

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget:

Carolee Akhavan

President of the Board - Original Signature Required

June 21, 2021

Date

Cris Beck

Secretary of the Board - Original Signature Required

6/21/2021

Date

Walter G. Steen

Chief School Administrator - Original Signature Required

6/22/21

Date

Nicole Weber

Contact Person

(717)218-5820

Extn :

Telephone

Extension

nlw@smsd.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : South Middleton SD	COUNTY : Cumberland	AUN : 115218303
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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	\$40323396
Ending Unassigned Fund Balance	\$2797843
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	6.93%

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 <i>Matthew G. Steen</i>	DATE <i>6/22/21</i>
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DUE DATE: AUGUST 15, 2021

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

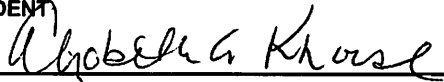
24 PS 6-687(a)(1)

(03/2006)

School District Name : South Middleton SD	County : Cumberland	AUN Number : 115218303
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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 June 21, 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>
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.	South Middleton School District uses their unassigned fund balance for unforeseen issues, events, emergency such as facility repairs/replacements, unbudgeted special education expense, etc.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	South Middleton School District has designated these funds to be used for future health insurance cost, retirement, building and equipment maintenance, technology equipment replacement and special education per their June 15, 2020 board meeting.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
810 Nonspendable Fund Balance	
820 Restricted Fund Balance	
830 Committed Fund Balance	5,750,000
840 Assigned Fund Balance	
850 Unassigned Fund Balance	2,797,843
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$8,547,843</u>
Estimated Revenues And Other Financing Sources	
5000 Revenue from Local Sources	28,992,184
7000 Revenue from State Sources	11,071,212
3000 Revenue from Federal Sources	260,000
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$40,323,396</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$48,871,239</u>

Amount**REVENUE FROM LOCAL SOURCES**

6111 Current Real Estate Taxes	22,145,684
6112 Interim Real Estate Taxes	150,000
6113 Public Utility Realty Taxes	24,000
6114 Payments in Lieu of Current Taxes - State / Local	225,000
6140 Current Act 511 Taxes - Flat Rate Assessments	50,000
6150 Current Act 511 Taxes - Proportional Assessments	5,300,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	450,000
6500 Earnings on Investments	40,000
6700 Revenues from LEA Activities	27,500
6800 Revenues from Intermediary Sources / Pass-Through Funds	335,000
6910 Rentals	30,000
6940 Tuition from Patrons	195,000
6990 Refunds and Other Miscellaneous Revenue	20,000

REVENUE FROM LOCAL SOURCES \$28,992,184**REVENUE FROM STATE SOURCES**

7111 Basic Education Funding-Formula	4,565,341
7112 Basic Education Funding-Social Security	598,318
7220 Vocational Education	46,675
7271 Special Education funds for School-Aged Pupils	1,192,886
7311 Pupil Transportation Subsidy	610,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	30,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	623,758
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	538,507
7360 Safe Schools	40,000
7505 Ready to Learn Block Grant	208,431
7820 State Share of Retirement Contributions	2,572,296

REVENUE FROM STATE SOURCES \$11,071,212**REVENUE FROM FEDERAL SOURCES**

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	190,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	50,000
8517 NCLB, Title IV - 21st Century Schools	20,000

REVENUE FROM FEDERAL SOURCES \$260,000**TOTAL ESTIMATED REVENUES AND OTHER SOURCES 40,323,396**

UN: 115218303 South Middleton SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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Index (current): 3.0%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue
4
\$22,145,743
\$538,507
\$22,684,250
\$23,136,204
Cumberland

Total

2020-21 Data

a. Assessed Value \$2,000,956,999 \$2,000,956,999
b. Real Estate Mills 11.0966

I. 2021-22 Data

c. 2019 STEB Market Value \$1,674,116,853 \$1,674,116,853
d. Assessed Value \$2,024,301,222 \$2,024,301,222
e. Assessed Value of New Constr/ Renov \$0 \$0

2020-21 Calculations

f. 2020-21 Tax Levy (a * b) \$22,203,819 \$22,203,819

2021-22 Calculations

g. Percent of Total Market Value 100.00000% 100.00000%
h. Rebalanced 2020-21 Tax Levy (f Total * g) \$22,203,819 \$22,203,819
i. Base Mills Subject to Index 11.0966
(h / a * 1000) if no reassessment
(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 98.00000% 98.00000%
k. Tax Levy Needed (Approx. Tax Levy * g) \$23,136,204 \$23,136,204
l. 2021-22 Real Estate Tax Rate (k / d * 1000) 11.4292

