

FINAL GENERAL FUND BUDGET

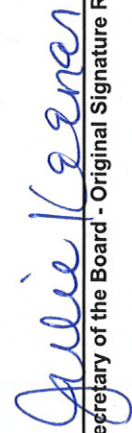
Fiscal Year 2021-2022

General Fund Budget Approval

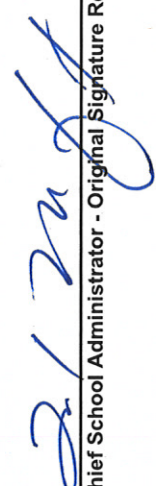
Date of Adoption of the General Fund Budget: 06/24/2021


President of the Board - Original Signature Required

6/24/2021
Date


Secretary of the Board - Original Signature Required

6-24-2021
Date


Chief School Administrator - Original Signature Required

6-24-2021
Date

Julie Keener

(724)966-5045 Extn :4269

Contact Person

Telephone 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)

REVISED SUBMISSION

SCHOOL DISTRICT : Carmichaels Area SD	COUNTY : Greene	AUN : 101301303
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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	\$18374361
Ending Unassigned Fund Balance	\$4674887
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	25.44%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

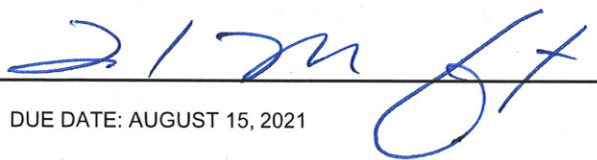
Yes

☒

No

☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6.29.21
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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 : Carmichaels Area SD	County : Greene	AUN Number : 101301303
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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 5-20-2021
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DUE DATE:
 IMMEDIATELY FOLLOWING
 ADOPTION OF PROPOSED
 FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
1550	<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: \$9,800.26 C x 2%: \$8,609.94</p>	<p>The amount used for the Assessed Value Exclusion is the Revised Value after reallocating the balance of the parcels that fell below the Dollar Value of Inital Assessed Value Exclusion.</p>
8080	<p>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.</p>	<p>The fund balance will be used if necessary for emergencies and unexpected expenditures that arise, such as special education expenditures.</p>

<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	3,000,000
0850 Unassigned Fund Balance	2,399,140
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,399,140</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,452,541
7000 Revenue from State Sources	11,771,068
8000 Revenue from Federal Sources	426,499
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$17,650,108</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$23,049,248</u>

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	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	3,742,966
6113 Public Utility Realty Taxes	4,700
6114 Payments in Lieu of Current Taxes - State / Local	8,000
6140 Current Act 511 Taxes - Flat Rate Assessments	13,000
6150 Current Act 511 Taxes - Proportional Assessments	710,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	509,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	309,326
6910 Rentals	15,300
6920 Contributions and Donations from Private Sources	44,000
6940 Tuition from Patrons	1,249
6990 Refunds and Other Miscellaneous Revenue	65,000
REVENUE FROM LOCAL SOURCES	\$5,452,541
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,218,411
7112 Basic Education Funding-Social Security	363,725
7240 Driver Education - Student	250
7271 Special Education funds for School-Aged Pupils	890,000
7311 Pupil Transportation Subsidy	525,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	5,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	453,796
7330 Health Services (Medical, Dental, Nurse, Act 25)	17,500
7340 State Property Tax Reduction Allocation	430,497
7505 Ready to Learn Block Grant	234,124
7820 State Share of Retirement Contributions	1,632,265
REVENUE FROM STATE SOURCES	\$11,771,068
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	328,502
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	34,695
8517 NCLB, Title IV - 21St Century Schools	26,802
8519 NCLB, Title VI - Flexibility and Accountability	20,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	12,000

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	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	4,500
REVENUE FROM FEDERAL SOURCES	\$426,499
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	17,650,108

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,742,966	
Amount of Tax Relief for Homestead Exclusions	<u>\$430,497</u>	
Total Approx. Tax Revenue:	\$4,173,463	
Approx. Tax Levy for Tax Rate Calculation:	\$4,683,867	
	Greene	Total

