FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

William A. Sheaffer — President of the Board - Original Signature Required — Date 6/22/21

William L. Potter — Secretary of the Board - Original Signature Required — Date 6/22/21

Lisa C. Tobelmann — Chief School Administrator - Original Signature Required — Date 6/22/2021

Caleb Barwin — Contact Person

(717)776-2000 — Telephone — Extn :2407 — Extension

cpbarwin@bigspring.k12.pa.us — Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Big Spring SD	Cumberland	115210503

No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to $11,999,999	12.0%
Between $12,000,000 and $12,999,999	11.5%
Between $13,000,000 and $13,999,999	11.0%
Between $14,000,000 and $14,999,999	10.5%
Between $15,000,000 and $15,999,999	10.0%
Between $16,000,000 and $16,999,999	9.5%
Between $17,000,000 and $17,999,999	9.0%
Between $18,000,000 and $18,999,999	8.5%
Greater Than or Equal to $19,000,000	8.0%

Did you raise property taxes in SY 2021-2022 (compared to 2020-2021)?

Yes [x]

No [ ]

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

Total Budgeted Expenditures	$56225238
Ending Unassigned Fund Balance	$2762537
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.91%

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
Ken C Rhoads	6/22/2021

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 :
Big Spring SD	Cumberland	115210503

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
William Sussman	5/17/21

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.	Unforseen expenses
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.	Unforseen maintenance and building repairs
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	PSERS
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	PSERS, Healthcare, Technology, Special Ed, Student info system/financial software

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	3,031,131	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	554,000	
0840 Assigned Fund Balance	6,025,005	
0850 Unassigned Fund Balance	2,762,532	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$9,341,537**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	35,668,197	
7000 Revenue from State Sources	19,404,130	
8000 Revenue from Federal Sources	1,152,911	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$56,225,238**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$65,566,775**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	27,187,851
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	29,900
6114 Payments in Lieu of Current Taxes - State / Local	38,300
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	5,975,973
6400 Delinquencies on Taxes Levied / Assessed by the LEA	863,216
6500 Earnings on Investments	30,000
6700 Revenues from LEA Activities	23,900
6800 Revenues from Intermediary Sources / Pass-Through Funds	587,000
6910 Rentals	22,099
6940 Tuition from Patrons	700,957
6990 Refunds and Other Miscellaneous Revenue	9,001
REVENUE FROM LOCAL SOURCES	**$35,668,197**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,653,657
7112 Basic Education Funding-Social Security	766,764
7160 Tuition for Orphans Subsidy	22,900
7220 Vocational Education	77,274
7271 Special Education funds for School-Aged Pupils	1,990,000
7311 Pupil Transportation Subsidy	1,600,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,694
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	510,586
7330 Health Services (Medical, Dental, Nurse, Act 25)	48,500
7340 State Property Tax Reduction Allocation	776,579
7505 Ready to Learn Block Grant	401,851
7509 Supplemental Equipment Grants	3,919
7521 Continuity of Education and Equity Grants	40,000
7820 State Share of Retirement Contributions	3,491,406
REVENUE FROM STATE SOURCES	**$19,404,130**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	633,405
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	108,558
8517 NCLB, Title IV - 21St Century Schools	35,048

	Amount
REVENUE FROM FEDERAL SOURCES	
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	375,900
REVENUE FROM FEDERAL SOURCES	**$1,152,911**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**56,225,238**

Act 1 Index (current): 3.7%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$27,187,851**
Amount of Tax Relief for Homestead Exclusions	**$776,579**
Total Approx. Tax Revenue:	**$27,964,430**
Approx. Tax Levy for Tax Rate Calculation:	**$29,395,370**

		Cumberland	Total
	2020-21 Data		
	a. Assessed Value	$1,877,066,040	$1,877,066,040
	b. Real Estate Mills	15.0123	
I.	**2021-22 Data**		
	c. 2019 STEB Market Value	$1,511,387,583	$1,511,387,583
	d. Assessed Value	$1,896,451,000	$1,896,451,000
	e. Assessed Value of New Constr/ Renov	$0	$0
	2020-21 Calculations		
	f. 2020-21 Tax Levy (a * b)	$28,179,079	$28,179,079
	2021-22 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
II.	h. Rebalanced 2020-21 Tax Levy (f Total * g)	$28,179,079	$28,179,079
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	15.0123	
	Calculation of Tax Rates and Levies Generated		
	j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$29,395,370	$29,395,370
	l. 2021-22 Real Estate Tax Rate (k / d * 1000)	**15.5002**	
III.	m. Tax Levy Generated by Mills (l / 1000 * d)	$29,395,370	$29,395,370
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$28,618,791
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$27,187,851

Act 1 Index (current): 3.7%

Calculation Method:

