

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Phillipsburg-Osceola Area SD	COUNTY : Clearfield	AUN : 110177003
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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	\$33497014
Ending Unassigned Fund Balance	\$1463124
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	4.36%

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 <p style="text-align: center; margin-top: 10px;">6 ~ 22 ~ 21</p>
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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 : Philipsburg-Osceola Area SD	County : Clearfield	AUN Number : 110177003
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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 5-11-21
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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>
5320	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2800, Object 100: \$50,550.00 Function 2800, Object 200: \$51,487.00	Function 2800 has only one employee. This employee has family health insurance which is causing the benefits (Object 200) to be greater than the salaries (Object 100).
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.	Funds used for operational contingencies that may arise during the school year.
8150	Ending Fund Balance Entry and Budgetary Reserve: If 0830 Committed Fund Balance is not equal to 0, a justification must be entered below.	Funds that represent that portion of the fund balance which is appropriated for expenditures or not legally or otherwise segregated for a specific or tentative future use.

<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	310,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,050,000
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$2,360,000</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	11,803,395
7000 Revenue from State Sources	19,020,109
8000 Revenue from Federal Sources	2,086,634
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$32,910,138</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$35,270,138</u>

Amount

REVENUE FROM LOCAL SOURCES

6111 Current Real Estate Taxes	9,148,830
6113 Public Utility Realty Taxes	10,525
6114 Payments in Lieu of Current Taxes - State / Local	97,825
6120 Current Per Capita Taxes, Section 679	21,500
6140 Current Act 511 Taxes - Flat Rate Assessments	21,500
6150 Current Act 511 Taxes - Proportional Assessments	1,545,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	552,755
6500 Earnings on Investments	1,250
6700 Revenues from LEA Activities	45,220
6800 Revenues from Intermediary Sources / Pass-Through Funds	345,240
6910 Rentals	1,250
6990 Refunds and Other Miscellaneous Revenue	12,500

REVENUE FROM LOCAL SOURCES \$11,803,395

REVENUE FROM STATE SOURCES

7111 Basic Education Funding-Formula	11,525,393
7112 Basic Education Funding-Social Security	565,217
7160 Tuition for Orphans Subsidy	56,500
7240 Driver Education - Student	2,250
7271 Special Education funds for School-Aged Pupils	1,684,808
7311 Pupil Transportation Subsidy	774,276
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	481,914
7340 State Property Tax Reduction Allocation	781,735
7505 Ready to Learn Block Grant	349,206
7820 State Share of Retirement Contributions	2,798,810

REVENUE FROM STATE SOURCES \$19,020,109

REVENUE FROM FEDERAL SOURCES

8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	477,817
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	93,552
8741 Elementary and Secondary School Emergency Relief Fund (ESSER)	965,265
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	550,000

REVENUE FROM FEDERAL SOURCES \$2,086,634

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 32,910,138

Act 1 Index (current): 4.3%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(1)	
Number of Decimals For Tax Rate Calculation:	2		
Approx. Tax Revenue from RE Taxes:	\$9,149,618		
Amount of Tax Relief for Homestead Exclusions	<u>\$781,735</u>		
Total Approx. Tax Revenue:	\$9,931,353		
Approx. Tax Levy for Tax Rate Calculation:	\$10,780,268		

	Centre	Clearfield	Total
<hr/>			
2020-21 Data			
a. Assessed Value	\$102,789,410	\$43,255,296	\$146,044,706
b. Real Estate Mills	51.6800	118.5400	
I. 2021-22 Data			
c. 2019 STEB Market Value	\$290,562,405	\$279,613,972	\$570,176,377
d. Assessed Value	\$103,097,760	\$43,235,119	\$146,332,879
e. Assessed Value of New Constr/ Renov	\$0	\$0	\$0
<hr/>			
2020-21 Calculations			
f. 2020-21 Tax Levy	\$5,312,157	\$5,127,483	\$10,439,640
(a * b)			
2021-22 Calculations			
g. Percent of Total Market Value	50.96009%	49.03991%	100.00000%
II. h. Rebalanced 2020-21 Tax Levy	\$5,320,050	\$5,119,590	\$10,439,640
(f Total * g)			
i. Base Mills Subject to Index	51.7567	118.5400	
(h / a * 1000) if no reassessment			
(h / (d-e) * 1000) if reassessment			
<hr/>			
Calculation of Tax Rates and Levies Generated			
j. Weighted Avg. Collection Percentage	92.00000%	91.00000%	91.50960%
k. Tax Levy Needed	\$5,493,634	\$5,286,634	\$10,780,268
(Approx. Tax Levy * g)			
I. 2021-22 Real Estate Tax Rate	53.2800	122.2700	
(k / d * 1000)			
III. m. Tax Levy Generated by Mills	\$5,493,049	\$5,286,358	\$10,779,407
(l / 1000 * d)			
n. Tax Levy minus Tax Relief for Homestead Exclusions			\$9,997,672
(m - Amount of Tax Relief for Homestead Exclusions)			
o. Net Tax Revenue Generated By Mills			\$9,148,830
(n * Est. Pct. Collection)			

