

### 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

5-20-21  
Date

  
Secretary of the Board - Original Signature Required

5-20-21  
Date

  
Chief School Administrator - Original Signature Required

5-20-21  
Date

John Maly  
Contact Person

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Telephone      Extension

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Email Address

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

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Central Valley SD	COUNTY : Beaver	AUN : 127042003
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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	\$39150715
Ending Unassigned Fund Balance	\$2965254
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	7.57%

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 5-20-21
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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)

<b>School District Name :</b> Central Valley SD	<b>County :</b> Beaver	<b>AUN Number :</b> 127042003
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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.**

<b>SIGNATURE OF SCHOOL BOARD PRESIDENT</b> 	<b>DATE</b> 5-20-21
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**DUE DATE: IMMEDIATELY FOLLOWING  
ADOPTION OF PROPOSED  
FINAL GENERAL FUND BUDGET**

<u>Val Number</u>	<u>Description</u>
1010	Budget Approval Date is required before submission on Contact Screen and cannot be a future date.
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.

Justification

6/17/21

Fund balance will be used for general operations

<u>ITEM</u>	<u>AMOUNTS</u>
<b>Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	891,598 ✓
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	1,386,411 ✓
<b>Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year</b>	<b><u>\$2,278,009</u></b> ✓
<b>Estimated Revenues And Other Financing Sources</b>	
6000 Revenue from Local Sources	23,041,162 ✓
7000 Revenue from State Sources	16,273,598
8000 Revenue from Federal Sources	523,200
9000 Other Financing Sources	
<b>Total Estimated Revenues And Other Financing Sources</b>	<b><u>\$39,837,960</u></b> ✓
<b>Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation</b>	<b><u>\$42,115,969</u></b>

	<u>Amount</u>
<b>REVENUE FROM LOCAL SOURCES</b>	
6111 Current Real Estate Taxes	18,241,983 ✓
6113 Public Utility Realty Taxes	16,500 ✓
6114 Payments in Lieu of Current Taxes - State / Local	662,179 ✓
6140 Current Act 511 Taxes - Flat Rate Assessments	65,000
6150 Current Act 511 Taxes - Proportional Assessments	3,101,000
6400 Delinquencies on Taxes Levied / Assessed by the LEA	495,000
6500 Earnings on Investments	8,500
6700 Revenues from LEA Activities	50,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	290,000
6910 Rentals	36,000
6940 Tuition from Patrons	5,000
6990 Refunds and Other Miscellaneous Revenue	70,000
<b>REVENUE FROM LOCAL SOURCES</b>	<b>\$23,041,162</b>
<b>REVENUE FROM STATE SOURCES</b>	
7111 Basic Education Funding-Formula	8,975,591
7271 Special Education funds for School-Aged Pupils	1,776,029
7311 Pupil Transportation Subsidy	700,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	230,000
7330 Health Services (Medical, Dental, Nurse, Act 25)	42,000
7340 State Property Tax Reduction Allocation	840,304
7505 Ready to Learn Block Grant	324,054
7810 State Share of Social Security and Medicare Taxes	614,880
7820 State Share of Retirement Contributions	2,770,740
<b>REVENUE FROM STATE SOURCES</b>	<b>\$16,273,598</b>
<b>REVENUE FROM FEDERAL SOURCES</b>	
8512 IDEA, Part B	5,200
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	325,000
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	62,000
8517 NCLB, Title IV - 21st Century Schools	26,000
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	105,000
<b>REVENUE FROM FEDERAL SOURCES</b>	<b>\$523,200</b>
<b>TOTAL ESTIMATED REVENUES AND OTHER SOURCES</b>	<b>39,837,960</b>

Act 1 Index (current): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	<b>\$18,241,983</b>
Amount of Tax Relief for Homestead Exclusions	<b><u>\$840,304</u></b>
Total Approx. Tax Revenue:	<b>\$19,082,287</b>
Approx. Tax Levy for Tax Rate Calculation:	<b>\$19,767,450</b>

Beaver

Total

**2020-21 Data**

a. Assessed Value	\$305,209,790	\$305,209,790
b. Real Estate Mills	61.9800	

**I. 2021-22 Data**

c. 2019 STEB Market Value	\$1,233,844,010	\$1,233,844,010
d. Assessed Value	\$305,761,015	\$305,761,015
e. Assessed Value of New Constr/ Renov	\$0	\$0

