

**FINAL GENERAL FUND BUDGET**

Fiscal Year 2021-2022

**General Fund Budget Approval**

Date of Adoption of the General Fund Budget: 06/14/2021

  
\_\_\_\_\_  
President of the Board - Original Signature Required6-15-2021  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Secretary of the Board - Original Signature Required6-15-2021  
\_\_\_\_\_  
Date  
\_\_\_\_\_  
Chief School Administrator - Original Signature Required6-15-21  
\_\_\_\_\_  
DateDenise Kreisher  
\_\_\_\_\_  
Contact Person(570)356-3502      Extn :  
\_\_\_\_\_  
Telephone      Extensiondkreisher@scasd.us  
\_\_\_\_\_  
Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Southern Columbia Area SD	COUNTY : Columbia	AUN : 116197503
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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 ☐

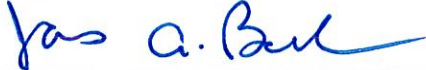
If yes, see information below, taken from the 2021-2022 General Fund Budget.

Total Budgeted Expenditures	\$22893669
Ending Unassigned Fund Balance	\$873522
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	3.81%

The Estimated Ending Unassigned Fund Balance is within the allowable limits.

Yes ☒  
No ☐

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6-15-21
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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)

<b>School District Name :</b> Southern Columbia Area SD	<b>County :</b> Columbia	<b>AUN Number :</b> 116197503
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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.

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 6-15-2021
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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.	It was not necessary to use our unassigned fund balance to balance our budget.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds have been committed for increases Retirement
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Funds have been assigned for potential increases in health care, retirement, buildings and grounds. and a future building project.

ITEM	AMOUNTS	
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		
0810 Nonspendable Fund Balance	7,000	
0820 Restricted Fund Balance		
0830 Committed Fund Balance	103,000	
0840 Assigned Fund Balance	1,300,000	
0850 Unassigned Fund Balance	729,458	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		<u>\$2,132,458</u>
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	13,702,323	
7000 Revenue from State Sources	9,048,866	
8000 Revenue from Federal Sources	366,544	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		<u>\$23,117,733</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		<u>\$25,250,191</u>

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	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	8,878,818
6112 Interim Real Estate Taxes	10,000
6113 Public Utility Realty Taxes	11,250
6114 Payments in Lieu of Current Taxes - State / Local	4,261
6130 Current Taxpayer Relief Taxes - Proportional Assessments	3,800,000
6150 Current Act 511 Taxes - Proportional Assessments	100,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	375,450
6500 Earnings on Investments	7,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	236,462
6910 Rentals	17,000
6990 Refunds and Other Miscellaneous Revenue	262,082
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$13,702,323</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	4,784,908
7160 Tuition for Orphans Subsidy	20,000
7271 Special Education funds for School-Aged Pupils	846,897
7311 Pupil Transportation Subsidy	767,184
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	222,111
7330 Health Services (Medical, Dental, Nurse, Act 25)	25,000
7340 State Property Tax Reduction Allocation	295,020
7505 Ready to Learn Block Grant	197,956
7599 Other State Revenue Not Listed Elsewhere in the 7000 Series	5,000
7810 State Share of Social Security and Medicare Taxes	339,371
7820 State Share of Retirement Contributions	1,545,419
<b>REVENUE FROM STATE SOURCES</b>	<b>\$9,048,866</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	213,574
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	34,229
8517 NCLB, Title IV - 21St Century Schools	18,741
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	100,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$366,544</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>23,117,733</b>

Act 1 Index (current): 3.9%

Calculation Method:	Revenue	Section 672.1 Method Choice:	(a)(1)
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$8,880,177		
Amount of Tax Relief for Homestead Exclusions	<u>\$295,020</u>		
Total Approx. Tax Revenue:	\$9,175,197		
Approx. Tax Levy for Tax Rate Calculation:	\$9,947,386		
	Columbia	Northumberland	Total

