

# FINAL GENERAL FUND BUDGET

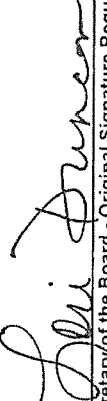
Fiscal Year 2021-2022

## General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/10/2021

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

\_\_\_\_\_  
Date  
5/26/21

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

\_\_\_\_\_  
Date  
5/26/21

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

\_\_\_\_\_  
Date  
5/26/21

Lori Duncan  
\_\_\_\_\_  
Contact Person

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\_\_\_\_\_  
Telephone      Extension

duncanl@cvcolonials.org  
\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Conewago Valley SD	COUNTY : Adams	AUN : 112011603
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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

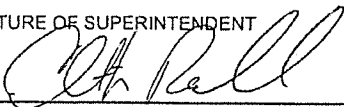
If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$70204519
Ending Unassigned Fund Balance	\$385921
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	0.54%

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 5/26/21
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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)

<b>School District Name :</b> Conewago Valley SD	<b>County :</b> Adams
<b>AUN Number :</b> 112011603	

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> 5/26/21
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**DUE DATE:**  
IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
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.	Fund Balance unassigned for unbudgeted expenditures that may occur during the school year
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Fund balance is assigned to help offset the cost and impact of certain cost areas

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	8,040,357
0850 Unassigned Fund Balance	385,921

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year \$8,426,278

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	41,393,179
7000 Revenue from State Sources	21,459,181
8000 Revenue from Federal Sources	6,673,178
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources \$69,525,538

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation \$77,951,816

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	31,530,713
6112 Interim Real Estate Taxes	235,000
6113 Public Utility Realty Taxes	35,990
6120 Current Per Capita Taxes, Section 679	90,535
6140 Current Act 511 Taxes - Flat Rate Assessments	157,619
6150 Current Act 511 Taxes - Proportional Assessments	7,602,270
6400 Delinquencies on Taxes Levied / Assessed by the LEA	619,179
6500 Earnings on Investments	5,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	567,327
6910 Rentals	10,200
6940 Tuition from Patrons	450,000
6990 Refunds and Other Miscellaneous Revenue	59,346
	<b>\$41,393,179</b>
<b>REVENUE FROM LOCAL SOURCES</b>	
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	9,504,556
7112 Basic Education Funding-Social Security	1,068,600
7160 Tuition for Orphans Subsidy	13,971
7220 Vocational Education	8,072
7250 Migratory Children	1,017
7271 Special Education funds for School-Aged Pupils	2,150,035
7311 Pupil Transportation Subsidy	1,615,770
7312 Nonpublic and Charter School Pupil Transportation Subsidy	130,130
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	665,143
7330 Health Services (Medical, Dental, Nurse, Act 25)	82,308
7340 State Property Tax Reduction Allocation	914,386
7505 Ready to Learn Block Grant	573,730
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	8,000
7820 State Share of Retirement Contributions	4,723,463
	<b>\$21,459,181</b>
<b>REVENUE FROM STATE SOURCES</b>	
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	551,095
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	96,661
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	14,851

Amount

**REVENUE FROM FEDERAL SOURCES**

8517 NCLB, Title IV - 21st Century Schools	48,785
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	2,027,475
8749 Other CARES Act Funding	3,624,374
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	309,937

**REVENUE FROM FEDERAL SOURCES**

**\$6,673,178**

**TOTAL ESTIMATED REVENUES AND OTHER SOURCES**

**69,525,538**

Act 1 Index (current): 4.0%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$31,530,713  
 Amount of Tax Relief for Homestead Exclusions: \$914,386  
 Total Approx. Tax Revenue: \$32,445,099  
 Approx. Tax Levy for Tax Rate Calculation: \$33,588,700

Adams Total

2020-21 Data

a. Assessed Value \$2,325,742,000  
 b. Real Estate Mills 13.9209  
 c. 2019 STEB Market Value \$1,719,070,707  
 d. Assessed Value \$2,365,518,000  
 e. Assessed Value of New Constr/ Renov \$0

2020-21 Calculations

f. 2020-21 Tax Levy (a \* b) \$32,376,422

2021-22 Calculations

g. Percent of Total Market Value 100.000000%  
 h. Rebalanced 2020-21 Tax Levy (f Total \* g) \$32,376,422

II. Base Mills Subject to Index

i. Base Mills Subject to Index 13.9209  
 (h / a \* 1000) if no reassessment  
 (h / (d-e) \* 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 96.500000%  
 k. Tax Levy Needed (Approx. Tax Levy \* g) \$33,588,700

I. 2021-22 Real Estate Tax Rate

(k / d \* 1000) 14.1993  
 m. Tax Levy Generated by Mills \$33,588,700  
 (l / 1000 \* d)

III. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions) \$32,674,314  
 o. Net Tax Revenue Generated By Mills (n \* Est. Pct. Collection) \$31,530,713



Act 1 Index (current): 4.0%  
 Calculation Method:

