

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

Jeffrey S Wagner

(814)887-5543

Extn :

Contact Person

Telephone

Extension

jwagner@smethportschools.com

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Smethport Area SD	COUNTY : McKean	AUN : 109427503
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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	\$17964447
Ending Unassigned Fund Balance	\$1514427
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	8.43%

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
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DUE DATE: AUGUST 15, 2021

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Smethport Area SD	County : McKean	AUN Number : 109427503
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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.

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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$192,883.00 Function 2200, Object 200: \$207,028.00	When the state account code changed for teacher tuition reimbursement to the 2200s it allowed the 200 benefits (including tuition) to be higher than the 100 salaries. Our teacher tuition expenses exceed the salaries of 2 professionals& 1 support staff.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budgetary Reserve is used to cover unanticipated expenses like higher special education expenses, high utility bills, and unanticipated COVID-19 costs.
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 used to provide cash flow during low revenue periods. The District would be forced to borrow money each May if it were not for that fund balance to cover expenses that occur before the June 1st Basic Education Subsidy arrives.
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 used to offset the increases in PSERS, to make up for loss real estate tax revenue when 2% of our tax base was turned into State Forestlands and removed from the tax rolls, and offset debt service due to lack of PlanCon subsidy.

<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	40,915	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,609,170	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	1,514,427	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$4,123,597</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	4,693,923	
7000 Revenue from State Sources	10,527,016	
8000 Revenue from Federal Sources	2,383,508	
9000 Other Financing Sources	360,000	
Total Estimated Revenues And Other Financing Sources		<u>\$17,964,447</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$22,088,044</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	3,160,313
6113 Public Utility Realty Taxes	4,000
6114 Payments in Lieu of Current Taxes - State / Local	106,780
6115 Payments in Lieu of Current Taxes - Federal	22,000
6120 Current Per Capita Taxes, Section 679	11,765
6140 Current Act 511 Taxes - Flat Rate Assessments	11,765
6150 Current Act 511 Taxes - Proportional Assessments	540,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	340,000
6500 Earnings on Investments	22,000
6700 Revenues from LEA Activities	10,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	464,000
6940 Tuition from Patrons	300
6990 Refunds and Other Miscellaneous Revenue	1,000

REVENUE FROM LOCAL SOURCES \$4,693,923

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,626,694
7112 Basic Education Funding-Social Security	340,000
7160 Tuition for Orphans Subsidy	43,493
7240 Driver Education - Student	200
7271 Special Education funds for School-Aged Pupils	765,000
7311 Pupil Transportation Subsidy	403,757
7312 Nonpublic and Charter School Pupil Transportation Subsidy	1,155
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	321,747
7330 Health Services (Medical, Dental, Nurse, Act 25)	13,900
7340 State Property Tax Reduction Allocation	315,748
7505 Ready to Learn Block Grant	185,322
7820 State Share of Retirement Contributions	1,510,000

REVENUE FROM STATE SOURCES \$10,527,016

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	360,129
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	45,648
8517 NCLB, Title IV - 21st Century Schools	23,340
8519 NCLB, Title VI - Flexibility and Accountability	16,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	62,246

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	753,227
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,105,818
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	15,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,100
REVENUE FROM FEDERAL SOURCES	\$2,383,508
OTHER FINANCING SOURCES	
9800 Intrafund Transfers In	360,000
OTHER FINANCING SOURCES	\$360,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	17,964,447

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$3,160,313
Amount of Tax Relief for Homestead Exclusions	<u>\$315,748</u>
Total Approx. Tax Revenue:	\$3,476,061
Approx. Tax Levy for Tax Rate Calculation:	\$3,906,349

Mckean

Total

2020-21 Data		
a. Assessed Value	\$197,802,810	\$197,802,810
b. Real Estate Mills	19.2700	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$207,579,695	\$207,579,695
d. Assessed Value	\$198,392,520	\$198,392,520
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$3,811,660	\$3,811,660
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$3,811,660	\$3,811,660
(f Total * g)		
i. Base Mills Subject to Index	19.2700	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	88.01628%	88.01628%
k. Tax Levy Needed	\$3,906,349	\$3,906,349
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	19.6900	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$3,906,349	\$3,906,349
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$3,590,601
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,160,313
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$3,160,313

