

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/10/2021



President of the Board - Original Signature Required

June 10 2021

Date



Secretary of the Board - Original Signature Required

June 10, 2021

Date



Chief School Administrator - Original Signature Required

June 10 2021

Date

Chris D Reighard

Contact Person

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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 : Forest Hills SD	COUNTY : Cambria	AUN : 108112203
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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	\$27815000
Ending Unassigned Fund Balance	\$6703000
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	24.09%

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 JUL 13 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 : Forest Hills SD	County : Cambria	AUN Number : 108112203
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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 MAY 14 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>
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 estimated Unassigned Fund Balance will be used to offset increases in educational costs of salaries, health care, retirement contributions and technology costs.

<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		
0820 Restricted Fund Balance		
0830 Committed Fund Balance		
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	6,900,000	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$6,900,000</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	6,027,000	
7000 Revenue from State Sources	19,765,000	
8000 Revenue from Federal Sources	1,825,000	
9000 Other Financing Sources	1,000	
Total Estimated Revenues And Other Financing Sources		<u>\$27,618,000</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$34,518,000</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	3,885,000
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	5,000
6114 Payments in Lieu of Current Taxes - State / Local	11,000
6120 Current Per Capita Taxes, Section 679	21,000
6140 Current Act 511 Taxes - Flat Rate Assessments	39,000
6150 Current Act 511 Taxes - Proportional Assessments	1,355,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	169,000
6500 Earnings on Investments	60,000
6700 Revenues from LEA Activities	33,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	395,000
6910 Rentals	2,000
6920 Contributions and Donations from Private Sources	3,000
6940 Tuition from Patrons	25,000
6990 Refunds and Other Miscellaneous Revenue	4,000

REVENUE FROM LOCAL SOURCES \$6,027,000

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	12,626,233
7112 Basic Education Funding-Social Security	565,000
7160 Tuition for Orphans Subsidy	60,000
7271 Special Education funds for School-Aged Pupils	1,537,799
7311 Pupil Transportation Subsidy	1,158,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	159,051
7330 Health Services (Medical, Dental, Nurse, Act 25)	33,000
7340 State Property Tax Reduction Allocation	824,291
7505 Ready to Learn Block Grant	397,738
7820 State Share of Retirement Contributions	2,403,888

REVENUE FROM STATE SOURCES \$19,765,000

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	438,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	59,000
8517 NCLB, Title IV - 21st Century Schools	33,000
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	1,135,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	152,000

Amount

REVENUE FROM FEDERAL SOURCES	
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	8,000
REVENUE FROM FEDERAL SOURCES	\$1,825,000
OTHER FINANCING SOURCES	
9400 Sale of or Compensation for Loss of Fixed Assets	1,000
OTHER FINANCING SOURCES	\$1,000
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	27,618,000

Act 1 Index (current): 4.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$3,885,000
Amount of Tax Relief for Homestead Exclusions	<u>\$824,291</u>
Total Approx. Tax Revenue:	\$4,709,291
Approx. Tax Levy for Tax Rate Calculation:	\$4,951,416

Cambria

Total

2020-21 Data		
a. Assessed Value	\$102,008,090	\$102,008,090
b. Real Estate Mills	48.5000	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$544,713,978	\$544,713,978
d. Assessed Value	\$102,091,060	\$102,091,060
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$4,947,392	\$4,947,392
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$4,947,392	\$4,947,392
(f Total * g)		
i. Base Mills Subject to Index	48.5000	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	94.13333%	94.13333%
k. Tax Levy Needed	\$4,951,416	\$4,951,416
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	48.5000	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$4,951,416	\$4,951,416
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,127,125
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$3,885,000
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.3%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:

\$3,885,000

Amount of Tax Relief for Homestead Exclusions

\$824,291

Total Approx. Tax Revenue:

\$4,709,291

Approx. Tax Levy for Tax Rate Calculation:

\$4,951,416

Cambria

Total

Index Maximums

p. Maximum Mills Based On Index
($i * (1 + \text{Index})$)

50.5855

q. Mills In Excess of Index
(if $l > p$), $(l - p)$)

0.0000

r. Maximum Tax Levy Based On Index
($p / 1000 * d$)

\$5,164,327

\$5,164,327

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
($t * \text{Est. Pct. Collection}$)

\$0

\$0

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$4,551.00

V.