Approx. Tax Revenue from RE Taxes: \$31,530,713  
 Amount of Tax Relief for Homestead Exclusions \$914,386  
 Total Approx. Tax Revenue: \$32,445,099  
 Approx. Tax Levy for Tax Rate Calculation: \$33,588,700

	Rate	Total
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	14.4777	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$34,247,260	\$34,247,260

IV. s. Millage Rate within Index?  
 (if l > p Then No) Yes  
 t. Tax Levy In Excess of Index \$0  
 (if (m > r), (m - r))  
 u. Tax Revenue In Excess of Index \$0  
 (t \* Est. Pct. Collection)

V. Information Related to Property Tax Relief  
 Assessed Value Exclusion per Homestead \$8,611.00  
 Number of Homestead/Farmstead Properties 7461  
 Median Assessed Value of Homestead Properties \$179,200

Act 1 Index (current): 4.0%

Calculation Method:

Approx. Tax Revenue from RE Taxes: \$31,530,713

Amount of Tax Relief for Homestead Exclusions \$914,386

Total Approx. Tax Revenue: \$32,445,099

Approx. Tax Levy for Tax Rate Calculation: \$33,588,700

Adams

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions \$914,386

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions \$0

Amount of Tax Relief from State/Local Sources \$914,386

Lowering RE Tax Rate \$0

\$914,386

\$0

\$914,386

CODE	Current Real Estate Taxes	County Name	Taxable Assessed Value	Real Estate Mills	Real Estate Taxes	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
Adams	2,365,518,000		14.1993		33,588,700		914,386	32,674,314	96.500000%	31,530,713
<b>Totals:</b>	<b>2,365,518,000</b>				<b>33,588,700</b>		<b>914,386</b>	<b>32,674,314</b>	<b>96.500000%</b>	<b>31,530,713</b>
6120	Current Per Capita Taxes, Section 679									Estimated Revenue
6140	Current Act 511 Taxes- Flat Rate Assessments									90,535
6141	Current Act 511 Per Capita Taxes									Estimated Revenue
6142	Current Act 511 Occupation Taxes- Flat Rate									90,535
6143	Current Act 511 Local Services Taxes									0
6144	Current Act 511 Trailer Taxes									67,084
6145	Current Act 511 Business Privilege Taxes - Flat Rate									0
6146	Current Act 511 Mechanical Device Taxes- Flat Rate									0
6149	Current Act 511 Taxes, Other Flat Rate Assessments									0
	<b>Total Current Act 511 Taxes - Flat Rate Assessments</b>									<b>157,619</b>
6150	Current Act 511 Taxes- Proportional Assessments									Estimated Revenue
6151	Current Act 511 Earned Income Taxes									7,020,000
6152	Current Act 511 Occupation Taxes									0
6153	Current Act 511 Real Estate Transfer Taxes									537,070
6154	Current Act 511 Amusement Taxes									45,200
6155	Current Act 511 Business Privilege Taxes									0
6156	Current Act 511 Mechanical Device Taxes- Percentage									0
6157	Current Act 511 Mercantile Taxes									0
6159	Current Act 511 Taxes, Other Proportional Assessments									0
	<b>Total Current Act 511 Taxes - Proportional Assessments</b>									<b>7,602,270</b>
	<b>Total Act 511, Current Taxes</b>									<b>7,759,889</b>
										<b>20,628,848</b>
										<b>(511 Limit)</b>

Act 511 Tax Limit --> 1,719,070,707 X  
 Market Value Mills

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	Current Real Estate Taxes									
	Adams									
6120	Current Per Capita Taxes, Section 679	13.9209	14.1993	2.00%	Yes	4.0%				
	Current Act 511 Taxes- Flat Rate Assessments	\$5.00	\$5.00	0.00%	Yes	4.0%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.0%				
	Current Act 511 Taxes- Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.000%	1.000%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	33,032,508
1200 Special Programs - Elementary / Secondary	11,911,197
1300 Vocational Education	2,377,228
1400 Other Instructional Programs - Elementary / Secondary	461,358
1600 Adult Education Programs	17,000
<b>Total Instruction</b>	<b>\$47,799,291</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	1,457,626
2200 Support Services - Instructional Staff	4,130,709
2300 Support Services - Administration	3,317,416
2400 Support Services - Pupil Health	677,698
2500 Support Services - Business	475,704
2600 Operation and Maintenance of Plant Services	4,225,392
2700 Student Transportation Services	2,935,095
2900 Other Support Services	30,600
<b>Total Support Services</b>	<b>\$17,250,240</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	907,527
<b>Total Operation of Non-Instructional Services</b>	<b>\$907,527</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	4,247,461
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,247,461</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$70,204,519</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	17,623,050
200 Personnel Services - Employee Benefits	11,520,971
300 Purchased Professional and Technical Services	76,950
400 Purchased Property Services	118,495
500 Other Purchased Services	3,506,500
600 Supplies	185,292
800 Other Objects	1,250
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$33,032,508</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	3,485,311
200 Personnel Services - Employee Benefits	2,364,686
300 Purchased Professional and Technical Services	5,386,000
500 Other Purchased Services	556,600
600 Supplies	107,100
800 Other Objects	11,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$11,911,197</b>
<b>1300 Vocational Education</b>	
100 Personnel Services - Salaries	1,288,295
200 Personnel Services - Employee Benefits	778,357
300 Purchased Professional and Technical Services	221,000
400 Purchased Property Services	5,815
600 Supplies	83,646
800 Other Objects	115
<b>Total Vocational Education</b>	<b>\$2,377,228</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	195,936
200 Personnel Services - Employee Benefits	121,422
300 Purchased Professional and Technical Services	130,000
500 Other Purchased Services	14,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$461,358</b>
<b>1600 Adult Education Programs</b>	
100 Personnel Services - Salaries	14,000
200 Personnel Services - Employee Benefits	2,940
300 Purchased Professional and Technical Services	60
<b>Total Adult Education Programs</b>	<b>\$17,000</b>
<b>Total Instruction</b>	<b>\$47,799,291</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	849,543
200 Personnel Services - Employee Benefits	605,727
600 Supplies	2,356

