

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Gytherie Carr
President of the Board - Original Signature Required

Date 6-17-21

Terri Ellinwood
Secretary of the Board - Original Signature Required

Date 6-17-21

Donna Bryant
Chief School Administrator - Original Signature Required

Date 6-17-21

Gary Ceccarelli

(724)843-3420 Extn : 1203

Contact Person

Telephone Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Big Beaver Falls Area SD	COUNTY : Beaver	AUN : 127041503
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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%

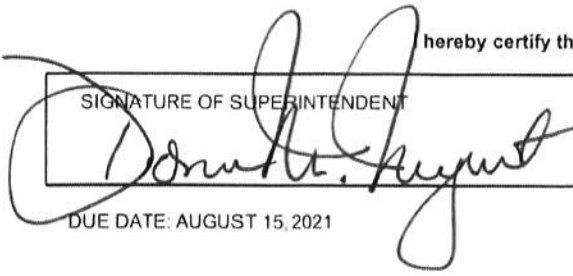
Did you raise property taxes in SY 2021-2022 (compared to 2020-2021)? Yes
No

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

Total Budgeted Expenditures	\$31673540
Ending Unassigned Fund Balance	\$1763010
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.56%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes
No

hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6-17-21
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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)

School District Name : Big Beaver Falls Area SD	County : Beaver	AUN Number : 127041503
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

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

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 5/13/21
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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>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$20,985.00 Function 2200, Object 200: \$30,324.00	Para-Professionals receive full benefits and a lower starting salary
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.	Unassigned balance will be used to offset future expenditures/deficits.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Assigned fund balance will be used to offset future retirement payments.

<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	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	1,539,137
0850 Unassigned Fund Balance	2,217,148
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$3,756,285</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	8,427,334
7000 Revenue from State Sources	19,780,493
8000 Revenue from Federal Sources	2,972,438
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$31,180,265</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$34,936,550</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	6,151,967
6113 Public Utility Realty Taxes	7,277
6114 Payments in Lieu of Current Taxes - State / Local	83,804
6120 Current Per Capita Taxes, Section 679	18,255
6140 Current Act 511 Taxes - Flat Rate Assessments	47,224
6150 Current Act 511 Taxes - Proportional Assessments	1,060,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	697,325
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	25,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	284,482
6910 Rentals	5,000
6940 Tuition from Patrons	2,000
6990 Refunds and Other Miscellaneous Revenue	15,000

REVENUE FROM LOCAL SOURCES \$8,427,334

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	11,250,000
7112 Basic Education Funding-Social Security	605,000
7160 Tuition for Orphans Subsidy	18,000
7240 Driver Education - Student	770
7271 Special Education funds for School-Aged Pupils	1,700,000
7292 Pre-K Counts	340,000
7311 Pupil Transportation Subsidy	775,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	390,974
7330 Health Services (Medical, Dental, Nurse, Act 25)	35,000
7340 State Property Tax Reduction Allocation	995,408
7360 Safe Schools	20,000
7505 Ready to Learn Block Grant	384,341
7820 State Share of Retirement Contributions	3,166,000

REVENUE FROM STATE SOURCES \$19,780,493

REVENUE FROM FEDERAL SOURCES

8110 Payments for Federally Impacted Areas	20,000
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	1,009,741
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	91,766

Amount

REVENUE FROM FEDERAL SOURCES

8517 NCLB, Title IV - 21st Century Schools	25,931
8742 Governor's Emergency Education Relief Fund (GEER)	20,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,700,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	105,000

REVENUE FROM FEDERAL SOURCES

\$2,972,438

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

31,180,265

Act 1 Index (current): 4.6%

Calculation Method:

Approx. Tax Revenue from RE Taxes: **\$6,151,967**
 Amount of Tax Relief for Homestead Exclusions \$995,408
 Total Approx. Tax Revenue: **\$7,147,375**
 Approx. Tax Levy for Tax Rate Calculation: **\$8,148,091**

Rate

Beaver

Total

2020-21 Data

a. Assessed Value	\$119,041,999	\$119,041,999
b. Real Estate Mills	68.0000	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$359,704,356	\$359,704,356
d. Assessed Value	\$118,088,282	\$118,088,282
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations

f. 2020-21 Tax Levy	\$8,094,856	\$8,094,856
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(a * b)

2021-22 Calculations

g. Percent of Total Market Value	100.000000%	100.000000%
h. Rebalanced 2020-21 Tax Levy	\$8,094,856	\$8,094,856

(f Total * g)

i. Base Mills Subject to Index

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

68.0000

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	86.00922%	86.00922%
k. Tax Levy Needed	\$8,148,091	\$8,148,091

(Approx. Tax Levy * g)

I. 2021-22 Real Estate Tax Rate

(k / d * 1000)

69.0000

m. Tax Levy Generated by Mills

(l / 1000 * d)

