

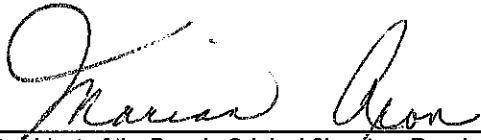
FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

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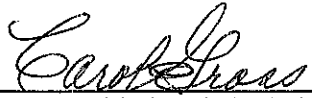
General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/28/2021



President of the Board - Original Signature Required

7/14/2021
Date



Secretary of the Board - Original Signature Required

7/8/21
Date



Chief School Administrator - Original Signature Required

7-14-2021
Date

Kathleen Onuska

Contact Person

(724)775-7500

Extn :1813

Telephone

Extension

onuskak@rasd.org

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Rochester Area SD	COUNTY : Beaver	AUN : 127046903
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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	\$18025576
Ending Unassigned Fund Balance	\$414328
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	2.29%

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 : Rochester Area SD	County : Beaver	AUN Number : 127046903
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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.	
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.	

<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	1,300,000
0820 Restricted Fund Balance	500,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	169,835
0850 Unassigned Fund Balance	543,412
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$713,247</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	5,684,448
7000 Revenue from State Sources	11,477,358
8000 Revenue from Federal Sources	564,851
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$17,726,657</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$18,439,904</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	4,217,633
6113 Public Utility Realty Taxes	4,675
6114 Payments in Lieu of Current Taxes - State / Local	13,500
6140 Current Act 511 Taxes - Flat Rate Assessments	33,500
6150 Current Act 511 Taxes - Proportional Assessments	777,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	373,000
6500 Earnings on Investments	10,000
6700 Revenues from LEA Activities	4,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	167,140
6910 Rentals	24,000
6990 Refunds and Other Miscellaneous Revenue	60,000
REVENUE FROM LOCAL SOURCES	\$5,684,448
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	6,594,234
7112 Basic Education Funding-Social Security	350,000
7271 Special Education funds for School-Aged Pupils	1,012,253
7311 Pupil Transportation Subsidy	425,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	575,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	12,000
7340 State Property Tax Reduction Allocation	485,597
7505 Ready to Learn Block Grant	183,274
7810 State Share of Social Security and Medicare Taxes	320,000
7820 State Share of Retirement Contributions	1,500,000
REVENUE FROM STATE SOURCES	\$11,477,358
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	376,463
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	43,569
8517 NCLB, Title IV - 21st Century Schools	29,377
8519 NCLB, Title VI - Flexibility and Accountability	13,442
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	90,000
8820 Medical Assistance Reimbursement for Administrative Claiming (Quarterly) Program	12,000
REVENUE FROM FEDERAL SOURCES	\$564,851
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	17,726,657

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$4,217,633
Amount of Tax Relief for Homestead Exclusions	<u>\$485,597</u>
Total Approx. Tax Revenue:	\$4,703,230
Approx. Tax Levy for Tax Rate Calculation:	\$5,276,538

Beaver

Total

2020-21 Data

a. Assessed Value	\$71,089,561	\$71,089,561
b. Real Estate Mills	74.2500	

I. 2021-22 Data

c. 2019 STEB Market Value	\$208,381,080	\$208,381,080
d. Assessed Value	\$71,064,491	\$71,064,491
e. Assessed Value of New Constr/ Renov	\$0	\$0

2020-21 Calculations

f. 2020-21 Tax Levy	\$5,278,400	\$5,278,400
(a * b)		

2021-22 Calculations

g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$5,278,400	\$5,278,400
(f Total * g)		
i. Base Mills Subject to Index	74.2500	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage	88.03350%	88.03350%
k. Tax Levy Needed	\$5,276,538	\$5,276,538
(Approx. Tax Levy * g)		

I. 2021-22 Real Estate Tax Rate	74.2500	
(k / d * 1000)		

III. m. Tax Levy Generated by Mills	\$5,276,538	\$5,276,538
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$4,790,941
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$4,217,633
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$4,217,633
Amount of Tax Relief for Homestead Exclusions	<u>\$485,597</u>
Total Approx. Tax Revenue:	\$4,703,230
Approx. Tax Levy for Tax Rate Calculation:	\$5,276,538

Beaver

Total

Index Maximums

p. Maximum Mills Based On Index ($i * (1 + \text{Index})$)	77.5170	
q. Mills In Excess of Index (if $l > p$), $(l - p)$)	0.0000	
r. Maximum Tax Levy Based On Index ($p / 1000 * d$)	\$5,508,706	\$5,508,706
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

