FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 06/08/2021

David Simmons

President of the Board - Original Signature Required — Date: 6/8/21

Brandy N Smith

Secretary of the Board - Original Signature Required — Date: 6/8/21

Christina Bauer

Chief School Administrator - Original Signature Required — Date: 6/9/2021

Brandy N Smith

Contact Person

(570)368-3500 Extn :6210

Telephone Extension

bsmith@montoursville.k12.pa.us

Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT :	COUNTY :	AUN :
Montoursville Area SD	Lycoming	117415103

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 [x]

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

Total Budgeted Expenditures	$32607607
Ending Unassigned Fund Balance	$3129912
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	9.59%

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

Yes [x]

No [ ]

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

SIGNATURE OF SUPERINTENDENT	DATE
Christina L Bason	6/9/2021

DUE DATE: AUGUST 15, 2021

FOR PUBLIC INSPECTION OF 2021-2022 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name :	County :	AUN Number :
Montoursville Area SD	Lycoming	117415103

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 5/11/21

DUE DATE: IMMEDIATELY FOLLOWING ADOPTION OF PROPOSED FINAL GENERAL FUND BUDGET

Val Number	Description	Justification
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	The budgetary reserve represents funds set aside for unpredictable changes in the costs of goods and services, as well as the occurrences of events that are vaguely predictable during budget preparations, which nonetheless may require expenditures.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	The District is trying to maintain a small fund balance to help with a future increase in costs.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	The District established a committed fund balance to mitigate increases in Public School Employees' Retirement System employer contribution rate.

ITEM	AMOUNTS	
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	359,550	
0840 Assigned Fund Balance		
0850 Unassigned Fund Balance	3,619,167	
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year		**$3,978,717**
Estimated Revenues And Other Financing Sources		
6000 Revenue from Local Sources	17,542,542	
7000 Revenue from State Sources	12,685,194	
8000 Revenue from Federal Sources	1,890,616	
9000 Other Financing Sources		
Total Estimated Revenues And Other Financing Sources		**$32,118,352**
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation		**$36,097,069**

	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	12,221,820
6112 Interim Real Estate Taxes	20,000
6113 Public Utility Realty Taxes	15,000
6114 Payments in Lieu of Current Taxes - State / Local	45,000
6150 Current Act 511 Taxes - Proportional Assessments	4,220,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	500,000
6500 Earnings on Investments	20,000
6700 Revenues from LEA Activities	72,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	325,722
6910 Rentals	3,000
6940 Tuition from Patrons	80,000
6990 Refunds and Other Miscellaneous Revenue	20,000
REVENUE FROM LOCAL SOURCES	**$17,542,542**
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	7,156,416
7112 Basic Education Funding-Social Security	476,100
7271 Special Education funds for School-Aged Pupils	1,319,628
7311 Pupil Transportation Subsidy	460,113
7312 Nonpublic and Charter School Pupil Transportation Subsidy	20,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	308,900
7330 Health Services (Medical, Dental, Nurse, Act 25)	34,000
7340 State Property Tax Reduction Allocation	512,182
7505 Ready to Learn Block Grant	264,755
7820 State Share of Retirement Contributions	2,133,100
REVENUE FROM STATE SOURCES	**$12,685,194**
REVENUE FROM FEDERAL SOURCES	
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	314,021
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	55,053
8517 NCLB, Title IV - 21St Century Schools	21,542
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	750,000
8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	750,000
REVENUE FROM FEDERAL SOURCES	**$1,890,616**
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	**32,118,352**

Act 1 Index (current): 3.9%

Calculation Method: **Rate**

Approx. Tax Revenue from RE Taxes:	**$12,221,820**
Amount of Tax Relief for Homestead Exclusions	**$512,823**
Total Approx. Tax Revenue:	**$12,734,643**
Approx. Tax Levy for Tax Rate Calculation:	**$13,377,897**

		Lycoming	**Total**
I.	**2020-21 Data**		
	a. Assessed Value	$821,696,950	$821,696,950
	b. Real Estate Mills	16.2300	
	2021-22 Data		
	c. 2019 STEB Market Value	$1,009,538,052	$1,009,538,052
	d. Assessed Value	$824,269,680	$824,269,680
	e. Assessed Value of New Constr/ Renov	$0	$0
II.	**2020-21 Calculations**		
	f. 2020-21 Tax Levy (a * b)	$13,336,141	$13,336,141
	2021-22 Calculations		
	g. Percent of Total Market Value	100.00000%	100.00000%
	h. Rebalanced 2020-21 Tax Levy (f Total * g)	$13,336,141	$13,336,141
	i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	16.2300	
III.	**Calculation of Tax Rates and Levies Generated**		
	j. Weighted Avg. Collection Percentage	95.00000%	95.00000%
	k. Tax Levy Needed (Approx. Tax Levy * g)	$13,377,897	$13,377,897
	l. 2021-22 Real Estate Tax Rate (k / d * 1000)	**16.2300**	
	m. Tax Levy Generated by Mills (l / 1000 * d)	$13,377,897	$13,377,897
	n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		$12,865,074
	o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		$12,221,820

