

**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

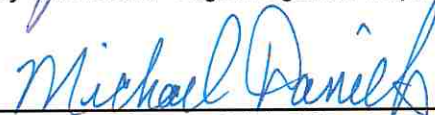
6/24/21



Secretary of the Board - Original Signature Required

Date

6/24/21



Chief School Administrator - Original Signature Required

Date

6/24/21

Joni B Mansmann

Contact Person

(724)746-2940

Extn :9109

Telephone

Extension

mansmannj@cmsd.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Canon-McMillan SD	COUNTY : Washington	AUN : 101631703
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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	\$95118718
Ending Unassigned Fund Balance	\$7278082
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.65%

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 6/24/21
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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 : Canon-McMillan SD	County : Washington	AUN Number : 101631703
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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 6/24/2021
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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.	
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	These monies allocated for unexpected expenditures that could occur during the 2021-2022 school year. These could be things like (but not limited to): increased staffing needs if enrollments continue to rise, special education, plant emergencies, etc...
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.	As per the Board of Directors Fund Balance Policy & Future Capital Improvements timeline & schedule published on the district's website.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Monies set aside to help offset PSERS increases as needed as they have continued to rise annually.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Monies assigned for Athletics.

<u>ITEM</u>	<u>AMOUNTS</u>	
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		
810 Nonspendable Fund Balance	94,672	
820 Restricted Fund Balance		
830 Committed Fund Balance	1,500,000	
840 Assigned Fund Balance	209,273	
850 Unassigned Fund Balance	7,266,181	
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>		<b><u>\$8,975,454</u></b>
<b>Estimated Revenues And Other Financing Sources</b>		
6000 Revenue from Local Sources	66,824,786	
7000 Revenue from State Sources	25,911,528	
3000 Revenue from Federal Sources	2,384,305	
9000 Other Financing Sources	10,000	
<b>Total Estimated Revenues And Other Financing Sources</b>		<b><u>\$95,130,619</u></b>
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>		<b><u>\$104,106,073</u></b>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	56,117,786
6112 Interim Real Estate Taxes	500,000
6113 Public Utility Realty Taxes	55,000
6114 Payments in Lieu of Current Taxes - State / Local	30,000
6140 Current Act 511 Taxes - Flat Rate Assessments	110,000
6150 Current Act 511 Taxes - Proportional Assessments	7,000,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	700,000
6500 Earnings on Investments	60,000
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	900,000
6910 Rentals	60,000
6920 Contributions and Donations from Private Sources	2,000
6940 Tuition from Patrons	1,200,000
6990 Refunds and Other Miscellaneous Revenue	40,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$66,824,786</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	12,065,238
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	2,300,000
7311 Pupil Transportation Subsidy	950,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	120,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	1,145,804
7330 Health Services (Medical, Dental, Nurse, Act 25)	95,000
7340 State Property Tax Reduction Allocation	925,676
7505 Ready to Learn Block Grant	537,616
7810 State Share of Social Security and Medicare Taxes	1,391,075
7820 State Share of Retirement Contributions	6,361,119
<b>REVENUE FROM STATE SOURCES</b>	<b>\$25,911,528</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	401,720
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	116,585
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	856,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,000,000

	<u>Amount</u>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	10,000
Reimbursements (Access)	
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$2,384,305</b>
<b>OTHER FINANCING SOURCES</b>	
9400 Sale of or Compensation for Loss of Fixed Assets	10,000
<b>OTHER FINANCING SOURCES</b>	<b>\$10,000</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>95,130,619</b>

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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): 3.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$56,117,786
Amount of Tax Relief for Homestead Exclusions	<u>\$925,676</u>
Total Approx. Tax Revenue:	\$57,043,462
Approx. Tax Levy for Tax Rate Calculation:	\$58,958,547
	Washington
	Total

