

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Karns City Area SD	COUNTY : Butler	AUN : 104103603
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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	\$24866798
Ending Unassigned Fund Balance	\$7300000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	29.35%

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 05-12-2021
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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 : Karns City Area SD	County : Butler	AUN Number : 104103603
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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 5/16/21
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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>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
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: \$143,244.00 Function 2200, Object 200: \$164,799.00	The District has allocated an allotment of approximately \$60,000 to the account code 10.2271.240, to account for any professional staff reimbursement for tuition, as governed by the local CBA.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The District allocates a portion to Budgetary Reserve as a proactive measure to account for any potential unforeseen expenditures that were not budgeted.
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.	The District has followed prudent budgetary practices to maintain a reserve for future unforeseen expenditures, as well as any necessary capital improvements.

<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	150,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	7,300,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$7,300,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	8,290,098	
7000 Revenue from State Sources	16,557,026	
8000 Revenue from Federal Sources	19,674	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$24,866,798</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$32,166,798</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	5,592,162
6120 Current Per Capita Taxes, Section 679	22,597
6140 Current Act 511 Taxes - Flat Rate Assessments	33,597
6150 Current Act 511 Taxes - Proportional Assessments	1,175,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	468,820
6500 Earnings on Investments	89,789
6700 Revenues from LEA Activities	55,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	573,950
6910 Rentals	5,850
6920 Contributions and Donations from Private Sources	5,000
6960 Services Provided Other Local Governmental Units / LEAs	30,000
6990 Refunds and Other Miscellaneous Revenue	238,333
REVENUE FROM LOCAL SOURCES	\$8,290,098
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	9,965,814
7112 Basic Education Funding-Social Security	505,000
7160 Tuition for Orphans Subsidy	50,000
7271 Special Education funds for School-Aged Pupils	1,332,105
7311 Pupil Transportation Subsidy	1,504,422
7312 Nonpublic and Charter School Pupil Transportation Subsidy	11,500
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	19,500
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,135
7340 State Property Tax Reduction Allocation	593,883
7505 Ready to Learn Block Grant	315,032
7820 State Share of Retirement Contributions	2,234,635
REVENUE FROM STATE SOURCES	\$16,557,026
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	11,174
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,500
REVENUE FROM FEDERAL SOURCES	\$19,674
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	24,866,798

Act 1 Index (current): 4.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$5,592,478

Amount of Tax Relief for Homestead Exclusions

\$593,883

Total Approx. Tax Revenue:

\$6,186,361

Approx. Tax Levy for Tax Rate Calculation:

\$6,672,663

	Armstrong	Butler	Clarion	Total
2020-21 Data				
a. Assessed Value	\$43,240,642	\$46,644,956	\$8,286,173	\$98,171,771
b. Real Estate Mills	45.2500	93.3100	46.5500	
I. 2021-22 Data				
c. 2019 STEB Market Value	\$143,760,183	\$319,016,218	\$28,704,084	\$491,480,485
d. Assessed Value	\$43,649,738	\$46,893,021	\$8,190,427	\$98,733,186
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0	\$0
2020-21 Calculations				
f. 2020-21 Tax Levy	\$1,956,639	\$4,352,441	\$385,721	\$6,694,801
(a * b)				
2021-22 Calculations				
g. Percent of Total Market Value	29.25044%	64.90923%	5.84033%	100.00000%
II.				
h. Rebalanced 2020-21 Tax Levy	\$1,958,259	\$4,345,544	\$390,998	\$6,694,801
(f Total * g)				
i. Base Mills Subject to Index	45.2874	93.3100	47.1868	
(h / a * 1000) if no reassessment				
(h / (d-e) * 1000) if reassessment				
Calculation of Tax Rates and Levies Generated				
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%	92.00000%	92.00000%
k. Tax Levy Needed	\$1,951,783	\$4,331,174	\$389,706	\$6,672,663
(Approx. Tax Levy * g)				
I. 2021-22 Real Estate Tax Rate	44.7100	92.3600	47.5800	
(k / d * 1000)				
III.				
m. Tax Levy Generated by Mills	\$1,951,580	\$4,331,039	\$389,701	\$6,672,320
(l / 1000 * d)				
n. Tax Levy minus Tax Relief for Homestead Exclusions				\$6,078,437
(m - Amount of Tax Relief for Homestead Exclusions)				
o. Net Tax Revenue Generated By Mills				\$5,592,162
(n * Est. Pct. Collection)				

