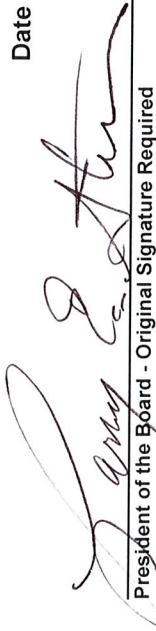


FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:


President of the Board - Original Signature Required


Secretary of the Board - Original Signature Required


Chief School Administrator - Original Signature Required

Edward Rarick

Contact Person

erarick@lehighton.org

Email Address

Date

6-28-2021

Date

6-28-2021

Date

6/28/2021

(610)377-4490

Telephone

Extn :1514

Extension

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT: Leighton Area SD	COUNTY: Carbon	AUN : 121135503
--------------------------------------	-------------------	--------------------

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 ☒ X
No ☐

If yes, see information below, taken from the 2021-2022 General Fund Budget

Total Budgeted Expenditures	\$42714981
Ending Unassigned Fund Balance	\$1369926
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.20%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒ X
No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT	DATE
-----------------------------	------

DUE DATE: AUGUST 15, 2021

**CERTIFICATION OF USE OF PDE-2028
FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET**

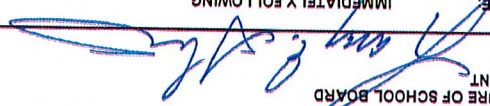
(03/2006)

24 PS 6-687(a)(1)

School District Name :	Lehigh Area SD
County :	Carbon
AUN Number :	121135503

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 	DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET
	DATE 5-25-2021

<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.	
5280	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2400, Object 100: \$156,994.00 Function 2400, Object 200: \$173,290.00	Retiree benefits
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.	excess revenue resulting in fund balance

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	
0850 Unassigned Fund Balance	1,367,525
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	\$1,367,525
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	22,901,040
7000 Revenue from State Sources	17,538,943
8000 Revenue from Federal Sources	2,277,399
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	\$42,717,382
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	\$44,084,907

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	18,133,067
6113 Public Utility Realty Taxes	20,000
6114 Payments in Lieu of Current Taxes - State / Local	3,800
6120 Current Per Capita Taxes, Section 679	46,675
6140 Current Act 511 Taxes - Flat Rate Assessments	46,675
6150 Current Act 511 Taxes - Proportional Assessments	2,796,723
6400 Delinquencies on Taxes Levied / Assessed by the LEA	900,100
6500 Earnings on Investments	19,500
6700 Revenues from LEA Activities	35,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	350,000
6920 Contributions and Donations from Private Sources	50,000
6940 Tuition from Patrons	325,000
6990 Refunds and Other Miscellaneous Revenue	174,000
	\$22,901,040
REVENUE FROM LOCAL SOURCES	
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,298,450
7160 Tuition for Orphans Subsidy	102,000
7271 Special Education funds for School-Aged Pupils	1,648,929
7292 Pre-K Counts	175,000
7311 Pupil Transportation Subsidy	442,663
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	921,576
7330 Health Services (Medical, Dental, Nurse, Act 25)	43,000
7340 State Property Tax Reduction Allocation	1,188,771
7505 Ready to Learn Block Grant	374,159
7521 Continuity of Education and Equity Grants	69,777
7810 State Share of Social Security and Medicare Taxes	582,818
7820 State Share of Retirement Contributions	2,691,800
	\$17,538,943
REVENUE FROM STATE SOURCES	
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	636,945
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	92,335
8517 NCLB, Title IV - 21st Century Schools	48,119

	<u>Amount</u>
REVENUE FROM FEDERAL SOURCES	
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,500,000
REVENUE FROM FEDERAL SOURCES	\$2,277,399
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	42,717,382

Act 1 Index (current): 4.2%

Calculation Method:

Approx. Tax Revenue from RE Taxes:
Amount of Tax Relief for Homestead Exclusions
Total Approx. Tax Revenue:
Approx. Tax Levy for Tax Rate Calculation:

\$18,133,067
\$1,188,771
\$19,321,838
\$20,686,693

Carbon
Total

2020-21 Data

- a. Assessed Value
- b. Real Estate Mills

\$392,493,964
50.6396
\$392,493,964

I. 2021-22 Data

- c. 2019 STEB Market Value
- d. Assessed Value
- e. Assessed Value of New Constr/ Renov

\$954,011,586
\$392,042,897
\$0
\$954,011,586
\$392,042,897
\$0

2020-21 Calculations

- f. 2020-21 Tax Levy
(a * b)

\$19,875,737
\$19,875,737

2021-22 Calculations

- g. Percent of Total Market Value
- h. Rebalanced 2020-21 Tax Levy
(f Total * g)
- i. Base Mills Subject to Index
(h / a * 1000) if no reassessment
(h / (d-e) * 1000) if reassessment

100.000000%
\$19,875,737
50.6396
100.000000%
\$19,875,737

Calculation of Tax Rates and Levies Generated

- j. Weighted Avg. Collection Percentage
- k. Tax Levy Needed
(Approx. Tax Levy * g)

93.000000%
\$20,686,693
93.000000%
\$20,686,693

I. 2021-22 Real Estate Tax Rate

52.7664

III.

- m. Tax Levy Generated by Mills
(l / 1000 * d)
- n. Tax Levy minus Tax Relief for Homestead Exclusions
(m - Amount of Tax Relief for Homestead Exclusions)
- o. Net Tax Revenue Generated By Mills
(n * Est. Pct. Collection)

\$20,686,692
\$19,497,921
\$18,133,067

Act 1 Index (current): 4.2%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Rate

\$18,133,067

\$1,188,771

\$19,321,838

\$20,686,693

Carbon

Index Maximums

p. Maximum Mills Based On Index

(i * (1 + Index))

q. Mills In Excess of Index

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

(p / 1000 * d)

s. Millage Rate within Index?

(if l > p Then No)

t. Tax Levy In Excess of Index

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

(t * Est. Pct. Collection)

Total

\$20,686,692

Yes

\$0

\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

Number of Homestead/Farmstead Properties

Median Assessed Value of Homestead Properties

\$5,068.00

4465

4465

\$45,900

Act 1 Index (current): 4.2%

Calculation Method:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Rate

\$18,133,067

~~\$1,188,771~~

\$19,321,838

\$20,686,693

Carbon

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

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

Amount of Tax Relief from State/Local Sources

\$1,188,771

\$0

Lowering RE Tax Rate

\$0

\$1,188,771

\$0

\$1,188,771

CODE

6111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
Carbon	392,042,897	52.7664	20,686,692			93.000000%	
Totals:	392,042,897		20,686,692	1,188,771	19,497,921	93.000000% =	18,133,067

	<u>Rate</u>		<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00				46,675
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>					
6141 <u>Current Act 511 Per Capita Taxes</u>	\$10.00		\$0.00	46,675	46,675
6142 <u>Current Act 511 Occupation Taxes-- Flat Rate</u>	\$0.00		\$0.00	0	0
6143 <u>Current Act 511 Local Services Taxes</u>	\$0.00		\$0.00	0	0
6144 <u>Current Act 511 Trailer Taxes</u>	\$0.00		\$0.00	0	0
6145 <u>Current Act 511 Business Privilege Taxes-- Flat Rate</u>	\$0.00		\$0.00	0	0
6146 <u>Current Act 511 Mechanical Device Taxes-- Flat Rate</u>	\$0.00		\$0.00	0	0
6149 <u>Current Act 511 Taxes, Other Flat Rate Assessments</u>	\$0.00		\$0.00	0	0