	Rate
Approx. Tax Revenue from RE Taxes:	**$27,187,851**
Amount of Tax Relief for Homestead Exclusions	**$776,579**
Total Approx. Tax Revenue:	**$27,964,430**
Approx. Tax Levy for Tax Rate Calculation:	**$29,395,370**

		Cumberland	Total
	Index Maximums		
	p. Maximum Mills Based On Index (i * (1 + Index))	15.5677	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
IV.	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$29,523,380	$29,523,380
	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		
	Assessed Value Exclusion per Homestead	$8,704.05	
V.	Number of Homestead/Farmstead Properties	5809	5809
	Median Assessed Value of Homestead Properties		$180,150

Act 1 Index (current): 3.7%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$27,187,851**
Amount of Tax Relief for Homestead Exclusions	**$776,579**
Total Approx. Tax Revenue:	**$27,964,430**
Approx. Tax Levy for Tax Rate Calculation:	**$29,395,370**

	Cumberland			**Total**
State Property Tax Reduction Allocation used for: Homestead Exclusions	$776,579	Lowering RE Tax Rate	$0	$776,579
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$0			$0
Amount of Tax Relief from State/Local Sources				**$776,579**

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
Cumberland	1,896,451,000	15.5002	29,395,370			95.00000%	
Totals:	**1,896,451,000**		**29,395,370**	- 776,579	= 28,618,791 X	95.00000%	= 27,187,851

		Rate			Estimated Revenue
6120	Current Per Capita Taxes, Section 679	$0.00			0
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	$0.00	$0.00	0	0
6142	Current Act 511 Occupation Taxes– Flat Rate	$0.00	$0.00	0	0
6143	Current Act 511 Local Services Taxes	$10.00	$0.00	50,000	50,000
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			**50,000**	**50,000**
6150	Current Act 511 Taxes– Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.150%	0.000%	5,499,700	5,499,700
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	476,273	476,273
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			**5,975,973**	**5,975,973**
	Total Act 511, Current Taxes				**6,025,973**
		Act 511 Tax Limit -->	**1,511,387,583 X**	**12**	**18,136,651**
			Market Value	**Mills**	**(511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2020-21 (Rebalanced)	Tax Rate Charged in: 2021-22	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2020-21 (Rebalanced)	Additional Tax Rate Charged in: 2021-22	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Cumberland	15.0123	15.5002	3.26%	Yes	3.7%				
	Current Act 511 Taxes– Flat Rate Assessments									
6143	Current Act 511 Local Services Taxes	$10.00	$10.00	0.00%	Yes	3.7%				
	Current Act 511 Taxes– Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	22,544,229
1200 Special Programs - Elementary / Secondary	9,836,214
1300 Vocational Education	947,700
1400 Other Instructional Programs - Elementary / Secondary	192,802
1700 Higher Education Programs for Secondary Students	500
Total Instruction	**$33,521,445**
2000 Support Services	
2100 Support Services - Students	2,026,568
2200 Support Services - Instructional Staff	1,629,557
2300 Support Services - Administration	3,002,389
2400 Support Services - Pupil Health	592,253
2500 Support Services - Business	430,028
2600 Operation and Maintenance of Plant Services	4,688,702
2700 Student Transportation Services	2,660,326
2800 Support Services - Central	1,101,834
2900 Other Support Services	28,000
Total Support Services	**$16,159,657**
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,195,688
3300 Community Services	17,303
Total Operation of Non-Instructional Services	**$1,212,991**
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	4,742,900
5200 Interfund Transfers - Out	488,745
5900 Budgetary Reserve	99,500
Total Other Expenditures and Financing Uses	**$5,331,145**
Total Estimated Expenditures and Other Financing Uses	**$56,225,238**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	10,640,464
200 Personnel Services - Employee Benefits	7,218,028
300 Purchased Professional and Technical Services	855,369
400 Purchased Property Services	125,378
500 Other Purchased Services	2,647,773
600 Supplies	650,227
700 Property	394,870
800 Other Objects	12,120
Total Regular Programs - Elementary / Secondary	**$22,544,229**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,264,582
200 Personnel Services - Employee Benefits	2,238,582
300 Purchased Professional and Technical Services	1,607,850
400 Purchased Property Services	4,500
500 Other Purchased Services	2,495,850
600 Supplies	221,100
700 Property	3,000
800 Other Objects	750
Total Special Programs - Elementary / Secondary	**$9,836,214**
1300 Vocational Education	
500 Other Purchased Services	947,700
Total Vocational Education	**$947,700**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	58,000
200 Personnel Services - Employee Benefits	24,702
300 Purchased Professional and Technical Services	3,000
500 Other Purchased Services	104,100
600 Supplies	3,000
Total Other Instructional Programs - Elementary / Secondary	**$192,802**
1700 Higher Education Programs for Secondary Students	
600 Supplies	500
Total Higher Education Programs for Secondary Students	**$500**
Total Instruction	**$33,521,445**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	1,101,278
200 Personnel Services - Employee Benefits	696,260
300 Purchased Professional and Technical Services	131,625
500 Other Purchased Services	8,350
600 Supplies	84,505
800 Other Objects	4,550

