

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Brenda S. Brinker

President of the Board - Original Signature Required

6/10/21

Date

Megan P. Hepler

Secretary of the Board - Original Signature Required

6/10/21

Date

J. Ric

Chief School Administrator - Original Signature Required

6-11-2021

Date

Megan Hepler

Contact Person

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Union SD	COUNTY : Clarion	AUN : 106169003
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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	\$12724033
Ending Unassigned Fund Balance	\$1286432
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	10.11%

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 6-11-2021
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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 : Union SD	County : Clarion	AUN Number : 106169003
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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 <i>May 6, 2021</i>
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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>
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.	Unassigned Fund Balance is not equal to 0 in order to cover unexpected expenses and the instability of the state budget/funding. Union School District relies heavily on state funding.
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 Fund Balance is not equal to 0 to cover increasing insurance costs, PSERS, current debt, as well as, the instability of the state budget funding. Union School District relies heavily on state funding.

<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	32,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,375,401
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,299,805
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,675,206</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	2,403,134
7000 Revenue from State Sources	9,052,148
8000 Revenue from Federal Sources	255,378
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$11,710,660</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$17,385,866</u>

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	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	1,603,104
6113 Public Utility Realty Taxes	2,200
6114 Payments in Lieu of Current Taxes - State / Local	4,600
6120 Current Per Capita Taxes, Section 679	9,500
6140 Current Act 511 Taxes - Flat Rate Assessments	15,168
6150 Current Act 511 Taxes - Proportional Assessments	393,965
6400 Delinquencies on Taxes Levied / Assessed by the LEA	155,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	12,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	172,274
6910 Rentals	5,323
6960 Services Provided Other Local Governmental Units / LEAs	5,000
6990 Refunds and Other Miscellaneous Revenue	5,000
REVENUE FROM LOCAL SOURCES	\$2,403,134
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	5,918,237
7271 Special Education funds for School-Aged Pupils	705,718
7311 Pupil Transportation Subsidy	418,887
7312 Nonpublic and Charter School Pupil Transportation Subsidy	9,625
7330 Health Services (Medical, Dental, Nurse, Act 25)	10,000
7340 State Property Tax Reduction Allocation	141,032
7505 Ready to Learn Block Grant	157,782
7810 State Share of Social Security and Medicare Taxes	303,553
7820 State Share of Retirement Contributions	1,387,314
REVENUE FROM STATE SOURCES	\$9,052,148
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	211,076
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	26,040
8517 NCLB, Title IV - 21st Century Schools	15,162
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	1,600
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	1,500
REVENUE FROM FEDERAL SOURCES	\$255,378
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	11,710,660

Act 1 Index (current): 4.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$1,603,104
Amount of Tax Relief for Homestead Exclusions	<u>\$141,032</u>
Total Approx. Tax Revenue:	\$1,744,136
Approx. Tax Levy for Tax Rate Calculation:	\$1,904,483

Clarion

Total

2020-21 Data		
a. Assessed Value	\$36,316,373	\$36,316,373
b. Real Estate Mills	50.5080	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$115,212,703	\$115,212,703
d. Assessed Value	\$36,608,344	\$36,608,344
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$1,834,267	\$1,834,267
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$1,834,267	\$1,834,267
(f Total * g)		
i. Base Mills Subject to Index	50.5080	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	90.90720%	90.90720%
k. Tax Levy Needed	\$1,904,483	\$1,904,483
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	52.0232	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$1,904,483	\$1,904,483
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$1,763,451
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$1,603,104
(n * Est. Pct. Collection)		

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

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Act 1 Index (current): 4.6%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$1,603,104	
Amount of Tax Relief for Homestead Exclusions	<u>\$141,032</u>	
Total Approx. Tax Revenue:	\$1,744,136	
Approx. Tax Levy for Tax Rate Calculation:	\$1,904,483	
	Clarion	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	52.8313	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$1,934,066	\$1,934,066
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$2,642.25	
Number of Homestead/Farmstead Properties	1026	1026
Median Assessed Value of Homestead Properties		\$13,540