\$8,148,091

n. Tax Levy minus Tax Relief for Homestead Exclusions

(m - Amount of Tax Relief for Homestead Exclusions)

\$7,152,683

o. Net Tax Revenue Generated By Mills

(n * Est. Pct. Collection)

\$6,151,967

Act 1 Index (current): 4.6%
 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	Total
	\$6,151,967	
	<u>\$995,408</u>	
	\$7,147,375	
	\$8,148,091	
	Beaver	

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	71.1280	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$8,399,383	\$8,399,383
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	\$5,667.00	
Number of Homestead/Farmstead Properties	2558	2558
Median Assessed Value of Homestead Properties		\$17,450

Act 1 Index (current): 4.6%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$6,151,967

Amount of Tax Relief for Homestead Exclusions

\$995,408

Total Approx. Tax Revenue:

\$7,147,375

Approx. Tax Levy for Tax Rate Calculation:

\$8,148,091

Beaver

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$995,408

Lowering RE Tax Rate

\$0

\$995,408

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$995,408

CODE	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
6111	Current Real Estate Taxes							
	Beaver	118,088,282	69.0000	8,148,091	995,408	7,152,683	86.00922%	6,151,967
Totals:		118,088,282		8,148,091	995,408	7,152,683	86.00922%	6,151,967
6120	Current Per Capita Taxes, Section 679							18,255
6140	Current Act 511 Taxes- Flat Rate Assessments							18,255
6141	Current Act 511 Per Capita Taxes				Add'l Rate (if appl.)			0
6142	Current Act 511 Occupation Taxes- Flat Rate				\$0.00			22,784
6143	Current Act 511 Local Services Taxes				\$0.00			0
6144	Current Act 511 Trailer Taxes				\$0.00			0
6145	Current Act 511 Business Privilege Taxes- Flat Rate				\$0.00			6,185
6146	Current Act 511 Mechanical Device Taxes- Flat Rate				\$75.00			0
6149	Current Act 511 Taxes, Other Flat Rate Assessments				\$0.00			0
Total Current Act 511 Taxes - Flat Rate Assessments								
6150	Current Act 511 Taxes - Proportional Assessments				Rate	Add'l Rate (if appl.)		47,224
6151	Current Act 511 Earned Income Taxes				0.500%	0.000%		930,000
6152	Current Act 511 Occupation Taxes				0.000%	0.000%		0
6153	Current Act 511 Real Estate Transfer Taxes				0.500%	0.000%		100,000
6154	Current Act 511 Amusement Taxes				0.000%	0.000%		0
6155	Current Act 511 Business Privilege Taxes				0.000%	0.000%		0
6156	Current Act 511 Mechanical Device Taxes- Percentage				0.000%	0.000%		0
6157	Current Act 511 Mercantile Taxes				0.5000	0.7500		30,000
6159	Current Act 511 Taxes, Other Proportional Assessments				0	0		0
Total Current Act 511 Taxes - Proportional Assessments								
Total Act 511, Current Taxes								
					1,060,000	1,060,000		1,107,224
				Act 511 Tax Limit -->	359,704,356	X	12	4,316,452
								(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	Current Real Estate Taxes									
	Beaver									
6120	Current Per Capita Taxes, Section 679	68.0000	69.0000	1.48%	Yes	4.6%				
	Current Act 511 Taxes-- Flat Rate Assessments	\$5.00	\$5.00	0.00%	Yes	4.6%				
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.6%				
6146	Current Act 511 Mechanical Device Taxes - Flat Rate	\$75.00	\$75.00	0.00%	Yes	4.6%				
	Current Act 511 Taxes-- Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.6%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	4.6%	0.7500	0.7500	0.01%	Yes

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,836,488
1200 Special Programs - Elementary / Secondary	4,217,136
1300 Vocational Education	708,443
1400 Other Instructional Programs - Elementary / Secondary	224,639
1800 Pre-Kindergarten	281,148
Total Instruction	\$19,267,854
2000 Support Services	
2100 Support Services - Students	1,462,314
2200 Support Services - Instructional Staff	75,511
2300 Support Services - Administration	2,226,630
2400 Support Services - Pupil Health	387,973
2500 Support Services - Business	500,457
2600 Operation and Maintenance of Plant Services	3,024,663
2700 Student Transportation Services	1,405,000
2800 Support Services - Central	555,685
2900 Other Support Services	7,500
Total Support Services	\$9,645,733
3000 Operation of Non-Instructional Services	
3200 Student Activities	682,580
3300 Community Services	21,273
Total Operation of Non-Instructional Services	\$703,853
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	109,000
Total Facilities Acquisition, Construction and Improvement Services	\$109,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,947,100
Total Other Expenditures and Financing Uses	\$1,947,100
Total Estimated Expenditures and Other Financing Uses	\$31,673,540