**2020-21 Data**

a. Assessed Value	\$4,793,034,425	\$4,793,034,425
b. Real Estate Mills	11.9529	

**I. 2021-22 Data**

c. 2019 STEB Market Value	\$3,692,429,970	\$3,692,429,970
d. Assessed Value	\$4,932,572,591	\$4,932,572,591
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2020-21 Calculations**

f. 2020-21 Tax Levy	\$57,290,661	\$57,290,661
(a * b)		

**2021-22 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$57,290,661	\$57,290,661
(f Total * g)		
i. Base Mills Subject to Index	11.9529	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	96.70000%	96.70000%
k. Tax Levy Needed	\$58,958,547	\$58,958,547
(Approx. Tax Levy * g)		
<b>I. 2021-22 Real Estate Tax Rate</b>	<b>11.9529</b>	
(k / d * 1000)		

III. m. Tax Levy Generated by Mills	\$58,958,547	\$58,958,547
(I / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$58,032,871
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$56,117,786
(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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ct 1 Index (current): 3.0%

alculation Method:

Rate

pprox. Tax Revenue from RE Taxes:

\$56,117,786

mount of Tax Relief for Homestead Exclusions

\$925,676

otal Approx. Tax Revenue:

\$57,043,462

pprox. Tax Levy for Tax Rate Calculation:

\$58,958,547

Washington

Total

## Index Maximums

p. Maximum Mills Based On Index

12.3114

(i \* (1 + Index))

q. Mills In Excess of Index

0.0000

(If (l &gt; p), (l - p))

r. Maximum Tax Levy Based On Index

\$60,726,874

\$60,726,874

IV.

(p / 1000 \* d)

s. Millage Rate within Index?

Yes

(If l &gt; p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m &gt; r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t \* Est. Pct. Collection)

## Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$8,557.00

V.

Number of Homestead/Farmstead Properties

9039

9039

Median Assessed Value of Homestead Properties

\$198,400

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

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ct 1 Index (current): 3.0%

alculation Method:

Rate

pprox. Tax Revenue from RE Taxes:

\$56,117,786

mount of Tax Relief for Homestead Exclusions

\$925,676

otal Approx. Tax Revenue:

\$57,043,462

pprox. Tax Levy for Tax Rate Calculation:

\$58,958,547

Washington

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$925,676

Lowering RE Tax Rate

\$0

\$925,676

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

**Amount of Tax Relief from State/Local Sources**

**\$925,676**

CODE3111 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>
Washington	4,932,572,591	11.9529	58,958,547			96.70000%	
<b>totals:</b>	<b>4,932,572,591</b>		<b>58,958,547</b>	<b>925,676</b>	<b>= 58,032,871</b>	<b>X 96.70000%</b>	<b>= 56,117,786</b>

	<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	110,000
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
<b>Total Current Act 511 Taxes – Flat Rate Assessments</b>			<b>110,000</b>
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	0.500%	0.000%	5,300,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	1,700,000
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
<b>Total Current Act 511 Taxes – Proportional Assessments</b>			<b>7,000,000</b>
<b>Total Act 511, Current Taxes</b>			<b>7,110,000</b>
<b>Act 511 Tax Limit --&gt;</b>		<b>3,692,429,970 X</b>	<b>12</b>
		<b>Market Value</b>	<b>Mills</b>
			<b>(511 Limit)</b>

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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>									
	Washington	11.9529	11.9529	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

