

FINAL GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

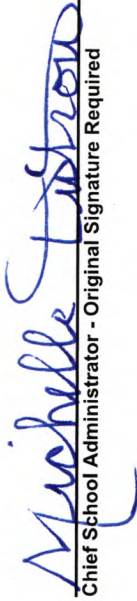
Date of Adoption of the General Fund Budget:


President of the Board - Original Signature Required

6-24-21
Date


Secretary of the Board - Original Signature Required

6-24-21
Date


Chief School Administrator - Original Signature Required

6-24-2021
Date

ERICK L JOHNSTON

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Contact Person

Telephone Extension

ejohnston@westbranch.org

Email Address

**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 : West Branch Area SD	County : Clearfield	AUN Number : 110179003
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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 6-24-2024
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : West Branch Area SD	COUNTY : Clearfield	AUN : 110179003
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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	\$19360012
Ending Unassigned Fund Balance	\$3641775
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	18.81%

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 <i>Michelle Datrow</i>	DATE 6 - 29 - 2021
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DUE DATE: AUGUST 15, 2021

<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.	There are numerous expenses that may not transpire for the district during the 2021-2022 fiscal year. However, management wants to provide operating expense contingencies for next year. All budgetary reserve amounts are supportable estimates.
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 school district maintains an Unassigned Fund Balance to ensure that the district meets its monthly cash flow needs for vendor payments and payroll, and to maintain a reserve for unknown events such as a PA budget not being passed in a timely manner.
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 School Board of the West Branch Area School District has committed \$2,000,000 to future PSERS expenditures, and the balance for future capital projects.

AMOUNTS

ITEM

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	273,255
0830 Committed Fund Balance	3,716,098
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	3,007,271

Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year **\$6,723,369**

Estimated Revenues And Other Financing Sources

6000 Revenue from Local Sources	5,525,229
7000 Revenue from State Sources	12,056,883
8000 Revenue from Federal Sources	721,464
9000 Other Financing Sources	

Total Estimated Revenues And Other Financing Sources **\$18,303,576**

Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation **\$25,026,945**

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	3,859,749
6113 Public Utility Realty Taxes	4,640
6114 Payments in Lieu of Current Taxes - State / Local	49,000
6120 Current Per Capita Taxes, Section 679	16,600
6140 Current Act 511 Taxes - Flat Rate Assessments	33,000
6150 Current Act 511 Taxes - Proportional Assessments	660,500
6400 Delinquencies on Taxes Levied / Assessed by the LEA	326,590
6500 Earnings on Investments	16,000
6700 Revenues from LEA Activities	26,350
6800 Revenues from Intermediary Sources / Pass-Through Funds	501,250
6910 Rentals	15,050
6940 Tuition from Patrons	1,000
6990 Refunds and Other Miscellaneous Revenue	15,500

REVENUE FROM LOCAL SOURCES \$5,525,229

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	7,553,048
7112 Basic Education Funding-Social Security	380,000
7271 Special Education funds for School-Aged Pupils	860,859
7311 Pupil Transportation Subsidy	754,000
7312 Nonpublic and Charter School Pupil Transportation Subsidy	3,450
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	250,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	17,370
7340 State Property Tax Reduction Allocation	282,677
7505 Ready to Learn Block Grant	237,979
7820 State Share of Retirement Contributions	1,717,500

REVENUE FROM STATE SOURCES \$12,056,883

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	439,899
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	39,957
8517 NCLB, Title IV - 21st Century Schools	33,408
8743 ESSER II - Elementary and Secondary School Emergency Relief Fund	105,600
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	100,000

Amount

REVENUE FROM FEDERAL SOURCES

8820 Medical Assistance Reimbursement for Administrative Claiming
(Quarterly) Program

2,600

REVENUE FROM FEDERAL SOURCES

\$721,464

TOTAL ESTIMATED REVENUES AND OTHER SOURCES

18,303,576

Act 1 Index (current): 4.4%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$3,860,096