Number of Homestead/Farmstead Properties

3803

3803

Median Assessed Value of Homestead Properties

\$14,840

Act 1 Index (current): 4.3%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$3,885,000
Amount of Tax Relief for Homestead Exclusions	<u>\$824,291</u>
Total Approx. Tax Revenue:	\$4,709,291
Approx. Tax Levy for Tax Rate Calculation:	\$4,951,416
	Cambria

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$824,291	Lowering RE Tax Rate	\$0		\$824,291
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0				\$0
Amount of Tax Relief from State/Local Sources					\$824,291

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>
Cambria	102,091,060	48.5000	4,951,416			94.13333%	
Totals:	102,091,060		4,951,416	824,291 =	4,127,125 X	94.13333% =	3,885,000

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		21,000
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	20,000
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$5.00	\$0.00	19,000
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 39,000 39,000

	<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%	1,285,000	1,285,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	70,000	70,000
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 1,355,000 1,355,000

Total Act 511, Current Taxes 1,394,000

Act 511 Tax Limit -->	544,713,978 X	12	6,536,568
	Market Value	Mills	(511 Limit)

Tax Function	Description	Tax Rate Charged in:			Less than or equal to Index	Index	Additional Tax Rate Charged in:		
		2020-21 (Rebalanced)	2021-22	Percent Change in Rate			2020-21 (Rebalanced)	2021-22	Percent Change in Rate
6111	<u>Current Real Estate Taxes</u> Cambria	48.5000	48.5000	0.00%	Yes	4.3%			
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%			
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.3%			
6142	Current Act 511 Occupation Taxes - Flat Rate <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%			
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%			
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%			

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	11,353,000
1200 Special Programs - Elementary / Secondary	3,389,000
1300 Vocational Education	1,355,000
1400 Other Instructional Programs - Elementary / Secondary	109,000
1800 Pre-Kindergarten	274,000
Total Instruction	\$16,480,000
2000 Support Services	
2100 Support Services - Students	858,000
2200 Support Services - Instructional Staff	1,409,000
2300 Support Services - Administration	1,773,000
2400 Support Services - Pupil Health	421,000
2500 Support Services - Business	386,000
2600 Operation and Maintenance of Plant Services	2,614,000
2700 Student Transportation Services	1,713,000
2900 Other Support Services	104,000
Total Support Services	\$9,278,000
3000 Operation of Non-Instructional Services	
3200 Student Activities	901,000
3300 Community Services	15,000
Total Operation of Non-Instructional Services	\$916,000
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,141,000
Total Other Expenditures and Financing Uses	\$1,141,000
Total Estimated Expenditures and Other Financing Uses	\$27,815,000

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	6,014,000
200 Personnel Services - Employee Benefits	4,123,000
300 Purchased Professional and Technical Services	471,000
400 Purchased Property Services	62,000
500 Other Purchased Services	266,000
600 Supplies	415,000
800 Other Objects	2,000
Total Regular Programs - Elementary / Secondary	\$11,353,000
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,482,000
200 Personnel Services - Employee Benefits	845,000
300 Purchased Professional and Technical Services	644,000
500 Other Purchased Services	367,000
600 Supplies	50,000
800 Other Objects	1,000
Total Special Programs - Elementary / Secondary	\$3,389,000
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	341,000
200 Personnel Services - Employee Benefits	202,000
400 Purchased Property Services	2,000
500 Other Purchased Services	765,000
600 Supplies	45,000
Total Vocational Education	\$1,355,000
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,000
200 Personnel Services - Employee Benefits	4,000
300 Purchased Professional and Technical Services	8,000
400 Purchased Property Services	87,000
Total Other Instructional Programs - Elementary / Secondary	\$109,000
1800 <u>Pre-Kindergarten</u>	
100 Personnel Services - Salaries	155,000
200 Personnel Services - Employee Benefits	101,000
600 Supplies	18,000
Total Pre-Kindergarten	\$274,000
Total Instruction	\$16,480,000
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	474,000
200 Personnel Services - Employee Benefits	297,000
300 Purchased Professional and Technical Services	70,000
500 Other Purchased Services	2,000
600 Supplies	15,000

