FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/21/2021

Kevin H Moats — 7/2/21

President of the Board - Original Signature Required — Date

Becky DeHaven — 7-7-2021

Secretary of the Board - Original Signature Required — Date

[signature] — 7-7-2021

Chief School Administrator - Original Signature Required — Date

DAVID MILLER — (484)641-5526 Extn :

Contact Person — Telephone Extension

dmiller@kasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Kutztown Area SD	Berks	114064003

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 [x]

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

Total Budgeted Expenditures	$34671991
Ending Unassigned Fund Balance	$4020714
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	11.59%

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
	7-12-21

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 :	County :	AUN Number :
Kutztown Area SD	Berks	114064003

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**

Val Number	Description	Justification
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	we are budgeting a Budgetary Reserve
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.	we are anticipating having an Ending Unassigned Fund Balance
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	we are anticipating having a Committed 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	4,490	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	3,141,017	
0840 Assigned Fund Balance	734,638	
0850 Unassigned Fund Balance	2,698,941	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$6,574,596**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	23,577,579	
7000 Revenue from State Sources	9,508,807	
8000 Revenue from Federal Sources	1,197,848	
9000 Other Financing Sources	33,875	
Total Estimated Revenues And Other Financing Sources		**$34,318,109**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$40,892,705**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	20,205,759
6112 Interim Real Estate Taxes	100,000
6113 Public Utility Realty Taxes	22,200
6114 Payments in Lieu of Current Taxes - State / Local	14,000
6120 Current Per Capita Taxes, Section 679	32,330
6140 Current Act 511 Taxes - Flat Rate Assessments	69,080
6150 Current Act 511 Taxes - Proportional Assessments	2,007,250
6400 Delinquencies on Taxes Levied / Assessed by the LEA	690,500
6500 Earnings on Investments	15,000
6700 Revenues from LEA Activities	30,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	245,000
6910 Rentals	45,000
6920 Contributions and Donations from Private Sources	13,600
6940 Tuition from Patrons	47,360
6990 Refunds and Other Miscellaneous Revenue	40,500
REVENUE FROM LOCAL SOURCES	**$23,577,579**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,556,095
7112 Basic Education Funding-Social Security	500,000
7160 Tuition for Orphans Subsidy	160,000
7220 Vocational Education	34,250
7271 Special Education funds for School-Aged Pupils	957,700
7311 Pupil Transportation Subsidy	775,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	220,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	610,598
7505 Ready to Learn Block Grant	140,805
7820 State Share of Retirement Contributions	2,529,359
REVENUE FROM STATE SOURCES	**$9,508,807**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	240,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,000
8517 NCLB, Title IV - 21St Century Schools	15,000
8749 Other CARES Act Funding	692,321

	Amount
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	195,527
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	5,000
REVENUE FROM FEDERAL SOURCES	**$1,197,848**
OTHER FINANCING SOURCES	
9350 Enterprise Fund Transfers	33,875
OTHER FINANCING SOURCES	**$33,875**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**34,318,109**

Act 1 Index (current): 3.0%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$20,205,759**
Amount of Tax Relief for Homestead Exclusions	**$610,631**
Total Approx. Tax Revenue:	**$20,816,390**
Approx. Tax Levy for Tax Rate Calculation:	**$21,722,071**

		Berks	Total
	2020-21 Data		
	a. Assessed Value	$721,512,800	$721,512,800
	b. Real Estate Mills	29.9543	
I.	**2021-22 Data**		
	c. 2019 STEB Market Value	$1,028,013,695	$1,028,013,695
	d. Assessed Value	$725,173,700	$725,173,700
	e. Assessed Value of New Constr/ Renov	$0	$0
	2020-21 Calculations		
	f. 2020-21 Tax Levy (a * b)	$21,612,411	$21,612,411
	2021-22 Calculations		
II.	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2020-21 Tax Levy (f Total * g)	$21,612,411	$21,612,411
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	29.9543	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	95.71000%	95.71000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$21,722,071	$21,722,071
	l. 2021-22 Real Estate Tax Rate (k / d * 1000)	**29.9543**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$21,722,071	$21,722,071
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$21,111,440
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$20,205,759

Act 1 Index (current): 3.0%

Calculation Method:

	Rate	
Approx. Tax Revenue from RE Taxes:	**$20,205,759**	
Amount of Tax Relief for Homestead Exclusions	**$610,631**	
Total Approx. Tax Revenue:	**$20,816,390**	
Approx. Tax Levy for Tax Rate Calculation:	**$21,722,071**	
	Berks	**Total**
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	30.8529	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	$22,373,712	$22,373,712
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

IV.

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	$6,327.00	
Number of Homestead/Farmstead Properties	3235	3235
Median Assessed Value of Homestead Properties		$103,200

V.