**2020-21 Calculations**

f. 2020-21 Tax Levy (a * b)	\$18,916,903	\$18,916,903
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**2021-22 Calculations**

g. Percent of Total Market Value	100.00000%	100.00000%
<b>II.</b> h. Rebalanced 2020-21 Tax Levy (f Total * g)	\$18,916,903	\$18,916,903
i. Base Mills Subject to Index (h / a * 1000) if no reassessment (h / (d-e) * 1000) if reassessment	61.9800	

**Calculation of Tax Rates and Levies Generated**

j. Weighted Avg. Collection Percentage	96.38000%	96.38000%
k. Tax Levy Needed (Approx. Tax Levy * g)	\$19,767,450	\$19,767,450

**I. 2021-22 Real Estate Tax Rate** **64.6500**  
(k / d \* 1000)

<b>III.</b> m. Tax Levy Generated by Mills (l / 1000 * d)	\$19,767,450	\$19,767,450
n. Tax Levy minus Tax Relief for Homestead Exclusions (m - Amount of Tax Relief for Homestead Exclusions)		\$18,927,146
o. Net Tax Revenue Generated By Mills (n * Est. Pct. Collection)		\$18,241,983

Act 1 Index (current): 3.8%

Calculation Method:

Rate

Approx. Tax Revenue from RE Taxes:	\$18,241,983
Amount of Tax Relief for Homestead Exclusions	<u>\$840,304</u>
Total Approx. Tax Revenue:	\$19,082,287
Approx. Tax Levy for Tax Rate Calculation:	\$19,767,450

Beaver

Total

Index Maximums

p. Maximum Mills Based On Index (i * (1 + Index))	64.3352	
q. Mills In Excess of Index (if (l > p), (l - p))	0.3148	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$19,671,196	\$19,671,196
IV. s. Millage Rate within Index? (If l > p Then No)	No	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$96,254	\$96,254
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$92,770	\$92,770

Information Related to Property Tax Relief

V. Assessed Value Exclusion per Homestead	\$2,897.00	
Number of Homestead/Farmstead Properties	4486	4486
Median Assessed Value of Homestead Properties		\$28,450



Act 1 Index (current): 3.8%

Calculation Method:	Rate
Approx. Tax Revenue from RE Taxes:	\$18,241,983
Amount of Tax Relief for Homestead Exclusions	<u>\$840,304</u>
Total Approx. Tax Revenue:	\$19,082,287
Approx. Tax Levy for Tax Rate Calculation:	\$19,767,450
	Beaver

Total

State Property Tax Reduction Allocation used for: Homestead Exclusions	\$840,304	Lowering RE Tax Rate	\$0	\$840,304
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions	\$0			\$0
<b>Amount of Tax Relief from State/Local Sources</b>				<b>\$840,304</b>

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	305,761,015	64.6500	19,767,450			96.38000%	
<b>Totals:</b>	<b>305,761,015</b>		<b>19,767,450</b>	<b>- 840,304 =</b>	<b>18,927,146 X</b>	<b>96.38000% =</b>	<b>18,241,983</b>

	Rate			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	\$5.00	\$0.00	65,000	65,000
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
<b>Total Current Act 511 Taxes-- Flat Rate Assessments</b>			<b>65,000</b>	<b>65,000</b>
6150 Current Act 511 Taxes-- Proportional Assessments	Rate	Add'l Rate (if appl.)	Tax Levy	Estimated Revenue
6151 Current Act 511 Earned Income Taxes	0.500%	0.000%	2,356,000	2,356,000
6152 Current Act 511 Occupation Taxes	0.000	0.000	0	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	480,000	480,000
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	0.7500	0.5000	265,000	265,000
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0	0
<b>Total Current Act 511 Taxes-- Proportional Assessments</b>			<b>3,101,000</b>	<b>3,101,000</b>
<b>Total Act 511, Current Taxes</b>				<b>3,166,000</b>
<b>Act 511 Tax Limit →</b>		<b>1,233,844,010 X</b>	<b>12</b>	<b>14,806,128</b>
		<b>Market Value</b>	<b>Mills</b>	<b>(511 Limit)</b>

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	61.9800	64.6500	4.31%	No	3.8%				
	<u>Current Act 511 Taxes– Flat Rate Assessments</u>									
6143	Current Act 511 Local Services Taxes	\$5.00	\$5.00	0.00%	Yes	3.8%				
	<u>Current Act 511 Taxes– Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	3.8%				
6157	Current Act 511 Mercantile Taxes	0.7500	0.7500	0.00%	Yes	3.8%	0.5000	0.5000	0.01%	Yes

