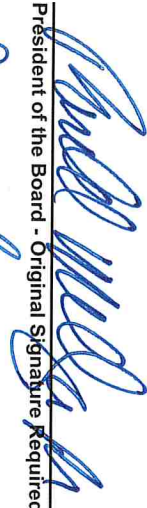


FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/23/2021

President of the Board - Original Signature Required


Date 6/23/21

Secretary of the Board - Original Signature Required


Date 6/23/21

Chief School Administrator - Original Signature Required


Date 6/23/21

James Dzurica

(724)832-2914 Extn :

Contact Person

Telephone Extension

James.dzurica@gslions.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Greensburg Salem SD	COUNTY : Westmoreland	AUN : 107653203
--	--------------------------	--------------------

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

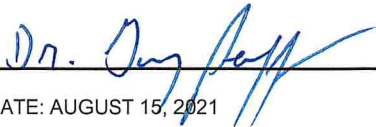
If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$48118660
Ending Unassigned Fund Balance	\$4492511
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.33%

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 6/23/21
--	-----------------

DUE DATE: AUGUST 15, 2021

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

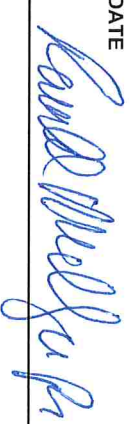
24 PS 6-687(a)(1)

(03/2006)

School District Name : Greensburg Salem SD	County : Westmoreland	AUN Number : 107653203
---	--------------------------	---------------------------

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 
--	---

DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Future General Fund Operational Use and Capital Improvements
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.	Prudent fiscal management, unforeseen changes to the budget, improvements and repairs to district facilities.

<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	1,500	
0820 Restricted Fund Balance	65,000	
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	5,184,514	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,184,514</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	25,199,857	
7000 Revenue from State Sources	19,716,885	
8000 Revenue from Federal Sources	2,509,915	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$47,426,657</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$52,611,171</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	19,975,778
6112 Interim Real Estate Taxes	52,000
6113 Public Utility Realty Taxes	24,000
6114 Payments in Lieu of Current Taxes - State / Local	37,000
6120 Current Per Capita Taxes, Section 679	45,500
6140 Current Act 511 Taxes - Flat Rate Assessments	72,800
6150 Current Act 511 Taxes - Proportional Assessments	3,054,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,103,000
6500 Earnings on Investments	73,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	624,079
6910 Rentals	36,900
6920 Contributions and Donations from Private Sources	3,000
6940 Tuition from Patrons	38,800
6960 Services Provided Other Local Governmental Units / LEAs	5,000
6990 Refunds and Other Miscellaneous Revenue	35,000

REVENUE FROM LOCAL SOURCES \$25,199,857

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	10,993,165
7160 Tuition for Orphans Subsidy	57,000
7271 Special Education funds for School-Aged Pupils	2,123,025
7311 Pupil Transportation Subsidy	510,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	46,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	128,634
7330 Health Services (Medical, Dental, Nurse, Act 25)	53,000
7340 State Property Tax Reduction Allocation	829,349
7505 Ready to Learn Block Grant	427,212
7810 State Share of Social Security and Medicare Taxes	810,000
7820 State Share of Retirement Contributions	3,739,000

REVENUE FROM STATE SOURCES \$19,716,885

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	923,178
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	112,606
8517 NCLB, Title IV - 21st Century Schools	71,643

Amount

REVENUE FROM FEDERAL SOURCES

8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,169,988
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	225,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	7,500

REVENUE FROM FEDERAL SOURCES \$2,509,915

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 47,426,657

Act 1 Index (current): 3.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,975,778
Amount of Tax Relief for Homestead Exclusions	<u>\$829,349</u>
Total Approx. Tax Revenue:	\$20,805,127
Approx. Tax Levy for Tax Rate Calculation:	\$22,193,817