Amount of Tax Relief for Homestead Exclusions \$282,677

Total Approx. Tax Revenue: \$4,142,773

Approx. Tax Levy for Tax Rate Calculation: \$4,531,456

Section 672.1 Method Choice: (a)(1)

	Revenue	Clinton	Total
2020-21 Data			
a. Assessed Value	\$43,430,535	\$8,308,700	\$51,739,235
b. Real Estate Mills	101.8000	12.5000	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$287,966,432	\$6,826,429	\$294,792,861
d. Assessed Value	\$43,753,954	\$8,320,700	\$52,074,654
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0

2020-21 Calculations

f. 2020-21 Tax Levy (a * b) \$4,421,228 \$103,859 \$4,525,087

2021-22 Calculations

g. Percent of Total Market Value 97.68433% 2.31567% 100.00000%

h. Rebalanced 2020-21 Tax Levy (f Total * g) \$4,420,301 \$104,786 \$4,525,087

i. Base Mills Subject to Index 101.8000 12.6115

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage 90.86000% 90.51000% 90.85190%

k. Tax Levy Needed (Approx. Tax Levy * g) \$4,426,522 \$104,934 \$4,531,456

I. 2021-22 Real Estate Tax Rate

(k / d * 1000) 101.1600 12.6100

m. Tax Levy Generated by Mills (l / 1000 * d) \$4,426,150 \$104,924 \$4,531,074

n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions) \$4,248,397

o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection) \$3,859,749

Act 1 Index (current): 4.4%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$3,860,096

Amount of Tax Relief for Homestead Exclusions \$282,677

Total Approx. Tax Revenue: \$4,142,773

Approx. Tax Levy for Tax Rate Calculation: \$4,531,456

Section 672.1 Method Choice: (a)(1)

Revenue

2

\$3,860,096

\$282,677

\$4,142,773

\$4,531,456

Clearfield

Clinton

Total

Index Maximums

p. Maximum Mills Based On Index

(i * (1 + Index))

13.1664

106.2792

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)

\$109,554

\$4,650,135

\$4,759,689

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

Assessed Value Exclusion per Homestead

\$10,203.00

\$1,263.00

Number of Homestead/Farmstead Properties

8

2197

2205

Median Assessed Value of Homestead Properties

\$55,600

V.

AUN: 110179003 West Branch Area SD

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

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Act 1 Index (current): 4.4%

Calculation Method:

Number of Decimals For Tax Rate Calculation: 2

Approx. Tax Revenue from RE Taxes: \$3,860,096

Amount of Tax Relief for Homestead Exclusions \$282,677

Total Approx. Tax Revenue: \$4,142,773

Approx. Tax Levy for Tax Rate Calculation: \$4,531,456

Section 672.1 Method Choice: (a)(1)

Total

Clinton

Clearfield

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$282,677	Lowering RE Tax Rate	\$0	\$282,677
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0

Amount of Tax Relief from State/Local Sources

\$282,677

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
		Clearfield	43,753,954	101.1600	4,426,150			90.86000%	
		Clinton	8,320,700	12.6100	104,924			90.51000%	
Totals:	52,074,654				4,531,074	282,677	4,248,397	90.85190%	3,859,749

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6120	\$5.00			16,600
6140	Rate			Estimated Revenue
6141	\$5.00	\$0.00	24,500	16,600
6142	\$10.00	\$0.00	32,540	14,500
6143	\$10.00	\$0.00	7,500	1,900
6144	\$0.00	\$0.00	0	0
6145	\$0.00	\$0.00	0	0
6146	\$0.00	\$0.00	0	0
6149	\$0.00	\$0.00	0	0
Total Current Act 511 Taxes - Flat Rate Assessments			64,540	33,000

	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6150	0.500%	0.000%	750,000	610,000
6151	0.000	0.000	0	0
6152	0.500%	0.000%	75,000	50,500
6153	0.000%	0.000%	0	0
6154	0.000	0.000	0	0
6155	0.000%	0.000%	0	0
6156	0.000	0.000	0	0
6157	0.000	0.000	0	0
6159	0	0	0	0
Total Current Act 511 Taxes - Proportional Assessments			825,000	660,500