Amount of Tax Relief for Homestead Exclusions

\$315,748

Total Approx. Tax Revenue:

\$3,476,061

Approx. Tax Levy for Tax Rate Calculation:

\$3,906,349

Mckean

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	20.1178	
q. Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$3,991,221	\$3,991,221
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 ($t * \text{Est. Pct. Collection}$)	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$9,998.13	
Number of Homestead/Farmstead Properties	1632	1632
Median Assessed Value of Homestead Properties		\$43,570

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,160,313
Amount of Tax Relief for Homestead Exclusions	<u>\$315,748</u>
Total Approx. Tax Revenue:	\$3,476,061
Approx. Tax Levy for Tax Rate Calculation:	\$3,906,349
	Mckean

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$315,748	Lowering RE Tax Rate	\$0		\$315,748
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$315,748

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>
Mckean	198,392,520	19.6900	3,906,349			88.01628%	
Totals:	198,392,520		3,906,349	315,748	3,590,601	88.01628%	3,160,313

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		11,765
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	16,500
6142 Current Act 511 Occupation Taxes – Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
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 16,500 11,765

	<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	1.000%	0.000%	460,000	460,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	80,000	80,000
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 540,000 540,000

Total Act 511, Current Taxes 551,765

Act 511 Tax Limit -->	207,579,695	12	2,490,956
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Mckean	19.2700	19.6900	2.18%	Yes	4.4%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.4%				
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	7,124,673
1200 Special Programs - Elementary / Secondary	1,975,677
1300 Vocational Education	233,943
1400 Other Instructional Programs - Elementary / Secondary	50,707
1800 Pre-Kindergarten	360,648
Total Instruction	\$9,745,648
2000 Support Services	
2100 Support Services - Students	611,061
2200 Support Services - Instructional Staff	745,362
2300 Support Services - Administration	1,052,241
2400 Support Services - Pupil Health	248,153
2500 Support Services - Business	308,280
2600 Operation and Maintenance of Plant Services	1,197,216
2700 Student Transportation Services	999,100
2800 Support Services - Central	344,992
2900 Other Support Services	30,990
Total Support Services	\$5,537,395
3000 Operation of Non-Instructional Services	
3200 Student Activities	386,186
3300 Community Services	800
Total Operation of Non-Instructional Services	\$386,986
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,204,100
5200 Interfund Transfers - Out	840,318
5900 Budgetary Reserve	250,000
Total Other Expenditures and Financing Uses	\$2,294,418
Total Estimated Expenditures and Other Financing Uses	\$17,964,447

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	3,808,449
200 Personnel Services - Employee Benefits	2,840,241
400 Purchased Property Services	9,000
500 Other Purchased Services	278,910
600 Supplies	170,834
700 Property	16,000
800 Other Objects	1,239
Total Regular Programs - Elementary / Secondary	\$7,124,673
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	867,702
200 Personnel Services - Employee Benefits	735,660
300 Purchased Professional and Technical Services	135,700
500 Other Purchased Services	233,290
600 Supplies	2,685
800 Other Objects	640
Total Special Programs - Elementary / Secondary	\$1,975,677
1300 <u>Vocational Education</u>	
500 Other Purchased Services	233,943
Total Vocational Education	\$233,943
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	29,306
200 Personnel Services - Employee Benefits	12,665
300 Purchased Professional and Technical Services	3,800
400 Purchased Property Services	2,200
500 Other Purchased Services	900
600 Supplies	1,836
Total Other Instructional Programs - Elementary / Secondary	\$50,707
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	182,004
200 Personnel Services - Employee Benefits	154,142
500 Other Purchased Services	11,450
600 Supplies	13,052
Total Pre-Kindergarten	\$360,648
Total Instruction	\$9,745,648
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	328,043
200 Personnel Services - Employee Benefits	260,249
300 Purchased Professional and Technical Services	11,200
500 Other Purchased Services	1,000
600 Supplies	10,209
800 Other Objects	360

