

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

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Mary Ann Kaschalk

(814)472-8870

Extn :

Contact Person

Telephone

Extension

mkaschalk@cencam.org

Email Address



06/14/2021



06/14/2021



06/14/2021

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Cambria SD	COUNTY : Cambria	AUN : 108111303
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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

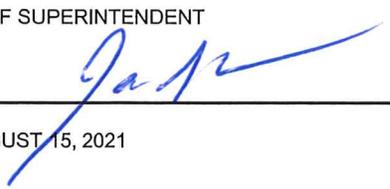
If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$25853181
Ending Unassigned Fund Balance	\$2558173
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.89%

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 06/14/2021
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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 : Central Cambria SD	County : Cambria	AUN Number : 108111303
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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 5-10-21
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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>
1800	Act 511 Taxes: 6141 Rate has changed from previous year. 6141 Prior Year Rate: 5.00 6141 Current Year Rate:	02/08/2021 Board Meeting: The Finance Committee moves for approval of the Central Cambria School District Resolution to Eliminate Per Capita Tax.
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.	Long-term planning and expenditures.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Long-term planned expenditures.

<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	8,278,500
0850 Unassigned Fund Balance	2,558,173
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,836,673</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	11,368,010
7000 Revenue from State Sources	13,103,127
8000 Revenue from Federal Sources	1,382,044
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$25,853,181</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$36,689,854</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	8,486,210
6113 Public Utility Realty Taxes	8,800
6114 Payments in Lieu of Current Taxes - State / Local	15,000
6140 Current Act 511 Taxes - Flat Rate Assessments	34,000
6150 Current Act 511 Taxes - Proportional Assessments	1,400,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	360,000
6500 Earnings on Investments	200,000
6700 Revenues from LEA Activities	15,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	295,000
6910 Rentals	4,000
6940 Tuition from Patrons	500,000
6960 Services Provided Other Local Governmental Units / LEAs	50,000
REVENUE FROM LOCAL SOURCES	\$11,368,010
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,541,717
7112 Basic Education Funding-Social Security	394,619
7160 Tuition for Orphans Subsidy	25,000
7271 Special Education funds for School-Aged Pupils	1,222,395
7311 Pupil Transportation Subsidy	1,100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	70,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	333,733
7330 Health Services (Medical, Dental, Nurse, Act 25)	40,000
7340 State Property Tax Reduction Allocation	389,769
7505 Ready to Learn Block Grant	261,606
7820 State Share of Retirement Contributions	1,724,288
REVENUE FROM STATE SOURCES	\$13,103,127
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	405,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,000
8517 NCLB, Title IV - 21st Century Schools	25,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	897,044
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	\$1,382,044
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	25,853,181

Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$8,486,210
Amount of Tax Relief for Homestead Exclusions	<u>\$389,769</u>
Total Approx. Tax Revenue:	\$8,875,979
Approx. Tax Levy for Tax Rate Calculation:	\$9,613,910

Cambria

Total

2020-21 Data		
a. Assessed Value	\$157,925,580	\$157,925,580
b. Real Estate Mills	54.2500	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$755,555,123	\$755,555,123
d. Assessed Value	\$177,214,930	\$177,214,930
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$8,567,463	\$8,567,463
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$8,567,463	\$8,567,463
(f Total * g)		
i. Base Mills Subject to Index	54.2500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%
k. Tax Levy Needed	\$9,613,910	\$9,613,910
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	54.2500	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$9,613,910	\$9,613,910
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$9,224,141
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$8,486,210
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$8,486,210	
Amount of Tax Relief for Homestead Exclusions	<u>\$389,769</u>	
Total Approx. Tax Revenue:	\$8,875,979	
Approx. Tax Levy for Tax Rate Calculation:	\$9,613,910	
	Cambria	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	56.4200	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$9,998,466	\$9,998,466
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	\$1,995.00	
Number of Homestead/Farmstead Properties	3608	3608
Median Assessed Value of Homestead Properties		\$17,980

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$8,486,210
Amount of Tax Relief for Homestead Exclusions	<u>\$389,769</u>
Total Approx. Tax Revenue:	\$8,875,979
Approx. Tax Levy for Tax Rate Calculation:	\$9,613,910

Cambria	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$389,769	Lowering RE Tax Rate	\$0	\$389,769
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$389,769

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	177,214,930	54.2500	9,613,910			92.00000%	
Totals:	177,214,930		9,613,910	389,769	9,224,141	92.00000%	8,486,210

	<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>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	\$0.00	34,000
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 34,000 34,000

	<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%	1,300,000	1,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	100,000	100,000
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 1,400,000 1,400,000

