

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/14/2021

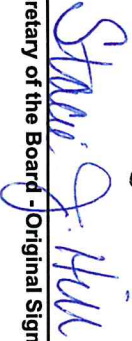
President of the Board - Original Signature Required



Date

06/14/2021

Secretary of the Board - Original Signature Required



Date

06/14/2021

Chief School Administrator - Original Signature Required



Date

06/14/2021

Steven Ritter

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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 : Annville-Cleona SD	COUNTY : Lebanon	AUN : 113380303
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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	\$28119419
Ending Unassigned Fund Balance	\$2122957
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.54%

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 06/14/2021
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DUE DATE: AUGUST 15, 2021

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

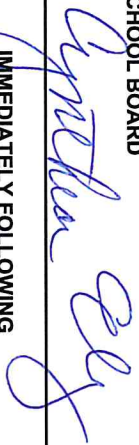
24 PS 6-687(a)(1)

(03/2006)

School District Name : Annville-Cleona SD	County : Lebanon	AUN Number : 113380303
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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 05/10/2021
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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	<p>Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below.</p> <p>Function 2200, Object 100: \$372,518.00 Function 2200, Object 200: \$402,643.00</p>	<p>Past practice is that tuition reimbursement for all employees is posted to the 2200-240. If these dollar amounts were distributed out to all function codes the expense in the 200 object would be less than the 100 object for function 2200.</p>
8080	<p>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.</p>	<p>Unassigned fund balance is below or equal to the 8% maximum.</p>
8150	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>Committed fund balance is reserved for pension stabilization and health care stop loss.</p>
8160	<p>Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.</p>	<p>The assigned funds are a precaution to have available should COVID-19 costs exceed budget.</p>

<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	7,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	1,716,108
0850 Unassigned Fund Balance	2,122,957
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$6,339,065</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	17,332,924
7000 Revenue from State Sources	9,962,495
8000 Revenue from Federal Sources	824,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$28,119,419</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$34,458,484</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	13,392,949
6112 Interim Real Estate Taxes	135,000
6113 Public Utility Realty Taxes	15,000
6150 Current Act 511 Taxes - Proportional Assessments	2,975,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	380,000
6500 Earnings on Investments	35,000
6700 Revenues from LEA Activities	20,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	276,940
6910 Rentals	3,000
6920 Contributions and Donations from Private Sources	20,000
6940 Tuition from Patrons	65,000
6990 Refunds and Other Miscellaneous Revenue	15,035
REVENUE FROM LOCAL SOURCES	\$17,332,924
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	4,952,761
7112 Basic Education Funding-Social Security	415,665
7160 Tuition for Orphans Subsidy	80,800
7271 Special Education funds for School-Aged Pupils	950,000
7311 Pupil Transportation Subsidy	600,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	189,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	27,270
7340 State Property Tax Reduction Allocation	263,403
7360 Safe Schools	300,000
7505 Ready to Learn Block Grant	189,420
7521 Continuity of Education and Equity Grants	44,176
7820 State Share of Retirement Contributions	1,950,000
REVENUE FROM STATE SOURCES	\$9,962,495
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	197,500
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	46,500
8517 NCLB, Title IV - 21st Century Schools	15,000
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	525,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	40,000
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REVENUE FROM FEDERAL SOURCES	\$824,000
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	28,119,419
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Act 1 Index (current): 3.7%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$13,392,949
Amount of Tax Relief for Homestead Exclusions	<u>\$263,403</u>
Total Approx. Tax Revenue:	\$13,656,352
Approx. Tax Levy for Tax Rate Calculation:	\$14,139,546

