

# FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2021

\_\_\_\_\_  
President of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Secretary of the Board - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Chief School Administrator - Original Signature Required

\_\_\_\_\_  
Date

\_\_\_\_\_  
Jill Regan

(412)264-9440

Extn :1124

\_\_\_\_\_  
Contact Person

\_\_\_\_\_  
Telephone

\_\_\_\_\_  
Extension

\_\_\_\_\_  
jregan@moonarea.net

\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Moon Area SD	COUNTY : Allegheny	AUN : 103026343
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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	\$82967833
Ending Unassigned Fund Balance	\$1135733
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.36%

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)

<b>School District Name :</b> Moon Area SD	<b>County :</b> Allegheny	<b>AUN Number :</b> 103026343
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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> 5-11-2021
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
2000	Act 511 Taxes: 6154 Rate has changed from previous year.  6154 Prior Year Rate: 10.000% 6154 Current Year Rate: 5.000%	Lower rate established with township to help with COVID
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.	Funds to be used for unforeseen expenses

ITEM

AMOUNTS

**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

1,155,941

0850 Unassigned Fund Balance

**Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year**

\$1,155,941

**Estimated Revenues And Other Financing Sources**

6000 Revenue from Local Sources

63,004,861

7000 Revenue from State Sources

19,432,764

8000 Revenue from Federal Sources

510,000

9000 Other Financing Sources

**Total Estimated Revenues And Other Financing Sources**

\$82,947,625

**Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation**

\$84,103,566

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	54,444,234
6112 Interim Real Estate Taxes	350,000
6113 Public Utility Realty Taxes	55,000
6114 Payments in Lieu of Current Taxes - State / Local	50,000
6140 Current Act 511 Taxes - Flat Rate Assessments	85,000
6150 Current Act 511 Taxes - Proportional Assessments	6,120,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	906,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	35,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	774,500
6910 Rentals	30,000
6990 Refunds and Other Miscellaneous Revenue	135,127
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$63,004,861</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	7,185,000
7112 Basic Education Funding-Social Security	1,345,000
7160 Tuition for Orphans Subsidy	30,000
7271 Special Education funds for School-Aged Pupils	1,946,779
7311 Pupil Transportation Subsidy	850,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	105,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	670,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	75,000
7340 State Property Tax Reduction Allocation	955,985
7505 Ready to Learn Block Grant	335,000
7820 State Share of Retirement Contributions	5,935,000
<b>REVENUE FROM STATE SOURCES</b>	<b>\$19,432,764</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	280,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	65,000
8517 NCLB, Title IV - 21st Century Schools	15,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	150,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$510,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>82,947,625</b>

Act 1 Index (current): 3.5%

<b>Calculation Method:</b>	<b>Rate</b>	
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$54,444,234</b>	
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$955,985</u></b>	
<b>Total Approx. Tax Revenue:</b>	<b>\$55,400,219</b>	
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$58,339,397</b>	
	<b>Allegheny</b>	<b>Total</b>

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<b>2020-21 Data</b>		
a. Assessed Value	\$2,492,825,574	\$2,492,825,574
b. Real Estate Mills	22.6746	
<b>I. 2021-22 Data</b>		
c. 2019 STEB Market Value	\$2,349,737,403	\$2,349,737,403
d. Assessed Value	\$2,572,896,434	\$2,572,896,434
e. Assessed Value of New Constr/ Renov	\$0	\$0

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<b>2020-21 Calculations</b>		
f. 2020-21 Tax Levy	\$56,523,823	\$56,523,823
(a * b)		
<b>2021-22 Calculations</b>		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$56,523,823	\$56,523,823
(f Total * g)		
i. Base Mills Subject to Index	22.6746	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

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<b>Calculation of Tax Rates and Levies Generated</b>		
j. Weighted Avg. Collection Percentage	94.87800%	94.87800%
k. Tax Levy Needed	\$58,339,397	\$58,339,397
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>22.6746</b>	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$58,339,397	\$58,339,397
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$57,383,412
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$54,444,234
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.5%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$54,444,234

Amount of Tax Relief for Homestead Exclusions

\$955,985

Total Approx. Tax Revenue:

\$55,400,219

Approx. Tax Levy for Tax Rate Calculation:

\$58,339,397

Allegheny

Total

**Index Maximums**

p. Maximum Mills Based On Index  
(i \* (1 + Index))

23.4682

q. Mills In Excess of Index  
(if (l > p), (l - p))

0.0000

r. Maximum Tax Levy Based On Index  
(p / 1000 \* d)

\$60,381,248

\$60,381,248

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**

Assessed Value Exclusion per Homestead

\$5,682.00

V.

