

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 04/26/2021

President of the Board - Original Signature Required

Date

Secretary of the Board - Original Signature Required

Date

Chief School Administrator - Original Signature Required

Date

Tracy Detwiler

(610)779-2606

Extn :

Contact Person

Telephone

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 : Antietam SD	COUNTY : Berkshire	AUN : 114060503
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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	\$21758206
Ending Unassigned Fund Balance	\$1088037
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	5.00%

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 : Antietam SD	County : Berks	AUN Number : 114060503
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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>
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	To guard against unforeseen expenses that are out of the district's control.
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.	Amount according to district's fund balance policy
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	Estimated fund balance usage to balance the 22-23 budget.

<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	1,940,123
0840 Assigned Fund Balance	1,810,709
0850 Unassigned Fund Balance	1,692,465
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$5,443,297</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	11,639,245
7000 Revenue from State Sources	7,723,252
8000 Revenue from Federal Sources	360,000
9000 Other Financing Sources	225,000
Total Estimated Revenues And Other Financing Sources	<u>\$19,947,497</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$25,390,794</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	10,014,245
6112 Interim Real Estate Taxes	5,000
6113 Public Utility Realty Taxes	10,000
6150 Current Act 511 Taxes - Proportional Assessments	925,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	350,000
6500 Earnings on Investments	5,000
6700 Revenues from LEA Activities	9,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	235,000
6910 Rentals	500
6920 Contributions and Donations from Private Sources	500
6940 Tuition from Patrons	50,000
6990 Refunds and Other Miscellaneous Revenue	35,000
REVENUE FROM LOCAL SOURCES	\$11,639,245
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	3,881,727
7112 Basic Education Funding-Social Security	402,262
7160 Tuition for Orphans Subsidy	75,000
7271 Special Education funds for School-Aged Pupils	704,065
7311 Pupil Transportation Subsidy	100,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	25,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	70,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	24,000
7340 State Property Tax Reduction Allocation	455,600
7505 Ready to Learn Block Grant	167,132
7820 State Share of Retirement Contributions	1,818,466
REVENUE FROM STATE SOURCES	\$7,723,252
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	300,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	40,000
8517 NCLB, Title IV - 21st Century Schools	20,000
REVENUE FROM FEDERAL SOURCES	\$360,000

Amount

OTHER FINANCING SOURCES

9200 Proceeds from Extended-Term Financing 225,000

OTHER FINANCING SOURCES \$225,000

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 19,947,497

Act 1 Index (current): 4.4%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$10,014,245
Amount of Tax Relief for Homestead Exclusions	<u>\$455,600</u>
Total Approx. Tax Revenue:	\$10,469,845
Approx. Tax Levy for Tax Rate Calculation:	\$11,340,649

Berks

Total

2020-21 Data		
a. Assessed Value	\$254,990,700	\$254,990,700
b. Real Estate Mills	42.5400	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$322,965,058	\$322,965,058
d. Assessed Value	\$255,362,500	\$255,362,500
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$10,847,304	\$10,847,304
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
h. Rebalanced 2020-21 Tax Levy	\$10,847,304	\$10,847,304
(f Total * g)		
i. Base Mills Subject to Index	42.5400	
(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%
k. Tax Levy Needed	\$11,340,649	\$11,340,649
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	44.4100	
(k / d * 1000)		
III. m. Tax Levy Generated by Mills	\$11,340,649	\$11,340,649
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$10,885,049
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$10,014,245
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.4%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$10,014,245	
Amount of Tax Relief for Homestead Exclusions	<u>\$455,600</u>	
Total Approx. Tax Revenue:	\$10,469,845	
Approx. Tax Levy for Tax Rate Calculation:	\$11,340,649	
	Berks	Total

Index Maximums		
p. Maximum Mills Based On Index (i * (1 + Index))	44.4117	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$11,341,083	\$11,341,083
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 * Est. Pct. Collection)	\$0	\$0

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$6,063.00	
Number of Homestead/Farmstead Properties	1693	1693
Median Assessed Value of Homestead Properties		\$79,500