V. Assessed Value Exclusion per Homestead	\$4,342.61	
Number of Homestead/Farmstead Properties	1486	1486
Median Assessed Value of Homestead Properties		\$19,650

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$4,217,633
Amount of Tax Relief for Homestead Exclusions	<u>\$485,597</u>
Total Approx. Tax Revenue:	\$4,703,230
Approx. Tax Levy for Tax Rate Calculation:	\$5,276,538
	Beaver

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$485,597	Lowering RE Tax Rate	\$0	\$485,597
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$485,597

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>
Beaver	71,064,491	74.2500	5,276,538			88.03350%	
Totals:	71,064,491		5,276,538	485,597	= 4,790,941	X 88.03350%	= 4,217,833

	<u>Rate</u>		<u>Tax Levy</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>Add'l Rate (if appl.)</u>		<u>Estimated Revenue</u>
6141 <u>Current Act 511 Per Capita Taxes</u>	\$10.00	\$0.00	19,000	19,000
6142 <u>Current Act 511 Occupation Taxes-- Flat Rate</u>	\$5.00	\$0.00	8,500	8,500
6143 <u>Current Act 511 Local Services Taxes</u>	\$5.00	\$0.00	6,000	6,000
6144 <u>Current Act 511 Trailer Taxes</u>	\$0.00	\$0.00	0	0
6145 <u>Current Act 511 Business Privilege Taxes-- Flat Rate</u>	\$0.00	\$0.00	0	0
6146 <u>Current Act 511 Mechanical Device Taxes-- Flat Rate</u>	\$0.00	\$0.00	0	0
6149 <u>Current Act 511 Taxes, Other Flat Rate Assessments</u>	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes -- Flat Rate Assessments			33,500	33,500
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>		<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151 <u>Current Act 511 Earned Income Taxes</u>	0.500%	0.000%	600,000	600,000
6152 <u>Current Act 511 Occupation Taxes</u>	0.000	0.000	0	0
6153 <u>Current Act 511 Real Estate Transfer Taxes</u>	0.500%	0.000%	90,000	90,000
6154 <u>Current Act 511 Amusement Taxes</u>	0.000%	0.000%	0	0
6155 <u>Current Act 511 Business Privilege Taxes</u>	0.7500	0.000	2,000	2,000
6156 <u>Current Act 511 Mechanical Device Taxes-- Percentage</u>	0.000%	0.000%	0	0
6157 <u>Current Act 511 Mercantile Taxes</u>	0.7500	0.000	85,000	85,000
6159 <u>Current Act 511 Taxes, Other Proportional Assessments</u>	0	0	0	0
Total Current Act 511 Taxes -- Proportional Assessments			777,000	777,000
Total Act 511, Current Taxes				810,500
Act 511 Tax Limit -->		208,381,080	12	2,500,573
		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>									
	Beaver	74.2500	74.2500	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes— Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$10.00	\$10.00	0.00%	Yes	4.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$5.00	\$5.00	0.00%	Yes	4.4%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes— Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6155	Current Act 511 Business Privilege Taxes	0.7500	0.7500	0.00%	Yes	4.4%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	4.4%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,223,251
1200 Special Programs - Elementary / Secondary	3,426,106
1300 Vocational Education	246,000
1400 Other Instructional Programs - Elementary / Secondary	115,710
1500 Nonpublic School Programs	8,000
Total Instruction	\$11,019,067
2000 Support Services	
2100 Support Services - Students	471,115
2200 Support Services - Instructional Staff	956,824
2300 Support Services - Administration	1,118,800
2400 Support Services - Pupil Health	204,839
2500 Support Services - Business	350,585
2600 Operation and Maintenance of Plant Services	1,299,301
2700 Student Transportation Services	872,800
2900 Other Support Services	15,500
Total Support Services	\$5,289,764
3000 Operation of Non-Instructional Services	
3200 Student Activities	328,133
3300 Community Services	24,094
Total Operation of Non-Instructional Services	\$352,227
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,364,518
Total Other Expenditures and Financing Uses	\$1,364,518
Total Estimated Expenditures and Other Financing Uses	\$18,025,576

