Professional and Technical Services	150,000
Total Other Instructional Programs - Elementary / Secondary	\$167,282
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	101,000
200 Personnel Services - Employee Benefits	67,600
500 Other Purchased Services	1,000
600 Supplies	1,500
Total Pre-Kindergarten	\$171,100
Total Instruction	\$14,606,882
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	435,000
200 Personnel Services - Employee Benefits	302,100
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	2,650
600 Supplies	19,400
700 Property	500

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$762,650
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	164,000
200 Personnel Services - Employee Benefits	125,000
500 Other Purchased Services	33,000
600 Supplies	29,700
Total Support Services - Instructional Staff	\$351,700
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	765,000
200 Personnel Services - Employee Benefits	499,100
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	155,700
600 Supplies	103,800
800 Other Objects	21,500
Total Support Services - Administration	\$1,620,100
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	166,500
200 Personnel Services - Employee Benefits	180,600
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	1,000
600 Supplies	8,000
700 Property	500
Total Support Services - Pupil Health	\$358,600
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	115,000
200 Personnel Services - Employee Benefits	79,800
500 Other Purchased Services	5,500
600 Supplies	8,500
800 Other Objects	2,000
Total Support Services - Business	\$210,800
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	700,000
200 Personnel Services - Employee Benefits	563,500
400 Purchased Property Services	465,000
500 Other Purchased Services	260,500
600 Supplies	225,450
700 Property	98,675
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$2,314,125
2700 <u>Student Transportation Services</u>	
500 Other Purchased Services	1,905,000
Total Student Transportation Services	\$1,905,000
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	74,000

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	56,000
600 Supplies	380,000
Total Support Services - Central	\$510,000
2900 <u>Other Support Services</u>	
500 Other Purchased Services	5,000
Total Other Support Services	\$5,000
Total Support Services	\$8,037,975
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	377,900
200 Personnel Services - Employee Benefits	157,000
300 Purchased Professional and Technical Services	100,840
400 Purchased Property Services	50,800
500 Other Purchased Services	72,500
600 Supplies	111,660
700 Property	77,000
800 Other Objects	29,700
Total Student Activities	\$977,400
Total Operation of Non-Instructional Services	\$977,400
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	640,000
Total Facilities Acquisition, Construction and Improvement Services	\$640,000
Total Facilities Acquisition, Construction and Improvement Services	\$640,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	950,000
900 Other Uses of Funds	585,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,535,000
5900 <u>Budgetary Reserve</u>	
800 Other Objects	1,000,000
Total Budgetary Reserve	\$1,000,000
Total Other Expenditures and Financing Uses	\$2,535,000
TOTAL EXPENDITURES	\$26,797,257

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	1,056,220	1,962,540
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	3,000,000	3,000,000
Debt Service Fund		1,500,000
Food Service / Cafeteria Operations Fund	15,000	15,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$4,071,220	\$6,477,540

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	\$4,071,220	\$6,477,540
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund		
0510 Bonds Payable	900,400	1,535,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	725,000	1,000,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$1,625,400	\$2,535,000

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		

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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

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

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

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 Permanent Fund		
Total Long-Term Indebtedness	\$1,625,400	\$2,535,000

Short-Term Payables

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
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$1,625,400	\$2,535,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,670,976
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,670,976
5900 Budgetary Reserve	1,000,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,670,976