


**FINAL GENERAL FUND BUDGET**

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/17/2021

  
\_\_\_\_\_  
President of the Board - Original Signature Required\_\_\_\_\_  
Date 5-17-21  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required\_\_\_\_\_  
Date 5-17-21  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required\_\_\_\_\_  
Date 5-17-21

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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 : Central Columbia SD	COUNTY : Columbia	AUN : 116191503
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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	\$34180465
Ending Unassigned Fund Balance	\$3125013
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.14%

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 7-6-21
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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)

<b>School District Name :</b> Central Columbia SD	<b>County :</b> Columbia	<b>AUN Number :</b> 116191503
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b>  5-17-21
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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>
5160	Expenditure Detail: Amounts must be entered for both 100 Salaries and 200 Benefits.  Function 3300, Object 100: \$2,700.00 Function 3300, Object 200: \$0.00 . Provide a justification.	This is for student workers who receive no benefits.
5270	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.  Function 2300, Object 100: \$856,892.00 Function 2300, Object 200: \$1,916,848.00	This account is where the retirees are entered for their medical insurance with the district.
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.	District maintains fund balance for contingency with amounts allowable under Act 1.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Committed funds are to help fund the increasing PSERS rate, our Vo-Tech is planning a building project that as a sending school we help fund and our Digital Conversion is an ongoing plan for district used technology.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	We are self funded - this assigned account is for healthcare stop gap.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	25,000	
0820 Restricted Fund Balance	100,249	
0830 Committed Fund Balance	5,548,593	
0840 Assigned Fund Balance	575,000	
0850 Unassigned Fund Balance	4,349,829	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$10,473,422</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	19,429,732	
7000 Revenue from State Sources	12,839,442	
8000 Revenue from Federal Sources	385,475	
9000 Other Financing Sources	301,000	
Total Estimated Revenues And Other Financing Sources		<u>\$32,955,649</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$43,429,071</u>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	13,161,108
6112 Interim Real Estate Taxes	24,599
6113 Public Utility Realty Taxes	17,000
6114 Payments in Lieu of Current Taxes - State / Local	1,000
6120 Current Per Capita Taxes, Section 679	42,177
6140 Current Act 511 Taxes - Flat Rate Assessments	44,652
6150 Current Act 511 Taxes - Proportional Assessments	4,294,196
6400 Delinquencies on Taxes Levied / Assessed by the LEA	600,000
6500 Earnings on Investments	165,000
6700 Revenues from LEA Activities	40,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	330,000
6910 Rentals	5,000
6940 Tuition from Patrons	620,000
6990 Refunds and Other Miscellaneous Revenue	85,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$19,429,732</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	6,684,054
7160 Tuition for Orphans Subsidy	50,000
7220 Vocational Education	50,000
7271 Special Education funds for School-Aged Pupils	1,231,559
7311 Pupil Transportation Subsidy	850,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	500,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,000
7340 State Property Tax Reduction Allocation	356,318
7505 Ready to Learn Block Grant	255,000
7810 State Share of Social Security and Medicare Taxes	506,658
7820 State Share of Retirement Contributions	2,322,853
<b>REVENUE FROM STATE SOURCES</b>	<b>\$12,839,442</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	250,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,000
8517 NCLB, Title IV - 21St Century Schools	18,525
8518 NCLB, Title V - Promoting Informed Parental Choice and Innovative Programs	1,950

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	60,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$385,475</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
9800 Intrafund Transfers In	300,000
<b>OTHER FINANCING SOURCES</b>	<b>\$301,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>32,955,649</b>

Act 1 Index (current): 3.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,161,108	
Amount of Tax Relief for Homestead Exclusions	<u>\$356,394</u>	
Total Approx. Tax Revenue:	\$13,517,502	
Approx. Tax Levy for Tax Rate Calculation:	\$14,372,722	
	Columbia	Total

2020-21 Data		
a. Assessed Value	\$312,000,000	\$312,000,000
b. Real Estate Mills	45.7730	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,103,069,144	\$1,103,069,144
d. Assessed Value	\$314,000,000	\$314,000,000
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$14,281,176	\$14,281,176
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$14,281,176	\$14,281,176
(f Total * g)		
i. Base Mills Subject to Index	45.7730	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.89840%	93.89840%
k. Tax Levy Needed	\$14,372,722	\$14,372,722
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	45.7730	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,372,722	\$14,372,722
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$14,016,328
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,161,108
(n * Est. Pct. Collection)		