Lebanon

Total

2020-21 Data		
a. Assessed Value	\$927,682,900	\$927,682,900
b. Real Estate Mills	14.6780	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$807,618,409	\$807,618,409
d. Assessed Value	\$936,176,801	\$936,176,801
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$13,616,530	\$13,616,530
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$13,616,530	\$13,616,530
(f Total * g)		
i. Base Mills Subject to Index	14.6780	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	96.51781%	96.51781%
k. Tax Levy Needed	\$14,139,546	\$14,139,546
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	15.1035	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,139,546	\$14,139,546
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,876,143
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$13,392,949
(n * Est. Pct. Collection)		

Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,392,949
Amount of Tax Relief for Homestead Exclusions	<u>\$263,403</u>
Total Approx. Tax Revenue:	\$13,656,352
Approx. Tax Levy for Tax Rate Calculation:	\$14,139,546

	Lebanon	Total
<hr/>		
Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	15.2210	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$14,249,547	\$14,249,547
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$5,588.00	
Number of Homestead/Farmstead Properties	3121	3121
Median Assessed Value of Homestead Properties		\$163,000

Act 1 Index (current): 3.7%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$13,392,949
Amount of Tax Relief for Homestead Exclusions	<u>\$263,403</u>
Total Approx. Tax Revenue:	\$13,656,352
Approx. Tax Levy for Tax Rate Calculation:	\$14,139,546

Lebanon	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$263,403	Lowering RE Tax Rate	\$0	\$263,403
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$263,403

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Lebanon	936,176,801	15.1035	14,139,546			96.51781%	
Totals:	936,176,801		14,139,546	- 263,403 =	13,876,143 X	96.51781% =	13,392,949

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes-- Flat Rate Assessments			0
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.900%	0.000%	2,700,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	275,000
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	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			2,975,000
Total Act 511, Current Taxes			2,975,000
Act 511 Tax Limit -->		807,618,409 X	12
		Market Value	Mills
			9,691,421
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2020-21 (Rebalanced)	2021-22				2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Lebanon	14.6780	15.1035	2.90%	Yes	3.7%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.900%	0.900%	0.00%	Yes	3.7%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.7%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,195,063
1200 Special Programs - Elementary / Secondary	3,858,770
1300 Vocational Education	526,658
1400 Other Instructional Programs - Elementary / Secondary	46,455
Total Instruction	\$15,626,946
2000 Support Services	
2100 Support Services - Students	1,047,970
2200 Support Services - Instructional Staff	1,025,455
2300 Support Services - Administration	1,848,074
2400 Support Services - Pupil Health	249,675
2500 Support Services - Business	506,276
2600 Operation and Maintenance of Plant Services	2,059,837
2700 Student Transportation Services	1,325,397
2800 Support Services - Central	770,410
2900 Other Support Services	12,000
Total Support Services	\$8,845,094
3000 Operation of Non-Instructional Services	
3200 Student Activities	888,327
Total Operation of Non-Instructional Services	\$888,327
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,509,052
5200 Interfund Transfers - Out	250,000
Total Other Expenditures and Financing Uses	\$2,759,052
Total Estimated Expenditures and Other Financing Uses	\$28,119,419

2021-2022 Final General Fund Budget

LEA : 113380303 Annville-Cleona SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,300,223
200 Personnel Services - Employee Benefits	3,733,051
300 Purchased Professional and Technical Services	2,247
400 Purchased Property Services	59,180
500 Other Purchased Services	580,086
600 Supplies	335,546
700 Property	180,350
800 Other Objects	4,380
Total Regular Programs - Elementary / Secondary	\$11,195,063
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,424,503
200 Personnel Services - Employee Benefits	804,102
300 Purchased Professional and Technical Services	1,082,680
500 Other Purchased Services	529,725
600 Supplies	17,650
800 Other Objects	110
Total Special Programs - Elementary / Secondary	\$3,858,770
1300 Vocational Education	
500 Other Purchased Services	515,000
800 Other Objects	11,658
Total Vocational Education	\$526,658
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	32,850
200 Personnel Services - Employee Benefits	6,405
300 Purchased Professional and Technical Services	7,000
500 Other Purchased Services	200
Total Other Instructional Programs - Elementary / Secondary	\$46,455
Total Instruction	\$15,626,946
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	613,267
200 Personnel Services - Employee Benefits	385,792
300 Purchased Professional and Technical Services	5,700
500 Other Purchased Services	2,150
600 Supplies	40,612
800 Other Objects	449
Total Support Services - Students	\$1,047,970
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	372,518
200 Personnel Services - Employee Benefits	402,643
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	7,400