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<u>Description</u>	<u>Amount</u>
<b>000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	33,906,850
1200 Special Programs - Elementary / Secondary	12,046,516
1300 Vocational Education	2,742,059
1400 Other Instructional Programs - Elementary / Secondary	500,498
<b>Total Instruction</b>	<b>\$49,195,923</b>
<b>000 Support Services</b>	
2100 Support Services - Students	2,851,725
2200 Support Services - Instructional Staff	1,456,105
2300 Support Services - Administration	5,353,316
2400 Support Services - Pupil Health	2,227,343
2500 Support Services - Business	946,058
2600 Operation and Maintenance of Plant Services	8,131,850
2700 Student Transportation Services	6,105,056
2800 Support Services - Central	2,059,711
2900 Other Support Services	1,240,000
<b>Total Support Services</b>	<b>\$30,371,164</b>
<b>000 Operation of Non-Instructional Services</b>	
3200 Student Activities	1,926,014
3300 Community Services	162,943
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,088,957</b>
<b>000 Facilities Acquisition, Construction and Improvement Services</b>	
4000 Facilities Acquisition, Construction and Improvement Services	1,130,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,130,000</b>
<b>000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	11,732,674
5200 Interfund Transfers - Out	150,000
5900 Budgetary Reserve	450,000
<b>Total Other Expenditures and Financing Uses</b>	<b>\$12,332,674</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$95,118,718</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	18,144,701
200 Personnel Services - Employee Benefits	11,782,712
300 Purchased Professional and Technical Services	279,150
400 Purchased Property Services	13,170
500 Other Purchased Services	1,350,470
600 Supplies	2,110,502
700 Property	180,145
800 Other Objects	46,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$33,906,850</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	4,754,710
200 Personnel Services - Employee Benefits	3,534,531
300 Purchased Professional and Technical Services	807,600
400 Purchased Property Services	5,000
500 Other Purchased Services	2,787,975
600 Supplies	109,800
700 Property	35,700
800 Other Objects	11,200
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$12,046,516</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	1,064,370
200 Personnel Services - Employee Benefits	719,504
300 Purchased Professional and Technical Services	20,000
400 Purchased Property Services	6,500
500 Other Purchased Services	855,735
600 Supplies	65,450
700 Property	10,500
<b>Total Vocational Education</b>	<b>\$2,742,059</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	111,999
200 Personnel Services - Employee Benefits	48,499
300 Purchased Professional and Technical Services	30,000
500 Other Purchased Services	310,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$500,498</b>
<b>Total Instruction</b>	<b>\$49,195,923</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	1,309,063
200 Personnel Services - Employee Benefits	852,584
300 Purchased Professional and Technical Services	619,781
400 Purchased Property Services	5,000
500 Other Purchased Services	33,437

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<u>Description</u>	<u>Amount</u>
600 Supplies	19,860
700 Property	10,500
800 Other Objects	1,500
<b>Total Support Services - Students</b>	<b>\$2,851,725</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	628,648
200 Personnel Services - Employee Benefits	550,320
300 Purchased Professional and Technical Services	73,800
400 Purchased Property Services	2,200
500 Other Purchased Services	26,800
600 Supplies	147,177
700 Property	21,460
800 Other Objects	5,700
<b>Total Support Services - Instructional Staff</b>	<b>\$1,456,105</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	2,641,411
200 Personnel Services - Employee Benefits	1,697,122
300 Purchased Professional and Technical Services	332,700
400 Purchased Property Services	12,300
500 Other Purchased Services	451,188
600 Supplies	50,195
700 Property	55,000
800 Other Objects	113,400
<b>Total Support Services - Administration</b>	<b>\$5,353,316</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	315,450
200 Personnel Services - Employee Benefits	220,205
300 Purchased Professional and Technical Services	1,669,938
400 Purchased Property Services	1,000
500 Other Purchased Services	1,000
600 Supplies	15,750
700 Property	4,000
<b>Total Support Services - Pupil Health</b>	<b>\$2,227,343</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	433,502
200 Personnel Services - Employee Benefits	277,706
300 Purchased Professional and Technical Services	97,000
400 Purchased Property Services	17,500
500 Other Purchased Services	57,200
600 Supplies	51,150
700 Property	9,000
800 Other Objects	3,000
<b>Total Support Services - Business</b>	<b>\$946,058</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	3,051,658