2020-21 Data			
a. Assessed Value	\$109,071,046	\$57,983,845	\$167,054,891
b. Real Estate Mills	52.1700	68.4200	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$415,112,639	\$291,426,623	\$706,539,262
d. Assessed Value	\$109,490,046	\$57,911,135	\$167,401,181
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
2020-21 Calculations			
f. 2020-21 Tax Levy	\$5,690,236	\$3,967,255	\$9,657,491
(a * b)			
2021-22 Calculations			
g. Percent of Total Market Value	58.75295%	41.24705%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$5,674,061	\$3,983,430	\$9,657,491
(f Total * g)			
i. Base Mills Subject to Index	52.1700	68.6989	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.00000%	92.00000%	92.00000%
k. Tax Levy Needed	\$5,844,383	\$4,103,003	\$9,947,386
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate	53.3700	70.8400	
(k / d * 1000)			
m. Tax Levy Generated by Mills	\$5,843,484	\$4,102,425	\$9,945,909
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$9,650,889
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$8,878,818
(n * Est. Pct. Collection)			

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	Columbia	Northumberland	Total

Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	54.2046	71.3781	
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)	\$5,934,864	\$4,133,587	\$10,068,451
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	\$1,710.00	\$1,288.00	
Number of Homestead/Farmstead Properties	1910	1338	3248
Median Assessed Value of Homestead Properties			\$33,833



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Amount of Tax Relief for Homestead Exclusions	<u>\$295,020</u>		
Total Approx. Tax Revenue:	\$9,175,197		
Approx. Tax Levy for Tax Rate Calculation:	\$9,947,386		
	Columbia	Northumberland	Total

Portion of Act 1 EIT Revenue Used for Tax Relief used for: Homestead Exclusions	\$0	Lowering RE Tax Rate	\$0	\$0
State Property Tax Reduction Allocation used for: Homestead Exclusions	\$295,020	Lowering RE Tax Rate	\$0	\$295,020
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$295,020

CODE									
6111 <u>Current Real Estate Taxes</u>				<u>Amount of Tax Relief for Homestead Exclusions</u>		<u>Tax Levy Minus Homestead Exclusions</u>		<u>Net Tax Revenue Generated By Mills</u>	
<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>				<u>Percent Collected</u>		
Columbia	109,490,046	53.3700	5,843,484				92.00000%		
Northumberland	57,911,135	70.8400	4,102,425				92.00000%		
Totals:		167,401,181	9,945,909	-	295,020	=	9,650,889	X	92.00000% = 8,878,818
				<u>Rate</u>				<u>Estimated Revenue</u>	
6120	<u>Current Per Capita Taxes, Section 679</u>			\$0.00				0	
6130	<u>Current Taxpayer Relief Taxes– Proportional Assessments</u>			<u>Rate</u>		<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6131	Current Act 1 Earned Income Taxes			1.500%		0.000%		253,333,333	3,800,000
Total Current Taxpayer Relief Taxes– Proportional Assessments								253,333,333	3,800,000
6140	<u>Current Act 511 Taxes– Flat Rate Assessments</u>			<u>Rate</u>		<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6141	Current Act 511 Per Capita Taxes			\$0.00		\$0.00		0	0
6142	Current Act 511 Occupation Taxes– Flat Rate			\$0.00		\$0.00		0	0
6143	Current Act 511 Local Services Taxes			\$0.00		\$0.00		0	0
6144	Current Act 511 Trailer Taxes			\$0.00		\$0.00		0	0
6145	Current Act 511 Business Privilege Taxes– Flat Rate			\$0.00		\$0.00		0	0
6146	Current Act 511 Mechanical Device Taxes– Flat Rate			\$0.00		\$0.00		0	0
6149	Current Act 511 Taxes, Other Flat Rate Assessments			\$0.00		\$0.00		0	0
Total Current Act 511 Taxes– Flat Rate Assessments								0	0
6150	<u>Current Act 511 Taxes– Proportional Assessments</u>			<u>Rate</u>		<u>Add'l Rate (if appl.)</u>		<u>Tax Levy</u>	<u>Estimated Revenue</u>
6151	Current Act 511 Earned Income Taxes			0.000%		0.000%		0	0
6152	Current Act 511 Occupation Taxes			0.000		0.000		0	0
6153	Current Act 511 Real Estate Transfer Taxes			0.500%		0.000%		20,000,000	100,000
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								20,000,000	100,000
Total Act 511, Current Taxes									100,000
Act 511 Tax Limit -->				706,539,262		X		12	8,478,471
				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>									
	Columbia	52.1700	53.3700	2.31%	Yes	3.9%				
	Northumberland	68.6989	70.8400	3.12%	Yes	3.9%				
	<u>Current Taxpayer Relief Taxes– Proportional Assessments</u>									
6131	Current Act 1 Earned Income Taxes	1.500%	1.500%	0.00%	Yes	3.9%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	8,549,654
1200 Special Programs - Elementary / Secondary	3,030,417
1300 Vocational Education	1,549,365
1400 Other Instructional Programs - Elementary / Secondary	77,171
1800 Pre-Kindergarten	2,500
<b>Total Instruction</b>	<b>\$13,209,107</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	729,665
2200 Support Services - Instructional Staff	443,276
2300 Support Services - Administration	1,288,479
2400 Support Services - Pupil Health	215,581
2500 Support Services - Business	345,777
2600 Operation and Maintenance of Plant Services	1,729,659
2700 Student Transportation Services	1,867,214
2800 Support Services - Central	525,280
<b>Total Support Services</b>	<b>\$7,144,931</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	123,183
<b>Total Operation of Non-Instructional Services</b>	<b>\$123,183</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	1,946,298
5200 Interfund Transfers - Out	470,150
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,416,448</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$22,893,669</b>