Act 1 Index (current): 4.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$9,149,618

Amount of Tax Relief for Homestead Exclusions

\$781,735

Total Approx. Tax Revenue:

\$9,931,353

Approx. Tax Levy for Tax Rate Calculation:

\$10,780,268

	Centre	Clearfield	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	53.9822	123.6372	
q. Mills In Excess of Index (if l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$5,565,444	\$5,345,469	\$10,910,913
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$3,960.11	\$1,725.64	
Number of Homestead/Farmstead Properties	1716	1989	3705
Median Assessed Value of Homestead Properties			\$17,890

Act 1 Index (current): 4.3%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(1)

Number of Decimals For Tax Rate Calculation:

2

Approx. Tax Revenue from RE Taxes:

\$9,149,618

Amount of Tax Relief for Homestead Exclusions

\$781,735

Total Approx. Tax Revenue:

\$9,931,353

Approx. Tax Levy for Tax Rate Calculation:

\$10,780,268

Centre

Clearfield

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions

\$781,735

Lowering RE Tax Rate

\$0

\$781,735

Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions

\$0

\$0

Amount of Tax Relief from State/Local Sources

\$781,735

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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>
Centre	103,097,760	53.2800	5,493,049			92.00000%	
Clearfield	43,235,119	122.2700	5,286,358			91.00000%	
Totals:	146,332,879		10,779,407	- 781,735 =	9,997,672 X	91.50960% =	9,148,830

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$5.00		21,500
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	\$5.00	\$0.00	21,500
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			21,500
6150 <u>Current Act 511 Taxes-- Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	1,310,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	235,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes-- Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes-- Proportional Assessments			1,545,000
Total Act 511, Current Taxes			1,566,500
Act 511 Tax Limit -->		570,176,377 X	12
		Market Value	Mills
			6,842,117
			(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>									
	Centre	51.7567	53.2800	2.95%	Yes	4.3%				
	Clearfield	118.5400	122.2700	3.15%	Yes	4.3%				
6120	Current Per Capita Taxes, Section 679 <u>Current Act 511 Taxes-- Flat Rate Assessments</u>	\$0.00	\$5.00	New	No	4.3%				
6141	Current Act 511 Per Capita Taxes <u>Current Act 511 Taxes-- Proportional Assessments</u>	\$5.00	\$5.00	0.00%	Yes	4.3%				
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.3%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.3%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	13,572,051
1200 Special Programs - Elementary / Secondary	4,358,170
1300 Vocational Education	1,326,789
1400 Other Instructional Programs - Elementary / Secondary	224,870
Total Instruction	\$19,481,880
2000 Support Services	
2100 Support Services - Students	1,046,399
2200 Support Services - Instructional Staff	566,692
2300 Support Services - Administration	2,014,536
2400 Support Services - Pupil Health	403,765
2500 Support Services - Business	500,479
2600 Operation and Maintenance of Plant Services	3,412,796
2700 Student Transportation Services	1,567,176
2800 Support Services - Central	1,035,431
Total Support Services	\$10,547,274
3000 Operation of Non-Instructional Services	
3200 Student Activities	766,366
Total Operation of Non-Instructional Services	\$766,366
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	2,501,494
5200 Interfund Transfers - Out	200,000
Total Other Expenditures and Financing Uses	\$2,701,494
Total Estimated Expenditures and Other Financing Uses	\$33,497,014