2020-21 Data		
a. Assessed Value	\$177,456,304	\$177,456,304
b. Real Estate Mills	26.0000	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$257,167,517	\$257,167,517
d. Assessed Value	\$180,148,719	\$180,148,719
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$4,613,864	\$4,613,864
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$4,613,864	\$4,613,864
(f Total * g)		
i. Base Mills Subject to Index	26.0000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	88.00000%	88.00000%
k. Tax Levy Needed	\$4,683,867	\$4,683,867
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	26.0000	
(k / d * 1000)		
m. Tax Levy Generated by Mills	\$4,683,867	\$4,683,867
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,253,370
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,742,966
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.5%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$3,742,966	
Amount of Tax Relief for Homestead Exclusions	<u>\$430,497</u>	
Total Approx. Tax Revenue:	\$4,173,463	
Approx. Tax Levy for Tax Rate Calculation:	\$4,683,867	
	Greene	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	27.1700	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$4,894,641	\$4,894,641
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	\$9,382.00	
Number of Homestead/Farmstead Properties	1805	1805
Median Assessed Value of Homestead Properties		\$47,480

Act 1 Index (current): 4.5%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,742,966
Amount of Tax Relief for Homestead Exclusions	<u>\$430,497</u>
Total Approx. Tax Revenue:	\$4,173,463
Approx. Tax Levy for Tax Rate Calculation:	\$4,683,867
	Greene
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$430,497	Lowering RE Tax Rate	\$0	\$430,497
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$430,497

2021-2022 Final General Fund Budget

Local Education Agency Tax Data

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REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511

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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>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>			<u>Percent Collected</u>	
Greene	180,148,719	26.0000	4,683,867			88.00000%	
Totals:	180,148,719		4,683,867	-	430,497 =	4,253,370 X	88.00000% = 3,742,966

	<u>Rate</u>		<u>Estimated Revenue</u>
6120	<u>Current Per Capita Taxes, Section 679</u>	\$0.00	0
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>	<u>Rate</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes	\$0.00	0
6142	Current Act 511 Occupation Taxes– Flat Rate	\$0.00	0
6143	Current Act 511 Local Services Taxes	\$5.00	13,000
6144	Current Act 511 Trailer Taxes	\$0.00	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate	\$0.00	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate	\$0.00	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	0
Total Current Act 511 Taxes– Flat Rate Assessments		13,000	13,000

	<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%	625,000	625,000
6152	Current Act 511 Occupation Taxes	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	85,000	85,000
6154	Current Act 511 Amusement Taxes	0.000%	0	0
6155	Current Act 511 Business Privilege Taxes	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes– Percentage	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes– Proportional Assessments			710,000	710,000
Total Act 511, Current Taxes				723,000

Act 511 Tax Limit -->	257,167,517 X	12	3,086,010
	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> Greene <u>Current Act 511 Taxes– Flat Rate Assessments</u>	26.0000	26.0000	0.00%	Yes	4.5%				
6143	<u>Current Act 511 Local Services Taxes</u> <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.5%				
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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,279,850
1200 Special Programs - Elementary / Secondary	2,859,271
1300 Vocational Education	729,089
1400 Other Instructional Programs - Elementary / Secondary	119,532
1800 Pre-Kindergarten	110,811
Total Instruction	\$11,098,553
2000 Support Services	
2100 Support Services - Students	204,006
2200 Support Services - Instructional Staff	396,794
2300 Support Services - Administration	1,287,188
2400 Support Services - Pupil Health	86,089
2500 Support Services - Business	366,819
2600 Operation and Maintenance of Plant Services	1,685,288
2700 Student Transportation Services	1,006,189
2800 Support Services - Central	263,556
2900 Other Support Services	6,270
Total Support Services	\$5,302,199
3000 Operation of Non-Instructional Services	
3200 Student Activities	549,873
3300 Community Services	54,075
3400 Scholarships and Awards	40,000
Total Operation of Non-Instructional Services	\$643,948
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,328,061
5200 Interfund Transfers - Out	1,600
Total Other Expenditures and Financing Uses	\$1,329,661
Total Estimated Expenditures and Other Financing Uses	\$18,374,361