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	7,500
600 Supplies	229,394
700 Property	2,000
800 Other Objects	1,000
Total Support Services - Instructional Staff	\$1,025,455
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	976,906
200 Personnel Services - Employee Benefits	612,228
300 Purchased Professional and Technical Services	165,300
500 Other Purchased Services	40,208
600 Supplies	35,382
800 Other Objects	18,050
Total Support Services - Administration	\$1,848,074
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	145,771
200 Personnel Services - Employee Benefits	94,204
300 Purchased Professional and Technical Services	3,100
500 Other Purchased Services	350
600 Supplies	4,900
700 Property	1,000
800 Other Objects	350
Total Support Services - Pupil Health	\$249,675
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	264,654
200 Personnel Services - Employee Benefits	172,372
300 Purchased Professional and Technical Services	26,500
400 Purchased Property Services	20,000
500 Other Purchased Services	11,500
600 Supplies	5,250
700 Property	2,500
800 Other Objects	3,500
Total Support Services - Business	\$506,276
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	713,776
200 Personnel Services - Employee Benefits	416,281
300 Purchased Professional and Technical Services	104,000
400 Purchased Property Services	520,480
500 Other Purchased Services	1,000
600 Supplies	239,300
700 Property	64,500
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$2,059,837
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	27,400
200 Personnel Services - Employee Benefits	12,497

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	1,285,500
Total Student Transportation Services	\$1,325,397
2800 Support Services - Central	
100 Personnel Services - Salaries	187,608
200 Personnel Services - Employee Benefits	123,102
300 Purchased Professional and Technical Services	122,200
500 Other Purchased Services	107,900
600 Supplies	69,600
700 Property	160,000
Total Support Services - Central	\$770,410
2900 Other Support Services	
500 Other Purchased Services	12,000
Total Other Support Services	\$12,000
Total Support Services	\$8,845,094
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	374,530
200 Personnel Services - Employee Benefits	144,040
300 Purchased Professional and Technical Services	67,410
400 Purchased Property Services	21,250
500 Other Purchased Services	123,822
600 Supplies	71,350
700 Property	55,000
800 Other Objects	30,925
Total Student Activities	\$888,327
Total Operation of Non-Instructional Services	\$888,327
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,314,052
900 Other Uses of Funds	1,195,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,509,052
5200 Interfund Transfers - Out	
900 Other Uses of Funds	250,000
Total Interfund Transfers - Out	\$250,000
Total Other Expenditures and Financing Uses	\$2,759,052
TOTAL EXPENDITURES	\$28,119,419

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	6,100,000	6,100,000
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	2,700,000	8,500,000
Other Capital Projects Fund	93,960	94,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	26,500	33,500
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	83,000	85,500
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	63,500	66,500
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$9,066,960	\$14,879,500

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	\$9,066,960	\$14,879,500
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	23,880,000	22,685,000
0520 Extended-Term Financing Agreements Payable	432,356	216,178
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	516,865	505,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,161,415	4,161,415
0599 Other Noncurrent Liabilities		

Total General Fund	\$28,990,636	\$27,567,593
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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		
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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		
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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		
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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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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	\$28,990,636	\$27,567,593

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

\$28,990,636

\$27,567,593

Account Description	Amounts
0810 Nonspendable Fund Balance	7,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,500,000
0840 Assigned Fund Balance	1,716,108
0850 Unassigned Fund Balance	2,122,957
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,339,065

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,346,065
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