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$611,061
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	192,883
200 Personnel Services - Employee Benefits	207,028
500 Other Purchased Services	18,838
600 Supplies	124,463
700 Property	202,150
Total Support Services - Instructional Staff	\$745,362
2300 Support Services - Administration	
100 Personnel Services - Salaries	575,188
200 Personnel Services - Employee Benefits	392,748
300 Purchased Professional and Technical Services	11,350
400 Purchased Property Services	1,650
500 Other Purchased Services	45,480
600 Supplies	12,446
800 Other Objects	13,379
Total Support Services - Administration	\$1,052,241
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	117,915
200 Personnel Services - Employee Benefits	106,920
300 Purchased Professional and Technical Services	9,600
400 Purchased Property Services	398
600 Supplies	13,320
Total Support Services - Pupil Health	\$248,153
2500 Support Services - Business	
100 Personnel Services - Salaries	142,739
200 Personnel Services - Employee Benefits	133,631
300 Purchased Professional and Technical Services	24,760
400 Purchased Property Services	550
500 Other Purchased Services	1,200
600 Supplies	5,100
800 Other Objects	300
Total Support Services - Business	\$308,280
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	396,313
200 Personnel Services - Employee Benefits	356,208
300 Purchased Professional and Technical Services	9,500
400 Purchased Property Services	256,595
500 Other Purchased Services	61,300
600 Supplies	117,100
800 Other Objects	200
Total Operation and Maintenance of Plant Services	\$1,197,216
2700 Student Transportation Services	
500 Other Purchased Services	969,100

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<u>Description</u>	<u>Amount</u>
700 Property	30,000
Total Student Transportation Services	\$999,100
2800 Support Services - Central	
100 Personnel Services - Salaries	177,644
200 Personnel Services - Employee Benefits	159,748
500 Other Purchased Services	7,600
Total Support Services - Central	\$344,992
2900 Other Support Services	
500 Other Purchased Services	30,990
Total Other Support Services	\$30,990
Total Support Services	\$5,537,395
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	149,668
200 Personnel Services - Employee Benefits	64,648
300 Purchased Professional and Technical Services	73,500
400 Purchased Property Services	6,300
500 Other Purchased Services	54,650
600 Supplies	31,500
800 Other Objects	5,920
Total Student Activities	\$386,186
3300 Community Services	
800 Other Objects	800
Total Community Services	\$800
Total Operation of Non-Instructional Services	\$386,986
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	207,360
900 Other Uses of Funds	996,740
Total Debt Service / Other Expenditures and Financing Uses	\$1,204,100
5200 Interfund Transfers - Out	
900 Other Uses of Funds	840,318
Total Interfund Transfers - Out	\$840,318
5900 Budgetary Reserve	
800 Other Objects	250,000
Total Budgetary Reserve	\$250,000
Total Other Expenditures and Financing Uses	\$2,294,418
TOTAL EXPENDITURES	\$17,964,447

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	1,514,000	1,500,000
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	590,000	200,000
Other Capital Projects Fund		
Debt Service Fund	3,000	2,000
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	\$2,107,000	\$1,702,000
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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	\$2,107,000	\$1,702,000
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	7,080,000	5,650,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	235,000	250,000
0550 Authority Lease Obligations	520,442	448,706
0560 Other Post-Employment Benefits (OPEB)	2,053,998	2,175,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$9,889,440	\$8,523,706
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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		

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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	\$9,889,440	\$8,523,706

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	30,000	15,000
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	\$30,000	\$15,000
TOTAL INDEBTEDNESS	\$9,919,440	\$8,538,706

Account Description	Amounts
0810 Nonspendable Fund Balance	40,915
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,609,170
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,514,427
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,123,597
5900 Budgetary Reserve	250,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,414,512