Description	Amount
Total Support Services - Students	**$2,026,568**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	588,160
200 Personnel Services - Employee Benefits	519,432
300 Purchased Professional and Technical Services	321,506
500 Other Purchased Services	89,459
600 Supplies	96,700
700 Property	12,500
800 Other Objects	1,800
Total Support Services - Instructional Staff	**$1,629,557**
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,582,296
200 Personnel Services - Employee Benefits	1,042,905
300 Purchased Professional and Technical Services	141,050
500 Other Purchased Services	127,447
600 Supplies	47,864
700 Property	20,777
800 Other Objects	40,050
Total Support Services - Administration	**$3,002,389**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	339,633
200 Personnel Services - Employee Benefits	208,420
300 Purchased Professional and Technical Services	18,900
400 Purchased Property Services	600
500 Other Purchased Services	250
600 Supplies	16,000
700 Property	8,000
800 Other Objects	450
Total Support Services - Pupil Health	**$592,253**
2500 Support Services - Business	
100 Personnel Services - Salaries	244,341
200 Personnel Services - Employee Benefits	111,470
300 Purchased Professional and Technical Services	10,590
400 Purchased Property Services	2,400
500 Other Purchased Services	9,150
600 Supplies	38,800
700 Property	9,777
800 Other Objects	3,500
Total Support Services - Business	**$430,028**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,501,819
200 Personnel Services - Employee Benefits	987,660
300 Purchased Professional and Technical Services	154,900
400 Purchased Property Services	569,600
500 Other Purchased Services	113,623

Description	Amount
600 Supplies	1,315,050
700 Property	45,000
800 Other Objects	1,050
Total Operation and Maintenance of Plant Services	**$4,688,702**
2700 Student Transportation Services	
100 Personnel Services - Salaries	47,225
200 Personnel Services - Employee Benefits	27,486
300 Purchased Professional and Technical Services	19,500
500 Other Purchased Services	2,557,726
600 Supplies	8,239
800 Other Objects	150
Total Student Transportation Services	**$2,660,326**
2800 Support Services - Central	
100 Personnel Services - Salaries	88,642
200 Personnel Services - Employee Benefits	82,483
300 Purchased Professional and Technical Services	840,109
400 Purchased Property Services	51,500
600 Supplies	38,850
800 Other Objects	250
Total Support Services - Central	**$1,101,834**
2900 Other Support Services	
500 Other Purchased Services	28,000
Total Other Support Services	**$28,000**
Total Support Services	**$16,159,657**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	629,065
200 Personnel Services - Employee Benefits	302,857
300 Purchased Professional and Technical Services	80,855
500 Other Purchased Services	84,600
600 Supplies	43,272
700 Property	38,039
800 Other Objects	17,000
Total Student Activities	**$1,195,688**
3300 Community Services	
100 Personnel Services - Salaries	7,200
200 Personnel Services - Employee Benefits	2,653
300 Purchased Professional and Technical Services	1,500
400 Purchased Property Services	4,800
600 Supplies	150
700 Property	1,000
Total Community Services	**$17,303**
Total Operation of Non-Instructional Services	**$1,212,991**

Description	Amount
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,077,900
900 Other Uses of Funds	3,665,000
Total Debt Service / Other Expenditures and Financing Uses	**$4,742,900**
5200 Interfund Transfers - Out	
900 Other Uses of Funds	488,745
Total Interfund Transfers - Out	**$488,745**
5900 Budgetary Reserve	
800 Other Objects	99,500
Total Budgetary Reserve	**$99,500**
Total Other Expenditures and Financing Uses	**$5,331,145**
TOTAL EXPENDITURES	**$56,225,238**

Cash and Short-Term Investments	**06/30/2021 Estimate**	**06/30/2022 Projection**
General Fund	11,197,664	11,403,300
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	7,950,000	7,500,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	250,000	330,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	230,000	235,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	**$19,627,664**	**$19,468,300**

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	**$19,627,664**	**$19,468,300**

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
General Fund		
0510 Bonds Payable	43,666,405	39,047,008
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	925,700	941,200
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	7,721,820	7,841,240
0599 Other Noncurrent Liabilities		
Total General Fund	**$52,313,925**	**$47,829,448**
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	**$52,313,925**	**$47,829,448**

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	**$52,313,925**	**$47,829,448**

Account	Description	Amounts
0810	Nonspendable Fund Balance	3,031,131
0820	Restricted Fund Balance	
0830	Committed Fund Balance	554,000
0840	Assigned Fund Balance	6,025,000
0850	Unassigned Fund Balance	2,762,537
Total Ending Fund Balance - Committed, Assigned, and Unassigned		**$9,341,537**
5900	**Budgetary Reserve**	**99,500**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve		**$12,472,168**