Total Current Act 511 Taxes-- Flat Rate Assessments

	<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 <u>Current Act 511 Earned Income Taxes</u>	1.000%	0.000%	1,818,923	1,818,923
6152 <u>Current Act 511 Occupation Taxes</u>	25.0000	0.000	777,800	777,800
6153 <u>Current Act 511 Real Estate Transfer Taxes</u>	1.000%	0.000%	200,000	200,000
6154 <u>Current Act 511 Amusement Taxes</u>	0.000%	0.000%	0	0
6155 <u>Current Act 511 Business Privilege Taxes</u>	0.000	0.000	0	0
6156 <u>Current Act 511 Mechanical Device Taxes-- Percentage</u>	0.000%	0.000%	0	0
6157 <u>Current Act 511 Mercantile Taxes</u>	0.000	0.000	0	0
6159 <u>Current Act 511 Taxes, Other Proportional Assessments</u>	0	0	0	0

Total Current Act 511 Taxes-- Proportional Assessments

Total Act 511, Current Taxes	Act 511 Tax Limit -->	954,011,586 X	12	2,796,723	2,796,723
	Market Value		Mills		2,843,398
					11,448,139
					(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>									
	Carbon									
6120	Current Per Capita Taxes, Section 679	50.6396	52.7664	4.20%	Yes	4.2%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.2%				
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	4.2%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.2%				
6152	Current Act 511 Occupation Taxes	25.0000	25.0000	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.2%				

Description

1000 Instruction

1100 Regular Programs - Elementary / Secondary
1200 Special Programs - Elementary / Secondary
1300 Vocational Education
1400 Other Instructional Programs - Elementary / Secondary
1600 Adult Education Programs
1800 Pre-Kindergarten

Total Instruction

2000 Support Services

2100 Support Services - Students
2200 Support Services - Instructional Staff
2300 Support Services - Administration
2400 Support Services - Pupil Health
2500 Support Services - Business
2600 Operation and Maintenance of Plant Services
2700 Student Transportation Services
2800 Support Services - Central
2900 Other Support Services

Total Support Services

3000 Operation of Non-Instructional Services

3200 Student Activities
3300 Community Services

Total Operation of Non-Instructional Services

4000 Facilities Acquisition, Construction and Improvement Services

4000 Facilities Acquisition, Construction and Improvement Services

Total Facilities Acquisition, Construction and Improvement Services

5000 Other Expenditures and Financing Uses

5100 Debt Service / Other Expenditures and Financing Uses
5200 Interfund Transfers - Out

Total Other Expenditures and Financing Uses

Total Estimated Expenditures and Other Financing Uses

Amount

17,878,568
7,517,189
1,650,048
80,000
234,533
162,593
\$27,522,931

1,132,749
937,957
1,961,726
335,384
591,334
2,974,929
1,300,000
915,219
25,000
\$10,174,298

928,088
10,000
\$938,088

159,000
\$159,000

3,799,870
120,794
\$3,920,664
\$42,714,981

Description

1000 Instruction

1100 Regular Programs - Elementary / Secondary

100 Personnel Services - Salaries	8,317,465
200 Personnel Services - Employee Benefits	7,129,940
300 Purchased Professional and Technical Services	345,000
400 Purchased Property Services	44,200
500 Other Purchased Services	1,802,913
600 Supplies	230,300
800 Other Objects	8,750

Total Regular Programs - Elementary / Secondary

\$17,878,568

1200 Special Programs - Elementary / Secondary

100 Personnel Services - Salaries	2,106,867
200 Personnel Services - Employee Benefits	2,050,043
300 Purchased Professional and Technical Services	2,299,804
400 Purchased Property Services	1,760
500 Other Purchased Services	1,047,115
600 Supplies	11,600

Total Special Programs - Elementary / Secondary

\$7,517,189

1300 Vocational Education

500 Other Purchased Services	1,650,048
------------------------------	-----------

\$1,650,048

Total Vocational Education

1400 Other Instructional Programs - Elementary / Secondary

300 Purchased Professional and Technical Services	80,000
---	--------

\$80,000

Total Other Instructional Programs - Elementary / Secondary

1600 Adult Education Programs

500 Other Purchased Services	234,533
------------------------------	---------

\$234,533

Total Adult Education Programs

1800 Pre-Kindergarten

100 Personnel Services - Salaries	109,597
200 Personnel Services - Employee Benefits	46,206
600 Supplies	6,390
800 Other Objects	400