Act 1 Index (current): 3.9%

	Rate
Calculation Method:	
Approx. Tax Revenue from RE Taxes:	**$12,221,820**
Amount of Tax Relief for Homestead Exclusions	**$512,823**
Total Approx. Tax Revenue:	**$12,734,643**
Approx. Tax Levy for Tax Rate Calculation:	**$13,377,897**

		Lycoming	Total
IV.	**Index Maximums**		
	p. Maximum Mills Based On Index (i * (1 + Index))	16.8629	
	q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	
	r. Maximum Tax Levy Based On Index (p / 1000 * d)	$13,899,577	$13,899,577
	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

V.	**Information Related to Property Tax Relief**		
	Assessed Value Exclusion per Homestead	$8,160.00	
	Number of Homestead/Farmstead Properties	3872	3872
	Median Assessed Value of Homestead Properties		$120,120

Act 1 Index (current): 3.9%

Calculation Method:	**Rate**
Approx. Tax Revenue from RE Taxes:	**$12,221,820**
Amount of Tax Relief for Homestead Exclusions	**$512,823**
Total Approx. Tax Revenue:	**$12,734,643**
Approx. Tax Levy for Tax Rate Calculation:	**$13,377,897**
	Lycoming

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	$512,182	Lowering RE Tax Rate	$0	$512,182
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	$641			$641
Amount of Tax Relief from State/Local Sources				**$512,823**

CODE

6111 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
Lycoming	824,269,680	16.2300	13,377,897						95.00000%		
Totals:	**824,269,680**		**13,377,897**	-	512,823	=	12,865,074	X	95.00000%	=	12,221,820

Code	Description	Rate	Add'l Rate (if appl.)	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	$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	Current Act 511 Taxes– Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151	Current Act 511 Earned Income Taxes	1.150%	0.000%	4,000,000	4,000,000
6152	Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	220,000	220,000
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			**4,220,000**	**4,220,000**
	Total Act 511, Current Taxes				**4,220,000**
		Act 511 Tax Limit -->	**1,009,538,052 X Market Value**	**12 Mills**	**12,114,457 (511 Limit)**

Tax Function	Description	Tax Rate Charged in: 2020-21 (Rebalanced)	Tax Rate Charged in: 2021-22	Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in: 2020-21 (Rebalanced)	Additional Tax Rate Charged in: 2021-22	Percent Change in Rate	Less than or equal to Index
6111	Current Real Estate Taxes									
	Lycoming	16.2300	16.2300	0.00%	Yes	3.9%				
	Current Act 511 Taxes– Proportional Assessments									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	3.9%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.9%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	14,020,587
1200 Special Programs - Elementary / Secondary	3,886,397
1300 Vocational Education	295,396
1400 Other Instructional Programs - Elementary / Secondary	358,575
Total Instruction	**$18,560,955**
2000 Support Services	
2100 Support Services - Students	922,883
2200 Support Services - Instructional Staff	1,485,823
2300 Support Services - Administration	1,831,885
2400 Support Services - Pupil Health	406,773
2500 Support Services - Business	447,081
2600 Operation and Maintenance of Plant Services	2,549,685
2700 Student Transportation Services	1,106,260
Total Support Services	**$8,750,390**
3000 Operation of Non-Instructional Services	
3200 Student Activities	673,244
Total Operation of Non-Instructional Services	**$673,244**
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	3,623,018
5900 Budgetary Reserve	1,000,000
Total Other Expenditures and Financing Uses	**$4,623,018**
Total Estimated Expenditures and Other Financing Uses	**$32,607,607**