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<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 <u>Regular Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	4,912,174
200 Personnel Services - Employee Benefits	2,814,463
300 Purchased Professional and Technical Services	36,030
400 Purchased Property Services	34,400
500 Other Purchased Services	492,564
600 Supplies	244,023
700 Property	11,000
800 Other Objects	5,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$8,549,654</b>
<b>1200 <u>Special Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	1,458,127
200 Personnel Services - Employee Benefits	1,098,585
300 Purchased Professional and Technical Services	352,000
500 Other Purchased Services	86,000
600 Supplies	33,205
800 Other Objects	2,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$3,030,417</b>
<b>1300 <u>Vocational Education</u></b>	
100 Personnel Services - Salaries	378,629
200 Personnel Services - Employee Benefits	237,859
400 Purchased Property Services	80,000
500 Other Purchased Services	830,960
600 Supplies	17,417
700 Property	2,000
800 Other Objects	2,500
<b>Total Vocational Education</b>	<b>\$1,549,365</b>
<b>1400 <u>Other Instructional Programs - Elementary / Secondary</u></b>	
100 Personnel Services - Salaries	7,500
200 Personnel Services - Employee Benefits	3,171
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	65,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$77,171</b>
<b>1800 <u>Pre-Kindergarten</u></b>	
600 Supplies	2,500
<b>Total Pre-Kindergarten</b>	<b>\$2,500</b>
<b>Total Instruction</b>	<b>\$13,209,107</b>
<b>2000 Support Services</b>	
<b>2100 <u>Support Services - Students</u></b>	
100 Personnel Services - Salaries	444,826
200 Personnel Services - Employee Benefits	258,990
300 Purchased Professional and Technical Services	541
500 Other Purchased Services	6,000

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<u>Description</u>	<u>Amount</u>
600 Supplies	6,758
700 Property	7,000
800 Other Objects	5,550
<b>Total Support Services - Students</b>	<b>\$729,665</b>
<b>2200 <u>Support Services - Instructional Staff</u></b>	
100 Personnel Services - Salaries	212,396
200 Personnel Services - Employee Benefits	182,680
300 Purchased Professional and Technical Services	32,650
500 Other Purchased Services	1,000
600 Supplies	13,900
700 Property	250
800 Other Objects	400
<b>Total Support Services - Instructional Staff</b>	<b>\$443,276</b>
<b>2300 <u>Support Services - Administration</u></b>	
100 Personnel Services - Salaries	637,422
200 Personnel Services - Employee Benefits	415,162
300 Purchased Professional and Technical Services	146,500
400 Purchased Property Services	10,700
500 Other Purchased Services	19,100
600 Supplies	38,045
700 Property	1,000
800 Other Objects	20,550
<b>Total Support Services - Administration</b>	<b>\$1,288,479</b>
<b>2400 <u>Support Services - Pupil Health</u></b>	
100 Personnel Services - Salaries	125,412
200 Personnel Services - Employee Benefits	80,249
300 Purchased Professional and Technical Services	5,000
600 Supplies	3,920
700 Property	1,000
<b>Total Support Services - Pupil Health</b>	<b>\$215,581</b>
<b>2500 <u>Support Services - Business</u></b>	
100 Personnel Services - Salaries	135,417
200 Personnel Services - Employee Benefits	114,992
300 Purchased Professional and Technical Services	4,000
500 Other Purchased Services	6,793
600 Supplies	55,855
700 Property	1,000
800 Other Objects	27,720
<b>Total Support Services - Business</b>	<b>\$345,777</b>
<b>2600 <u>Operation and Maintenance of Plant Services</u></b>	
100 Personnel Services - Salaries	535,337
200 Personnel Services - Employee Benefits	379,858
300 Purchased Professional and Technical Services	49,500
400 Purchased Property Services	310,500
500 Other Purchased Services	130,041

