

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/08/21

President of the Board - Original Signature Required

Date

6/8/2021

Secretary of the Board - Original Signature Required

Date

6/8/2021

Chief School Administrator - Original Signature Required

Date

6/8/2021

Brendon Hitchcock

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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 : Athens Area SD	COUNTY : Bradford	AUN : 117080503
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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

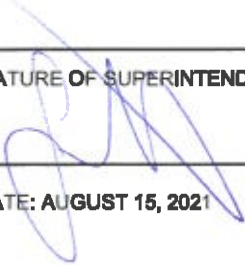
If yes, see Information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$44745593
Ending Unassigned Fund Balance	\$653782
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.46%

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 6/8/2021
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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 : Athens Area SD	County : Bradford	AUN Number : 117080503
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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 6/8/2021
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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>
5300	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2600, Object 100: \$890,198.00 Function 2600, Object 200: \$893,225.00	These amount are correct and caused by rising health insurance cost.
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	This amount represents the amount placed in Budgetary Reserve for non-specified academic recovery needs to be identified at a later date.
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.	This amount represents Ending Fund Balance.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	This amount represents Ending Assigned Fund Balance.

<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	337,613
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	8,283,005
0850 Unassigned Fund Balance	1,173,457
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$9,456,462</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	17,832,455
7000 Revenue from State Sources	21,736,133
8000 Revenue from Federal Sources	4,657,330
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$44,225,918</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$53,682,380</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	12,391,700
6112 Interim Real Estate Taxes	33,623
6113 Public Utility Realty Taxes	15,653
6114 Payments in Lieu of Current Taxes - State / Local	13,360
6150 Current Act 511 Taxes - Proportional Assessments	3,202,038
6400 Delinquencies on Taxes Levied / Assessed by the LEA	954,295
6500 Earnings on Investments	103,707
6700 Revenues from LEA Activities	33,004
6800 Revenues from Intermediary Sources / Pass-Through Funds	565,599
6910 Rentals	42,012
6920 Contributions and Donations from Private Sources	12,744
6940 Tuition from Patrons	335,243
6990 Refunds and Other Miscellaneous Revenue	129,477

REVENUE FROM LOCAL SOURCES \$17,832,455

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	11,942,352
7112 Basic Education Funding-Social Security	807,849
7160 Tuition for Orphans Subsidy	51,353
7220 Vocational Education	40,556
7271 Special Education funds for School-Aged Pupils	1,866,835
7311 Pupil Transportation Subsidy	1,355,165
7312 Nonpublic and Charter School Pupil Transportation Subsidy	11,165
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	592,915
7330 Health Services (Medical, Dental, Nurse, Act 25)	37,623
7340 State Property Tax Reduction Allocation	932,808
7360 Safe Schools	22,360
7505 Ready to Learn Block Grant	418,272
7820 State Share of Retirement Contributions	3,656,880

REVENUE FROM STATE SOURCES \$21,736,133

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	658,747
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	90,265
8517 NCLB, Title IV - 21st Century Schools	44,837
8519 NCLB, Title VI - Flexibility and Accountability	10,194

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	3,639,263
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	214,024

REVENUE FROM FEDERAL SOURCES **\$4,657,330**

TOTAL ESTIMATED REVENUES AND OTHER SOURCES **44,225,918**

Act 1 Index (current): 4.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$12,391,700
Amount of Tax Relief for Homestead Exclusions	<u>\$932,808</u>
Total Approx. Tax Revenue:	\$13,324,508
Approx. Tax Levy for Tax Rate Calculation:	\$14,329,240

Bradford

Total

2020-21 Data		
a. Assessed Value	\$280,746,688	\$280,746,688
b. Real Estate Mills	50.8000	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$760,947,422	\$760,947,422
d. Assessed Value	\$282,071,663	\$282,071,663
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$14,261,932	\$14,261,932
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$14,261,932	\$14,261,932
(f Total * g)		
i. Base Mills Subject to Index	50.8000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	92.50000%	92.50000%
k. Tax Levy Needed	\$14,329,240	\$14,329,240
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	50.8000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$14,329,240	\$14,329,240
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$13,396,432
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$12,391,700
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$12,391,700

