

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Shannon Brant

(814)279-5891

Extn :

Contact Person

Telephone

Extension

sbrant@masd.net

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Meyersdale Area SD	COUNTY : Somerset	AUN : 108565203
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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	\$17700911
Ending Unassigned Fund Balance	\$1387918
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.84%

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
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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 : Meyersdale Area SD	County : Somerset	AUN Number : 108565203
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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 05/11/21
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	\$145,000 in budgetary has been the norm in recent years; however, this year an additional \$200,000 has been added as a Cyber/charter reserve and \$500,000 for potential unknown COVID expenditures.
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 unassigned fund balance will be used to balance the budget or be set aside to fund future unfunded mandates.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The district has committed fund balances for the following: equipment, band uniforms, PSERS, declining revenue, health insurance and athletic projects.
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The district has an assigned fund balance for PSERS.

<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	15,896	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	2,997,807	
0840 Assigned Fund Balance	100,000	
0850 Unassigned Fund Balance	2,674,838	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$5,772,645</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	3,076,745	
7000 Revenue from State Sources	10,738,562	
8000 Revenue from Federal Sources	2,598,684	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$16,413,991</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$22,186,636</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	2,055,265
6112 Interim Real Estate Taxes	7,000
6113 Public Utility Realty Taxes	2,800
6114 Payments in Lieu of Current Taxes - State / Local	4,500
6120 Current Per Capita Taxes, Section 679	15,790
6140 Current Act 511 Taxes - Flat Rate Assessments	15,790
6150 Current Act 511 Taxes - Proportional Assessments	585,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	201,500
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	18,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	148,000
6910 Rentals	1,600
6920 Contributions and Donations from Private Sources	1,000

REVENUE FROM LOCAL SOURCES \$3,076,745

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,450,909
7112 Basic Education Funding-Social Security	220,000
7220 Vocational Education	7,000
7271 Special Education funds for School-Aged Pupils	739,478
7311 Pupil Transportation Subsidy	450,875
7312 Nonpublic and Charter School Pupil Transportation Subsidy	6,833
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	240,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	14,000
7340 State Property Tax Reduction Allocation	210,683
7505 Ready to Learn Block Grant	198,784
7820 State Share of Retirement Contributions	1,200,000

REVENUE FROM STATE SOURCES \$10,738,562

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	422,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	45,990
8517 NCLB, Title IV - 21st Century Schools	32,000
8519 NCLB, Title VI - Flexibility and Accountability	15,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,433,904
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	636,990

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	10,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	2,800

REVENUE FROM FEDERAL SOURCES	\$2,598,684
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	16,413,991
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Act 1 Index (current): 4.2%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: **\$2,055,265**

Amount of Tax Relief for Homestead Exclusions **\$210,683**

Total Approx. Tax Revenue: **\$2,265,948**

Approx. Tax Levy for Tax Rate Calculation: **\$2,519,937**

Somerset

Total

2020-21 Data		
a. Assessed Value	\$105,057,310	\$105,057,310
b. Real Estate Mills	23.8800	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$291,570,859	\$291,570,859
d. Assessed Value	\$105,524,990	\$105,524,990
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$2,508,769	\$2,508,769
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$2,508,769	\$2,508,769
(f Total * g)		
i. Base Mills Subject to Index	23.8800	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	89.00126%	89.00126%
k. Tax Levy Needed	\$2,519,937	\$2,519,937
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	23.8800	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$2,519,937	\$2,519,937
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$2,309,254
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$2,055,265
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.2%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$2,055,265	
Amount of Tax Relief for Homestead Exclusions	<u>\$210,683</u>	
Total Approx. Tax Revenue:	\$2,265,948	
Approx. Tax Levy for Tax Rate Calculation:	\$2,519,937	
	Somerset	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	24.8829	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$2,625,768	\$2,625,768
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	\$4,921.00	
Number of Homestead/Farmstead Properties	1814	1814
Median Assessed Value of Homestead Properties		\$21,800

