

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

Jeff Curtis

(610)593-8238

Extn :3515

Contact Person

Telephone

Extension

jcurtis@octorara.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Octorara Area SD	COUNTY : Chester	AUN : 124156503
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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	\$57968357
Ending Unassigned Fund Balance	\$4367471
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.53%

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

**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 : Octorara Area SD	County : Chester	AUN Number : 124156503
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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
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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.	
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 budgets a reserve of \$500,000 every year to account for unanticipated expenditures. Unless these unanticipated expenditures materialize this budget amount will not be spent by year end.
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 assigns fund balance for unanticipated infrastructure maintenance and replacement costs. The remaining balance is reported as unassigned 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.	The District assigns fund balance for unanticipated infrastructure maintenance and replacement costs. the remaining balance is reported as unassigned 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	8,959
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	6,130,642
0850 Unassigned Fund Balance	4,391,041
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$10,521,683</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	38,681,849
7000 Revenue from State Sources	15,772,125
8000 Revenue from Federal Sources	2,351,435
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$56,805,409</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$67,327,092</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	34,301,436
6112 Interim Real Estate Taxes	219,464
6113 Public Utility Realty Taxes	34,861
6150 Current Act 511 Taxes - Proportional Assessments	2,640,750
6400 Delinquencies on Taxes Levied / Assessed by the LEA	534,308
6500 Earnings on Investments	130,000
6700 Revenues from LEA Activities	33,819
6800 Revenues from Intermediary Sources / Pass-Through Funds	363,600
6910 Rentals	65,000
6940 Tuition from Patrons	197,600
6990 Refunds and Other Miscellaneous Revenue	161,011

REVENUE FROM LOCAL SOURCES \$38,681,849

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	6,521,786
7112 Basic Education Funding-Social Security	789,255
7220 Vocational Education	121,625
7250 Migratory Children	100
7271 Special Education funds for School-Aged Pupils	1,468,372
7311 Pupil Transportation Subsidy	1,168,500
7312 Nonpublic and Charter School Pupil Transportation Subsidy	100,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	483,338
7330 Health Services (Medical, Dental, Nurse, Act 25)	41,113
7340 State Property Tax Reduction Allocation	1,146,005
7505 Ready to Learn Block Grant	318,487
7509 Supplemental Equipment Grants	44,000
7820 State Share of Retirement Contributions	3,569,544

REVENUE FROM STATE SOURCES \$15,772,125

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	749,596
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	107,823
8516 NCLB, Title III - Language Instruction for Limited English Proficient and Immigrant Students	45,446
8517 NCLB, Title IV - 21st Century Schools	12,883
8521 Vocational Education - Operating Expenditures	35,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,350,287

Amount

REVENUE FROM FEDERAL SOURCES

8810 School-Based Access Medicaid Reimbursement Program (SBAP)	50,400
Reimbursements (Access)	

REVENUE FROM FEDERAL SOURCES	\$2,351,435
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TOTAL ESTIMATED REVENUES AND OTHER SOURCES	56,805,409
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Act 1 Index (current): 3.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$34,302,609

Amount of Tax Relief for Homestead Exclusions

\$1,146,005

Total Approx. Tax Revenue:

\$35,448,614

Approx. Tax Levy for Tax Rate Calculation:

\$36,509,519

Chester

Lancaster

Total

2020-21 Data

a. Assessed Value

\$691,916,843

\$306,012,900

\$997,929,743

b. Real Estate Mills

40.8900

25.5500

I. 2021-22 Data

c. 2019 STEB Market Value

\$1,066,773,669

\$298,528,877

\$1,365,302,546

d. Assessed Value

\$698,836,011

\$309,373,029

\$1,008,209,040

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2020-21 Calculations

f. 2020-21 Tax Levy

\$28,292,480

\$7,818,630

\$36,111,110

(a * b)

2021-22 Calculations

g. Percent of Total Market Value

78.13460%

21.86540%

100.00000%

II.

h. Rebalanced 2020-21 Tax Levy

\$28,215,271

\$7,895,839

\$36,111,110

(f Total * g)

i. Base Mills Subject to Index

40.8900

25.8023

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

97.00000%

97.00000%

97.00000%

k. Tax Levy Needed

\$28,526,567

\$7,982,952

\$36,509,519

(Approx. Tax Levy * g)

I. 2021-22 Real Estate Tax Rate

40.8200

25.8000

(k / d * 1000)