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	6,576,854
200 Personnel Services - Employee Benefits	5,153,866
300 Purchased Professional and Technical Services	174,100
400 Purchased Property Services	26,697
500 Other Purchased Services	1,140,848
600 Supplies	493,361
700 Property	6,000
800 Other Objects	325
Total Regular Programs - Elementary / Secondary	\$13,572,051
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	1,779,737
200 Personnel Services - Employee Benefits	1,244,533
300 Purchased Professional and Technical Services	1,115,455
500 Other Purchased Services	199,830
600 Supplies	18,315
800 Other Objects	300
Total Special Programs - Elementary / Secondary	\$4,358,170
1300 Vocational Education	
100 Personnel Services - Salaries	318,820
200 Personnel Services - Employee Benefits	285,364
300 Purchased Professional and Technical Services	5,890
500 Other Purchased Services	645,177
600 Supplies	16,500
700 Property	55,038
Total Vocational Education	\$1,326,789
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	122,398
200 Personnel Services - Employee Benefits	96,614
300 Purchased Professional and Technical Services	1,678
400 Purchased Property Services	1,200
500 Other Purchased Services	1,700
600 Supplies	1,280
Total Other Instructional Programs - Elementary / Secondary	\$224,870
Total Instruction	\$19,481,880
2000 Support Services	
2100 Support Services - Students	
100 Personnel Services - Salaries	517,916
200 Personnel Services - Employee Benefits	450,918
300 Purchased Professional and Technical Services	59,356
400 Purchased Property Services	3,504
500 Other Purchased Services	4,480
600 Supplies	10,125

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	100
Total Support Services - Students	\$1,046,399
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	251,384
200 Personnel Services - Employee Benefits	224,378
300 Purchased Professional and Technical Services	60,638
400 Purchased Property Services	11,133
500 Other Purchased Services	3,300
600 Supplies	15,859
Total Support Services - Instructional Staff	\$566,692
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,083,279
200 Personnel Services - Employee Benefits	778,781
300 Purchased Professional and Technical Services	48,500
400 Purchased Property Services	12,966
500 Other Purchased Services	37,100
600 Supplies	44,310
800 Other Objects	9,600
Total Support Services - Administration	\$2,014,536
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	202,201
200 Personnel Services - Employee Benefits	177,564
300 Purchased Professional and Technical Services	500
500 Other Purchased Services	100
600 Supplies	6,000
700 Property	16,900
800 Other Objects	500
Total Support Services - Pupil Health	\$403,765
2500 Support Services - Business	
100 Personnel Services - Salaries	227,172
200 Personnel Services - Employee Benefits	186,114
300 Purchased Professional and Technical Services	41,000
400 Purchased Property Services	2,693
500 Other Purchased Services	11,200
600 Supplies	30,600
800 Other Objects	1,700
Total Support Services - Business	\$500,479
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,391,668
200 Personnel Services - Employee Benefits	992,638
300 Purchased Professional and Technical Services	19,375
400 Purchased Property Services	194,035
500 Other Purchased Services	106,650
600 Supplies	674,530
700 Property	32,700

2021-2022 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
800 Other Objects	1,200
Total Operation and Maintenance of Plant Services	\$3,412,796
2700 Student Transportation Services	
100 Personnel Services - Salaries	57,519
200 Personnel Services - Employee Benefits	50,940
400 Purchased Property Services	1,492
500 Other Purchased Services	1,435,900
600 Supplies	21,200
800 Other Objects	125
Total Student Transportation Services	\$1,567,176
2800 Support Services - Central	
100 Personnel Services - Salaries	50,550
200 Personnel Services - Employee Benefits	51,487
300 Purchased Professional and Technical Services	399,710
400 Purchased Property Services	63,577
500 Other Purchased Services	85,380
600 Supplies	237,024
700 Property	147,203
800 Other Objects	500
Total Support Services - Central	\$1,035,431
Total Support Services	\$10,547,274
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	301,577
200 Personnel Services - Employee Benefits	130,384
400 Purchased Property Services	45,250
500 Other Purchased Services	115,605
600 Supplies	84,400
700 Property	58,650
800 Other Objects	30,500
Total Student Activities	\$766,366
Total Operation of Non-Instructional Services	\$766,366
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	967,494
900 Other Uses of Funds	1,534,000
Total Debt Service / Other Expenditures and Financing Uses	\$2,501,494
5200 Interfund Transfers - Out	
900 Other Uses of Funds	200,000
Total Interfund Transfers - Out	\$200,000
Total Other Expenditures and Financing Uses	\$2,701,494
TOTAL EXPENDITURES	\$33,497,014

Cash and Short-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

General Fund	2,900,000	2,750,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund	8,500	9,500
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	75,000	315,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	12,500	14,750
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund	46,500	48,500
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$3,042,500	\$3,137,750

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		

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Long-Term Investments

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$3,042,500	\$3,137,750
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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

General Fund

0510 Bonds Payable	29,460,000	28,725,000
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	\$29,460,000	\$28,725,000
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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

REVISED SUBMISSION

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	\$29,460,000	\$28,725,000

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	\$29,460,000	\$28,725,000
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Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	310,000
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,463,124
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$1,773,124

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$1,773,124
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