	Act 511 Tax Limit	Market Value	Mills
Total Act 511, Current Taxes	294,792,861	X	12
			(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>									
	Clearfield	101.8000	101.1600	-0.61%	Yes	4.4%				
	Clinton	12.6115	12.6100	0.00%	Yes	4.4%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes - Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.4%				
6142	Current Act 511 Occupation Taxes - Flat Rate	\$10.00	\$10.00	0.00%	Yes	4.4%				
6143	Current Act 511 Local Services Taxes	\$10.00	\$10.00	0.00%	Yes	4.4%				
	<u>Current Act 511 Taxes - Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.4%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.4%				

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	7,589,283
1200 Special Programs - Elementary / Secondary	2,451,340
1300 Vocational Education	886,569
1400 Other Instructional Programs - Elementary / Secondary	57,200
1500 Nonpublic School Programs	4,005
1800 Pre-Kindergarten	277,446
Total Instruction	\$11,265,843
2000 Support Services	
2100 Support Services - Students	601,250
2200 Support Services - Instructional Staff	573,750
2300 Support Services - Administration	1,205,936
2400 Support Services - Pupil Health	261,721
2500 Support Services - Business	336,383
2600 Operation and Maintenance of Plant Services	1,702,855
2700 Student Transportation Services	995,797
2800 Support Services - Central	137,772
Total Support Services	\$5,815,464
3000 Operation of Non-Instructional Services	
3200 Student Activities	374,383
3300 Community Services	5,000
Total Operation of Non-Instructional Services	\$379,383
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	1,232,147
5900 Budgetary Reserve	667,175
Total Other Expenditures and Financing Uses	\$1,899,322
Total Estimated Expenditures and Other Financing Uses	\$19,360,012

Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	4,027,026
200 Personnel Services - Employee Benefits	2,790,279
300 Purchased Professional and Technical Services	89,000
400 Purchased Property Services	5,600
500 Other Purchased Services	338,987
600 Supplies	169,620
700 Property	134,600
800 Other Objects	34,171
Total Regular Programs - Elementary / Secondary	\$7,589,283
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,150,672
200 Personnel Services - Employee Benefits	766,881
300 Purchased Professional and Technical Services	106,850
500 Other Purchased Services	405,887
600 Supplies	20,250
800 Other Objects	800
Total Special Programs - Elementary / Secondary	\$2,451,340
1300 Vocational Education	
500 Other Purchased Services	886,569
Total Vocational Education	\$886,569
1400 Other Instructional Programs - Elementary / Secondary	
500 Other Purchased Services	57,200
Total Other Instructional Programs - Elementary / Secondary	\$57,200
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	4,005
Total Nonpublic School Programs	\$4,005
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	152,737
200 Personnel Services - Employee Benefits	97,115
300 Purchased Professional and Technical Services	6,261
500 Other Purchased Services	2,000
600 Supplies	19,333
Total Pre-Kindergarten	\$277,446
Total Instruction	\$11,265,843
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	303,219
200 Personnel Services - Employee Benefits	252,631
300 Purchased Professional and Technical Services	33,600
500 Other Purchased Services	4,950
600 Supplies	4,650