Act 1 Index (current): 4.4%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$10,014,245
Amount of Tax Relief for Homestead Exclusions	<u>\$455,600</u>
Total Approx. Tax Revenue:	\$10,469,845
Approx. Tax Levy for Tax Rate Calculation:	\$11,340,649

Berks	Total
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State Property Tax Reduction Allocation used for: Homestead Exclusions	\$455,600	Lowering RE Tax Rate	\$0	\$455,600
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$455,600

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>
Berks	255,362,500	44.4100	11,340,649			92.00000%	
Totals:	255,362,500		11,340,649	455,600 =	10,885,049 X	92.00000% =	10,014,245

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes-- Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes-- Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes-- Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0

Total Current Act 511 Taxes -- Flat Rate Assessments 0 0

	<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%	800,000	800,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	125,000	125,000
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 925,000 925,000

Total Act 511, Current Taxes 925,000

Act 511 Tax Limit -->	322,965,058 X	12	3,875,581
	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> Berks	42.5400	44.4100	4.40%	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%				

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	8,020,258
1200 Special Programs - Elementary / Secondary	4,655,540
1300 Vocational Education	395,495
1400 Other Instructional Programs - Elementary / Secondary	42,574
1500 Nonpublic School Programs	45,000
Total Instruction	\$13,158,867
2000 Support Services	
2100 Support Services - Students	743,167
2200 Support Services - Instructional Staff	695,750
2300 Support Services - Administration	1,617,772
2400 Support Services - Pupil Health	219,091
2500 Support Services - Business	458,139
2600 Operation and Maintenance of Plant Services	1,594,148
2700 Student Transportation Services	266,287
2800 Support Services - Central	480,500
2900 Other Support Services	9,000
Total Support Services	\$6,083,854
3000 Operation of Non-Instructional Services	
3200 Student Activities	502,902
3300 Community Services	19,500
Total Operation of Non-Instructional Services	\$522,402
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,893,083
5900 Budgetary Reserve	100,000
Total Other Expenditures and Financing Uses	\$1,993,083
Total Estimated Expenditures and Other Financing Uses	\$21,758,206

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,146,051
200 Personnel Services - Employee Benefits	2,765,157
300 Purchased Professional and Technical Services	46,450
400 Purchased Property Services	3,300
500 Other Purchased Services	429,400
600 Supplies	400,600
700 Property	227,000
800 Other Objects	2,300
Total Regular Programs - Elementary / Secondary	\$8,020,258
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	1,288,907
200 Personnel Services - Employee Benefits	821,283
300 Purchased Professional and Technical Services	797,000
400 Purchased Property Services	500
500 Other Purchased Services	1,699,000
600 Supplies	48,850
Total Special Programs - Elementary / Secondary	\$4,655,540
1300 <u>Vocational Education</u>	
500 Other Purchased Services	395,495
Total Vocational Education	\$395,495
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	4,400
200 Personnel Services - Employee Benefits	1,874
500 Other Purchased Services	35,500
800 Other Objects	800
Total Other Instructional Programs - Elementary / Secondary	\$42,574
1500 <u>Nonpublic School Programs</u>	
300 Purchased Professional and Technical Services	45,000
Total Nonpublic School Programs	\$45,000
Total Instruction	\$13,158,867
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	399,860
200 Personnel Services - Employee Benefits	275,032
300 Purchased Professional and Technical Services	58,750
500 Other Purchased Services	1,950
600 Supplies	7,500
800 Other Objects	75
Total Support Services - Students	\$743,167
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	336,889