Act 1 Index (current): 4.2%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$2,055,265
Amount of Tax Relief for Homestead Exclusions	<u>\$210,683</u>
Total Approx. Tax Revenue:	\$2,265,948
Approx. Tax Levy for Tax Rate Calculation:	\$2,519,937
	Somerset

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$210,683	Lowering RE Tax Rate	\$0		\$210,683
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$210,683

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>
Somerset	105,524,990	23.8800	2,519,937			89.00126%	
Totals:	105,524,990		2,519,937	- 210,683	= 2,309,254	X 89.00126%	= 2,055,265

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		15,790
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	\$5.00	\$0.00	17,000
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 17,000 15,790

	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>				
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	545,000	545,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	40,000	40,000
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 585,000 585,000

Total Act 511, Current Taxes 600,790

Act 511 Tax Limit -->	291,570,859	X	12	3,498,850
	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> Somerset	23.8800	23.8800	0.00%	Yes	4.2%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.2%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.2%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.2%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.2%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,092,562
1200 Special Programs - Elementary / Secondary	1,560,639
1300 Vocational Education	600,485
1400 Other Instructional Programs - Elementary / Secondary	156,316
Total Instruction	\$10,410,002
2000 Support Services	
2100 Support Services - Students	628,790
2200 Support Services - Instructional Staff	319,989
2300 Support Services - Administration	1,067,368
2400 Support Services - Pupil Health	172,066
2500 Support Services - Business	232,145
2600 Operation and Maintenance of Plant Services	1,484,144
2700 Student Transportation Services	740,160
2800 Support Services - Central	616,036
2900 Other Support Services	2,825
Total Support Services	\$5,263,523
3000 Operation of Non-Instructional Services	
3200 Student Activities	451,707
3300 Community Services	700
Total Operation of Non-Instructional Services	\$452,407
4000 Facilities Acquisition, Construction and Improvement Services	
4000 Facilities Acquisition, Construction and Improvement Services	75,000
Total Facilities Acquisition, Construction and Improvement Services	\$75,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	35,529
5200 Interfund Transfers - Out	619,450
5900 Budgetary Reserve	845,000
Total Other Expenditures and Financing Uses	\$1,499,979
Total Estimated Expenditures and Other Financing Uses	\$17,700,911

2021-2022 Final General Fund Budget

LEA : 108565203 Meyersdale Area SD

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Page - 1 of 4

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,880,028
200 Personnel Services - Employee Benefits	2,508,503
300 Purchased Professional and Technical Services	112,200
400 Purchased Property Services	17,366
500 Other Purchased Services	357,000
600 Supplies	216,380
800 Other Objects	1,085
Total Regular Programs - Elementary / Secondary	\$8,092,562
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	632,497
200 Personnel Services - Employee Benefits	477,221
300 Purchased Professional and Technical Services	67,850
500 Other Purchased Services	363,800
600 Supplies	19,271
Total Special Programs - Elementary / Secondary	\$1,560,639
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	70,009
200 Personnel Services - Employee Benefits	33,658
300 Purchased Professional and Technical Services	1,650
500 Other Purchased Services	494,078
600 Supplies	1,090
Total Vocational Education	\$600,485
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	23,530
200 Personnel Services - Employee Benefits	8,620
300 Purchased Professional and Technical Services	16,045
500 Other Purchased Services	54,785
600 Supplies	13,336
700 Property	40,000
Total Other Instructional Programs - Elementary / Secondary	\$156,316
Total Instruction	\$10,410,002
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	299,677
200 Personnel Services - Employee Benefits	170,239
300 Purchased Professional and Technical Services	152,000
600 Supplies	6,874
Total Support Services - Students	\$628,790
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	172,044
200 Personnel Services - Employee Benefits	105,847
300 Purchased Professional and Technical Services	13,000