Act 1 Index (current): 3.8%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$13,161,108	
Amount of Tax Relief for Homestead Exclusions	<u>\$356,394</u>	
Total Approx. Tax Revenue:	\$13,517,502	
Approx. Tax Levy for Tax Rate Calculation:	\$14,372,722	
	Columbia	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	47.5123	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,918,862	\$14,918,862
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	\$1,973.00	
Number of Homestead/Farmstead Properties	3947	3947
Median Assessed Value of Homestead Properties		\$38,191

Act 1 Index (current): 3.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,161,108
Amount of Tax Relief for Homestead Exclusions	<u>\$356,394</u>
Total Approx. Tax Revenue:	\$13,517,502
Approx. Tax Levy for Tax Rate Calculation:	\$14,372,722
	Columbia
	Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$356,318	Lowering RE Tax Rate	\$0	\$356,318
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$76			\$76
Amount of Tax Relief from State/Local Sources				\$356,394

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>				
Columbia	314,000,000	45.7730	14,372,722				93.89840%				
<b>Totals:</b>				<b>314,000,000</b>	<b>14,372,722</b>	-	356,394	=	14,016,328 X	93.89840% =	13,161,108
				<u>Rate</u>	<u>Estimated Revenue</u>						
6120	<u>Current Per Capita Taxes, Section 679</u>			\$5.00	42,177						
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>				
6141	Current Act 511 Per Capita Taxes			\$5.00	\$0.00	44,652	44,652				
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00	\$0.00	0	0				
6143	Current Act 511 Local Services Taxes			\$0.00	\$0.00	0	0				
6144	Current Act 511 Trailer Taxes			\$0.00	\$0.00	0	0				
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00	\$0.00	0	0				
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00	\$0.00	0	0				
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00	\$0.00	0	0				
<b>Total Current Act 511 Taxes– Flat Rate Assessments</b>						<b>44,652</b>	<b>44,652</b>				
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>				
6151	Current Act 511 Earned Income Taxes			1.050%	0.000%	4,109,196	4,109,196				
6152	Current Act 511 Occupation Taxes			0.000	0.000	0	0				
6153	Current Act 511 Real Estate Transfer Taxes			0.500%	0.000%	185,000	185,000				
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				
<b>Total Current Act 511 Taxes– Proportional Assessments</b>						<b>4,294,196</b>	<b>4,294,196</b>				
<b>Total Act 511, Current Taxes</b>							<b>4,338,848</b>				
<b>Act 511 Tax Limit --&gt;</b>					<b>1,103,069,144 X</b>	<b>12</b>	<b>13,236,830</b>				
					<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>				

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> Columbia	45.7730	45.7730	0.00%	Yes	3.8%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.8%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes– Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.8%				
6151	Current Act 511 Earned Income Taxes	1.050%	1.050%	0.00%	Yes	3.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	12,818,550
1200 Special Programs - Elementary / Secondary	3,774,483
1300 Vocational Education	2,717,840
1400 Other Instructional Programs - Elementary / Secondary	108,571
1500 Nonpublic School Programs	5,065
<b>Total Instruction</b>	<b>\$19,424,509</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,020,825
2200 Support Services - Instructional Staff	2,057,727
2300 Support Services - Administration	2,926,890
2400 Support Services - Pupil Health	326,728
2500 Support Services - Business	452,242
2600 Operation and Maintenance of Plant Services	2,426,276
2700 Student Transportation Services	1,552,568
2800 Support Services - Central	42,700
<b>Total Support Services</b>	<b>\$10,805,956</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	728,343
3300 Community Services	2,700
<b>Total Operation of Non-Instructional Services</b>	<b>\$731,043</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	2,918,957
5200 Interfund Transfers - Out	300,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,218,957</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$34,180,465</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,508,922
200 Personnel Services - Employee Benefits	4,473,635
300 Purchased Professional and Technical Services	3,650
400 Purchased Property Services	60,519
500 Other Purchased Services	462,525
600 Supplies	277,591
800 Other Objects	31,708
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$12,818,550</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,586,465
200 Personnel Services - Employee Benefits	949,543
300 Purchased Professional and Technical Services	1,218,700
500 Other Purchased Services	5,525
600 Supplies	13,750
800 Other Objects	500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,774,483</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	926,058
200 Personnel Services - Employee Benefits	570,517
300 Purchased Professional and Technical Services	300
400 Purchased Property Services	1,975
500 Other Purchased Services	1,158,769
600 Supplies	54,571
800 Other Objects	5,650
<b>Total Vocational Education</b>	<b>\$2,717,840</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	61,503
200 Personnel Services - Employee Benefits	42,068
500 Other Purchased Services	5,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$108,571</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	5,065
<b>Total Nonpublic School Programs</b>	<b>\$5,065</b>
<b>Total Instruction</b>	<b>\$19,424,509</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	575,661
200 Personnel Services - Employee Benefits	379,294
300 Purchased Professional and Technical Services	55,000
500 Other Purchased Services	2,050
600 Supplies	8,412
800 Other Objects	408