Act 1 Index (current): 4.6%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$1,603,104
Amount of Tax Relief for Homestead Exclusions	<u>\$141,032</u>
Total Approx. Tax Revenue:	\$1,744,136
Approx. Tax Levy for Tax Rate Calculation:	\$1,904,483
	Clarion

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$141,032	Lowering RE Tax Rate	\$0	\$141,032
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$141,032

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>
Clarion	36,608,344	52.0232	1,904,483			90.90720%	
Totals:	36,608,344		1,904,483	141,032 =	1,763,451 X	90.90720% =	1,603,104

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		9,500
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	11,176
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	7,000
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 18,176 15,168

	<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%	332,500	283,965
6152 Current Act 511 Occupation Taxes	300.0000	0.000	112,846	85,000
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	25,000	25,000
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 470,346 393,965

Total Act 511, Current Taxes 409,133

Act 511 Tax Limit -->	115,212,703 X	12	1,382,552
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2020-21 (Rebalanced)	2021-22	Percent Change in Rate			2020-21 (Rebalanced)	2021-22	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Clarion	50.5080	52.0232	3.00%	Yes	4.6%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%			
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.6%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%			
6152	Current Act 511 Occupation Taxes	300.0000	300.0000	0.00%	Yes	4.6%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%			

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	5,310,925
1200 Special Programs - Elementary / Secondary	1,603,563
1300 Vocational Education	418,829
1400 Other Instructional Programs - Elementary / Secondary	2,254
Total Instruction	\$7,335,571
2000 Support Services	
2100 Support Services - Students	481,966
2200 Support Services - Instructional Staff	210,017
2300 Support Services - Administration	1,111,076
2400 Support Services - Pupil Health	167,839
2500 Support Services - Business	132,610
2600 Operation and Maintenance of Plant Services	1,374,298
2700 Student Transportation Services	627,682
2800 Support Services - Central	401,923
2900 Other Support Services	4,528
Total Support Services	\$4,511,939
3000 Operation of Non-Instructional Services	
3200 Student Activities	328,817
3300 Community Services	9,271
Total Operation of Non-Instructional Services	\$338,088
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	341,184
5200 Interfund Transfers - Out	197,251
Total Other Expenditures and Financing Uses	\$538,435
Total Estimated Expenditures and Other Financing Uses	\$12,724,033

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,656,918
200 Personnel Services - Employee Benefits	2,096,418
300 Purchased Professional and Technical Services	122,543
400 Purchased Property Services	9,063
500 Other Purchased Services	271,150
600 Supplies	128,133
700 Property	21,200
800 Other Objects	5,500
Total Regular Programs - Elementary / Secondary	\$5,310,925
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	652,753
200 Personnel Services - Employee Benefits	415,243
300 Purchased Professional and Technical Services	107,432
500 Other Purchased Services	410,030
600 Supplies	13,455
800 Other Objects	4,650
Total Special Programs - Elementary / Secondary	\$1,603,563
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	47,629
200 Personnel Services - Employee Benefits	29,734
300 Purchased Professional and Technical Services	795
500 Other Purchased Services	340,281
600 Supplies	390
Total Vocational Education	\$418,829
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,500
200 Personnel Services - Employee Benefits	654
500 Other Purchased Services	100
Total Other Instructional Programs - Elementary / Secondary	\$2,254
Total Instruction	\$7,335,571
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	224,446
200 Personnel Services - Employee Benefits	132,155
300 Purchased Professional and Technical Services	102,852
400 Purchased Property Services	400
500 Other Purchased Services	4,975
600 Supplies	16,888
800 Other Objects	250
Total Support Services - Students	\$481,966
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	87,338