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<u>Description</u>	<u>Amount</u>
600 Supplies	282,673
700 Property	38,000
800 Other Objects	3,750
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$1,729,659</b>
<b>2700 <u>Student Transportation Services</u></b>	
100 Personnel Services - Salaries	33,149
200 Personnel Services - Employee Benefits	3,045
500 Other Purchased Services	1,823,020
600 Supplies	8,000
<b>Total Student Transportation Services</b>	<b>\$1,867,214</b>
<b>2800 <u>Support Services - Central</u></b>	
100 Personnel Services - Salaries	167,814
200 Personnel Services - Employee Benefits	130,495
600 Supplies	36,432
700 Property	190,539
<b>Total Support Services - Central</b>	<b>\$525,280</b>
<b>Total Support Services</b>	<b>\$7,144,931</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 <u>Student Activities</u></b>	
100 Personnel Services - Salaries	47,677
200 Personnel Services - Employee Benefits	21,426
600 Supplies	45,080
700 Property	7,000
800 Other Objects	2,000
<b>Total Student Activities</b>	<b>\$123,183</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$123,183</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 <u>Debt Service / Other Expenditures and Financing Uses</u></b>	
800 Other Objects	831,298
900 Other Uses of Funds	1,115,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$1,946,298</b>
<b>5200 <u>Interfund Transfers - Out</u></b>	
900 Other Uses of Funds	470,150
<b>Total Interfund Transfers - Out</b>	<b>\$470,150</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$2,416,448</b>
<b>TOTAL EXPENDITURES</b>	<b>\$22,893,669</b>

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<u>Cash and Short-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	1,000,000	750,000
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	90,000	70,000
Other Capital Projects Fund	25,000	
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		
<b>Total Cash and Short-Term Investments</b>	<b>\$1,115,000</b>	<b>\$820,000</b>

<u>Long-Term Investments</u>	<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		



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<u>Long-Term Investments</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	\$1,115,000	\$820,000

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>General Fund</b>		
0510 Bonds Payable	30,473,937	28,747,263
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences	50,000	52,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
<b>Total General Fund</b>	<b>\$30,523,937</b>	<b>\$28,799,263</b>
<b>Public Purpose (Expendable) Trust Fund</b>		
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		
<b>Total Public Purpose (Expendable) Trust Fund</b>		
<b>Other Comptroller-Approved Special Revenue Funds</b>		
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		
<b>Total Other Comptroller-Approved Special Revenue Funds</b>		
<b>Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
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		
<b>Total Athletic / School-Sponsored Extra Curricular Activities Fund</b>		
<b>Capital Reserve Fund - \$ 690, \$1850</b>		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Capital Projects Fund		
Debt Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Debt Service Fund		
Food Service / Cafeteria Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Child Care Operations Fund		
Other Enterprise Funds		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Enterprise Funds		
Internal Service Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Internal Service Fund		
Private Purpose Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Private Purpose Trust Fund		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
<b>Investment Trust Fund</b>		
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		
<b>Total Investment Trust Fund</b>		
<b>Pension Trust Fund</b>		
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		
<b>Total Pension Trust Fund</b>		
<b>Activity Fund</b>		
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		
<b>Total Activity Fund</b>		
<b>Other Agency Fund</b>		
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		
<b>Total Other Agency Fund</b>		
<b>Permanent Fund</b>		
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		
<b>Total Permanent Fund</b>		
<b>Total Long-Term Indebtedness</b>	<b>\$30,523,937</b>	<b>\$28,799,263</b>

<u>Short-Term Payables</u>	<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		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	\$30,523,937	\$28,799,263

Account Description	Amounts
0810 Nonspendable Fund Balance	7,000
0820 Restricted Fund Balance	
0830 Committed Fund Balance	103,000
0840 Assigned Fund Balance	1,380,000
0850 Unassigned Fund Balance	873,522
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$2,356,522
5900 Budgetary Reserve	
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$2,363,522