Amount of Tax Relief for Homestead Exclusions

\$932,808

Total Approx. Tax Revenue:

\$13,324,508

Approx. Tax Levy for Tax Rate Calculation:

\$14,329,240

Bradford

Total

Index Maximums

p. Maximum Mills Based On Index

52.9844

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$14,945,398

\$14,945,398

IV. (p / 1000 * d)

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$5,098.31

V. Number of Homestead/Farmstead Properties

3633

3633

Median Assessed Value of Homestead Properties

\$25,050

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$12,391,700
Amount of Tax Relief for Homestead Exclusions	<u>\$932,808</u>
Total Approx. Tax Revenue:	\$13,324,508
Approx. Tax Levy for Tax Rate Calculation:	\$14,329,240
	Bradford

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$932,808	Lowering RE Tax Rate	\$0	\$932,808
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$932,808

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>
Bradford	282,071,663	50.8000	14,329,240			92.50000%	
Totals:	282,071,663		14,329,240	932,808 =	13,396,432 X	92.50000% =	12,391,700

	<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>Estimated Revenue</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>Estimated Revenue</u>
6151 Current Act 511 Earned Income Taxes	1.560%	0.000%	3,018,586
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	1.000%	0.000%	183,452
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			3,202,038
Total Act 511, Current Taxes			3,202,038
Act 511 Tax Limit -->		760,947,422 X	12
		Market Value	Mills
			9,131,369
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:			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	Percent Change in Rate			2020-21 (Rebalanced)	2021-22		
6111	<u>Current Real Estate Taxes</u> Bradford	50.8000	50.8000	0.00%	Yes	4.3%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.560%	1.560%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	1.000%	1.000%	0.00%	Yes	4.3%				

LEA : 117080503 Athens Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,223,572
1200 Special Programs - Elementary / Secondary	6,324,574
1300 Vocational Education	1,804,348
1400 Other Instructional Programs - Elementary / Secondary	348,788
Total Instruction	\$25,701,282
2000 Support Services	
2100 Support Services - Students	1,936,972
2200 Support Services - Instructional Staff	1,363,219
2300 Support Services - Administration	2,409,012
2400 Support Services - Pupil Health	592,421
2500 Support Services - Business	471,540
2600 Operation and Maintenance of Plant Services	2,911,923
2700 Student Transportation Services	1,979,999
2800 Support Services - Central	600,077
Total Support Services	\$12,265,163
3000 Operation of Non-Instructional Services	
3200 Student Activities	701,835
3300 Community Services	22,905
Total Operation of Non-Instructional Services	\$724,740
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	1,493,920
Total Facilities Acquisition, Construction and Improvement Services	\$1,493,920
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	4,210,488
5900 Budgetary Reserve	350,000
Total Other Expenditures and Financing Uses	\$4,560,488
Total Estimated Expenditures and Other Financing Uses	\$44,745,593

2021-2022 Final General Fund Budget

LEA : 117080503 Athens Area SD

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	9,406,498
200 Personnel Services - Employee Benefits	6,375,473
300 Purchased Professional and Technical Services	369,603
400 Purchased Property Services	48,100
500 Other Purchased Services	532,604
600 Supplies	481,794
800 Other Objects	9,500
Total Regular Programs - Elementary / Secondary	\$17,223,572
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,716,099
200 Personnel Services - Employee Benefits	2,440,725
300 Purchased Professional and Technical Services	661,500
500 Other Purchased Services	450,250
600 Supplies	46,000
800 Other Objects	10,000
Total Special Programs - Elementary / Secondary	\$6,324,574
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	643,799
200 Personnel Services - Employee Benefits	484,316
300 Purchased Professional and Technical Services	9,860
400 Purchased Property Services	250
500 Other Purchased Services	633,174
600 Supplies	31,589
800 Other Objects	1,360
Total Vocational Education	\$1,804,348
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	213,100
200 Personnel Services - Employee Benefits	91,613
400 Purchased Property Services	1,500
500 Other Purchased Services	35,625
600 Supplies	6,950
Total Other Instructional Programs - Elementary / Secondary	\$348,788
Total Instruction	\$25,701,282
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,011,055
200 Personnel Services - Employee Benefits	704,117
300 Purchased Professional and Technical Services	192,900
500 Other Purchased Services	8,250
600 Supplies	13,000
800 Other Objects	7,650
Total Support Services - Students	\$1,936,972

