

LEA Name : Ambridge Area SD

Class : 3

AUN Number : 127040703

County : Beaver

PRELIMINARY GENERAL FUND BUDGET

Fiscal Year 2021-2022

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 02/17/2021

Cathleen E. Fischer

President of the Board - Original Signature Required

2-17-21

Date

Jan Muehl

Secretary of the Board - Original Signature Required

2-17-21

Date

Joseph W. Pasquillo

Chief School Administrator - Original Signature Required

2-17-21

Date

Leonard Corazzi

(724)266-2833

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Contact Person

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Extension

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2021-2022 Preliminary General Fund Budget

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Validations

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<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.	
1790	Tax Data: Line (u) of the Real Estate Tax Report exceeds the amount of Approved Referendum Exceptions. Provide a justification. Line (u) of RETR Report: \$1,460,815.00 Approved Referendum Exception Amt: \$0.00	We will apply for exceptions
8060	Ending Fund Balance Entry and Budgetary Reserve: If 5900 Budgetary Reserve is not equal to 0, a justification must be entered below.	Budget Reserve is used for unanticipated expenditures that may occur in the fiscal year. Amounts are transferred from this line item to the appropriate expenditure account code.
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.	Unassigned fund balance is within 8% of total expenditures which is allowable by PDE and in line with board policy.

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	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,703,162
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	\$1,703,162
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	27,936,556
7000 Revenue from State Sources	21,352,860
8000 Revenue from Federal Sources	1,185,270
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	\$50,474,686
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	\$52,177,848

2021-2022 Preliminary General Fund Budget

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Estimated Revenues and Other Financing Sources: Detail

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	Amount
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	22,902,375
6113 Public Utility Realty Taxes	22,690
6114 Payments in Lieu of Current Taxes - State / Local	11,000
6120 Current Per Capita Taxes, Section 679	76,900
6140 Current Act 511 Taxes - Flat Rate Assessments	49,900
6150 Current Act 511 Taxes - Proportional Assessments	2,847,579
6400 Delinquencies on Taxes Levied / Assessed by the LEA	1,280,000
6500 Earnings on Investments	84,962
6700 Revenues from LEA Activities	80,850
6800 Revenues from Intermediary Sources / Pass-Through Funds	382,300
6910 Rentals	20,000
6920 Contributions and Donations from Private Sources	22,000
6940 Tuition from Patrons	36,000
6990 Refunds and Other Miscellaneous Revenue	120,000
REVENUE FROM LOCAL SOURCES	\$27,936,556
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	10,975,646
7112 Basic Education Funding-Social Security	739,516
7271 Special Education funds for School-Aged Pupils	2,241,939
7292 Pre-K Counts	700,000
7311 Pupil Transportation Subsidy	1,172,972
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	651,959
7330 Health Services (Medical, Dental, Nurse, Act 25)	45,000
7340 State Property Tax Reduction Allocation	1,052,946
7360 Safe Schools	90,000
7505 Ready to Learn Block Grant	422,955
7820 State Share of Retirement Contributions	3,259,927
REVENUE FROM STATE SOURCES	\$21,352,860
REVENUE FROM FEDERAL SOURCES	
8190 Other Unrestricted Federal Grants-in-Aid Direct from the Federal Government	76,270
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	750,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	120,000
8517 NCLB, Title IV - 21st Century Schools	50,000

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Estimated Revenues and Other Financing Sources: Detail

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	Amount
REVENUE FROM FEDERAL SOURCES	
8810 School-Based Access Medicaid Reimbursement Program (SBAP)	189,000
Reimbursements (Access)	
REVENUE FROM FEDERAL SOURCES	\$1,185,270
TOTAL ESTIMATED REVENUES AND OTHER SOURCES	50,474,686

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Real Estate Tax Rate (RETR) Report

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

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Act 1 Index (current): 4.0%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes: \$22,902,375
Amount of Tax Relief for Homestead Exclusions \$1,052,946
Total Approx. Tax Revenue: \$23,955,321
Approx. Tax Levy for Tax Rate Calculation: \$26,203,808