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<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	<b>\$1,020,825</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	860,047
200 Personnel Services - Employee Benefits	645,388
300 Purchased Professional and Technical Services	15,000
400 Purchased Property Services	29,000
500 Other Purchased Services	155,367
600 Supplies	348,340
800 Other Objects	4,585
<b>Total Support Services - Instructional Staff</b>	<b>\$2,057,727</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	856,892
200 Personnel Services - Employee Benefits	1,916,848
300 Purchased Professional and Technical Services	70,000
400 Purchased Property Services	15,000
500 Other Purchased Services	26,300
600 Supplies	19,950
800 Other Objects	21,900
<b>Total Support Services - Administration</b>	<b>\$2,926,890</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	197,813
200 Personnel Services - Employee Benefits	116,057
300 Purchased Professional and Technical Services	6,550
500 Other Purchased Services	200
600 Supplies	5,838
800 Other Objects	270
<b>Total Support Services - Pupil Health</b>	<b>\$326,728</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	183,812
200 Personnel Services - Employee Benefits	139,930
300 Purchased Professional and Technical Services	8,000
500 Other Purchased Services	22,500
600 Supplies	93,000
800 Other Objects	5,000
<b>Total Support Services - Business</b>	<b>\$452,242</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	723,594
200 Personnel Services - Employee Benefits	503,782
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	298,800
500 Other Purchased Services	130,500
600 Supplies	766,900
800 Other Objects	1,200
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$2,426,276</b>

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<u>Description</u>	<u>Amount</u>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	37,425
200 Personnel Services - Employee Benefits	25,643
300 Purchased Professional and Technical Services	700
400 Purchased Property Services	500
500 Other Purchased Services	1,485,500
600 Supplies	2,800
<b>Total Student Transportation Services</b>	<b>\$1,552,568</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	36,500
200 Personnel Services - Employee Benefits	6,200
<b>Total Support Services - Central</b>	<b>\$42,700</b>
<b>Total Support Services</b>	<b>\$10,805,956</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	345,692
200 Personnel Services - Employee Benefits	105,231
300 Purchased Professional and Technical Services	44,000
400 Purchased Property Services	8,200
500 Other Purchased Services	142,100
600 Supplies	64,440
700 Property	8,000
800 Other Objects	10,680
<b>Total Student Activities</b>	<b>\$728,343</b>
<b>3300 <u>Community Services</u></b>	
100 Personnel Services - Salaries	2,700
<b>Total Community Services</b>	<b>\$2,700</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$731,043</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	1,226,503
900 Other Uses of Funds	1,692,454
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$2,918,957</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	300,000
<b>Total Interfund Transfers - Out</b>	<b>\$300,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,218,957</b>
<b>TOTAL EXPENDITURES</b>	<b>\$34,180,465</b>



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<u>Cash and Short-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	10,473,422	9,281,469
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	300,000	300,000
Other Capital Projects Fund		
Debt Service Fund	2,816,071	2,918,957
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$13,589,493</b>	<b>\$12,500,426</b>

<u>Long-Term Investments</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		

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<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$13,589,493	\$12,500,426

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	53,539,889	51,168,089
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,932,772	1,850,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,464,504	1,464,504
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$56,937,165</b>	<b>\$54,482,593</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
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		
<b>Total Capital Reserve Fund - \$ 690, \$1850</b>		
<b>Capital Reserve Fund - \$ 1431</b>		
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		
<b>Total Capital Reserve Fund - \$ 1431</b>		
<b>Other Capital Projects Fund</b>		
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		
<b>Total Other Capital Projects Fund</b>		
<b>Debt Service Fund</b>		
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		
<b>Total Debt Service Fund</b>		
<b>Food Service / Cafeteria Operations Fund</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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	\$56,937,165	\$54,482,593

<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	\$56,937,165	\$54,482,593



Account Description	Amounts
0810 Nonspendable Fund Balance	25,000
0820 Restricted Fund Balance	100,249
0830 Committed Fund Balance	5,548,593
0840 Assigned Fund Balance	575,000
0850 Unassigned Fund Balance	3,125,013
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,248,606
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,373,855