III.

m. Tax Levy Generated by Mills

\$28,526,486

\$7,981,824

\$36,508,310

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$35,362,305

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$34,301,436

(n * Est. Pct. Collection)

Act 1 Index (current): 3.8%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$34,302,609

Amount of Tax Relief for Homestead Exclusions

\$1,146,005

Total Approx. Tax Revenue:

\$35,448,614

Approx. Tax Levy for Tax Rate Calculation:

\$36,509,519

	Chester	Lancaster	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	42.4438	26.7827	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$29,661,256	\$8,285,845	\$37,947,101
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$6,720.00	\$10,632.00	
Number of Homestead/Farmstead Properties	3292	889	4181
Median Assessed Value of Homestead Properties			\$125,080

Act 1 Index (current): 3.8%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)		
Number of Decimals For Tax Rate Calculation:	2			
Approx. Tax Revenue from RE Taxes:	\$34,302,609			
Amount of Tax Relief for Homestead Exclusions	<u>\$1,146,005</u>			
Total Approx. Tax Revenue:	\$35,448,614			
Approx. Tax Levy for Tax Rate Calculation:	\$36,509,519			

	Chester	Lancaster		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$1,146,005	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$1,146,005

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>
Chester	698,836,011	40.8200	28,526,486			97.00000%	
Lancaster	309,373,029	25.8000	7,981,824			97.00000%	
Totals:	1,008,209,040		36,508,310	- 1,146,005 =	35,362,305 X	97.00000% =	34,301,436

	<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	0.500%	0.000%	2,248,118
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	392,632
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			2,640,750
Total Act 511, Current Taxes			2,640,750
Act 511 Tax Limit -->		1,365,302,546 X	12
		Market Value	Mills
			16,383,631
			(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>									
	Chester	40.8900	40.8200	-0.16%	Yes	3.8%				
	Lancaster	25.8023	25.8000	0.01%	Yes	3.8%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	22,307,771
1200 Special Programs - Elementary / Secondary	9,951,401
1300 Vocational Education	2,510,480
1400 Other Instructional Programs - Elementary / Secondary	838,445
Total Instruction	\$35,608,097
2000 Support Services	
2100 Support Services - Students	1,500,678
2200 Support Services - Instructional Staff	1,480,009
2300 Support Services - Administration	3,019,248
2400 Support Services - Pupil Health	585,716
2500 Support Services - Business	648,543
2600 Operation and Maintenance of Plant Services	3,118,422
2700 Student Transportation Services	3,352,121
2800 Support Services - Central	1,321,850
2900 Other Support Services	17,000
Total Support Services	\$15,043,587
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,009,501
Total Operation of Non-Instructional Services	\$1,009,501
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	5,772,800
5200 Interfund Transfers - Out	34,372
5900 Budgetary Reserve	500,000
Total Other Expenditures and Financing Uses	\$6,307,172
Total Estimated Expenditures and Other Financing Uses	\$57,968,357

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	11,964,214
200 Personnel Services - Employee Benefits	7,470,063
300 Purchased Professional and Technical Services	1,000
400 Purchased Property Services	73,400
500 Other Purchased Services	2,502,878
600 Supplies	289,655
700 Property	6,150
800 Other Objects	411
Total Regular Programs - Elementary / Secondary	\$22,307,771
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,480,269
200 Personnel Services - Employee Benefits	1,633,898
300 Purchased Professional and Technical Services	4,225,610
400 Purchased Property Services	8,137
500 Other Purchased Services	1,487,250
600 Supplies	92,341
700 Property	20,600
800 Other Objects	3,296
Total Special Programs - Elementary / Secondary	\$9,951,401
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	787,312
200 Personnel Services - Employee Benefits	559,886
300 Purchased Professional and Technical Services	250
400 Purchased Property Services	37,500
500 Other Purchased Services	1,015,182
600 Supplies	61,250
700 Property	37,800
800 Other Objects	11,300
Total Vocational Education	\$2,510,480
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	355,910
200 Personnel Services - Employee Benefits	223,483
300 Purchased Professional and Technical Services	10,300
500 Other Purchased Services	241,152
600 Supplies	7,600
Total Other Instructional Programs - Elementary / Secondary	\$838,445
Total Instruction	\$35,608,097
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	897,519
200 Personnel Services - Employee Benefits	539,074
300 Purchased Professional and Technical Services	42,745