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
1100 Regular Programs - Elementary / Secondary	20,020,894
1200 Special Programs - Elementary / Secondary	4,638,318
1300 Vocational Education	431,000
1400 Other Instructional Programs - Elementary / Secondary	13,327
<b>Total Instruction</b>	<b>\$25,103,539</b>
<b>2000 Support Services</b>	
2100 Support Services - Students	990,178
2200 Support Services - Instructional Staff	457,712
2300 Support Services - Administration	1,731,080
2400 Support Services - Pupil Health	383,106
2500 Support Services - Business	490,949
2600 Operation and Maintenance of Plant Services	3,390,193
2700 Student Transportation Services	1,839,500
2800 Support Services - Central	864,077
2900 Other Support Services	25,000
<b>Total Support Services</b>	<b>\$10,171,795</b>
<b>3000 Operation of Non-Instructional Services</b>	
3200 Student Activities	678,265
3300 Community Services	20,000
<b>Total Operation of Non-Instructional Services</b>	<b>\$698,265</b>
<b>5000 Other Expenditures and Financing Uses</b>	
5100 Debt Service / Other Expenditures and Financing Uses	3,177,116
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,177,116</b>
<b>Total Estimated Expenditures and Other Financing Uses</b>	<b>\$39,150,715</b>

<u>Description</u>	<u>Amount</u>
<b>1000 Instruction</b>	
<b>1100 Regular Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	10,826,797
200 Personnel Services - Employee Benefits	7,248,390
300 Purchased Professional and Technical Services	25,000
400 Purchased Property Services	92,202
500 Other Purchased Services	1,500,650
600 Supplies	302,855
700 Property	6,000
800 Other Objects	19,000
<b>Total Regular Programs - Elementary / Secondary</b>	<b>\$20,020,894</b>
<b>1200 Special Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	2,041,521
200 Personnel Services - Employee Benefits	1,299,497
300 Purchased Professional and Technical Services	507,475
400 Purchased Property Services	4,500
500 Other Purchased Services	747,505
600 Supplies	30,820
700 Property	2,500
800 Other Objects	4,500
<b>Total Special Programs - Elementary / Secondary</b>	<b>\$4,638,318</b>
<b>1300 Vocational Education</b>	
500 Other Purchased Services	431,000
<b>Total Vocational Education</b>	<b>\$431,000</b>
<b>1400 Other Instructional Programs - Elementary / Secondary</b>	
100 Personnel Services - Salaries	8,000
200 Personnel Services - Employee Benefits	4,327
500 Other Purchased Services	1,000
<b>Total Other Instructional Programs - Elementary / Secondary</b>	<b>\$13,327</b>
<b>Total Instruction</b>	<b>\$25,103,539</b>
<b>2000 Support Services</b>	
<b>2100 Support Services - Students</b>	
100 Personnel Services - Salaries	558,655
200 Personnel Services - Employee Benefits	352,023
300 Purchased Professional and Technical Services	33,500
500 Other Purchased Services	500
600 Supplies	39,000
800 Other Objects	6,500
<b>Total Support Services - Students</b>	<b>\$990,178</b>
<b>2200 Support Services - Instructional Staff</b>	
100 Personnel Services - Salaries	219,901
200 Personnel Services - Employee Benefits	141,561
300 Purchased Professional and Technical Services	3,000
400 Purchased Property Services	1,000

<u>Description</u>	<u>Amount</u>
500 Other Purchased Services	14,000
600 Supplies	75,550
700 Property	2,500
800 Other Objects	200
<b>Total Support Services - Instructional Staff</b>	<b>\$457,712</b>
<b>2300 Support Services - Administration</b>	
100 Personnel Services - Salaries	935,171
200 Personnel Services - Employee Benefits	646,309
300 Purchased Professional and Technical Services	66,000
500 Other Purchased Services	39,000
600 Supplies	18,900
800 Other Objects	25,700
<b>Total Support Services - Administration</b>	<b>\$1,731,080</b>
<b>2400 Support Services - Pupil Health</b>	
100 Personnel Services - Salaries	190,198
200 Personnel Services - Employee Benefits	173,908
300 Purchased Professional and Technical Services	1,150
400 Purchased Property Services	1,500
600 Supplies	14,600
800 Other Objects	1,750
<b>Total Support Services - Pupil Health</b>	<b>\$383,106</b>
<b>2500 Support Services - Business</b>	
100 Personnel Services - Salaries	198,098
200 Personnel Services - Employee Benefits	156,741
300 Purchased Professional and Technical Services	38,000
400 Purchased Property Services	11,660
500 Other Purchased Services	75,450
600 Supplies	8,000
800 Other Objects	3,000
<b>Total Support Services - Business</b>	<b>\$490,949</b>
<b>2600 Operation and Maintenance of Plant Services</b>	
100 Personnel Services - Salaries	1,160,774
200 Personnel Services - Employee Benefits	1,084,419
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	668,000
500 Other Purchased Services	99,000
600 Supplies	276,000
700 Property	20,000
800 Other Objects	22,000
<b>Total Operation and Maintenance of Plant Services</b>	<b>\$3,390,193</b>
<b>2700 Student Transportation Services</b>	
500 Other Purchased Services	1,837,000
800 Other Objects	2,500
<b>Total Student Transportation Services</b>	<b>\$1,839,500</b>

