

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/09/2021


President of the Board - Original Signature Required

Date 6/9/2021


Secretary of the Board - Original Signature Required

Date 6/9/2021


Chief School Administrator - Original Signature Required

Date 6/9/2021

MICHELLE R SMITHMYER

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Telephone

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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 : Claysburg-Kimmel SD	COUNTY : Blair
	AUN : 108071504

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	\$15228317
Ending Unassigned Fund Balance	\$845119
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.54%

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 6/19/2021
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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 : Claysburg-Kimmel SD	County : Blair	AUN Number : 108071504
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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 6/9/2021
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DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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: \$376,356.00 Function 2300, Object 200: \$436,613.00	The Retirement Incentive Expense for the District is recorded to this function. We are in the middle of a retirement incentive. The budget for the retirement incentive for this year is \$158,000.
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: \$111,516.00 Function 2400, Object 200: \$117,382.00	We have one certified school nurse and 2 full time assistant nurses. Each is eligible for full family health care coverage. These amounts are correct.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	\$100,000 in Budgetary Reserves for unanticipated expenditures. We do not anticipate spending this.
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.	Ending Unassigned Fund Balance is 6% of total budgeted expenditures and is within allowable limits.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned Fund Balance total;s \$2,462,000 - this is for future PSERS retirement increases, future health insurance increases, and for a planned building project.

<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	2,575,000
0850 Unassigned Fund Balance	945,268
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,520,268</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	3,595,790
7000 Revenue from State Sources	8,735,077
8000 Revenue from Federal Sources	2,684,301
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$15,015,168</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$18,535,436</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	2,629,946
6113 Public Utility Realty Taxes	2,889
6114 Payments in Lieu of Current Taxes - State / Local	1,655
6120 Current Per Capita Taxes, Section 679	12,900
6140 Current Act 511 Taxes - Flat Rate Assessments	36,100
6150 Current Act 511 Taxes - Proportional Assessments	518,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	175,000
6500 Earnings on Investments	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	157,000
6910 Rentals	3,000
6920 Contributions and Donations from Private Sources	4,000
6940 Tuition from Patrons	17,500
6990 Refunds and Other Miscellaneous Revenue	12,300

REVENUE FROM LOCAL SOURCES \$3,595,790

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	5,661,246
7112 Basic Education Funding-Social Security	197,210
7160 Tuition for Orphans Subsidy	10,000
7271 Special Education funds for School-Aged Pupils	692,455
7311 Pupil Transportation Subsidy	442,665
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	180,960
7330 Health Services (Medical, Dental, Nurse, Act 25)	15,459
7340 State Property Tax Reduction Allocation	340,846
7360 Safe Schools	125,000
7501 PA Accountability Grants	173,060
7820 State Share of Retirement Contributions	896,176

REVENUE FROM STATE SOURCES \$8,735,077

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	314,959
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	33,450
8517 NCLB, Title IV - 21st Century Schools	26,511
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	844,680
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,353,305

Amount

REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	111,396
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$2,684,301
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	15,015,168

AUN: 108071504 Claysburg-Kimmel SD

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

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Act 1 Index (current): 4.4%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$2,632,500		
Amount of Tax Relief for Homestead Exclusions	<u>\$340,846</u>		
Total Approx. Tax Revenue:	\$2,973,346		
Approx. Tax Levy for Tax Rate Calculation:	\$2,973,346		

	Bedford	Blair	Total
<hr/>			
2020-21 Data			
a. Assessed Value	\$80,827,220	\$255,346,150	\$336,173,370
b. Real Estate Mills	9.9600	7.9800	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$71,769,245	\$182,208,438	\$253,977,683
d. Assessed Value	\$81,651,950	\$255,773,503	\$337,425,453
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2020-21 Calculations			
f. 2020-21 Tax Levy	\$805,039	\$2,037,662	\$2,842,701
(a * b)			
2021-22 Calculations			
II. g. Percent of Total Market Value	28.25809%	71.74191%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$803,293	\$2,039,408	\$2,842,701
(f Total * g)			
i. Base Mills Subject to Index	9.9600	7.9868	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	100.00000%	100.00000%	100.00000%
k. Tax Levy Needed	\$840,211	\$2,133,135	\$2,973,346
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate	10.2900	8.3300	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$840,199	\$2,130,593	\$2,970,792
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$2,629,946
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$2,629,946
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.4%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$2,632,500

Amount of Tax Relief for Homestead Exclusions

\$340,846

Total Approx. Tax Revenue:

\$2,973,346

Approx. Tax Levy for Tax Rate Calculation:

\$2,973,346

	Bedford	Blair	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	10.3982	8.3382	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$849,033	\$2,132,691	\$2,981,724
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$23,661.81	\$29,229.29	
Number of Homestead/Farmstead Properties	512	913	1425
Median Assessed Value of Homestead Properties			\$100,000

Act 1 Index (current): 4.4%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$2,632,500			
Amount of Tax Relief for Homestead Exclusions	<u>\$340,846</u>			
Total Approx. Tax Revenue:	\$2,973,346			
Approx. Tax Levy for Tax Rate Calculation:	\$2,973,346			
	Bedford	Blair		Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$340,846	Lowering RE Tax Rate	\$340,846
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions			
Amount of Tax Relief from State/Local Sources			\$340,846

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>
Bedford	81,651,950	10.2900	840,199			100.00000%	
Blair	255,773,503	8.3300	2,130,593			100.00000%	
Totals:	337,425,453		2,970,792	- 340,846 =	2,629,946 X	100.00000% =	2,629,946