Number of Homestead/Farmstead Properties

7438

7438

Median Assessed Value of Homestead Properties

\$167,000



Act 1 Index (current): 3.5%

<b>Calculation Method:</b>	<b>Rate</b>
<b>Approx. Tax Revenue from RE Taxes:</b>	<b>\$54,444,234</b>
<b>Amount of Tax Relief for Homestead Exclusions</b>	<b><u>\$955,985</u></b>
<b>Total Approx. Tax Revenue:</b>	<b>\$55,400,219</b>
<b>Approx. Tax Levy for Tax Rate Calculation:</b>	<b>\$58,339,397</b>

<b>Allegheny</b>	<b>Total</b>
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$955,985	Lowering RE Tax Rate	\$0		\$955,985
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
<b>Amount of Tax Relief from State/Local Sources</b>					<b>\$955,985</b>

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>
Allegheny	2,572,896,434	22.6746	58,339,397			94.87800%	
<b>Totals:</b>	<b>2,572,896,434</b>		<b>58,339,397</b>	955,985 =	57,383,412 X	94.87800% =	54,444,234

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	85,000
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 85,000 85,000**

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	5,250,000	5,250,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	850,000	850,000
6154 Current Act 511 Amusement Taxes	5.000%	0.000%	20,000	20,000
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 6,120,000 6,120,000**

**Total Act 511, Current Taxes 6,205,000**

<b>Act 511 Tax Limit --&gt;</b>	<b>2,349,737,403 X</b>	<b>12</b>	<b>28,196,849</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> Allegheny	22.6746	22.6746	0.00%	Yes	3.5%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.5%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.5%				
6154	Current Act 511 Amusement Taxes	10.000%	5.000%	-50.00%	Yes	3.5%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	34,912,430
1200 Special Programs - Elementary / Secondary	11,468,946
1300 Vocational Education	2,500,590
1400 Other Instructional Programs - Elementary / Secondary	627,470
1500 Nonpublic School Programs	10,000
<b>Total Instruction</b>	<b>\$49,519,436</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	2,813,251
2200 Support Services - Instructional Staff	2,549,072
2300 Support Services - Administration	4,418,765
2400 Support Services - Pupil Health	799,409
2500 Support Services - Business	653,392
2600 Operation and Maintenance of Plant Services	6,765,734
2700 Student Transportation Services	3,167,543
2800 Support Services - Central	207,901
2900 Other Support Services	70,000
<b>Total Support Services</b>	<b>\$21,445,067</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,230,693
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,230,693</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	10,772,637
<b>Total Other Expenditures and Financing Uses</b>	<b>\$10,772,637</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$82,967,833</b>

## 2021-2022 Final General Fund Budget

LEA : 103026343 Moon Area SD

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Page - 1 of 3

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	19,621,604
200 Personnel Services - Employee Benefits	12,747,326
300 Purchased Professional and Technical Services	400,000
400 Purchased Property Services	12,000
500 Other Purchased Services	1,126,000
600 Supplies	770,500
700 Property	233,000
800 Other Objects	2,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$34,912,430</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	5,187,692
200 Personnel Services - Employee Benefits	3,530,754
300 Purchased Professional and Technical Services	627,000
500 Other Purchased Services	2,057,500
600 Supplies	59,000
700 Property	3,000
800 Other Objects	4,000
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$11,468,946</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	1,102,798
200 Personnel Services - Employee Benefits	680,792
400 Purchased Property Services	3,500
500 Other Purchased Services	665,000
600 Supplies	48,500
<b>Total Vocational Education</b>	<b>\$2,500,590</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	240,305
200 Personnel Services - Employee Benefits	160,665
300 Purchased Professional and Technical Services	7,500
500 Other Purchased Services	215,000
600 Supplies	4,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$627,470</b>
<b>1500 <u>Nonpublic School Programs</u></b>	
300 Purchased Professional and Technical Services	10,000
<b>Total Nonpublic School Programs</b>	<b>\$10,000</b>
<b>Total Instruction</b>	<b>\$49,519,436</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	1,358,087
200 Personnel Services - Employee Benefits	828,114
300 Purchased Professional and Technical Services	545,000
500 Other Purchased Services	3,500