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,897,639
200 Personnel Services - Employee Benefits	4,897,862
300 Purchased Professional and Technical Services	25,000
500 Other Purchased Services	1,818,700
600 Supplies	197,287
Total Regular Programs - Elementary / Secondary	\$13,836,488
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,512,266
200 Personnel Services - Employee Benefits	1,249,360
300 Purchased Professional and Technical Services	826,000
500 Other Purchased Services	561,100
600 Supplies	68,410
Total Special Programs - Elementary / Secondary	\$4,217,136
1300 Vocational Education	
100 Personnel Services - Salaries	246,650
200 Personnel Services - Employee Benefits	152,266
500 Other Purchased Services	294,000
600 Supplies	15,527
Total Vocational Education	\$708,443
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	136,075
200 Personnel Services - Employee Benefits	86,354
400 Purchased Property Services	1,000
600 Supplies	1,210
Total Other Instructional Programs - Elementary / Secondary	\$224,639
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	152,174
200 Personnel Services - Employee Benefits	116,890
500 Other Purchased Services	3,860
600 Supplies	8,224
Total Pre-Kindergarten	\$281,148
Total Instruction	\$19,267,854
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	864,918
200 Personnel Services - Employee Benefits	579,977
500 Other Purchased Services	1,000
600 Supplies	16,145
800 Other Objects	274
Total Support Services - Students	\$1,462,314
2200 Support Services - Instructional Staff	

<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	20,985
200 Personnel Services - Employee Benefits	30,324
500 Other Purchased Services	2,300
600 Supplies	21,902
Total Support Services - Instructional Staff	\$75,511
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,137,554
200 Personnel Services - Employee Benefits	734,893
300 Purchased Professional and Technical Services	171,000
400 Purchased Property Services	72,000
500 Other Purchased Services	21,000
600 Supplies	75,183
800 Other Objects	15,000
Total Support Services - Administration	\$2,226,630
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	187,249
200 Personnel Services - Employee Benefits	123,909
300 Purchased Professional and Technical Services	73,500
500 Other Purchased Services	200
600 Supplies	3,115
Total Support Services - Pupil Health	\$387,973
2500 Support Services - Business	
100 Personnel Services - Salaries	234,737
200 Personnel Services - Employee Benefits	174,620
300 Purchased Professional and Technical Services	55,200
400 Purchased Property Services	1,400
500 Other Purchased Services	22,000
600 Supplies	2,000
800 Other Objects	10,500
Total Support Services - Business	\$500,457
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,172,056
200 Personnel Services - Employee Benefits	841,107
300 Purchased Professional and Technical Services	10,000
400 Purchased Property Services	303,000
500 Other Purchased Services	90,500
600 Supplies	571,000
700 Property	35,000
800 Other Objects	2,000
Total Operation and Maintenance of Plant Services	\$3,024,663
2700 Student Transportation Services	
500 Other Purchased Services	1,325,000
600 Supplies	80,000
Total Student Transportation Services	\$1,405,000

<u>Description</u>	<u>Amount</u>
2800 Support Services - Central	
100 Personnel Services - Salaries	170,248
200 Personnel Services - Employee Benefits	124,259
300 Purchased Professional and Technical Services	38,400
400 Purchased Property Services	11,000
500 Other Purchased Services	20,906
600 Supplies	189,872
800 Other Objects	1,000
Total Support Services - Central	\$555,685
2900 Other Support Services	
500 Other Purchased Services	7,500
Total Other Support Services	\$7,500
Total Support Services	\$9,645,733
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	303,449
200 Personnel Services - Employee Benefits	116,056
300 Purchased Professional and Technical Services	47,000
400 Purchased Property Services	61,500
500 Other Purchased Services	50,500
600 Supplies	78,975
800 Other Objects	25,100
Total Student Activities	\$682,580
3300 Community Services	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	1,273
800 Other Objects	10,000
Total Community Services	\$21,273
Total Operation of Non-Instructional Services	\$703,853
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	109,000
Total Facilities Acquisition, Construction and Improvement Services	\$109,000
Total Facilities Acquisition, Construction and Improvement Services	\$109,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	676,100
900 Other Uses of Funds	1,271,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,947,100
Total Other Expenditures and Financing Uses	\$1,947,100
TOTAL EXPENDITURES	\$31,673,540

2021-2022 Final General Fund Budget

LEA : 127041503 Big Beaver Falls Area SD

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Schedule Of Cash And Investments (CAIN)

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Cash and Short-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
	3,756,285	3,178,010

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	100,000	25,000
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	\$3,856,285	\$3,203,010

Long-Term Investments

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

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

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$3,856,285

\$3,203,010

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable	13,707,432	13,119,530
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	329,168	300,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$14,036,600	\$13,419,530

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		

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

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

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>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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 Permanent Fund		
Total Long-Term Indebtedness	\$14,036,600	\$13,419,530

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

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		
Total Short-Term Payables		

	\$14,036,600	\$13,419,530
TOTAL INDEBTEDNESS		

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	1,500,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,763,010
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,263,010
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,263,010