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	1,878,003
300 Purchased Professional and Technical Services	691,000
400 Purchased Property Services	576,700
500 Other Purchased Services	195,300
600 Supplies	1,527,689
700 Property	202,500
800 Other Objects	9,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$8,131,850</b>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	2,548,078
200 Personnel Services - Employee Benefits	1,806,628
300 Purchased Professional and Technical Services	9,500
400 Purchased Property Services	201,650
500 Other Purchased Services	779,250
600 Supplies	230,450
700 Property	519,000
800 Other Objects	10,500
<b>Total Student Transportation Services</b>	<b>\$6,105,056</b>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	525,334
200 Personnel Services - Employee Benefits	388,852
300 Purchased Professional and Technical Services	248,025
400 Purchased Property Services	275,000
500 Other Purchased Services	159,750
600 Supplies	123,250
700 Property	333,000
800 Other Objects	6,500
<b>Total Support Services - Central</b>	<b>\$2,059,711</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	90,000
800 Other Objects	1,150,000
<b>Total Other Support Services</b>	<b>\$1,240,000</b>
<b>Total Support Services</b>	<b>\$30,371,164</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	966,920
200 Personnel Services - Employee Benefits	451,059
300 Purchased Professional and Technical Services	127,165
400 Purchased Property Services	39,000
500 Other Purchased Services	55,000
600 Supplies	119,050
700 Property	70,800
800 Other Objects	97,020
<b>Total Student Activities</b>	<b>\$1,926,014</b>



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<u>Description</u>	<u>Amount</u>
<b>3300 Community Services</b>	
800 Other Objects	162,943
<b>Total Community Services</b>	<b>\$162,943</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$2,088,957</b>
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
<b>4000 Facilities Acquisition, Construction and Improvement Services</b>	
300 Purchased Professional and Technical Services	50,000
400 Purchased Property Services	840,000
700 Property	240,000
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,130,000</b>
<b>Total Facilities Acquisition, Construction and Improvement Services</b>	<b>\$1,130,000</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	6,327,674
900 Other Uses of Funds	5,405,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$11,732,674</b>
<b>5200 Interfund Transfers - Out</b>	
900 Other Uses of Funds	150,000
<b>Total Interfund Transfers - Out</b>	<b>\$150,000</b>
<b>5900 Budgetary Reserve</b>	
800 Other Objects	450,000
<b>Total Budgetary Reserve</b>	<b>\$450,000</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$12,332,674</b>
<b>TOTAL EXPENDITURES</b>	<b>\$95,118,718</b>

**Cash and Short-Term Investments**

	<b><u>06/30/2021 Estimate</u></b>	<b><u>06/30/2022 Projection</u></b>
General Fund	11,500,000	11,500,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	125,500	125,500
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	30,000,000	30,000,000
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$41,625,500</b>	<b>\$41,625,500</b>

**Long-Term Investments**

	<b><u>06/30/2021 Estimate</u></b>	<b><u>06/30/2022 Projection</u></b>
General Fund	4,105,150	4,106,200
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	6,769,515	6,775,000
Capital Reserve Fund - § 1431	55,000,000	20,000,000
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		
Investment Trust Fund		
Pension Trust Fund	1,619,400	1,620,900
Activity Fund		
Other Agency Fund		

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<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$67,494,065	\$32,502,100
TOTAL CASH AND INVESTMENTS	\$109,119,565	\$74,127,600

Long-Term Indebtedness06/30/2021 Estimate06/30/2022 Projection**General Fund**

0510 Bonds Payable	346,065,000	333,015,000
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 General Fund</b>	<b>\$346,065,000</b>	<b>\$333,015,000</b>
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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		

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

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

<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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**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>ong-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>otal Long-Term Indebtedness</b>	<b>\$346,065,000</b>	<b>\$333,015,000</b>



**Short-Term Payables****06/30/2021 Estimate****06/30/2022 Projection**

General Fund	137,498,965	137,498,965
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****\$137,498,965****\$137,498,965****TOTAL INDEBTEDNESS****\$483,563,965****\$470,513,965**

Account Description	Amounts
0810 Nonspendable Fund Balance	94,672
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,500,000
0840 Assigned Fund Balance	209,273
0850 Unassigned Fund Balance	7,278,082
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$8,987,355</b>

5900 Budgetary Reserve	450,000
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<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$9,532,027</b>
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