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,502,986
200 Personnel Services - Employee Benefits	2,442,778
300 Purchased Professional and Technical Services	150,000
500 Other Purchased Services	963,600
600 Supplies	161,687
800 Other Objects	2,200
Total Regular Programs - Elementary / Secondary	\$7,223,251
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,322,108
200 Personnel Services - Employee Benefits	1,139,395
300 Purchased Professional and Technical Services	319,900
500 Other Purchased Services	643,500
600 Supplies	1,203
Total Special Programs - Elementary / Secondary	\$3,426,106
1300 Vocational Education	
500 Other Purchased Services	246,000
Total Vocational Education	\$246,000
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	103,831
200 Personnel Services - Employee Benefits	51,879
300 Purchased Professional and Technical Services	-60,000
500 Other Purchased Services	20,000
Total Other Instructional Programs - Elementary / Secondary	\$115,710
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	8,000
Total Nonpublic School Programs	\$8,000
Total Instruction	\$11,019,067
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	274,219
200 Personnel Services - Employee Benefits	193,441
500 Other Purchased Services	675
600 Supplies	1,700
800 Other Objects	1,080
Total Support Services - Students	\$471,115
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	395,738
200 Personnel Services - Employee Benefits	365,524
300 Purchased Professional and Technical Services	74,306
500 Other Purchased Services	950
600 Supplies	100,226

<u>Description</u>	<u>Amount</u>
700 Property	18,500
800 Other Objects	1,580
Total Support Services - Instructional Staff	\$956,824
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	558,514
200 Personnel Services - Employee Benefits	352,315
300 Purchased Professional and Technical Services	99,920
500 Other Purchased Services	66,080
600 Supplies	30,335
800 Other Objects	11,636
Total Support Services - Administration	\$1,118,800
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	103,347
200 Personnel Services - Employee Benefits	91,432
300 Purchased Professional and Technical Services	4,400
400 Purchased Property Services	260
600 Supplies	5,400
Total Support Services - Pupil Health	\$204,839
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	184,208
200 Personnel Services - Employee Benefits	129,337
300 Purchased Professional and Technical Services	16,340
400 Purchased Property Services	18,500
500 Other Purchased Services	100
600 Supplies	600
800 Other Objects	1,500
Total Support Services - Business	\$350,585
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	518,630
200 Personnel Services - Employee Benefits	359,726
300 Purchased Professional and Technical Services	17,368
400 Purchased Property Services	62,563
500 Other Purchased Services	300
600 Supplies	339,914
800 Other Objects	800
Total Operation and Maintenance of Plant Services	\$1,299,301
2700 <u>Student Transportation Services</u>	
400 Purchased Property Services	3,000
500 Other Purchased Services	858,800
600 Supplies	11,000
Total Student Transportation Services	\$872,800
2900 <u>Other Support Services</u>	
500 Other Purchased Services	15,500
Total Other Support Services	\$15,500

<u>Description</u>	<u>Amount</u>
Total Support Services	\$5,289,764
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	108,472
200 Personnel Services - Employee Benefits	44,335
300 Purchased Professional and Technical Services	55,582
400 Purchased Property Services	15,150
500 Other Purchased Services	44,850
600 Supplies	41,650
800 Other Objects	18,094
Total Student Activities	\$328,133
3300 Community Services	
300 Purchased Professional and Technical Services	16,000
600 Supplies	3,094
800 Other Objects	5,000
Total Community Services	\$24,094
Total Operation of Non-Instructional Services	\$352,227
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	290,840
900 Other Uses of Funds	1,073,678
Total Debt Service / Other Expenditures and Financing Uses	\$1,364,518
Total Other Expenditures and Financing Uses	\$1,364,518
TOTAL EXPENDITURES	\$18,025,576

Cash and Short-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	1,600,000	1,400,000
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	520,171	525,000
Other Capital Projects Fund	650,000	
Debt Service Fund		
Food Service / Cafeteria Operations Fund	150,000	140,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund	139,000	130,000
Pension Trust Fund		
Activity Fund	58,816	60,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,117,987	\$2,255,000

Long-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

06/30/2021 Estimate

06/30/2022 Projection

\$3,117,987

\$2,255,000

Long-Term Indebtedness

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	12,305,000	11,275,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	45,729	
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$12,350,729	\$11,275,000
Public Purpose (Expendable) Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

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

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

Capital Reserve Fund - \$ 1431

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

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

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

Total Other Capital Projects Fund

Debt Service Fund

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

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

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

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

Investment Trust Fund

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

Total Investment Trust Fund

Pension Trust Fund

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

Total Pension Trust Fund

Activity Fund

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

Total Activity Fund

Other Agency Fund

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

Total Other Agency Fund

Permanent Fund

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

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Permanent Fund

Total Long-Term Indebtedness

\$12,350,729

\$11,275,000

Short-Term Payables

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	110,000	1,080,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$110,000	\$1,080,000
TOTAL INDEBTEDNESS	\$12,460,729	\$12,355,000

Account Description

Amounts

0810 Nonspendable Fund Balance	1,300,000
0820 Restricted Fund Balance	500,000
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	414,328
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$414,328

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,214,328
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