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	7,841,303
200 Personnel Services - Employee Benefits	5,430,184
300 Purchased Professional and Technical Services	5,000
400 Purchased Property Services	7,150
500 Other Purchased Services	481,150
600 Supplies	236,500
700 Property	13,900
800 Other Objects	5,400
Total Regular Programs - Elementary / Secondary	**$14,020,587**
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,288,448
200 Personnel Services - Employee Benefits	763,490
300 Purchased Professional and Technical Services	1,351,809
500 Other Purchased Services	470,000
600 Supplies	9,950
700 Property	2,000
800 Other Objects	700
Total Special Programs - Elementary / Secondary	**$3,886,397**
1300 Vocational Education	
500 Other Purchased Services	295,396
Total Vocational Education	**$295,396**
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	29,375
200 Personnel Services - Employee Benefits	12,600
300 Purchased Professional and Technical Services	245,000
400 Purchased Property Services	1,000
500 Other Purchased Services	68,500
600 Supplies	2,000
800 Other Objects	100
Total Other Instructional Programs - Elementary / Secondary	**$358,575**
Total Instruction	**$18,560,955**
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	457,903
200 Personnel Services - Employee Benefits	317,630
300 Purchased Professional and Technical Services	138,425
500 Other Purchased Services	5,500
600 Supplies	3,200
800 Other Objects	225
Total Support Services - Students	**$922,883**
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	443,070

Description	Amount
200 Personnel Services - Employee Benefits	303,435
300 Purchased Professional and Technical Services	26,448
400 Purchased Property Services	20,000
500 Other Purchased Services	52,310
600 Supplies	214,370
700 Property	425,990
800 Other Objects	200
Total Support Services - Instructional Staff	**$1,485,823**
2300 Support Services - Administration	
100 Personnel Services - Salaries	902,655
200 Personnel Services - Employee Benefits	639,745
300 Purchased Professional and Technical Services	192,410
400 Purchased Property Services	32,500
500 Other Purchased Services	34,775
600 Supplies	8,300
700 Property	5,000
800 Other Objects	16,500
Total Support Services - Administration	**$1,831,885**
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	170,941
200 Personnel Services - Employee Benefits	130,330
300 Purchased Professional and Technical Services	93,727
400 Purchased Property Services	1,875
600 Supplies	6,400
700 Property	3,500
Total Support Services - Pupil Health	**$406,773**
2500 Support Services - Business	
100 Personnel Services - Salaries	229,681
200 Personnel Services - Employee Benefits	151,825
300 Purchased Professional and Technical Services	31,375
400 Purchased Property Services	9,000
500 Other Purchased Services	17,000
600 Supplies	3,000
700 Property	1,000
800 Other Objects	4,200
Total Support Services - Business	**$447,081**
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	804,252
200 Personnel Services - Employee Benefits	583,430
300 Purchased Professional and Technical Services	103,210
400 Purchased Property Services	556,120
500 Other Purchased Services	135,158
600 Supplies	325,315
700 Property	39,200
800 Other Objects	3,000

Description	Amount
Total Operation and Maintenance of Plant Services	**$2,549,685**
2700 Student Transportation Services	
100 Personnel Services - Salaries	4,360
200 Personnel Services - Employee Benefits	1,900
300 Purchased Professional and Technical Services	75,000
500 Other Purchased Services	1,024,000
700 Property	1,000
Total Student Transportation Services	**$1,106,260**
Total Support Services	**$8,750,390**
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	249,200
200 Personnel Services - Employee Benefits	106,500
300 Purchased Professional and Technical Services	69,240
400 Purchased Property Services	17,000
500 Other Purchased Services	143,244
600 Supplies	19,950
700 Property	45,600
800 Other Objects	22,510
Total Student Activities	**$673,244**
Total Operation of Non-Instructional Services	**$673,244**
5000 Other Expenditures and Financing Uses	
5200 Interfund Transfers - Out	
900 Other Uses of Funds	3,623,018
Total Interfund Transfers - Out	**$3,623,018**
5900 Budgetary Reserve	
800 Other Objects	1,000,000
Total Budgetary Reserve	**$1,000,000**
Total Other Expenditures and Financing Uses	**$4,623,018**
TOTAL EXPENDITURES	**$32,607,607**

Cash and Short-Term Investments	06/30/2021 Estimate	06/30/2022 Projection
General Fund	4,191,240	3,693,246
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	3,257,449	3,250,000
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 Cash and Short-Term Investments	**$7,448,689**	**$6,943,246**

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		

	06/30/2021 Estimate	06/30/2022 Projection
Long-Term Investments		
Permanent Fund		
Total Long-Term Investments		
TOTAL CASH AND INVESTMENTS	**$7,448,689**	**$6,943,246**

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
General Fund		
0510 Bonds Payable	38,110,000	36,955,000
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	**$38,110,000**	**$36,955,000**
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	**$38,110,000**	**$36,955,000**

Short-Term Payables	06/30/2021 Estimate	06/30/2022 Projection
General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables		
TOTAL INDEBTEDNESS	**$38,110,000**	**$36,955,000**

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	359,550
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,129,912
Total Ending Fund Balance - Committed, Assigned, and Unassigned	**$3,489,462**
5900 Budgetary Reserve	**1,000,000**
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	**$4,489,462**