<u>Description</u>	<u>Amount</u>
<b>2800 Support Services - Central</b>	
100 Personnel Services - Salaries	81,200
200 Personnel Services - Employee Benefits	52,226
400 Purchased Property Services	373,085
500 Other Purchased Services	2,500
600 Supplies	325,066
700 Property	30,000
<b>Total Support Services - Central</b>	<b>\$864,077</b>
<b>2900 Other Support Services</b>	
500 Other Purchased Services	25,000
<b>Total Other Support Services</b>	<b>\$25,000</b>
<b>Total Support Services</b>	<b>\$10,171,795</b>
<b>3000 Operation of Non-Instructional Services</b>	
<b>3200 Student Activities</b>	
100 Personnel Services - Salaries	256,290
200 Personnel Services - Employee Benefits	102,225
300 Purchased Professional and Technical Services	600
400 Purchased Property Services	31,300
500 Other Purchased Services	101,000
600 Supplies	136,250
700 Property	20,000
800 Other Objects	30,600
<b>Total Student Activities</b>	<b>\$678,265</b>
<b>3300 Community Services</b>	
800 Other Objects	20,000
<b>Total Community Services</b>	<b>\$20,000</b>
<b>Total Operation of Non-Instructional Services</b>	<b>\$698,265</b>
<b>5000 Other Expenditures and Financing Uses</b>	
<b>5100 Debt Service / Other Expenditures and Financing Uses</b>	
800 Other Objects	1,847,116
900 Other Uses of Funds	1,330,000
<b>Total Debt Service / Other Expenditures and Financing Uses</b>	<b>\$3,177,116</b>
<b>Total Other Expenditures and Financing Uses</b>	<b>\$3,177,116</b>
<b>TOTAL EXPENDITURES</b>	<b>\$39,150,715</b>

**Cash and Short-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund	5,400,000	6,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		

<b>Total Cash and Short-Term Investments</b>	<b>\$5,400,000</b>	<b>\$6,000,000</b>
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**Long-Term Investments**

**06/30/2021 Estimate**

**06/30/2022 Projection**

General Fund
Public Purpose (Expendable) Trust Fund
Other Comptroller-Approved Special Revenue Funds
Athletic / School-Sponsored Extra Curricular Activities Fund
Capital Reserve Fund - § 690, §1850
Capital Reserve Fund - § 1431
Other Capital Projects Fund
Debt Service Fund
Food Service / Cafeteria Operations Fund
Child Care Operations Fund
Other Enterprise Funds
Internal Service Fund
Private Purpose Trust Fund
Investment Trust Fund
Pension Trust Fund
Activity Fund
Other Agency Fund



**Long-Term Investments**

06/30/2021 Estimate

06/30/2022 Projection

Permanent Fund

**Total Long-Term Investments**

**TOTAL CASH AND INVESTMENTS**

**\$5,400,000**

**\$6,000,000**

**Long-Term Indebtedness**

**06/30/2021 Estimate**

**06/30/2022 Projection**

<b>General Fund</b>		
0510 Bonds Payable	43,000,000	42,000,000
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		
<b>Total General Fund</b>	<b>\$43,000,000</b>	<b>\$42,000,000</b>

**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**

**\$43,000,000**

**\$42,000,000**

**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**

**\$43,000,000**

**\$42,000,000**

<b>Account Description</b>	<b>Amounts</b>
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	
0850 Unassigned Fund Balance	2,965,254
<b>Total Ending Fund Balance - Committed, Assigned, and Unassigned</b>	<b>\$2,965,254</b>

5900 Budgetary Reserve

<b>Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve</b>	<b>\$2,965,254</b>
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