	Westmoreland	Total
<hr/>		
2020-21 Data		
a. Assessed Value	\$247,208,455	\$247,208,455
b. Real Estate Mills	89.7200	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,303,081,886	\$1,303,081,886
d. Assessed Value	\$247,367,550	\$247,367,550
e. Assessed Value of New Constr/ Renov	\$0	\$0
<hr/>		
2020-21 Calculations		
f. 2020-21 Tax Levy	\$22,179,543	\$22,179,543
(a * b)		
2021-22 Calculations		
II. g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$22,179,543	\$22,179,543
(f Total * g)		
i. Base Mills Subject to Index	89.7200	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
<hr/>		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	93.50000%	93.50000%
k. Tax Levy Needed	\$22,193,817	\$22,193,817
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	89.7200	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$22,193,817	\$22,193,817
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$21,364,468
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$19,975,778
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.9%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$19,975,778	
Amount of Tax Relief for Homestead Exclusions	<u>\$829,349</u>	
Total Approx. Tax Revenue:	\$20,805,127	
Approx. Tax Levy for Tax Rate Calculation:	\$22,193,817	
	Westmoreland	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	93.2190	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$23,059,356	\$23,059,356
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$1,548.12	
Number of Homestead/Farmstead Properties	5975	5975
Median Assessed Value of Homestead Properties		\$17,100

Act 1 Index (current): 3.9%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$19,975,778
Amount of Tax Relief for Homestead Exclusions	<u>\$829,349</u>
Total Approx. Tax Revenue:	\$20,805,127
Approx. Tax Levy for Tax Rate Calculation:	\$22,193,817

Westmoreland		Total
---------------------	--	--------------

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$829,349	Lowering RE Tax Rate	\$0	\$829,349
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$829,349

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>
Westmoreland	247,367,550	89.7200	22,193,817			93.50000%	
Totals:	247,367,550		22,193,817	829,349 =	21,364,468 X	93.50000% =	19,975,778

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		45,500
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	45,500
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$5.00	\$0.00	27,300
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 72,800 72,800

	<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%	2,625,000	2,625,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	429,000	429,000
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 3,054,000 3,054,000

Total Act 511, Current Taxes 3,126,800

Act 511 Tax Limit -->	1,303,081,886 X	12	15,636,983
	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> Westmoreland	89.7200	89.7200	0.00%	Yes	3.9%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.9%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	3.9%				
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	3.9%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	21,417,702
1200 Special Programs - Elementary / Secondary	7,444,294
1300 Vocational Education	605,774
1400 Other Instructional Programs - Elementary / Secondary	194,771
1500 Nonpublic School Programs	22,348
Total Instruction	\$29,684,889
2000 Support Services	
2100 Support Services - Students	1,131,137
2200 Support Services - Instructional Staff	2,050,243
2300 Support Services - Administration	2,595,204
2400 Support Services - Pupil Health	597,148
2500 Support Services - Business	395,041
2600 Operation and Maintenance of Plant Services	3,691,006
2700 Student Transportation Services	2,780,049
2800 Support Services - Central	267,684
2900 Other Support Services	11,336
Total Support Services	\$13,518,848
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,162,023
3300 Community Services	15,294
Total Operation of Non-Instructional Services	\$1,177,317
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,256,022
5200 Interfund Transfers - Out	381,584
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$3,737,606
Total Estimated Expenditures and Other Financing Uses	\$48,118,660

2021-2022 Final General Fund Budget

LEA : 107653203 Greensburg Salem SD

Printed 6/24/2021 11:40:59 AM

Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,816,957
200 Personnel Services - Employee Benefits	7,258,054
300 Purchased Professional and Technical Services	489,906
400 Purchased Property Services	10,450
500 Other Purchased Services	1,168,983
600 Supplies	571,912
700 Property	85,418
800 Other Objects	16,022
Total Regular Programs - Elementary / Secondary	\$21,417,702
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,334,372
200 Personnel Services - Employee Benefits	1,509,501
300 Purchased Professional and Technical Services	1,844,360
500 Other Purchased Services	1,727,961
600 Supplies	24,450
800 Other Objects	3,650
Total Special Programs - Elementary / Secondary	\$7,444,294
1300 <u>Vocational Education</u>	
500 Other Purchased Services	605,774
Total Vocational Education	\$605,774
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	59,030
200 Personnel Services - Employee Benefits	26,035
500 Other Purchased Services	109,006
600 Supplies	700
Total Other Instructional Programs - Elementary / Secondary	\$194,771
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	22,348
Total Nonpublic School Programs	\$22,348
Total Instruction	\$29,684,889
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	653,326
200 Personnel Services - Employee Benefits	415,876
300 Purchased Professional and Technical Services	49,000
500 Other Purchased Services	1,625
600 Supplies	10,360
800 Other Objects	950
Total Support Services - Students	\$1,131,137
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	552,486