III.

m. Tax Levy Generated by Mills (l / 1000 * d) \$23,136,144 \$23,136,144
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions) \$22,597,637
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection) \$22,145,684

UN: 115218303 South Middleton SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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act 1 Index (current): 3.0%

Calculation Method:

Number of Decimals For Tax Rate Calculation:

Approx. Tax Revenue from RE Taxes:

Amount of Tax Relief for Homestead Exclusions

Total Approx. Tax Revenue:

Approx. Tax Levy for Tax Rate Calculation:

Revenue

4

\$22,145,743

\$538,507

\$22,684,250

\$23,136,204

Cumberland

Total

Index Maximums

p. Maximum Mills Based On Index

11.4294

(i * (1 + Index))

q. Mills In Excess of Index

0.0000

(if (l > p), (l - p))

r. Maximum Tax Levy Based On Index

\$23,136,548

\$23,136,548

(p / 1000 * d)

IV.

s. Millage Rate within Index?

Yes

(If l > p Then No)

t. Tax Levy In Excess of Index

\$0

\$0

(if (m > r), (m - r))

u. Tax Revenue In Excess of Index

\$0

\$0

(t * Est. Pct. Collection)

Information Related to Property Tax Relief

Assessed Value Exclusion per Homestead

\$10,252.00

V.

Number of Homestead/Farmstead Properties

4558

4558

Median Assessed Value of Homestead Properties

\$217,000

UN: 115218303 South Middleton SD

Multi-County Rebalancing Based on Methodology of Section 672.1 of School Code

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ct 1 Index (current): 3.0%

Calculation Method:	Revenue
Number of Decimals For Tax Rate Calculation:	4
Approx. Tax Revenue from RE Taxes:	\$22,145,743
Amount of Tax Relief for Homestead Exclusions	<u>\$538,507</u>
Total Approx. Tax Revenue:	\$22,684,250
Approx. Tax Levy for Tax Rate Calculation:	\$23,136,204
	Cumberland

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$538,507	Lowering RE Tax Rate	\$0	\$538,507
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$538,507

CODE

0111 Current Real Estate Taxes

County Name	Taxable Assessed Value	Real Estate Mills	Tax Levy Generated by Mills	Amount of Tax Relief for Homestead Exclusions	Tax Levy Minus Homestead Exclusions	Percent Collected	Net Tax Revenue Generated By Mills
umberland	2,024,301,222	11.4292	23,136,144			98.00000%	
Totals:	2,024,301,222		23,136,144	538,507	22,597,637	98.00000%	22,145,684

	Rate		Tax Levy	Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$0.00			0
6140 Current Act 511 Taxes– Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
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	\$5.00	\$0.00	50,000	50,000
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			50,000	50,000
6150 Current Act 511 Taxes– Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	1.100%	0.000%	4,850,000	4,850,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	450,000	450,000
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			5,300,000	5,300,000
Total Act 511, Current Taxes				5,350,000
Act 511 Tax Limit -->		1,674,116,853	12	20,089,402
		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>									
	Cumberland	11.0966	11.4292	3.00%	Yes	3.0%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.100%	1.100%	0.00%	Yes	3.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.0%				

<u>Description</u>	<u>Amount</u>
000 Instruction	
1100 Regular Programs - Elementary / Secondary	17,102,593
1200 Special Programs - Elementary / Secondary	5,718,067
1300 Vocational Education	444,141
1600 Adult Education Programs	83,890
Total Instruction	\$23,348,691
000 Support Services	
2100 Support Services - Students	1,473,955
2200 Support Services - Instructional Staff	2,136,120
2300 Support Services - Administration	2,600,757
2400 Support Services - Pupil Health	761,434
2500 Support Services - Business	620,960
2600 Operation and Maintenance of Plant Services	3,216,006
2700 Student Transportation Services	1,955,854
2900 Other Support Services	32,000
Total Support Services	\$12,797,086
000 Operation of Non-Instructional Services	
3200 Student Activities	790,651
Total Operation of Non-Instructional Services	\$790,651
000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,786,968
5200 Interfund Transfers - Out	600,000
Total Other Expenditures and Financing Uses	\$3,386,968
Total Estimated Expenditures and Other Financing Uses	\$40,323,396