Beaver

Total

2020-21 Data		
a. Assessed Value	\$283,373,560	\$283,373,560
b. Real Estate Mills	83.4709	
I. 2021-22 Data		
c. 2019 STEB Market Value	\$1,076,302,930	\$1,076,302,930
d. Assessed Value	\$283,373,560	\$283,373,560
e. Assessed Value of New Constr/ Renov	\$0	\$0
2020-21 Calculations		
f. 2020-21 Tax Levy	\$23,653,446	\$23,653,446
(a * b)		
2021-22 Calculations		
g. Percent of Total Market Value	100.00000%	100.00000%
II.		
h. Rebalanced 2020-21 Tax Levy	\$23,653,446	\$23,653,446
(f Total * g)		
i. Base Mills Subject to Index	83.4709	
(h / a * 1000) if no reassessment		
(h / (d-e) * 1000) if reassessment		
Calculation of Tax Rates and Levies Generated		
j. Weighted Avg. Collection Percentage	91.06000%	91.06000%
k. Tax Levy Needed	\$26,203,808	\$26,203,808
(Approx. Tax Levy * g)		
I. 2021-22 Real Estate Tax Rate	92.4709	
(k / d * 1000)		
III.		
m. Tax Levy Generated by Mills	\$26,203,808	\$26,203,808
(l / 1000 * d)		
n. Tax Levy minus Tax Relief for Homestead Exclusions		\$25,150,862
(m - Amount of Tax Relief for Homestead Exclusions)		
o. Net Tax Revenue Generated By Mills		\$22,902,375
(n * Est. Pct. Collection)		

Act 1 Index (current): 4.0%

Calculation Method:	Rate	
Approx. Tax Revenue from RE Taxes:	\$22,902,375	
Amount of Tax Relief for Homestead Exclusions	<u>\$1,052,946</u>	
Total Approx. Tax Revenue:	\$23,955,321	
Approx. Tax Levy for Tax Rate Calculation:	\$26,203,808	
	Beaver	Total

Index Maximums		
p. Maximum Mills Based On Index	86.8097	
(i * (1 + Index))		
q. Mills In Excess of Index	5.6612	
(if (l > p), (l - p))		
r. Maximum Tax Levy Based On Index	\$24,599,574	\$24,599,574
IV. (p / 1000 * d)		
s. Millage Rate within Index?	No	
(if l > p Then No)		
t. Tax Levy In Excess of Index	\$1,604,234	\$1,604,234
(if (m > r), (m - r))		
u. Tax Revenue In Excess of Index	\$1,460,815	\$1,460,815
(l * Est. Pct. Collection)		

Information Related to Property Tax Relief		
V. Assessed Value Exclusion per Homestead	\$0.00	
Number of Homestead/Farmstead Properties		
Median Assessed Value of Homestead Properties		\$0

Act 1 Index (current): 4.0%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$22,902,375
Amount of Tax Relief for Homestead Exclusions	<u>\$1,052,946</u>
Total Approx. Tax Revenue:	\$23,955,321
Approx. Tax Levy for Tax Rate Calculation:	\$26,203,808
	Beaver

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$1,052,946	Lowering RE Tax Rate	\$0	\$1,052,946
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
Amount of Tax Relief from State/Local Sources				\$1,052,946

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Local Education Agency Tax Data

REAL ESTATE, PER CAPITA (SEC. 679), EIT/PIT (ACT 1), LOCAL ENABLING (ACT 511)

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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
Beaver	283,373,560	92.4709	26,203,808			91.06000%	
Totals:	283,373,560		26,203,808	1,052,946	= 25,150,862 X	91.06000%	= 22,902,375

	Rate		Estimated Revenue
6120 Current Per Capita Taxes, Section 679	\$5.00		76,900
6140 Current Act 511 Taxes— Flat Rate Assessments	Rate	Add'l Rate (if appl.)	Tax Levy
6141 Current Act 511 Per Capita Taxes	\$5.00	\$0.00	14,000
6142 Current Act 511 Occupation Taxes— Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$5.00	\$0.00	35,900
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			49,900
6150 Current Act 511 Taxes— Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,447,579
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	220,000
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	0.5000	0.7500	180,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes— Proportional Assessments			2,847,579
Total Act 511, Current Taxes			2,897,479
Act 511 Tax Limit -->	1,076,302,930 X	12	12,915,635
	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>									
	Beaver	83.4709	92.4709	10.79%	No	4.0%				
6120	Current Per Capita Taxes, Section 679	\$5.00	\$5.00	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes-- Flat Rate Assessments</u>									
6141	Current Act 511 Per Capita Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	4.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				
6157	Current Act 511 Mercantile Taxes	0.5000	0.5000	0.00%	Yes	4.0%	0.7500	0.7500	0.01%	Yes

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Estimated Expenditures and Other Financing Uses: Budget Summary