<u>Description</u>	<u>Amount</u>
<b>Total Support Services - Students</b>	
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	1,039,264
200 Personnel Services - Employee Benefits	902,821
300 Purchased Professional and Technical Services	1,803,916
400 Purchased Property Services	5,000
500 Other Purchased Services	64,300
600 Supplies	315,088
800 Other Objects	320
<b>Total Support Services - Instructional Staff</b>	<b>\$4,130,709</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	1,844,160
200 Personnel Services - Employee Benefits	1,330,817
300 Purchased Professional and Technical Services	73,165
500 Other Purchased Services	35,450
600 Supplies	22,575
800 Other Objects	11,249
<b>Total Support Services - Administration</b>	<b>\$3,317,416</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	390,294
200 Personnel Services - Employee Benefits	274,154
300 Purchased Professional and Technical Services	1,000
500 Other Purchased Services	450
600 Supplies	6,700
700 Property	5,100
<b>Total Support Services - Pupil Health</b>	<b>\$677,698</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	161,852
200 Personnel Services - Employee Benefits	135,762
300 Purchased Professional and Technical Services	166,690
500 Other Purchased Services	2,400
600 Supplies	5,500
800 Other Objects	3,500
<b>Total Support Services - Business</b>	<b>\$475,704</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	601,726
200 Personnel Services - Employee Benefits	578,151
300 Purchased Professional and Technical Services	1,500,000
400 Purchased Property Services	1,077,500
500 Other Purchased Services	159,315
600 Supplies	301,000
700 Property	7,500
800 Other Objects	200
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$4,225,392</b>

<u>Description</u>	<u>Amount</u>
<b>2700 Student Transportation Services</b>	
100 Personnel Services - Salaries	87,311
200 Personnel Services - Employee Benefits	77,851
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	15,000
500 Other Purchased Services	2,538,233
600 Supplies	215,200
<b>Total Student Transportation Services</b>	<b>\$2,935,095</b>
<b>2900 Other Support Services</b>	
300 Purchased Professional and Technical Services	7,600
500 Other Purchased Services	23,000
<b>Total Other Support Services</b>	<b>\$30,600</b>
<b>Total Support Services</b>	
<b>3000 Operation of Non-Instructional Services</b>	<b>\$17,250,240</b>
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	445,589
200 Personnel Services - Employee Benefits	136,610
300 Purchased Professional and Technical Services	116,048
400 Purchased Property Services	26,315
500 Other Purchased Services	62,895
600 Supplies	74,395
800 Other Objects	45,675
<b>Total Student Activities</b>	<b>\$907,527</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$907,527</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,142,461
900 Other Uses of Funds	3,105,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$4,247,461</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$4,247,461</b>
<b>TOTAL EXPENDITURES</b>	<b>\$70,204,519</b>



Schedule Of Cash And Investments (CAIN)

Cash and Short-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	12,000,000	11,500,000
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	948,000	900,000
Other Capital Projects Fund	2,300,000	1,300,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund	1,000,000	950,000
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>\$16,248,000</b>	<b>\$14,650,000</b>

Long-Term Investments

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

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

06/30/2021 Estimate

\$16,248,000

06/30/2022 Projection

\$14,650,000



06/30/2021 Estimate      06/30/2022 Projection

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      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

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

06/30/2022 Projection

06/30/2021 Estimate

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>\$63,447,909</b>	<b>\$60,587,236</b>
<b>Total Long-Term Indebtedness</b>		

06/30/2022 Projection

06/30/2021 Estimate

Short-Term Payables

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		
<b>Total Short-Term Payables</b>	<b>\$63,447,909</b>	<b>\$60,587,236</b>
<b>TOTAL INDEBTEDNESS</b>		



Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	7,361,376
0850 Unassigned Fund Balance	385,921
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$7,747,297</b>

**5900 Budgetary Reserve**

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve **\$7,747,297**