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	75,826
300 Purchased Professional and Technical Services	14,000
400 Purchased Property Services	1,800
500 Other Purchased Services	5,000
600 Supplies	21,387
700 Property	566
800 Other Objects	4,100
Total Support Services - Instructional Staff	\$210,017
2300 Support Services - Administration	
100 Personnel Services - Salaries	477,047
200 Personnel Services - Employee Benefits	377,956
300 Purchased Professional and Technical Services	50,577
400 Purchased Property Services	17,000
500 Other Purchased Services	21,550
600 Supplies	136,148
700 Property	21,148
800 Other Objects	9,650
Total Support Services - Administration	\$1,111,076
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	86,682
200 Personnel Services - Employee Benefits	72,147
300 Purchased Professional and Technical Services	5,100
400 Purchased Property Services	350
500 Other Purchased Services	1,200
600 Supplies	2,360
Total Support Services - Pupil Health	\$167,839
2500 Support Services - Business	
100 Personnel Services - Salaries	56,489
200 Personnel Services - Employee Benefits	51,071
300 Purchased Professional and Technical Services	3,350
400 Purchased Property Services	11,500
500 Other Purchased Services	6,200
600 Supplies	2,500
800 Other Objects	1,500
Total Support Services - Business	\$132,610
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	533,551
200 Personnel Services - Employee Benefits	392,939
300 Purchased Professional and Technical Services	22,206
400 Purchased Property Services	66,412
500 Other Purchased Services	81,348
600 Supplies	229,495
700 Property	48,147
800 Other Objects	200
Total Operation and Maintenance of Plant Services	\$1,374,298

<u>Description</u>	<u>Amount</u>
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	6,277
200 Personnel Services - Employee Benefits	5,655
500 Other Purchased Services	612,000
600 Supplies	3,750
Total Student Transportation Services	\$627,682
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	123,971
200 Personnel Services - Employee Benefits	118,187
300 Purchased Professional and Technical Services	7,500
400 Purchased Property Services	3,000
500 Other Purchased Services	8,000
600 Supplies	84,905
700 Property	56,160
800 Other Objects	200
Total Support Services - Central	\$401,923
2900 <u>Other Support Services</u>	
500 Other Purchased Services	4,528
Total Other Support Services	\$4,528
Total Support Services	\$4,511,939
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	83,956
200 Personnel Services - Employee Benefits	36,289
300 Purchased Professional and Technical Services	60,670
400 Purchased Property Services	8,000
500 Other Purchased Services	52,584
600 Supplies	58,819
700 Property	16,099
800 Other Objects	12,400
Total Student Activities	\$328,817
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	4,400
200 Personnel Services - Employee Benefits	371
600 Supplies	4,000
800 Other Objects	500
Total Community Services	\$9,271
Total Operation of Non-Instructional Services	\$338,088
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	25,384
900 Other Uses of Funds	315,800
Total Debt Service / Other Expenditures and Financing Uses	\$341,184

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<u>Description</u>	<u>Amount</u>
5200 Interfund Transfers - Out	
900 Other Uses of Funds	197,251
Total Interfund Transfers - Out	\$197,251
Total Other Expenditures and Financing Uses	\$538,435
TOTAL EXPENDITURES	\$12,724,033

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	5,122,949	6,692,827
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	52,767	52,797
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	\$5,175,716	\$6,745,624

Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	4,175,891	590,000
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	52,797	52,827
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	\$4,228,688	\$642,827
TOTAL CASH AND INVESTMENTS	\$9,404,404	\$7,388,451

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund		
0510 Bonds Payable	2,315,218	1,952,197
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	74,900	73,325
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,435,181	6,436,779
0599 Other Noncurrent Liabilities		
Total General Fund	\$7,825,299	\$8,462,301

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

<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	\$7,825,299	\$8,462,301

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

General Fund	341,183	363,021
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	\$341,183	\$363,021
TOTAL INDEBTEDNESS	\$8,166,482	\$8,825,322

Account Description	Amounts
0810 Nonspendable Fund Balance	32,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	3,375,401
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,286,432
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,661,833

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,693,833
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