AUN: 104103603 Karns City Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.3%

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Approx. Tax Levy for Tax Rate Calculation:

\$6,672,663

	Armstrong	Butler	Clarion	Total
Index Maximums				
p. Maximum Mills Based On Index (i * (1 + Index))	47.2347	97.3223	49.2158	
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,061,782	\$4,563,737	\$403,098	\$7,028,617
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0	\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead	\$4,816.00	\$2,335.00	\$4,685.00	
V. Number of Homestead/Farmstead Properties	713	1780	237	2730
Median Assessed Value of Homestead Properties				\$11,878

AUN: 104103603 Karns City Area SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Act 1 Index (current): 4.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$5,592,478

Amount of Tax Relief for Homestead Exclusions

\$593,883

Total Approx. Tax Revenue:

\$6,186,361

Approx. Tax Levy for Tax Rate Calculation:

\$6,672,663

Armstrong

Butler

Clarion

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$593,883

Lowering RE Tax Rate

\$0

\$593,883

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

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$593,883

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
Armstrong	43,649,738	44.7100	1,951,580			92.00000%	
Butler	46,893,021	92.3600	4,331,039			92.00000%	
Clarion	8,190,427	47.5800	389,701			92.00000%	
Totals:	98,733,186		6,672,320	- 593,883	= 6,078,437	X 92.00000%	= 5,592,162

	Rate			Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5.00			22,597
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	22,597	22,597
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	11,000	11,000
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			33,597	33,597
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%	1,025,000	1,025,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	150,000	150,000
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			1,175,000	1,175,000
Total Act 511, Current Taxes				1,208,597
Act 511 Tax Limit -->		491,480,485 X	12	5,897,766
		Market Value	Mills	(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>									
	Armstrong	45.2874	44.7100	-1.26%	Yes	4.3%				
	Butler	93.3100	92.3600	-1.00%	Yes	4.3%				
	Clarion	47.1868	47.5800	0.84%	Yes	4.3%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.3%				
	<u>Current Act 511 Taxes— Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.3%				
6142	Current Act 511 Occupation Taxes - Flat Rate					4.3%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.3%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	12,029,757
1200 Special Programs - Elementary / Secondary	1,537,790
1300 Vocational Education	520,434
1400 Other Instructional Programs - Elementary / Secondary	50,000
Total Instruction	\$14,137,981
2000 Support Services	
2100 Support Services - Students	1,257,033
2200 Support Services - Instructional Staff	1,161,092
2300 Support Services - Administration	1,445,724
2400 Support Services - Pupil Health	343,513
2500 Support Services - Business	481,136
2600 Operation and Maintenance of Plant Services	2,131,297
2700 Student Transportation Services	2,305,000
2900 Other Support Services	15,000
Total Support Services	\$9,139,795
3000 Operation of Non-Instructional Services	
3200 Student Activities	689,733
Total Operation of Non-Instructional Services	\$689,733
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	129,535
Total Facilities Acquisition, Construction and Improvement Services	\$129,535
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	664,890
5900 Budgetary Reserve	104,864
Total Other Expenditures and Financing Uses	\$769,754
Total Estimated Expenditures and Other Financing Uses	\$24,866,798