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	273,811
300 Purchased Professional and Technical Services	6,950
400 Purchased Property Services	45,000
500 Other Purchased Services	2,250
600 Supplies	29,350
800 Other Objects	1,500
Total Support Services - Instructional Staff	\$695,750
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	816,829
200 Personnel Services - Employee Benefits	574,093
300 Purchased Professional and Technical Services	96,700
500 Other Purchased Services	76,100
600 Supplies	30,950
800 Other Objects	23,100
Total Support Services - Administration	\$1,617,772
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	134,747
200 Personnel Services - Employee Benefits	74,459
300 Purchased Professional and Technical Services	4,850
400 Purchased Property Services	1,450
500 Other Purchased Services	335
600 Supplies	3,000
800 Other Objects	250
Total Support Services - Pupil Health	\$219,091
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	259,694
200 Personnel Services - Employee Benefits	147,895
300 Purchased Professional and Technical Services	36,500
400 Purchased Property Services	4,000
500 Other Purchased Services	1,750
600 Supplies	4,000
800 Other Objects	4,300
Total Support Services - Business	\$458,139
2600 <u>Operation and Maintenance of Plant Services</u>	
100 Personnel Services - Salaries	531,766
200 Personnel Services - Employee Benefits	430,482
300 Purchased Professional and Technical Services	23,150
400 Purchased Property Services	230,000
500 Other Purchased Services	50,500
600 Supplies	320,750
700 Property	7,000
800 Other Objects	500
Total Operation and Maintenance of Plant Services	\$1,594,148
2700 <u>Student Transportation Services</u>	
100 Personnel Services - Salaries	66,826

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<u>Description</u>	<u>Amount</u>
200 Personnel Services - Employee Benefits	28,461
400 Purchased Property Services	5,000
500 Other Purchased Services	147,000
600 Supplies	19,000
Total Student Transportation Services	\$266,287
2800 <u>Support Services - Central</u>	
100 Personnel Services - Salaries	166,459
200 Personnel Services - Employee Benefits	113,441
300 Purchased Professional and Technical Services	29,600
400 Purchased Property Services	15,000
500 Other Purchased Services	80,000
600 Supplies	65,000
700 Property	10,000
800 Other Objects	1,000
Total Support Services - Central	\$480,500
2900 <u>Other Support Services</u>	
500 Other Purchased Services	9,000
Total Other Support Services	\$9,000
Total Support Services	\$6,083,854
3000 <u>Operation of Non-Instructional Services</u>	
3200 <u>Student Activities</u>	
100 Personnel Services - Salaries	228,962
200 Personnel Services - Employee Benefits	97,515
300 Purchased Professional and Technical Services	62,000
500 Other Purchased Services	54,500
600 Supplies	51,100
800 Other Objects	8,825
Total Student Activities	\$502,902
3300 <u>Community Services</u>	
300 Purchased Professional and Technical Services	18,500
600 Supplies	1,000
Total Community Services	\$19,500
Total Operation of Non-Instructional Services	\$522,402
5000 <u>Other Expenditures and Financing Uses</u>	
5100 <u>Debt Service / Other Expenditures and Financing Uses</u>	
800 Other Objects	549,083
900 Other Uses of Funds	1,344,000
Total Debt Service / Other Expenditures and Financing Uses	\$1,893,083
5900 <u>Budgetary Reserve</u>	
800 Other Objects	100,000

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<u>Description</u>	<u>Amount</u>
Total Budgetary Reserve	\$100,000
Total Other Expenditures and Financing Uses	\$1,993,083
TOTAL EXPENDITURES	\$21,758,206

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Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	5,000,000	3,200,000
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	540,000	500,000
Other Capital Projects Fund	2,000,000	500,000
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		
Total Cash and Short-Term Investments	\$7,540,000	\$4,200,000

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	\$7,540,000	\$4,200,000
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund		
0510 Bonds Payable	20,000,000	19,000,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	150,000	75,000
0540 Accumulated Compensated Absences	215,000	200,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total General Fund	\$20,365,000	\$19,275,000

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	\$20,365,000	\$19,275,000

Short-Term Payables

06/30/2021 Estimate

06/30/2022 Projection

General Fund	950,000	950,000
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	\$950,000	\$950,000
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TOTAL INDEBTEDNESS	\$21,315,000	\$20,225,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	2,544,551
0850 Unassigned Fund Balance	1,088,037
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$3,632,588
5900 Budgetary Reserve	100,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$3,732,588