\$162,593

Total Pre-Kindergarten

Total Instruction

2000 Support Services

\$27,522,931

2100 Support Services - Students

100 Personnel Services - Salaries	593,512
200 Personnel Services - Employee Benefits	513,587
300 Purchased Professional and Technical Services	19,000
600 Supplies	2,000
800 Other Objects	4,650

Total Support Services - Students

\$1,132,749

Description

2200 Support Services - Instructional Staff

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
800 Other Objects

Total Support Services - Instructional Staff

2300 Support Services - Administration

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
800 Other Objects

Total Support Services - Administration

2400 Support Services - Pupil Health

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
600 Supplies
800 Other Objects

Total Support Services - Pupil Health

2500 Support Services - Business

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
800 Other Objects

Total Support Services - Business

2600 Operation and Maintenance of Plant Services

100 Personnel Services - Salaries
200 Personnel Services - Employee Benefits
300 Purchased Professional and Technical Services
400 Purchased Property Services
500 Other Purchased Services
600 Supplies
700 Property

Total Operation and Maintenance of Plant Services

2700 Student Transportation Services

500 Other Purchased Services

Amount

457,658
427,849
2,200
2,000
50
47,900
300
\$937,957

924,095
742,274
161,700
5,800
71,257
16,400
40,200
\$1,961,726

156,994
173,290
4,500
600
\$335,384

299,457
234,852
36,200
12,000
6,025
2,500
300
\$591,334

974,482
842,890
95,200
335,250
183,057
542,600
1,450
\$2,974,929

1,300,000

Description	Amount
Total Student Transportation Services	
2800 <u>Support Services - Central</u>	\$1,300,000
100 Personnel Services - Salaries	185,792
200 Personnel Services - Employee Benefits	147,430
300 Purchased Professional and Technical Services	127,700
400 Purchased Property Services	3,000
500 Other Purchased Services	15,597
600 Supplies	112,500
700 Property	322,000
800 Other Objects	1,200
Total Support Services - Central	\$915,219
2900 <u>Other Support Services</u>	
500 Other Purchased Services	25,000
Total Other Support Services	\$25,000
Total Support Services	\$10,174,298
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	438,738
200 Personnel Services - Employee Benefits	195,622
300 Purchased Professional and Technical Services	58,380
400 Purchased Property Services	23,000
500 Other Purchased Services	102,398
600 Supplies	97,750
800 Other Objects	12,200
Total Student Activities	\$928,088
3300 <u>Community Services</u>	
800 Other Objects	10,000
Total Community Services	\$10,000
Total Operation of Non-Instructional Services	\$938,088
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
600 Supplies	159,000
Total Facilities Acquisition, Construction and Improvement Services	\$159,000
Total Facilities Acquisition, Construction and Improvement Services	\$159,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,871,870
900 Other Uses of Funds	1,928,000
Total Debt Service / Other Expenditures and Financing Uses	\$3,799,870
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	120,794

Description

Total Interfund Transfers - Out

Total Other Expenditures and Financing Uses

TOTAL EXPENDITURES

Amount

\$120,794

\$3,920,664

\$42,714,981

Cash and Short-Term Investments

General Fund	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Public Purpose (Expendable) Trust Fund	1,367,525	1,642,525
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431	235,900	237,000
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	575,593	577,893
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund	75,000	75,500
Permanent Fund		
Total Cash and Short-Term Investments	\$2,254,018	\$2,532,918

Long-Term Investments

General Fund	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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		

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$2,254,018

\$2,532,918

Schedule Of Indebtedness (DEBT)

Long-Term Indebtedness

General Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	52,447,867	50,575,997
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations	1,722,489	1,572,489
0560 Other Post-Employment Benefits (OPEB)	3,095,000	3,095,000
0599 Other Noncurrent Liabilities	53,432,000	50,432,000
Total General Fund	\$110,697,356	\$105,675,486

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

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

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	\$110,697,356	\$105,675,486
Total Long-Term Indebtedness		

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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	\$110,697,356	\$105,675,486
TOTAL INDEBTEDNESS		

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,369,926
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,369,926
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,369,926