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REVISED SUBMISSION

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,820,176
200 Personnel Services - Employee Benefits	2,727,373
300 Purchased Professional and Technical Services	23,260
400 Purchased Property Services	12,913
500 Other Purchased Services	422,402
600 Supplies	178,291
700 Property	95,000
800 Other Objects	435
Total Regular Programs - Elementary / Secondary	\$7,279,850
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	961,225
200 Personnel Services - Employee Benefits	620,729
300 Purchased Professional and Technical Services	813,150
400 Purchased Property Services	10,300
500 Other Purchased Services	437,642
600 Supplies	15,840
800 Other Objects	385
Total Special Programs - Elementary / Secondary	\$2,859,271
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	74,984
200 Personnel Services - Employee Benefits	53,599
300 Purchased Professional and Technical Services	6,700
500 Other Purchased Services	590,200
600 Supplies	3,606
Total Vocational Education	\$729,089
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,001
200 Personnel Services - Employee Benefits	2,531
300 Purchased Professional and Technical Services	44,000
500 Other Purchased Services	70,000
Total Other Instructional Programs - Elementary / Secondary	\$119,532
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	71,790
200 Personnel Services - Employee Benefits	38,579
600 Supplies	442
Total Pre-Kindergarten	\$110,811
Total Instruction	\$11,098,553
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	111,208
200 Personnel Services - Employee Benefits	79,282
300 Purchased Professional and Technical Services	3,200

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,349
600 Supplies	8,072
800 Other Objects	895
Total Support Services - Students	\$204,006
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	210,755
200 Personnel Services - Employee Benefits	148,589
300 Purchased Professional and Technical Services	3,975
400 Purchased Property Services	4,960
500 Other Purchased Services	1,740
600 Supplies	21,975
700 Property	4,000
800 Other Objects	800
Total Support Services - Instructional Staff	\$396,794
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	632,873
200 Personnel Services - Employee Benefits	462,687
300 Purchased Professional and Technical Services	92,428
400 Purchased Property Services	215
500 Other Purchased Services	16,400
600 Supplies	68,880
800 Other Objects	13,705
Total Support Services - Administration	\$1,287,188
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	57,108
200 Personnel Services - Employee Benefits	22,322
300 Purchased Professional and Technical Services	1,550
500 Other Purchased Services	140
600 Supplies	4,969
Total Support Services - Pupil Health	\$86,089
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	203,496
200 Personnel Services - Employee Benefits	119,873
300 Purchased Professional and Technical Services	3,300
500 Other Purchased Services	5,400
600 Supplies	34,000
800 Other Objects	750
Total Support Services - Business	\$366,819
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	755,847
200 Personnel Services - Employee Benefits	529,575
400 Purchased Property Services	109,050
500 Other Purchased Services	74,380
600 Supplies	216,071
800 Other Objects	365

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Description	Amount
Total Operation and Maintenance of Plant Services	\$1,685,288
2700 Student Transportation Services	
100 Personnel Services - Salaries	45,748
200 Personnel Services - Employee Benefits	31,441
400 Purchased Property Services	9,000
500 Other Purchased Services	898,000
600 Supplies	22,000
Total Student Transportation Services	\$1,006,189
2800 Support Services - Central	
100 Personnel Services - Salaries	111,577
200 Personnel Services - Employee Benefits	75,479
400 Purchased Property Services	10,000
600 Supplies	66,500
Total Support Services - Central	\$263,556
2900 Other Support Services	
500 Other Purchased Services	6,270
Total Other Support Services	\$6,270
Total Support Services	\$5,302,199
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	257,101
200 Personnel Services - Employee Benefits	129,222
300 Purchased Professional and Technical Services	28,900
400 Purchased Property Services	21,500
500 Other Purchased Services	24,000
600 Supplies	81,150
800 Other Objects	8,000
Total Student Activities	\$549,873
3300 Community Services	
100 Personnel Services - Salaries	29,538
200 Personnel Services - Employee Benefits	24,537
Total Community Services	\$54,075
3400 Scholarships and Awards	
800 Other Objects	40,000
Total Scholarships and Awards	\$40,000
Total Operation of Non-Instructional Services	\$643,948
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	708,061
900 Other Uses of Funds	620,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,328,061
5200 Interfund Transfers - Out	

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<u>Description</u>	<u>Amount</u>
900 Other Uses of Funds	1,600
Total Interfund Transfers - Out	\$1,600
Total Other Expenditures and Financing Uses	\$1,329,661
TOTAL EXPENDITURES	\$18,374,361

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Cash and Short-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund	5,000,000	4,600,000
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 Cash and Short-Term Investments	\$5,000,000	\$4,600,000

Long-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund	1,750,000	2,000,000
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		
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	\$1,750,000	\$2,000,000
TOTAL CASH AND INVESTMENTS	\$6,750,000	\$6,600,000

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	21,969,885	21,500,000
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	\$21,969,885	\$21,500,000
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		

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>
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	\$21,969,885	\$21,500,000

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REVISED SUBMISSION

<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	\$21,969,885	\$21,500,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,674,887
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,674,887
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,674,887