Total Act 511, Current Taxes 1,434,000

Act 511 Tax Limit -->	755,555,123	X	12	9,066,661
	Market Value		Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		Less than or equal to Index
		2020-21 (Rebalanced)	2021-22	Percent Change in Rate			2020-21 (Rebalanced)	2021-22	
6111	<u>Current Real Estate Taxes</u> Cambria	54.2500	54.2500	0.00%	Yes	4.0%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$0.00	-100.00%	Yes	4.0%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$0.00	-100.00%	Yes	4.0%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.0%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	10,778,519
1200 Special Programs - Elementary / Secondary	3,171,402
1300 Vocational Education	601,801
1400 Other Instructional Programs - Elementary / Secondary	628,144
Total Instruction	\$15,179,866
2000 Support Services	
2100 Support Services - Students	992,792
2200 Support Services - Instructional Staff	734,293
2300 Support Services - Administration	1,748,421
2400 Support Services - Pupil Health	485,135
2500 Support Services - Business	387,110
2600 Operation and Maintenance of Plant Services	2,110,698
2700 Student Transportation Services	1,648,834
2800 Support Services - Central	15,366
Total Support Services	\$8,122,649
3000 Operation of Non-Instructional Services	
3200 Student Activities	665,900
Total Operation of Non-Instructional Services	\$665,900
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,884,766
Total Other Expenditures and Financing Uses	\$1,884,766
Total Estimated Expenditures and Other Financing Uses	\$25,853,181

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	5,881,128
200 Personnel Services - Employee Benefits	4,138,457
300 Purchased Professional and Technical Services	252,233
400 Purchased Property Services	500
500 Other Purchased Services	225,075
600 Supplies	184,126
700 Property	96,500
800 Other Objects	500
Total Regular Programs - Elementary / Secondary	\$10,778,519
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,266,875
200 Personnel Services - Employee Benefits	912,716
300 Purchased Professional and Technical Services	788,974
400 Purchased Property Services	197,450
500 Other Purchased Services	4,584
800 Other Objects	803
Total Special Programs - Elementary / Secondary	\$3,171,402
1300 <u>Vocational Education</u>	
300 Purchased Professional and Technical Services	601,801
Total Vocational Education	\$601,801
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	20,000
200 Personnel Services - Employee Benefits	8,232
300 Purchased Professional and Technical Services	539,040
400 Purchased Property Services	526
500 Other Purchased Services	19,930
600 Supplies	21,206
700 Property	18,398
800 Other Objects	812
Total Other Instructional Programs - Elementary / Secondary	\$628,144
Total Instruction	\$15,179,866
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	559,478
200 Personnel Services - Employee Benefits	392,615
300 Purchased Professional and Technical Services	39,236
500 Other Purchased Services	1,014
800 Other Objects	449
Total Support Services - Students	\$992,792
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	232,475
200 Personnel Services - Employee Benefits	136,518

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<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	5,269
400 Purchased Property Services	214,987
500 Other Purchased Services	2,663
600 Supplies	14,978
700 Property	125,548
800 Other Objects	1,855
Total Support Services - Instructional Staff	\$734,293
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,003,426
200 Personnel Services - Employee Benefits	626,392
300 Purchased Professional and Technical Services	53,282
400 Purchased Property Services	500
500 Other Purchased Services	2,682
600 Supplies	22,163
700 Property	7,776
800 Other Objects	32,200
Total Support Services - Administration	\$1,748,421
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	219,239
200 Personnel Services - Employee Benefits	144,335
300 Purchased Professional and Technical Services	108,827
400 Purchased Property Services	180
500 Other Purchased Services	261
600 Supplies	11,050
700 Property	1,243
Total Support Services - Pupil Health	\$485,135
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	200,869
200 Personnel Services - Employee Benefits	143,740
300 Purchased Professional and Technical Services	26,141
400 Purchased Property Services	1,535
500 Other Purchased Services	8,993
600 Supplies	5,832
Total Support Services - Business	\$387,110
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	596,914
200 Personnel Services - Employee Benefits	424,097
300 Purchased Professional and Technical Services	2,599
400 Purchased Property Services	283,259
500 Other Purchased Services	202,371
600 Supplies	545,004
700 Property	56,454
Total Operation and Maintenance of Plant Services	\$2,110,698
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	50,000

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	41,636
300 Purchased Professional and Technical Services	4,408
400 Purchased Property Services	750
500 Other Purchased Services	1,551,840
600 Supplies	200
Total Student Transportation Services	\$1,648,834
2800 <u>Support Services - Central</u>	
500 Other Purchased Services	6,779
600 Supplies	8,587
Total Support Services - Central	\$15,366
Total Support Services	\$8,122,649
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	346,585
200 Personnel Services - Employee Benefits	142,654
300 Purchased Professional and Technical Services	8,909
400 Purchased Property Services	9,713
500 Other Purchased Services	48,248
600 Supplies	109,791
Total Student Activities	\$665,900
Total Operation of Non-Instructional Services	\$665,900
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	849,766
900 Other Uses of Funds	1,035,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,884,766
Total Other Expenditures and Financing Uses	\$1,884,766
TOTAL EXPENDITURES	\$25,853,181

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	8,244,707	8,244,707
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	100,000	100,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	1,000,000	1,000,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	15,000	13,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	50,000	50,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$9,409,707	\$9,407,707

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 **\$9,409,707** **\$9,407,707**

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	28,350,000	26,605,000
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	\$28,350,000	\$26,605,000
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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		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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- 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		
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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		
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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		
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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		
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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

2021-2022 Final General Fund Budget

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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

<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	\$28,350,000	\$26,605,000

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	\$28,350,000	\$26,605,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	8,278,500
0850 Unassigned Fund Balance	2,558,173
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$10,836,673

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$10,836,673
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