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
Total Support Services - Students	\$858,000
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	473,000
200 Personnel Services - Employee Benefits	344,000
300 Purchased Professional and Technical Services	145,000
400 Purchased Property Services	2,000
500 Other Purchased Services	24,000
600 Supplies	185,000
700 Property	235,000
800 Other Objects	1,000
Total Support Services - Instructional Staff	\$1,409,000
2300 Support Services - Administration	
100 Personnel Services - Salaries	961,000
200 Personnel Services - Employee Benefits	589,000
300 Purchased Professional and Technical Services	80,000
400 Purchased Property Services	5,000
500 Other Purchased Services	47,000
600 Supplies	74,000
800 Other Objects	17,000
Total Support Services - Administration	\$1,773,000
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	177,000
200 Personnel Services - Employee Benefits	135,000
300 Purchased Professional and Technical Services	98,000
400 Purchased Property Services	1,000
600 Supplies	10,000
Total Support Services - Pupil Health	\$421,000
2500 Support Services - Business	
100 Personnel Services - Salaries	196,000
200 Personnel Services - Employee Benefits	145,000
300 Purchased Professional and Technical Services	30,000
400 Purchased Property Services	2,000
500 Other Purchased Services	7,000
600 Supplies	3,000
800 Other Objects	3,000
Total Support Services - Business	\$386,000
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	763,000
200 Personnel Services - Employee Benefits	651,000
300 Purchased Professional and Technical Services	112,000
400 Purchased Property Services	129,000
500 Other Purchased Services	159,000
600 Supplies	688,000
700 Property	110,000
800 Other Objects	2,000

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<u>Description</u>	<u>Amount</u>
Total Operation and Maintenance of Plant Services	\$2,614,000
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	17,000
200 Personnel Services - Employee Benefits	12,000
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	1,682,000
Total Student Transportation Services	\$1,713,000
2900 <u>Other Support Services</u>	
100 Personnel Services - Salaries	68,000
200 Personnel Services - Employee Benefits	31,000
500 Other Purchased Services	5,000
Total Other Support Services	\$104,000
Total Support Services	\$9,278,000
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	401,000
200 Personnel Services - Employee Benefits	163,000
300 Purchased Professional and Technical Services	45,000
500 Other Purchased Services	149,000
600 Supplies	101,000
700 Property	25,000
800 Other Objects	17,000
Total Student Activities	\$901,000
3300 <u>Community Services</u>	
100 Personnel Services - Salaries	8,000
200 Personnel Services - Employee Benefits	3,000
600 Supplies	1,000
800 Other Objects	3,000
Total Community Services	\$15,000
Total Operation of Non-Instructional Services	\$916,000
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	746,000
900 Other Uses of Funds	395,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,141,000
Total Other Expenditures and Financing Uses	\$1,141,000
TOTAL EXPENDITURES	\$27,815,000

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	8,184,000	7,900,000
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	60,000	20,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	508,000	350,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	92,000	80,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$8,844,000	\$8,350,000

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	\$8,844,000	\$8,350,000
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	29,005,000	28,610,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	1,900,000	1,800,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,500,000	4,700,000
0599 Other Noncurrent Liabilities		

Total General Fund	\$35,405,000	\$35,110,000
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Public Purpose (Expendable) Trust Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Public Purpose (Expendable) Trust Fund		
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Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Other Comptroller-Approved Special Revenue Funds		
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Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total Athletic / School-Sponsored Extra Curricular Activities Fund		
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Capital Reserve Fund - \$ 690, \$1850

0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$35,405,000	\$35,110,000

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	\$35,405,000	\$35,110,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	6,703,000
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$6,703,000

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,703,000
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