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	517,399
200 Personnel Services - Employee Benefits	485,270
300 Purchased Professional and Technical Services	121,500
500 Other Purchased Services	8,750
600 Supplies	229,600
800 Other Objects	700
Total Support Services - Instructional Staff	\$1,363,219
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,143,185
200 Personnel Services - Employee Benefits	944,285
300 Purchased Professional and Technical Services	157,500
500 Other Purchased Services	55,150
600 Supplies	76,292
800 Other Objects	32,600
Total Support Services - Administration	\$2,409,012
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	282,913
200 Personnel Services - Employee Benefits	210,298
300 Purchased Professional and Technical Services	66,000
400 Purchased Property Services	1,000
500 Other Purchased Services	2,000
600 Supplies	14,000
700 Property	16,210
Total Support Services - Pupil Health	\$592,421
2500 Support Services - Business	
100 Personnel Services - Salaries	167,696
200 Personnel Services - Employee Benefits	131,994
300 Purchased Professional and Technical Services	11,000
500 Other Purchased Services	114,700
600 Supplies	28,500
800 Other Objects	17,650
Total Support Services - Business	\$471,540
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	890,198
200 Personnel Services - Employee Benefits	893,225
300 Purchased Professional and Technical Services	215,000
400 Purchased Property Services	315,500
500 Other Purchased Services	9,550
600 Supplies	557,400
700 Property	30,000
800 Other Objects	1,050
Total Operation and Maintenance of Plant Services	\$2,911,923
2700 Student Transportation Services	
100 Personnel Services - Salaries	19,163

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	9,586
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	1,946,250
Total Student Transportation Services	\$1,979,999
2800 Support Services - Central	
100 Personnel Services - Salaries	298,544
200 Personnel Services - Employee Benefits	141,283
300 Purchased Professional and Technical Services	24,000
500 Other Purchased Services	5,500
600 Supplies	130,750
Total Support Services - Central	\$600,077
Total Support Services	\$12,265,163
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	299,296
200 Personnel Services - Employee Benefits	137,539
300 Purchased Professional and Technical Services	77,000
400 Purchased Property Services	10,000
500 Other Purchased Services	112,000
600 Supplies	48,500
800 Other Objects	17,500
Total Student Activities	\$701,835
3300 Community Services	
100 Personnel Services - Salaries	21,120
200 Personnel Services - Employee Benefits	1,785
Total Community Services	\$22,905
Total Operation of Non-Instructional Services	\$724,740
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	
400 Purchased Property Services	125,000
700 Property	1,368,920
Total Facilities Acquisition, Construction and Improvement Services	\$1,493,920
Total Facilities Acquisition, Construction and Improvement Services	\$1,493,920
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	4,210,488
Total Interfund Transfers - Out	\$4,210,488
5900 Budgetary Reserve	
800 Other Objects	350,000
Total Budgetary Reserve	\$350,000
Total Other Expenditures and Financing Uses	\$4,560,488
TOTAL EXPENDITURES	\$44,745,593

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	9,794,075	9,339,754
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850	499,922	579,922
Capital Reserve Fund - § 1431		
Other Capital Projects Fund	15,498	15,498
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 Cash and Short-Term Investments	\$10,309,495	\$9,935,174

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	\$10,309,495	\$9,935,174
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General 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 General Fund

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

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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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		

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

General Fund	3,927,833	3,854,988
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	\$3,927,833	\$3,854,988
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TOTAL INDEBTEDNESS	\$3,927,833	\$3,854,988
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Account Description	Amounts
0810 Nonspendable Fund Balance	337,613
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	8,283,005
0850 Unassigned Fund Balance	653,782
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,936,787
5900 Budgetary Reserve	350,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,624,400