Description	Amount
800 Other Objects	2,200
Total Support Services - Students	\$601,250
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	285,878
200 Personnel Services - Employee Benefits	241,652
300 Purchased Professional and Technical Services	12,300
500 Other Purchased Services	24,700
600 Supplies	9,220
Total Support Services - Instructional Staff	\$573,750
2300 Support Services - Administration	
100 Personnel Services - Salaries	591,533
200 Personnel Services - Employee Benefits	400,733
300 Purchased Professional and Technical Services	63,055
500 Other Purchased Services	15,230
600 Supplies	38,739
800 Other Objects	96,646
Total Support Services - Administration	\$1,205,936
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	86,054
200 Personnel Services - Employee Benefits	46,067
300 Purchased Professional and Technical Services	123,000
400 Purchased Property Services	500
500 Other Purchased Services	950
600 Supplies	5,100
800 Other Objects	50
Total Support Services - Pupil Health	\$261,721
2500 Support Services - Business	
100 Personnel Services - Salaries	161,361
200 Personnel Services - Employee Benefits	144,352
300 Purchased Professional and Technical Services	1,500
500 Other Purchased Services	8,925
600 Supplies	18,470
800 Other Objects	1,775
Total Support Services - Business	\$336,383
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	563,935
200 Personnel Services - Employee Benefits	528,562
300 Purchased Professional and Technical Services	49,090
400 Purchased Property Services	265,670
500 Other Purchased Services	55,130
600 Supplies	236,888
700 Property	3,580
Total Operation and Maintenance of Plant Services	\$1,702,855
2700 Student Transportation Services	

Description	Amount
500 Other Purchased Services	992,997
600 Supplies	2,800
Total Student Transportation Services	\$995,797
2800 Support Services - Central	
100 Personnel Services - Salaries	85,006
200 Personnel Services - Employee Benefits	52,766
Total Support Services - Central	\$137,772
Total Support Services	\$5,815,464
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	180,970
200 Personnel Services - Employee Benefits	85,583
300 Purchased Professional and Technical Services	23,080
400 Purchased Property Services	7,070
500 Other Purchased Services	47,110
600 Supplies	14,170
700 Property	1,700
800 Other Objects	14,700
Total Student Activities	\$374,383
3300 Community Services	
600 Supplies	5,000
Total Community Services	\$5,000
Total Operation of Non-Instructional Services	\$379,383
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	92,885
900 Other Uses of Funds	1,139,262
Total Debt Service / Other Expenditures and Financing Uses	\$1,232,147
5900 Budgetary Reserve	
800 Other Objects	667,175
Total Budgetary Reserve	\$667,175
Total Other Expenditures and Financing Uses	\$1,899,322
TOTAL EXPENDITURES	\$19,360,012

Cash and Short-Term Investments

	06/30/2021 Estimate	06/30/2022 Projection
General Fund	9,008,279	7,600,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850	19,028	20,000
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund	85,188	89,000
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	4,580	4,600
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	43,116	44,400
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$9,160,191	\$7,758,000

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		

06/30/2021 Estimate 06/30/2022 Projection

Long-Term Investments

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS

\$9,160,191

\$7,758,000

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
General Fund		
0510 Bonds Payable	5,942,904	4,948,412
0520 Extended-Term Financing Agreements Payable	455,360	262,574
0530 Lease-Purchase Obligations	53,847	
0540 Accumulated Compensated Absences	309,352	315,000
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	4,332,603	4,335,000
0599 Other Noncurrent Liabilities	23,509,271	23,525,000
Total General Fund	\$34,603,337	\$33,385,986

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	

06/30/2022 Projection

06/30/2021 Estimate

Long-Term Indebtedness

- 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

4,365

4,400

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0560 Other Post-Employment Benefits (OPEB)	14,564	14,500
0599 Other Noncurrent Liabilities	162,729	162,729
Total Food Service / Cafeteria Operations Fund	\$181,658	\$181,629

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

06/30/2021 Estimate 06/30/2022 Projection

Long-Term Indebtedness

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	\$34,784,995	\$33,567,615

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
Short-Term Payables		
General Fund	3,630,078	3,630,000
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	55,342	56,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund	4,638	4,600
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	43,116	44,000
Other Agency Fund		
Permanent Fund		
Total Short-Term Payables	\$3,733,174	\$3,734,600
TOTAL INDEBTEDNESS	\$38,518,169	\$37,302,215

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	273,255
0830 Committed Fund Balance	4,209,690
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,457,243
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,666,933
5900 Budgetary Reserve	667,175
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$6,607,363