2021-2022 Final General Fund Budget

LEA : 124156503 Octorara Area SD

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	2,817
600 Supplies	17,455
800 Other Objects	1,068
Total Support Services - Students	\$1,500,678
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	677,304
200 Personnel Services - Employee Benefits	553,735
500 Other Purchased Services	1,600
600 Supplies	245,120
700 Property	250
800 Other Objects	2,000
Total Support Services - Instructional Staff	\$1,480,009
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,535,846
200 Personnel Services - Employee Benefits	1,073,152
300 Purchased Professional and Technical Services	187,680
400 Purchased Property Services	10,450
500 Other Purchased Services	107,850
600 Supplies	60,000
700 Property	2,000
800 Other Objects	42,270
Total Support Services - Administration	\$3,019,248
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	304,722
200 Personnel Services - Employee Benefits	257,394
300 Purchased Professional and Technical Services	13,000
400 Purchased Property Services	635
600 Supplies	9,580
800 Other Objects	385
Total Support Services - Pupil Health	\$585,716
2500 Support Services - Business	
100 Personnel Services - Salaries	363,139
200 Personnel Services - Employee Benefits	210,904
300 Purchased Professional and Technical Services	33,000
400 Purchased Property Services	6,000
500 Other Purchased Services	14,600
600 Supplies	15,900
700 Property	2,000
800 Other Objects	3,000
Total Support Services - Business	\$648,543
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	499,416
200 Personnel Services - Employee Benefits	320,302
300 Purchased Professional and Technical Services	822,627
400 Purchased Property Services	470,831

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<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	223,606
600 Supplies	735,850
700 Property	44,790
800 Other Objects	1,000
Total Operation and Maintenance of Plant Services	\$3,118,422
2700 <u>Student Transportation Services</u>	
300 Purchased Professional and Technical Services	59,440
400 Purchased Property Services	2,000
500 Other Purchased Services	3,147,381
600 Supplies	143,300
Total Student Transportation Services	\$3,352,121
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	294,999
200 Personnel Services - Employee Benefits	243,451
300 Purchased Professional and Technical Services	5,000
500 Other Purchased Services	44,000
600 Supplies	292,000
700 Property	442,000
800 Other Objects	400
Total Support Services - Central	\$1,321,850
2900 <u>Other Support Services</u>	
500 Other Purchased Services	17,000
Total Other Support Services	\$17,000
Total Support Services	\$15,043,587
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	482,232
200 Personnel Services - Employee Benefits	219,921
300 Purchased Professional and Technical Services	115,961
400 Purchased Property Services	6,000
500 Other Purchased Services	56,955
600 Supplies	95,382
700 Property	14,300
800 Other Objects	18,750
Total Student Activities	\$1,009,501
Total Operation of Non-Instructional Services	\$1,009,501
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	1,812,800
900 Other Uses of Funds	3,960,000
Total Debt Service / Other Expenditures and Financing Uses	\$5,772,800
5200 <u>Interfund Transfers - Out</u>	
900 Other Uses of Funds	34,372

<u>Description</u>	<u>Amount</u>
Total Interfund Transfers - Out	\$34,372
5900 <u>Budgetary Reserve</u>	
800 Other Objects	500,000
Total Budgetary Reserve	\$500,000
Total Other Expenditures and Financing Uses	\$6,307,172
TOTAL EXPENDITURES	\$57,968,357

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	16,648,390	15,858,892
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	6,322,908	2,264,910
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	23,872	23,872
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	206,561	206,561
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	146,482	146,482
Other Agency Fund		
Permanent Fund		

Total Cash and Short-Term Investments	\$23,348,213	\$18,500,717
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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

TOTAL CASH AND INVESTMENTS	\$23,348,213	\$18,500,717
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund		
0510 Bonds Payable	41,235,000	37,120,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,271,320	1,271,320
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$42,506,320	\$38,391,320

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

<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	\$42,506,320	\$38,391,320

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

General Fund	5,767,800	5,764,400
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	\$5,767,800	\$5,764,400
TOTAL INDEBTEDNESS	\$48,274,120	\$44,155,720

Account Description	Amounts
0810 Nonspendable Fund Balance	8,959
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,991,264
0850 Unassigned Fund Balance	4,367,471
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$9,358,735
5900 Budgetary Reserve	500,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$9,867,694