## 2021-2022 Final General Fund Budget

LEA : 103026343 Moon Area SD

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Page - 2 of 3

<u>Description</u>	<u>Amount</u>
600 Supplies	74,200
800 Other Objects	4,350
<b>Total Support Services - Students</b>	<b>\$2,813,251</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	628,048
200 Personnel Services - Employee Benefits	504,074
300 Purchased Professional and Technical Services	654,200
400 Purchased Property Services	168,000
500 Other Purchased Services	5,500
600 Supplies	394,250
700 Property	175,000
800 Other Objects	20,000
<b>Total Support Services - Instructional Staff</b>	<b>\$2,549,072</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,195,402
200 Personnel Services - Employee Benefits	1,315,963
300 Purchased Professional and Technical Services	792,000
500 Other Purchased Services	13,900
600 Supplies	71,200
800 Other Objects	30,300
<b>Total Support Services - Administration</b>	<b>\$4,418,765</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	447,441
200 Personnel Services - Employee Benefits	330,768
300 Purchased Professional and Technical Services	3,500
400 Purchased Property Services	700
600 Supplies	17,000
<b>Total Support Services - Pupil Health</b>	<b>\$799,409</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	294,528
200 Personnel Services - Employee Benefits	232,364
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	15,500
600 Supplies	55,000
800 Other Objects	26,000
<b>Total Support Services - Business</b>	<b>\$653,392</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	2,673,306
200 Personnel Services - Employee Benefits	1,874,728
300 Purchased Professional and Technical Services	158,000
400 Purchased Property Services	613,000
500 Other Purchased Services	414,700
600 Supplies	937,000
700 Property	85,000
800 Other Objects	10,000

<u>Description</u>	<u>Amount</u>
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$6,765,734</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	102,601
200 Personnel Services - Employee Benefits	84,442
500 Other Purchased Services	2,895,500
600 Supplies	85,000
<b>Total Student Transportation Services</b>	<b>\$3,167,543</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	115,060
200 Personnel Services - Employee Benefits	54,141
300 Purchased Professional and Technical Services	4,500
500 Other Purchased Services	500
600 Supplies	32,500
800 Other Objects	1,200
<b>Total Support Services - Central</b>	<b>\$207,901</b>
<b>2900 <u>Other Support Services</u></b>	
500 Other Purchased Services	70,000
<b>Total Other Support Services</b>	<b>\$70,000</b>
<b>Total Support Services</b>	<b>\$21,445,067</b>
<b>3000 <u>Operation of Non-Instructional Services</u></b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	727,596
200 Personnel Services - Employee Benefits	102,097
300 Purchased Professional and Technical Services	97,000
400 Purchased Property Services	49,000
500 Other Purchased Services	84,300
600 Supplies	80,200
700 Property	70,000
800 Other Objects	20,500
<b>Total Student Activities</b>	<b>\$1,230,693</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$1,230,693</b>
<b>5000 <u>Other Expenditures and Financing Uses</u></b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	400,000
900 Other Uses of Funds	10,372,637
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$10,772,637</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$10,772,637</b>
<b>TOTAL EXPENDITURES</b>	<b>\$82,967,833</b>

**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		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	5,200,000	5,200,000
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	105,000	105,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	240,000	240,000
Other Agency Fund		
Permanent Fund		
<b>Total Cash and Short-Term Investments</b>	<b>\$7,045,000</b>	<b>\$7,045,000</b>

**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** **\$7,045,000** **\$7,045,000**

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

<b>General Fund</b>		
0510 Bonds Payable	130,125,000	130,125,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,782,700	1,782,700
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	26,408,722	26,408,722
0599 Other Noncurrent Liabilities	106,493,275	106,493,275
<b>Total General Fund</b>	<b>\$264,809,697</b>	<b>\$264,809,697</b>

**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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		

**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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		

**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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		

**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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$264,809,697</b>	<b>\$264,809,697</b>

**Short-Term Payables**

**06/30/2021 Estimate**

**06/30/2022 Projection**

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

**Total Short-Term Payables**

<b>TOTAL INDEBTEDNESS</b>	<b>\$264,809,697</b>	<b>\$264,809,697</b>
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,135,733
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$1,135,733</b>

**5900 Budgetary Reserve**

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$1,135,733</b>
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