2021-2022 Final General Fund Budget

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Page - 2 of 4

<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	3,377
500 Other Purchased Services	3,600
600 Supplies	22,121
Total Support Services - Instructional Staff	\$319,989
2300 Support Services - Administration	
100 Personnel Services - Salaries	575,656
200 Personnel Services - Employee Benefits	384,596
300 Purchased Professional and Technical Services	56,090
400 Purchased Property Services	3,688
500 Other Purchased Services	9,225
600 Supplies	25,419
800 Other Objects	12,694
Total Support Services - Administration	\$1,067,368
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	80,741
200 Personnel Services - Employee Benefits	50,375
300 Purchased Professional and Technical Services	36,950
600 Supplies	4,000
Total Support Services - Pupil Health	\$172,066
2500 Support Services - Business	
100 Personnel Services - Salaries	141,742
200 Personnel Services - Employee Benefits	79,880
300 Purchased Professional and Technical Services	2,100
400 Purchased Property Services	2,438
500 Other Purchased Services	2,500
600 Supplies	3,460
800 Other Objects	25
Total Support Services - Business	\$232,145
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	412,989
200 Personnel Services - Employee Benefits	321,210
400 Purchased Property Services	224,660
500 Other Purchased Services	93,000
600 Supplies	400,100
700 Property	32,000
800 Other Objects	185
Total Operation and Maintenance of Plant Services	\$1,484,144
2700 Student Transportation Services	
100 Personnel Services - Salaries	10,800
200 Personnel Services - Employee Benefits	4,374
500 Other Purchased Services	724,986
Total Student Transportation Services	\$740,160
2800 Support Services - Central	
100 Personnel Services - Salaries	137,529

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	130,405
400 Purchased Property Services	10,732
500 Other Purchased Services	17,470
600 Supplies	319,900
Total Support Services - Central	\$616,036
2900 <u>Other Support Services</u>	
500 Other Purchased Services	2,825
Total Other Support Services	\$2,825
Total Support Services	\$5,263,523
3000 Operation of Non-Instructional Services	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	207,735
200 Personnel Services - Employee Benefits	97,387
300 Purchased Professional and Technical Services	43,437
400 Purchased Property Services	10,350
500 Other Purchased Services	35,878
600 Supplies	48,570
800 Other Objects	8,350
Total Student Activities	\$451,707
3300 <u>Community Services</u>	
600 Supplies	100
800 Other Objects	600
Total Community Services	\$700
Total Operation of Non-Instructional Services	\$452,407
4000 Facilities Acquisition, Construction and Improvement Services	
4000 <u>Facilities Acquisition, Construction and Improvement Services</u>	
400 Purchased Property Services	75,000
Total Facilities Acquisition, Construction and Improvement Services	\$75,000
Total Facilities Acquisition, Construction and Improvement Services	\$75,000
5000 Other Expenditures and Financing Uses	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	5,685
900 Other Uses of Funds	29,844
Total Debt Service / Other Expenditures and Financing Uses	\$35,529
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	619,450
Total Interfund Transfers - Out	\$619,450
5900 <u>Budgetary Reserve</u>	
800 Other Objects	845,000

<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$845,000
Total Other Expenditures and Financing Uses	\$1,499,979
TOTAL EXPENDITURES	\$17,700,911

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	6,493,197	5,793,197
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	379,210	379,400
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	2,600	
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	41,250	37,000
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$6,916,257	\$6,209,597
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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		
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TOTAL CASH AND INVESTMENTS	\$6,916,257	\$6,209,597
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	2,491,250	1,871,800
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	1,010,000	1,035,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$3,501,250	\$2,906,800
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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

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	\$3,501,250	\$2,906,800

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	\$3,501,250	\$2,906,800
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Account Description	Amounts
0810 Nonspendable Fund Balance	15,896
0820 Restricted Fund Balance	
0830 Committed Fund Balance	2,997,807
0840 Assigned Fund Balance	100,000
0850 Unassigned Fund Balance	1,387,918
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$4,485,725
5900 Budgetary Reserve	845,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,346,621