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,450,374
200 Personnel Services - Employee Benefits	4,593,710
300 Purchased Professional and Technical Services	1,200
400 Purchased Property Services	8,500
500 Other Purchased Services	806,913
600 Supplies	152,744
700 Property	12,027
800 Other Objects	4,289
Total Regular Programs - Elementary / Secondary	\$12,029,757
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	522,118
200 Personnel Services - Employee Benefits	340,743
300 Purchased Professional and Technical Services	608,000
500 Other Purchased Services	14,425
600 Supplies	20,924
800 Other Objects	31,580
Total Special Programs - Elementary / Secondary	\$1,537,790
1300 Vocational Education	
500 Other Purchased Services	520,434
Total Vocational Education	\$520,434
1400 Other Instructional Programs - Elementary / Secondary	
300 Purchased Professional and Technical Services	50,000
Total Other Instructional Programs - Elementary / Secondary	\$50,000
Total Instruction	\$14,137,981
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	721,879
200 Personnel Services - Employee Benefits	427,249
300 Purchased Professional and Technical Services	8,005
500 Other Purchased Services	1,490
600 Supplies	97,725
800 Other Objects	685
Total Support Services - Students	\$1,257,033
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	143,244
200 Personnel Services - Employee Benefits	164,799
300 Purchased Professional and Technical Services	404,607
400 Purchased Property Services	143,090
500 Other Purchased Services	500
600 Supplies	176,038
700 Property	128,814

<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$1,161,092
2300 Support Services - Administration	
100 Personnel Services - Salaries	776,014
200 Personnel Services - Employee Benefits	509,705
300 Purchased Professional and Technical Services	75,500
400 Purchased Property Services	500
500 Other Purchased Services	33,750
600 Supplies	34,472
700 Property	7,533
800 Other Objects	8,250
Total Support Services - Administration	\$1,445,724
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	191,184
200 Personnel Services - Employee Benefits	147,589
600 Supplies	4,740
Total Support Services - Pupil Health	\$343,513
2500 Support Services - Business	
100 Personnel Services - Salaries	171,061
200 Personnel Services - Employee Benefits	129,575
300 Purchased Professional and Technical Services	64,000
500 Other Purchased Services	89,000
600 Supplies	6,500
800 Other Objects	21,000
Total Support Services - Business	\$481,136
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	944,274
200 Personnel Services - Employee Benefits	615,102
300 Purchased Professional and Technical Services	8,900
400 Purchased Property Services	106,900
500 Other Purchased Services	51,250
600 Supplies	384,671
800 Other Objects	20,200
Total Operation and Maintenance of Plant Services	\$2,131,297
2700 Student Transportation Services	
500 Other Purchased Services	2,305,000
Total Student Transportation Services	\$2,305,000
2900 Other Support Services	
500 Other Purchased Services	15,000
Total Other Support Services	\$15,000
Total Support Services	\$9,139,795
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	297,464

<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	127,119
300 Purchased Professional and Technical Services	34,548
400 Purchased Property Services	9,000
500 Other Purchased Services	75,664
600 Supplies	98,349
800 Other Objects	47,589
Total Student Activities	\$689,733
Total Operation of Non-Instructional Services	\$689,733
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
300 Purchased Professional and Technical Services	27,335
700 Property	102,200
Total Facilities Acquisition, Construction and Improvement Services	\$129,535
Total Facilities Acquisition, Construction and Improvement Services	\$129,535
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
900 Other Uses of Funds	664,890
Total Debt Service / Other Expenditures and Financing Uses	\$664,890
5900 <u>Budgetary Reserve</u>	
800 Other Objects	104,864
Total Budgetary Reserve	\$104,864
Total Other Expenditures and Financing Uses	\$769,754
TOTAL EXPENDITURES	\$24,866,798

Cash and Short-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	5,900,000	6,000,000
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	2,600,000	3,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	30,000	30,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	130,000	130,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$8,660,000	\$9,160,000

Long-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	2,900,000	3,000,000
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	1,116,240	1,117,000
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments	\$4,016,240	\$4,117,000
TOTAL CASH AND INVESTMENTS	\$12,676,240	\$13,277,000

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	20,500,000	20,200,000
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 General Fund	\$20,500,000	\$20,200,000
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

\$20,500,000

\$20,200,000

Short-Term Payables

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		300,000
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		\$300,000
TOTAL INDEBTEDNESS	\$20,500,000	\$20,500,000

Account Description	Amounts
0810 Nonspendable Fund Balance	150,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	7,300,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$7,300,000
5900 Budgetary Reserve	104,864
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$7,554,864