2021-2022 Final General Fund Budget

LEA : 107653203 Greensburg Salem SD

Printed 6/24/2021 11:40:59 AM

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	313,302
300 Purchased Professional and Technical Services	287,795
500 Other Purchased Services	241,483
600 Supplies	187,092
700 Property	462,655
800 Other Objects	5,430
Total Support Services - Instructional Staff	\$2,050,243
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,462,649
200 Personnel Services - Employee Benefits	815,486
300 Purchased Professional and Technical Services	262,680
400 Purchased Property Services	500
500 Other Purchased Services	14,713
600 Supplies	16,565
800 Other Objects	22,611
Total Support Services - Administration	\$2,595,204
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	348,129
200 Personnel Services - Employee Benefits	233,719
300 Purchased Professional and Technical Services	1,900
400 Purchased Property Services	450
500 Other Purchased Services	250
600 Supplies	12,500
800 Other Objects	200
Total Support Services - Pupil Health	\$597,148
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	208,952
200 Personnel Services - Employee Benefits	149,576
300 Purchased Professional and Technical Services	2,750
400 Purchased Property Services	6,723
500 Other Purchased Services	6,000
600 Supplies	18,440
800 Other Objects	2,600
Total Support Services - Business	\$395,041
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	1,422,235
200 Personnel Services - Employee Benefits	1,053,464
300 Purchased Professional and Technical Services	78,848
400 Purchased Property Services	272,804
500 Other Purchased Services	181,395
600 Supplies	665,060
700 Property	17,200
Total Operation and Maintenance of Plant Services	\$3,691,006
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	57,120

2021-2022 Final General Fund Budget

LEA : 107653203 Greensburg Salem SD

Printed 6/24/2021 11:40:59 AM

Page - 3 of 4

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	24,648
400 Purchased Property Services	500
500 Other Purchased Services	2,689,681
600 Supplies	8,100
Total Student Transportation Services	\$2,780,049
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	75,144
200 Personnel Services - Employee Benefits	50,954
300 Purchased Professional and Technical Services	13,720
400 Purchased Property Services	121,616
500 Other Purchased Services	5,750
600 Supplies	500
Total Support Services - Central	\$267,684
2900 <u>Other Support Services</u>	
500 Other Purchased Services	11,336
Total Other Support Services	\$11,336
Total Support Services	\$13,518,848
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	556,426
200 Personnel Services - Employee Benefits	260,700
300 Purchased Professional and Technical Services	101,315
400 Purchased Property Services	13,500
500 Other Purchased Services	109,282
600 Supplies	92,820
700 Property	6,500
800 Other Objects	21,480
Total Student Activities	\$1,162,023
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	131
800 Other Objects	15,163
Total Community Services	\$15,294
Total Operation of Non-Instructional Services	\$1,177,317
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	417,072
900 Other Uses of Funds	2,838,950
Total Debt Service / Other Expenditures and Financing Uses	\$3,256,022
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	381,584
Total Interfund Transfers - Out	\$381,584
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$3,737,606
TOTAL EXPENDITURES	\$48,118,660

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	8,000,000	7,285,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	100,000	100,000
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	10,000	10,000
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 Cash and Short-Term Investments	\$8,110,000	\$7,395,000

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 **\$8,110,000** **\$7,395,000**

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	11,570,000	8,925,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	960,000	980,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	10,500,000	10,750,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$23,030,000	\$20,655,000
---------------------------	---------------------	---------------------

Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Public Purpose (Expendable) Trust Fund		
---	--	--

Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
---	--	--

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
---	--	--

Capital Reserve Fund - § 690, §1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

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	\$23,030,000	\$20,655,000

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

TOTAL INDEBTEDNESS	\$23,030,000	\$20,655,000
---------------------------	---------------------	---------------------

Account Description	Amounts
0810 Nonspendable Fund Balance	1,500
0820 Restricted Fund Balance	65,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	4,492,511
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,492,511
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$4,659,011