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	8,571,680
200 Personnel Services - Employee Benefits	6,212,955
300 Purchased Professional and Technical Services	345,400
400 Purchased Property Services	8,860
500 Other Purchased Services	1,461,284
600 Supplies	460,837
700 Property	21,935
800 Other Objects	19,642
Total Regular Programs - Elementary / Secondary	\$17,102,593
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,999,181
200 Personnel Services - Employee Benefits	1,617,386
300 Purchased Professional and Technical Services	713,240
500 Other Purchased Services	1,340,850
600 Supplies	47,410
Total Special Programs - Elementary / Secondary	\$5,718,067
1300 Vocational Education	
500 Other Purchased Services	444,141
Total Vocational Education	\$444,141
1600 Adult Education Programs	
500 Other Purchased Services	83,890
Total Adult Education Programs	\$83,890
Total Instruction	\$23,348,691
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	740,956
200 Personnel Services - Employee Benefits	583,877
300 Purchased Professional and Technical Services	50,900
500 Other Purchased Services	3,200
600 Supplies	74,522
800 Other Objects	20,500
Total Support Services - Students	\$1,473,955
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	804,417
200 Personnel Services - Employee Benefits	617,157
300 Purchased Professional and Technical Services	57,712
400 Purchased Property Services	18,500
500 Other Purchased Services	126,179
600 Supplies	394,932
700 Property	82,210
800 Other Objects	35,013

<u>Description</u>	<u>Amount</u>
Total Support Services - Instructional Staff	\$2,136,120
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,231,521
200 Personnel Services - Employee Benefits	925,715
300 Purchased Professional and Technical Services	254,936
400 Purchased Property Services	70,341
500 Other Purchased Services	31,800
600 Supplies	59,755
800 Other Objects	26,689
Total Support Services - Administration	\$2,600,757
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	250,873
200 Personnel Services - Employee Benefits	238,292
300 Purchased Professional and Technical Services	252,420
400 Purchased Property Services	580
500 Other Purchased Services	550
600 Supplies	14,319
800 Other Objects	4,400
Total Support Services - Pupil Health	\$761,434
2500 Support Services - Business	
100 Personnel Services - Salaries	284,939
200 Personnel Services - Employee Benefits	211,653
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	12,308
500 Other Purchased Services	27,860
600 Supplies	49,300
800 Other Objects	9,900
Total Support Services - Business	\$620,960
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	626,556
200 Personnel Services - Employee Benefits	524,644
300 Purchased Professional and Technical Services	79,864
400 Purchased Property Services	1,284,900
500 Other Purchased Services	125,487
600 Supplies	539,853
700 Property	28,220
800 Other Objects	6,482
Total Operation and Maintenance of Plant Services	\$3,216,006
2700 Student Transportation Services	
100 Personnel Services - Salaries	154,319
200 Personnel Services - Employee Benefits	67,305
500 Other Purchased Services	1,726,000
600 Supplies	8,230
Total Student Transportation Services	\$1,955,854

<u>Description</u>	<u>Amount</u>
2900 Other Support Services	
500 Other Purchased Services	32,000
Total Other Support Services	\$32,000
Total Support Services	\$12,797,086
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	409,292
200 Personnel Services - Employee Benefits	125,559
300 Purchased Professional and Technical Services	7,250
400 Purchased Property Services	21,400
500 Other Purchased Services	100,880
600 Supplies	111,740
700 Property	1,000
800 Other Objects	13,530
Total Student Activities	\$790,651
Total Operation of Non-Instructional Services	\$790,651
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	786,968
900 Other Uses of Funds	2,000,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,786,968
5200 Interfund Transfers - Out	
900 Other Uses of Funds	600,000
Total Interfund Transfers - Out	\$600,000
Total Other Expenditures and Financing Uses	\$3,386,968
TOTAL EXPENDITURES	\$40,323,396

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	2,767,251	2,767,251
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	10,600	10,600
Other Capital Projects Fund	175,000	575,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	206,000	206,000
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	203,000	203,000
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,361,851	\$3,761,851

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		

<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	\$3,361,851	\$3,761,851

Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	43,471,419	40,115,146
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 General Fund	\$43,471,419	\$40,115,146
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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	\$43,471,419	\$40,115,146

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 **\$43,471,419** **\$40,115,146**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	5,750,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,797,843
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$8,547,843

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$8,547,843
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