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		12,900
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	\$10.00	\$0.00	19,100
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	17,000
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			36,100
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	1.000%	0.000%	483,500
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	35,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			518,500
Total Act 511, Current Taxes			554,600
Act 511 Tax Limit -->		253,977,683 X	12
		Market Value	Mills
			3,047,732
			(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>									
	Bedford	9.9600	10.2900	3.32%	Yes	4.4%				
	Blair	7.9868	8.3300	4.30%	Yes	4.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	4.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,643,442
1200 Special Programs - Elementary / Secondary	1,905,585
1300 Vocational Education	447,275
1400 Other Instructional Programs - Elementary / Secondary	17,500
Total Instruction	\$8,013,802
2000 Support Services	
2100 Support Services - Students	529,848
2200 Support Services - Instructional Staff	375,754
2300 Support Services - Administration	1,072,715
2400 Support Services - Pupil Health	285,171
2500 Support Services - Business	286,141
2600 Operation and Maintenance of Plant Services	1,548,853
2700 Student Transportation Services	620,000
2800 Support Services - Central	773,655
2900 Other Support Services	2,423
Total Support Services	\$5,494,560
3000 Operation of Non-Instructional Services	
3300 Community Services	28,900
Total Operation of Non-Instructional Services	\$28,900
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	1,591,055
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$1,691,055
Total Estimated Expenditures and Other Financing Uses	\$15,228,317

2021-2022 Final General Fund Budget

LEA : 108071504 Claysburg-Kimmel SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	3,055,551
200 Personnel Services - Employee Benefits	2,123,762
300 Purchased Professional and Technical Services	22,590
400 Purchased Property Services	103,900
500 Other Purchased Services	231,750
600 Supplies	102,169
700 Property	3,720
Total Regular Programs - Elementary / Secondary	\$5,643,442
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	669,211
200 Personnel Services - Employee Benefits	503,374
300 Purchased Professional and Technical Services	170,000
400 Purchased Property Services	51,000
500 Other Purchased Services	511,000
600 Supplies	1,000
Total Special Programs - Elementary / Secondary	\$1,905,585
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	73,148
200 Personnel Services - Employee Benefits	40,085
500 Other Purchased Services	332,542
600 Supplies	1,500
Total Vocational Education	\$447,275
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
500 Other Purchased Services	17,500
Total Other Instructional Programs - Elementary / Secondary	\$17,500
Total Instruction	\$8,013,802
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	232,988
200 Personnel Services - Employee Benefits	155,604
400 Purchased Property Services	130,000
600 Supplies	11,256
Total Support Services - Students	\$529,848
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	141,301
200 Personnel Services - Employee Benefits	122,049
300 Purchased Professional and Technical Services	51,286
400 Purchased Property Services	45,118
500 Other Purchased Services	3,500
600 Supplies	12,500
Total Support Services - Instructional Staff	\$375,754

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2300 Support Services - Administration	
100 Personnel Services - Salaries	376,356
200 Personnel Services - Employee Benefits	436,613
300 Purchased Professional and Technical Services	165,746
500 Other Purchased Services	55,000
600 Supplies	39,000
Total Support Services - Administration	\$1,072,715
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	111,516
200 Personnel Services - Employee Benefits	117,382
300 Purchased Professional and Technical Services	46,773
500 Other Purchased Services	1,000
600 Supplies	8,500
Total Support Services - Pupil Health	\$285,171
2500 Support Services - Business	
100 Personnel Services - Salaries	157,000
200 Personnel Services - Employee Benefits	124,841
500 Other Purchased Services	4,300
Total Support Services - Business	\$286,141
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	347,407
200 Personnel Services - Employee Benefits	289,938
400 Purchased Property Services	163,000
500 Other Purchased Services	75,000
600 Supplies	673,508
Total Operation and Maintenance of Plant Services	\$1,548,853
2700 Student Transportation Services	
500 Other Purchased Services	620,000
Total Student Transportation Services	\$620,000
2800 Support Services - Central	
100 Personnel Services - Salaries	154,000
200 Personnel Services - Employee Benefits	124,027
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	148,882
500 Other Purchased Services	7,500
600 Supplies	334,246
Total Support Services - Central	\$773,655
2900 Other Support Services	
500 Other Purchased Services	2,423
Total Other Support Services	\$2,423
Total Support Services	\$5,494,560
3000 Operation of Non-Instructional Services	
3300 Community Services	

<u>Description</u>	<u>Amount</u>
300 Purchased Professional and Technical Services	25,000
800 Other Objects	3,900
Total Community Services	\$28,900
Total Operation of Non-Instructional Services	\$28,900
5000 Other Expenditures and Financing Uses	
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	1,591,055
Total Interfund Transfers - Out	\$1,591,055
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$1,691,055
TOTAL EXPENDITURES	\$15,228,317

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	1,500,000	1,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	30,000	30,000
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	500	500
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	\$1,530,500	\$1,530,500

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		
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TOTAL CASH AND INVESTMENTS	\$1,530,500	\$1,530,500
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General 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 General Fund

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

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		

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

General Fund	12,440,000	11,860,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$12,440,000	\$11,860,000
TOTAL INDEBTEDNESS	\$12,440,000	\$11,860,000

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,462,000
0850 Unassigned Fund Balance	845,119
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,307,119
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,407,119