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Description	Amount
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	20,555,692
1200 Special Programs - Elementary / Secondary	9,444,445
1300 Vocational Education	587,100
1400 Other Instructional Programs - Elementary / Secondary	284,617
1500 Nonpublic School Programs	12,000
1800 Pre-Kindergarten	634,405
Total Instruction	\$31,518,259
2000 Support Services	
2100 Support Services - Students	1,096,866
2200 Support Services - Instructional Staff	634,582
2300 Support Services - Administration	2,416,441
2400 Support Services - Pupil Health	378,289
2500 Support Services - Business	569,050
2600 Operation and Maintenance of Plant Services	4,243,595
2700 Student Transportation Services	3,260,010
2800 Support Services - Central	660,221
2900 Other Support Services	22,660
Total Support Services	\$13,281,714
3000 Operation of Non-Instructional Services	
3200 Student Activities	908,596
3300 Community Services	139,489
Total Operation of Non-Instructional Services	\$1,048,085
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	6,254,793
5900 Budgetary Reserve	75,000
Total Other Expenditures and Financing Uses	\$6,329,793
Total Estimated Expenditures and Other Financing Uses	\$52,177,851

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Estimated Expenditures and Other Financing Uses: Detail

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<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	
100 Personnel Services - Salaries	9,705,815
200 Personnel Services - Employee Benefits	5,964,965
300 Purchased Professional and Technical Services	323,550
400 Purchased Property Services	6,300
500 Other Purchased Services	4,379,075
600 Supplies	153,948
700 Property	15,830
800 Other Objects	6,209
Total Regular Programs - Elementary / Secondary	\$20,555,692
1200 Special Programs - Elementary / Secondary	
100 Personnel Services - Salaries	3,065,428
200 Personnel Services - Employee Benefits	1,762,905
300 Purchased Professional and Technical Services	680,350
400 Purchased Property Services	1,000
500 Other Purchased Services	3,901,920
600 Supplies	20,982
700 Property	5,000
800 Other Objects	6,860
Total Special Programs - Elementary / Secondary	\$9,444,445
1300 Vocational Education	
500 Other Purchased Services	587,100
Total Vocational Education	\$587,100
1400 Other Instructional Programs - Elementary / Secondary	
100 Personnel Services - Salaries	27,272
200 Personnel Services - Employee Benefits	11,615
500 Other Purchased Services	244,230
600 Supplies	1,500
Total Other Instructional Programs - Elementary / Secondary	\$284,617
1500 Nonpublic School Programs	
300 Purchased Professional and Technical Services	6,000
600 Supplies	6,000
Total Nonpublic School Programs	\$12,000
1800 Pre-Kindergarten	
100 Personnel Services - Salaries	405,968
200 Personnel Services - Employee Benefits	207,437
500 Other Purchased Services	5,000
600 Supplies	16,000
Total Pre-Kindergarten	\$634,405
Total Instruction	\$31,518,259
2000 Support Services	
2100 Support Services - Students	

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Estimated Expenditures and Other Financing Uses: Detail

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Description	Amount
100 Personnel Services - Salaries	663,455
200 Personnel Services - Employee Benefits	353,594
300 Purchased Professional and Technical Services	18,650
500 Other Purchased Services	16,520
600 Supplies	9,550
800 Other Objects	35,097
Total Support Services - Students	\$1,086,866
2200 Support Services - Instructional Staff	
100 Personnel Services - Salaries	258,546
200 Personnel Services - Employee Benefits	154,586
300 Purchased Professional and Technical Services	39,000
400 Purchased Property Services	8,800
500 Other Purchased Services	1,000
600 Supplies	172,650
Total Support Services - Instructional Staff	\$634,582
2300 Support Services - Administration	
100 Personnel Services - Salaries	1,205,564
200 Personnel Services - Employee Benefits	783,882
300 Purchased Professional and Technical Services	280,000
500 Other Purchased Services	38,225
600 Supplies	38,295
800 Other Objects	70,475
Total Support Services - Administration	\$2,416,441
2400 Support Services - Pupil Health	
100 Personnel Services - Salaries	182,740
200 Personnel Services - Employee Benefits	99,249
300 Purchased Professional and Technical Services	92,000
500 Other Purchased Services	4,100
700 Property	200
Total Support Services - Pupil Health	\$378,289
2500 Support Services - Business	
100 Personnel Services - Salaries	194,149
200 Personnel Services - Employee Benefits	150,926
300 Purchased Professional and Technical Services	46,450
400 Purchased Property Services	167,000
500 Other Purchased Services	1,500
600 Supplies	7,000
800 Other Objects	2,025
Total Support Services - Business	\$569,050
2600 Operation and Maintenance of Plant Services	
100 Personnel Services - Salaries	1,248,411
200 Personnel Services - Employee Benefits	803,064
300 Purchased Professional and Technical Services	205,000
400 Purchased Property Services	797,877
500 Other Purchased Services	246,730