Act 1 Index (current): 3.0%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$20,205,759**
Amount of Tax Relief for Homestead Exclusions	**$610,631**
Total Approx. Tax Revenue:	**$20,816,390**
Approx. Tax Levy for Tax Rate Calculation:	**$21,722,071**

	Berks			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$610,598	Lowering RE Tax Rate	$0	$610,598
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$33			$33
Amount of Tax Relief from State/Local Sources				**$610,631**

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
Berks	725,173,700	29.9543	21,722,071					95.71000%		
Totals:	**725,173,700**		**21,722,071**	- 610,631	=	21,111,440	X	95.71000%	=	20,205,759

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$5.00			32,330
6140	Current Act 511 Taxes– Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6141	Current Act 511 Per Capita Taxes	$5.00	$0.00	32,330	32,330
6142	Current Act 511 Occupation Taxes– Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$5.00	$0.00	36,750	36,750
6144	Current Act 511 Trailer Taxes	$0.00	$0.00	0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate	$0.00	$0.00	0	0
6146	Current Act 511 Mechanical Device Taxes – Flat Rate	$0.00	$0.00	0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments	$0.00	$0.00	0	0
	Total Current Act 511 Taxes – Flat Rate Assessments			**69,080**	**69,080**
6150	Current Act 511 Taxes– Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	0.500%	0.000%	1,682,250	1,682,250
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	300,000	300,000
6154	Current Act 511 Amusement Taxes	5.000%	0.000%	25,000	25,000
6155	Current Act 511 Business Privilege Taxes	0.000	0.000	0	0
6156	Current Act 511 Mechanical Device Taxes– Percentage	0.000%	0.000%	0	0
6157	Current Act 511 Mercantile Taxes	0.000	0.000	0	0
6159	Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
	Total Current Act 511 Taxes – Proportional Assessments			**2,007,250**	**2,007,250**
	Total Act 511, Current Taxes				**2,076,330**
		Act 511 Tax Limit -->	**1,028,013,695 X**	**12**	**12,336,164**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2020-21 (Rebalanced)	2021-22	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2020-21 (Rebalanced)	2021-22	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Berks	29.9543	29.9543	0.00%	Yes	3.0%				
6120	Current Per Capita Taxes, Section 679	$5.00	$5.00	0.00%	Yes	3.0%				
	Current Act 511 Taxes– Flat Rate Assessments									
6141	Current Act 511 Per Capita Taxes	$5.00	$5.00	0.00%	Yes	3.0%				
6143	Current Act 511 Local Services Taxes	$5.00	$5.00	0.00%	Yes	3.0%				
	Current Act 511 Taxes– Proportional Assessments									
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%				
6154	Current Act 511 Amusement Taxes	5.000%	5.000%	0.00%	Yes	3.0%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,497,635
1200 Special Programs - Elementary / Secondary	4,619,657
1300 Vocational Education	910,569
1400 Other Instructional Programs - Elementary / Secondary	42,171
1500 Nonpublic School Programs	1,283
1600 Adult Education Programs	4,600
Total Instruction	**$20,075,915**
2000 Support Services	
2100 Support Services - Students	1,172,396
2200 Support Services - Instructional Staff	1,923,704
2300 Support Services - Administration	2,142,633
2400 Support Services - Pupil Health	610,946
2500 Support Services - Business	478,216
2600 Operation and Maintenance of Plant Services	2,637,172
2700 Student Transportation Services	1,559,578
2800 Support Services - Central	124,198
2900 Other Support Services	28,000
Total Support Services	**$10,676,843**
3000 Operation of Non-Instructional Services	
3200 Student Activities	821,170
3300 Community Services	23,400
Total Operation of Non-Instructional Services	**$844,570**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,655,210
5200 Interfund Transfers - Out	247,500
5900 Budgetary Reserve	184,282
Total Other Expenditures and Financing Uses	**$3,086,992**
Total Estimated Expenditures and Other Financing Uses	**$34,684,320**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,719,281
200 Personnel Services - Employee Benefits	4,595,571
300 Purchased Professional and Technical Services	427,280
400 Purchased Property Services	41,691
500 Other Purchased Services	1,313,150
600 Supplies	310,597
700 Property	90,065
Total Regular Programs - Elementary / Secondary	**$14,497,635**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	2,269,276
200 Personnel Services - Employee Benefits	1,556,584
300 Purchased Professional and Technical Services	76,500
400 Purchased Property Services	1,200
500 Other Purchased Services	657,147
600 Supplies	41,400
700 Property	7,550
800 Other Objects	10,000
Total Special Programs - Elementary / Secondary	**$4,619,657**
1300 Vocational Education	
100 Personnel Services - Salaries	205,769
200 Personnel Services - Employee Benefits	104,745
500 Other Purchased Services	584,305
600 Supplies	15,750
Total Vocational Education	**$910,569**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	29,575
200 Personnel Services - Employee Benefits	12,596
Total Other Instructional Programs - Elementary / Secondary	**$42,171**
1500 Nonpublic School Programs	
500 Other Purchased Services	1,283
Total Nonpublic School Programs	**$1,283**
1600 Adult Education Programs	
300 Purchased Professional and Technical Services	4,600
Total Adult Education Programs	**$4,600**
Total Instruction	**$20,075,915**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	715,752
200 Personnel Services - Employee Benefits	438,609
300 Purchased Professional and Technical Services	13,000
500 Other Purchased Services	955

Description	Amount
600 Supplies	4,080
Total Support Services - Students	**$1,172,396**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	821,691
200 Personnel Services - Employee Benefits	505,400
300 Purchased Professional and Technical Services	217,723
400 Purchased Property Services	8,000
500 Other Purchased Services	68,927
600 Supplies	267,363
700 Property	31,400
800 Other Objects	3,200
Total Support Services - Instructional Staff	**$1,923,704**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,183,127
200 Personnel Services - Employee Benefits	739,096
300 Purchased Professional and Technical Services	104,925
500 Other Purchased Services	41,675
600 Supplies	39,395
700 Property	2,585
800 Other Objects	31,830
Total Support Services - Administration	**$2,142,633**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	267,787
200 Personnel Services - Employee Benefits	196,394
300 Purchased Professional and Technical Services	137,915
500 Other Purchased Services	150
600 Supplies	8,700
Total Support Services - Pupil Health	**$610,946**
2500 Support Services - Business	
100 Personnel Services - Salaries	230,101
200 Personnel Services - Employee Benefits	186,335
300 Purchased Professional and Technical Services	41,200
400 Purchased Property Services	7,580
500 Other Purchased Services	3,200
600 Supplies	8,800
700 Property	1,000
Total Support Services - Business	**$478,216**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	766,230
200 Personnel Services - Employee Benefits	616,465
300 Purchased Professional and Technical Services	21,480
400 Purchased Property Services	482,276
500 Other Purchased Services	141,187
600 Supplies	601,704
700 Property	7,500

Description	Amount
800 Other Objects	330
Total Operation and Maintenance of Plant Services	**$2,637,172**
2700 Student Transportation Services	
100 Personnel Services - Salaries	107,262
200 Personnel Services - Employee Benefits	91,758
300 Purchased Professional and Technical Services	5,250
400 Purchased Property Services	11,200
500 Other Purchased Services	1,287,383
600 Supplies	27,625
700 Property	29,000
800 Other Objects	100
Total Student Transportation Services	**$1,559,578**
2800 Support Services - Central	
100 Personnel Services - Salaries	51,003
200 Personnel Services - Employee Benefits	48,345
300 Purchased Professional and Technical Services	9,000
500 Other Purchased Services	850
600 Supplies	14,100
700 Property	500
800 Other Objects	400
Total Support Services - Central	**$124,198**
2900 Other Support Services	
800 Other Objects	28,000
Total Other Support Services	**$28,000**
Total Support Services	**$10,676,843**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	421,039
200 Personnel Services - Employee Benefits	181,131
300 Purchased Professional and Technical Services	86,000
400 Purchased Property Services	17,500
500 Other Purchased Services	61,000
600 Supplies	50,000
800 Other Objects	4,500
Total Student Activities	**$821,170**
3300 Community Services	
300 Purchased Professional and Technical Services	100
500 Other Purchased Services	18,300
600 Supplies	5,000
Total Community Services	**$23,400**
Total Operation of Non-Instructional Services	**$844,570**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	

Description	Amount
800 Other Objects	495,210
900 Other Uses of Funds	2,160,000
Total Debt Service / Other Expenditures and Financing Uses	**$2,655,210**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	247,500
Total Interfund Transfers - Out	**$247,500**
5900 Budgetary Reserve	
800 Other Objects	184,282
Total Budgetary Reserve	**$184,282**
Total Other Expenditures and Financing Uses	**$3,086,992**
TOTAL EXPENDITURES	**$34,684,320**

Cash and Short-Term Investments	**06/30/2021 Estimate**	**06/30/2022 Projection**
General Fund	7,913,147	7,483,545
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	400,000	150,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	275,000	230,000
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	**$8,588,147**	**$7,863,545**

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	**$8,588,147**	**$7,863,545**

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
General Fund		
0510 Bonds Payable	29,440,000	27,810,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	201,237	176,202
0540 Accumulated Compensated Absences	410,000	425,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	5,100,000	5,200,000
0599 Other Noncurrent Liabilities		
Total General Fund	**$35,151,237**	**$33,611,202**
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	**$35,151,237**	**$33,611,202**

Short-Term Payables	**06/30/2021 Estimate**	**06/30/2022 Projection**
General Fund	1,935,000	1,955,000
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		
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	**$1,935,000**	**$1,955,000**
TOTAL INDEBTEDNESS	**$37,086,237**	**$35,566,202**

Account	Description	Amounts
0810	Nonspendable Fund Balance	4,490
0820	Restricted Fund Balance	
0830	Committed Fund Balance	2,200,000
0840	Assigned Fund Balance	
0850	Unassigned Fund Balance	4,008,385
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$6,208,385**
5900	**Budgetary Reserve**	**184,282**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$6,397,157**