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Estimated Expenditures and Other Financing Uses: Detail

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<u>Description</u>	<u>Amount</u>
600 Supplies	897,513
700 Property	45,000
Total Operation and Maintenance of Plant Services	\$4,243,595
2700 Student Transportation Services	
500 Other Purchased Services	3,064,045
600 Supplies	195,965
Total Student Transportation Services	\$3,260,010
2800 Support Services - Central	
100 Personnel Services - Salaries	149,675
200 Personnel Services - Employee Benefits	93,646
300 Purchased Professional and Technical Services	108,000
400 Purchased Property Services	31,800
500 Other Purchased Services	8,000
600 Supplies	201,600
700 Property	67,500
Total Support Services - Central	\$860,221
2900 Other Support Services	
500 Other Purchased Services	22,660
Total Other Support Services	\$22,660
Total Support Services	\$13,281,714
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	438,996
200 Personnel Services - Employee Benefits	194,983
300 Purchased Professional and Technical Services	91,710
400 Purchased Property Services	17,000
500 Other Purchased Services	90,192
600 Supplies	39,415
700 Property	12,250
800 Other Objects	24,050
Total Student Activities	\$908,596
3300 Community Services	
100 Personnel Services - Salaries	49,280
200 Personnel Services - Employee Benefits	17,709
300 Purchased Professional and Technical Services	48,000
600 Supplies	9,500
800 Other Objects	15,000
Total Community Services	\$139,489
Total Operation of Non-Instructional Services	\$1,048,085
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	2,009,602
900 Other Uses of Funds	4,245,191

Description	Amount
Total Debt Service / Other Expenditures and Financing Uses	\$6,254,793
5900 Budgetary Reserve	
800 Other Objects	75,000
Total Budgetary Reserve	\$75,000
Total Other Expenditures and Financing Uses	\$6,329,793
TOTAL EXPENDITURES	\$52,177,851

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Schedule Of Cash And Investments (CAIN)

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Cash and Short-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund	2,575,000	2,600,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - \$ 690, \$1850		
Capital Reserve Fund - \$ 1431		
Other Capital Projects Fund	2,847,102	2,900,000
Debt Service Fund		
Food Service / Cafeteria Operations Fund	255,000	275,000
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	20,646	17,646
Permanent Fund		
Total Cash and Short-Term Investments	\$5,697,748	\$5,792,646

Long-Term Investments

	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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	\$5,697,748	\$5,792,646

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Schedule Of Indebtedness (DEBT)

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<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
General Fund		
0510 Bonds Payable	52,795,660	46,906,675
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations	175,275	22,446
0540 Accumulated Compensated Absences	585,110	572,720
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)	586,783	425,214
0599 Other Noncurrent Liabilities		
Total General Fund	\$54,142,828	\$47,927,055
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		

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Schedule Of Indebtedness (DEBT)

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Long-Term Indebtedness06/30/2021 Estimate06/30/2022 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

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Schedule Of Indebtedness (DEBT)

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Long-Term Indebtedness

06/30/2021 Estimate

06/30/2022 Projection

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund

Child Care Operations Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund

Other Enterprise Funds

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds

Internal Service Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund

Private Purpose Trust Fund

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness	06/30/2021 Estimate	06/30/2022 Projection
Investment Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Investment Trust Fund		
Pension Trust Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Pension Trust Fund		
Activity Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Activity Fund		
Other Agency Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Other Agency Fund		
Permanent Fund		
0510 Bonds Payable		
0520 Extended-Term Financing Agreements Payable		

<u>Long-Term Indebtedness</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$54,142,828	\$47,927,055

<u>Short-Term Payables</u>	<u>06/30/2021 Estimate</u>	<u>06/30/2022 Projection</u>
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	\$54,142,828	\$47,927,055

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	(3)
Total Ending Fund Balance - Committed, Assigned, and Unassigned	(\$3)
5900 Budgetary Reserve	75,000
Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$74,997